



**CIVIL AIR PATROL**

**WING BANKER PROGRAM**

**POLICY MANUAL**

**WIWG**

**January 4, 2010**

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## INTRODUCTION TO WING BANKER PROGRAM

Civil Air Patrol, Inc. has received only qualified annual audit reports from their outside audit firm. The reason for the qualification is that the financial statements do not include the accounts and financial transactions of units below wing level, meaning that funds at units below wing level are not audited. These unaudited funds are considered material in relation to the entire corporate total of audited funds. An unqualified audit will result in additional opportunities for funding for the entire corporation. In addition, an unqualified audit will result in greater accountability and consistency and will increase the confidence and trust of Civil Air Patrol members, government entities and the public. The Board of Governors unanimously approved the Audit Committee recommendation that Civil Air Patrol obtain an unqualified audit within three years. This goal has also been approved by the National Executive Committee. In order for an unqualified opinion to be obtained, either all the units below wing level need to be audited (at a cost of over 5 million dollars) or something else needed to be created.

In 2005, Virginia Wing developed a plan to solve the problem. They decided to ask their units to close out all their bank accounts and send the money to wing HQ. Wing HQ would open a separate checking and savings account into which the unit monies would be deposited. The advantages of the wing acting as the "banker" for the unit's monies include obtaining an unqualified audit opinion, all accounting being on the accrual basis (units below wing level are on the cash basis), all funds being audited, and better reporting. This solution eliminates the need for financial recordkeeping at the unit level, which in turn eliminates the need to consolidate all units below wing level at year-end. It also relieves the burden on unit finance officers for reporting, writing checks, and reconciling the bank account each month.

While there is no recordkeeping requirement at the unit level under the new system, the unit finance committee continues to play an important part in the financial process. Wing will not pay bills on behalf of the unit until they receive the required approvals. It is required for majority approval of the unit finance committee members for expenses over \$500.00. Approvals may be obtained via fax or e-mail thread. There will be better accountability because payments are correctly authorized. Wing will not "float" funds for a unit if it does not have enough money in the bank. The unit will be required to deposit enough money to cover an outstanding bill before it will be paid. The unit must continue to account for all income deposited in the bank. The WIWG will be using US BANK®. Units may make deposits locally and the unit must ensure that wing knows which unit made the deposit and to what income accounts the money should be posted.

The Wing Banker Program offers a viable resolution to the qualified audit opinion. It will also end the problems encountered by the wings doing the consolidated

unit report at year-end since this reporting requirement will be eliminated. The inconsistency and inaccuracy of the unit reports will cease to be a problem at all levels of CAP. The problem of different accounting methods will also disappear. Units will now be on the accrual basis of accounting just like the wings, regions and NHQ. The Wing Banker Program has been endorsed and mandated by the Board of Governors and will be phased in over a three-year period.

While the workload may increase at the wing level, the utilization of the Wing Administrators will lessen the impact on the wing Directors of Finance. The Wing Administrators are an integral part of the process because they work at wing HQ every day and can process transactions on a timely basis. There will be a great deal of activity when this procedure is implemented in a wing, but after everything settles down most medium-sized wings will probably only process 20-30 bills and 20 deposits each month.

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## **What is the Unit's Role?**

Each unit must maintain a finance officer and finance committee as required in CAPR 173-1. The unit finance officer, the unit commander, or a designated finance committee member must initiate and approve any expenses under \$500. This approval may be accomplished on the Check Request Form. If the expense is over \$500, then a majority of the unit finance committee must indicate approval with signatures, or via email thread. No Wing Finance Committee approval is needed for any Squadron expenditure as long as it is for legitimate Civil Air Patrol purposes.

The unit finance committee must continue to function and record minutes. All approvals must be noted in the minutes. Any electronic approvals must also be attached. The unit finance committee should continue to develop a budget to help manage the unit's finances. They should also monitor their income and expenses to help verify that wing has recorded everything correctly. This may be done by reviewing the monthly statements that will be sent to each unit by wing HQ.

The unit will continue to be responsible for following fundraising procedures as required in CAPR 173-4. These procedures require the wing commander to approve all fundraising requests using WIWG F22. In addition, the unit must provide an accurate accounting of funds raised to wing HQ.

The units will be responsible for pilot billing, submitting 108's, and O-Flights requests on a monthly basis.

The unit finance committee continues to play a very important role and is crucial in the management of the unit's financial transactions. The only difference is that wing is now their bank, their accountant, and their reporter. The units should also be reassured because wing HQ is audited every year, either by an outside accounting firm or a wing financial analyst.

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## PROCEDURES FOR HANDLING UNIT FUNDS

**Wisconsin Wing (WIWG) has been mandated to implement the Wing Banker Program (WBP). WIWG is merely acting as the bank, accountant and reporter.**

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**WIWG is using US Bank® for UNIT FUNDS accounts.** A separate checking and savings account have been opened for Unit Funds. Each unit will have a separate sub account. WIWG nor the Unit Funds account will float loans to a unit without enough money in their sub account to pay bills. The unit will be notified by WIWG that money must be deposited in their sub account before any bills can be paid.

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**CD/Investment Accounts** - Any unit certificates of deposit (CD) or investment accounts (other than savings accounts) may remain at the current institution until renewal date. If the CD is allowed to stay in the unit's local bank and is not moved to US Bank it is required that the mailing address and signatures be changed to WIWG (**see letter to bank in packet**). Upon maturity of a Unit CD, it will be moved to US Bank®. Copies of brokerage account statements must be forwarded to wing HQ. No additional accounts may be opened outside of the Wing Banker Program.

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**Will units be allowed to maintain petty cash?** According to CAPR 173-1, units were never permitted to maintain petty cash accounts.

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**Savings Accounts** - Wing has opened a separate savings account to accommodate these additional types of funds. The WIFM will allocate interest earned, after any fees are paid, to the units by percentage of their sub account month ending balance. No additional accounts may be opened outside of the Wing Banker Program.

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**Credit Cards** – Credit Card use for units below wing level is authorized and credit cards will be issued through US Bank. Any unit interested in obtaining a Unit credit card must submit a request to the WIFM. Each unit may receive two unit credit cards with a total credit limit of \$2,000.00. The unit commander must submit a list of personnel authorized to use Unit credit card. All finance committee approvals mandated in the CAPR 173-1 apply to credit card purchases. ALL credit card purchases must have the itemized receipt and must be submitted to WIWG HQ for payment. Credit Statements will be mailed to WIWG HQ and balance must be paid in full each month. The unit will not incur credit debt larger than the dollars available in the unit account in WBP. No cash advances, cash back with purchase, or personal purchases will be authorized. The WICC is the only authorized person to sign a contract.

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**How will a unit have its bills paid?** The units may either change the mailing address for their bills to wing HQ or submit their bills to wing HQ for payment using WIWG F25 (Check Request form) to accompany any bills submitted for payment showing that the unit properly authorized wing to submit payment on its behalf. An example Check Request form is attached to this document. If the unit changes the mailing address on their bills to wing HQ, then a recurring expense authorization (an example is attached to this document) must be received from the unit. Wing HQ encourages units to send bills to wing via mail, fax or e-mail. The units also need to submit last minute requests to wing HQ with enough time to get the check signed. WIWG will make every effort for timely turnaround for check requests.

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**How does wing know who is authorized to approve expenses at the unit level?** Wing requires an e-mail from each unit which shows who are the authorized approvers. The units must update this information as soon as any personnel changes occur.

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**What if a unit does not have enough money in its portion of the bank account to cover a bill payment?** Wing will not float loans to units with insufficient funds to pay expenses. The unit will be notified that it has insufficient funds so it can decide how to proceed. The unit may either hold a fundraiser or solicit donations.

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**How does a unit handle income?** Deposit slips are available to each unit so that they can make their own deposits. Once the deposit is made, the deposit slip stamped with the date of the deposit by the bank needs to be forwarded to wing HQ for their records within 7 days. They can do this via mail, fax or e-mail. Any checks should be made payable to Civil Air Patrol. All funds deposited by or for the units must be accompanied by WIWG F26 detailing the date and types of funds deposited. An example Deposit Advice form is attached to this document.

# HOW DOES WING HANDLE THE ACCOUNTING?

## Receiving Income

When wing HQ receives the initial funds from the units they will record a separate deposit for each unit. The income account you will use is account 6413000 – From Units Below Other. If you have created sub-accounts under this lead account, use the sub-account that is for miscellaneous unit income. Make sure you class the income to the appropriate unit. After the initial deposits are recorded, use the following procedures to record unit income.

If the unit makes the deposit directly to the bank:

- The unit must send the original deposit slip and a Deposit Advice form to wing HQ so that the proper entries can be made.
- The unit may specify names and account numbers from the standard chart of accounts or just describe the transaction in plain language with enough detail so that the proper account numbers can be identified.
- Enter the deposit in QuickBooks® Make sure that the unit sub-account is selected in the “Deposit To” box for the appropriate cash account, the date is correct and that you class all transactions to the correct unit.
- A separate deposit transaction must be accomplished for each unit. You cannot group different unit deposits. This will be especially helpful when you perform the bank reconciliation.

The screenshot shows the 'Make Deposits' window in QuickBooks Pro 2005. The window title is 'VIRGINIA WING, CIVIL AIR PATROL - QuickBooks Pro 2005'. The 'Deposit To' field is set to '1016000 - C...' and the date is '07/13/2006'. The window contains a table of payments received from various units, with columns for 'Received From', 'From Account', 'Memo', 'Chk. No.', 'Print Meth.', 'Class', and 'Amount'.

Received From	From Account	Memo	Chk. No.	Print Meth.	Class	Amount
William Knight	5000000 - Revenues:510000...	Encampment	1853	Check	VA117	30.00
James Clendenin	5000000 - Revenues:510000...	Encampment	2778	Check	VA117	70.00
Allen Ernst	5000000 - Revenues:510000...	Encampment	4858	Check	VA117	25.00
George Willard	5000000 - Revenues:510000...	Encampment	2025	Check	VA117	50.00
Robert Andrade	5000000 - Revenues:510000...	Encampment	1572	Check	VA117	55.00
William Golden	5000000 - Revenues:510000...	Encampment	7770	Check	VA117	80.00
David Cole	5000000 - Revenues:510000...	Encampment	1963	Check	VA117	25.00
K. Shaffer	5000000 - Revenues:510000...	Encampment	2802	Check	VA117	25.00
David Keran	5000000 - Revenues:510000...	Encampment	6591	Check	VA117	60.00
Al Artz	5000000 - Revenues:510000...	Encampment	1758	Check	VA117	30.00
Kevin Kelley	5000000 - Revenues:510000...	Encampment	1069	Check	VA117	40.00
Dan Ryan	5000000 - Revenues:510000...	Encampment	2017	Check	VA117	55.00
John J. White	5000000 - Revenues:510000...	Encampment	3306	Check	VA117	55.00
Various Members	5000000 - Revenues:510000...	Encampment		Cash	VA117	280.00

At the bottom of the window, there are fields for 'Deposit Subtotal' (880.00), 'Cash back goes to', 'Cash back memo', and 'Cash back amount'. There are also 'Save & Close', 'Save & New', and 'Revert' buttons.



If the unit sends the checks to wing to be deposited the unit still needs to send a Deposit Advice form. Wing must do a separate deposit for each unit so that each unit's cash sub-account receives credit for the deposit. All entries on the deposit must be classed.

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## **Accounts Receivables**

Most of the funds received from the units do not need to have an account receivable created. However, any funds received in the next fiscal year for an activity that occurred in the previous fiscal year do need to be recorded in accounts receivable. Accounts receivables will be entered the same way you enter them now, but you must ensure the unit class is used on the invoice. Wings must be especially vigilant at year-end and into the new fiscal year.

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## **Deferred Revenue**

Deferred revenue is made up of funds that are received during the year but have not been earned prior to year-end. An example would be if a unit holds an activity in October and charges a registration fee. Wing receives some of the registration fees in September. You need to record the income directly into account 2500000 – Deferred Revenue and Credits when you make the deposits. After the event has occurred, a journal entry would be needed to move the funds recorded in deferred revenue to the appropriate income account.

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## **Entering Bills**

Accounts payables must be entered for all bills. You will handle these no differently than you do now. The only thing you must do is class each bill to the unit for whom you are paying the bill.

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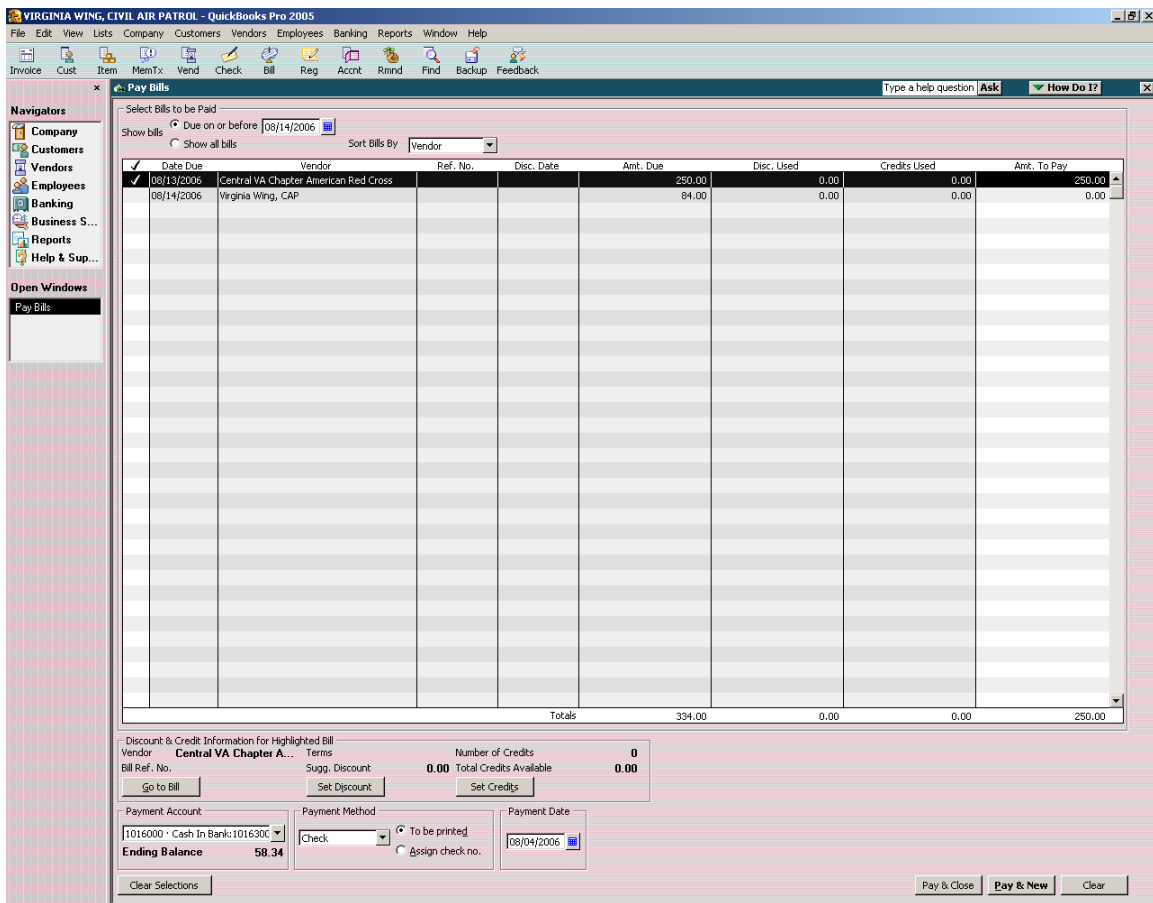
## **Paying Bills**

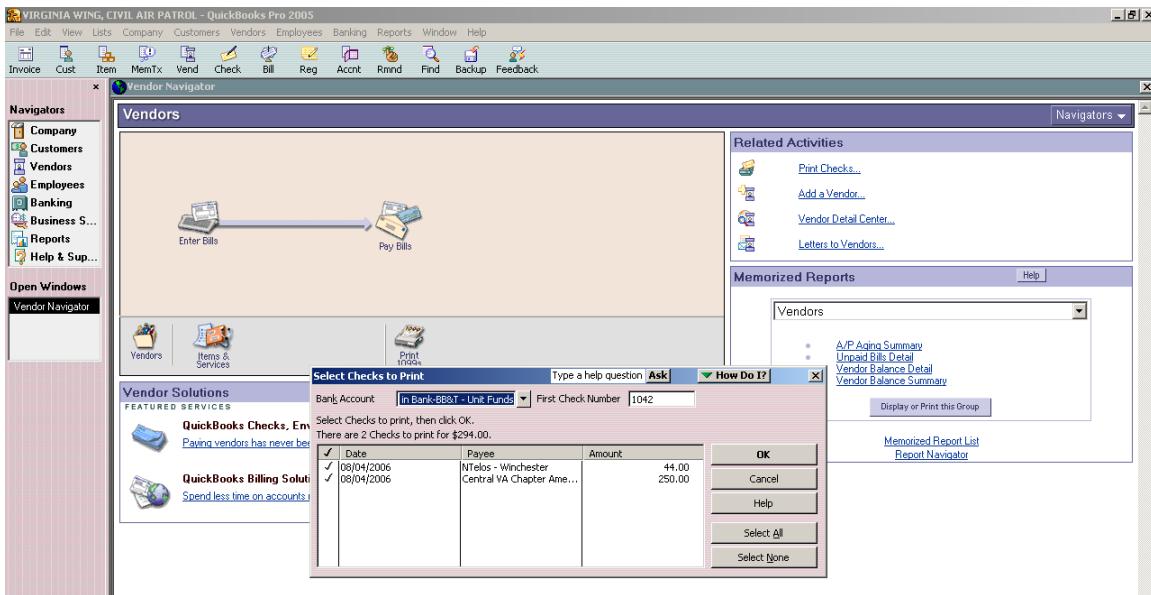
The wing must ensure that all necessary approvals have been obtained before paying any bills.

To pay unit bills:

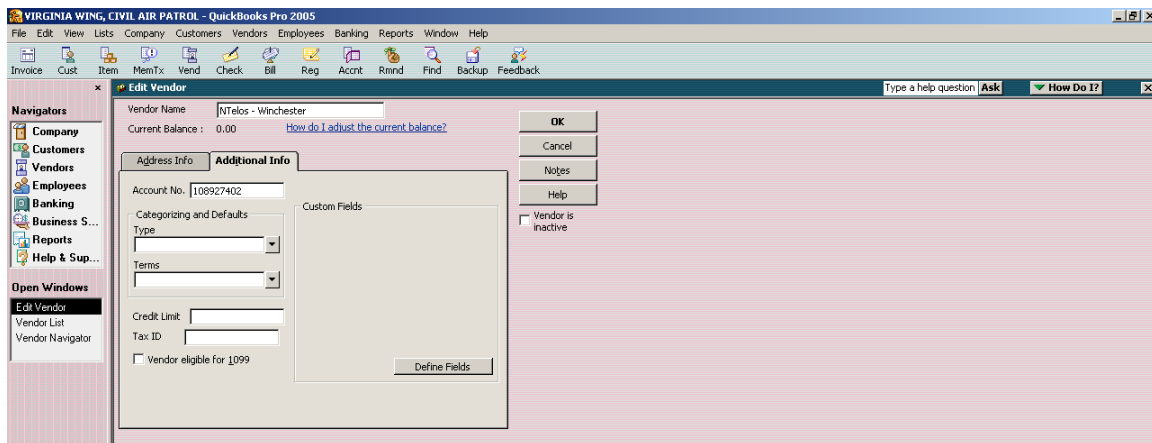
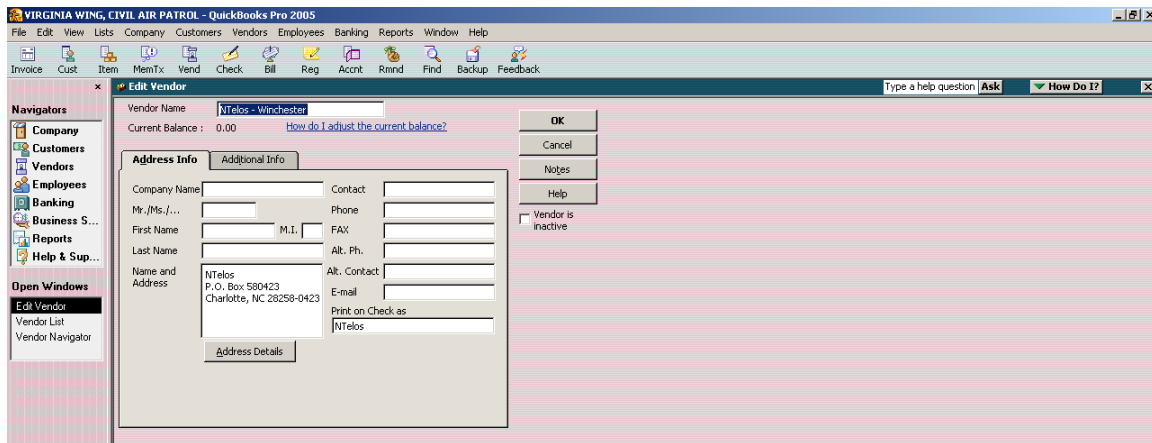
- Select "Vendors" and then "Pay Bills."
- Select for payment bills for only one unit at a time. It may be helpful to sort these bills by unit so it is easier to select them from the list.
- Under "Payment Account" select the appropriate unit's checking sub-account.

- Make sure that “To Be Printed” is checked and the date is correct.
- If you have more unit bills to pay, click on “Pay and New.” Otherwise, select “Pay and Close.”
- If you have other unit bills to pay, repeat the above process ensuring that you select the appropriate unit’s checking sub-account each time.
- When you run out of unit bills to pay it is time to print checks. You will print these the same way you print wing checks. However, you must ensure that you use the correct checks.
- You may print all the unit checks at once from the Print Checks screen. Make sure you only select those checks being used to pay unit bills. **You must select the Lead Account for the Units on the “Select Checks to Print” screen.**





If more than one unit uses the same vendor, such as a telephone company, you should set the vendor up in the vendor list by hyphenating the name and adding the unit name after the hyphen. Make sure at the bottom of the individual vendor screen you fill in the "Print on Check As" section with just the vendor name. You can also select the "Additional Info" tab and add the vendor account number.



## Unusual Transactions

Occasionally a member may fly a corporate aircraft and the unit wants to pay for the flight. The procedure to record this follows below.

- Create an invoice to record the flight income.
- Enter the unit name as the customer name.
- Enter the date of the flight.
- Create an invoice number.
- Select the item that corresponds with regular member flying so the income is recorded in flight income. You do not want to use the item that records the income from a unit below for member flying.
- Only class the transaction to the aircraft. Do not class the transaction to the unit.
- Enter the amount.
- Select "Save and Close."

Customer:Job  
Winchester Composite Sq...

Invoice #  
June06Fly

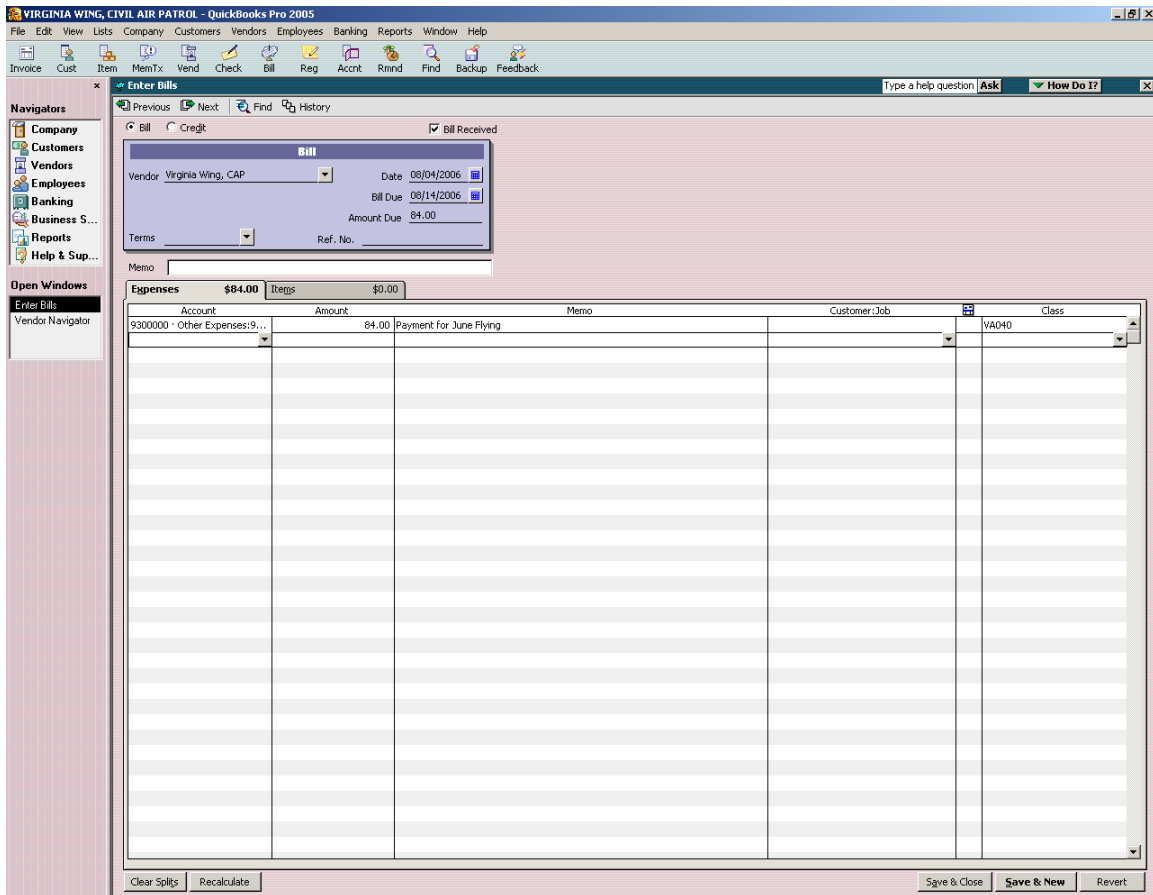
PAID

Item	Description	Qty	Rate	Class	Amount
A/C Utilization:Members - ...	A/C Utilization - Members		84.00	N9351X	84.00

Total 84.00

Apply Credits Payments Applied 84.00  
Balance Due 0.00

- Enter a bill payable to wing HQ.
- Select account 9436000 – Expenditures with Regions and Wings as the expense account.
- Enter the amount and a memo.
- Class the transaction to the unit.
- Select “Save and Close.”

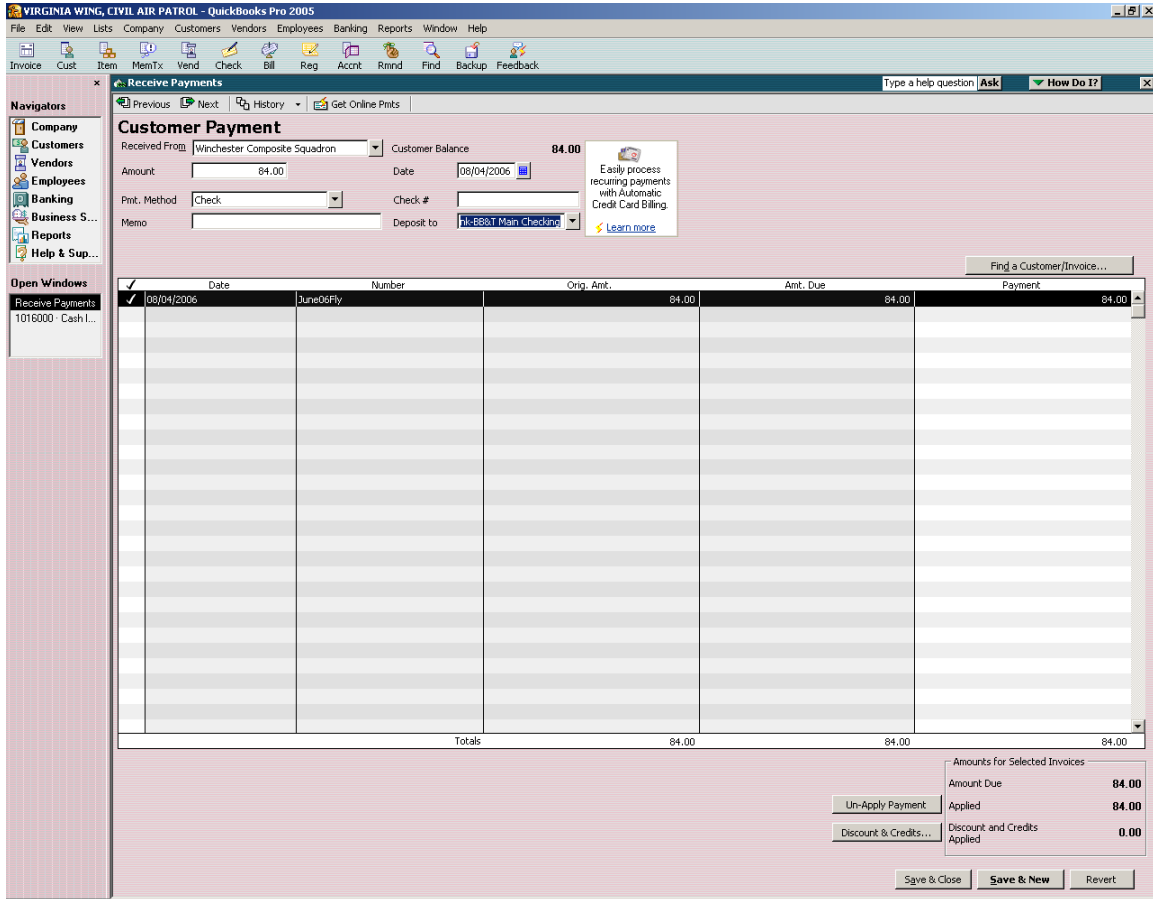


Pay the bill and print the check exactly as instructed in the Paying Bills section.

After the check is properly signed it must be recorded and deposited in the wing's account.

- Select “Receive Payments.”
- In the “Received From” box select the unit’s customer name.
- Enter the amount and date.
- Enter “check” as the payment method.
- In the “Deposit To” window make sure you select the wing checking account.
- Ensure the proper invoice is select.

- Select “Save and Close.”
- Print the deposit slip.



## Transfers between Unit Checking and Wing Checking

If the bank where wing opens the unit accounts requires an initial deposit, wing must front the money. Once enough deposits are received in the new unit accounts to cover the initial deposit and the wing has access to online banking, a transaction to transfer these funds back into the wing accounts is recommended. Utilization of the bank transfer process in QuickBooks® is also recommended to record these transactions. However, once these initial transfers are completed, it is recommended that all future transactions be accomplished by check. In order to fully document and ensure that correct units are having funds debited or credited, the bank transfer function in QuickBooks® should not be used to move money. There really should not be a need to transfer money between the unit checking account and the wing checking account after the initial unit deposits are made.

## Reconciling the Unit Funds Checking Account

When you look at the unit bank statement there may be deposits of which you have no record. This will occur when the units make deposits locally. You must record the deposit in QuickBooks® on the date and for the amount recorded on the statement. You will need to use the “Unidentified Deposits” sub-account under the Unit Checking lead account as the “Deposit To” entry. You will need to create a new customer called “Unknown” or something similar the first time you have to do this. It is suggested that a new sub-account under Miscellaneous Income be created and named Unknown Unit Deposits, or something like that, so it is easy to identify. Enter this new account in the “From Account” box. In the memo enter “Unknown Deposit.” Use your new “WI????” class. Enter the amount of the deposit. The fastest way to find out who owns the deposit is to send out an e-mail to all units listing the date and amount of the deposit and asking to whom it belongs. A little note stating that unclaimed deposits become property of wing after a certain amount of time usually will get a fast response. When a unit claims the deposit, ask them to mail, fax or e-mail the deposit slip and Deposit Advice form so they may receive proper credit. It is also recommended that the unit be counseled on proper wing procedures for handling deposits.

Make Deposits

Deposit To: 1016000 - C... Date: 08/04/2006 Memo: Deposit

Click Payments to select customer payments that you have received. List any other amounts to deposit below.

Received From	From Account	Memo	Chk. No.	Pmt. Meth.	Class	Amount
Unknown	5000000 - Revenues:540000...	Unknown Deposit			VA????	250.00

Deposit Subtotal: 250.00

To get cash back from this deposit, enter the amount below. Indicate the account where you want this money to go, such as your Petty Cash account.

Cash back goes to: [ ] Cash back memo: [ ] Cash back amount: [ ]

Deposit Total: 250.00

Save & Close Save & New Clear

Once the deposit has been thoroughly identified, you must correct it in QuickBooks®. The original deposit must be changed to correct the unit checking account, the income account, and the unit class. However, if the unit account has been reconciled, changing the deposit will cause the deposit to become unreconciled. You will need to go back and re-reconcile the unit account to make sure that this transaction is marked as cleared.

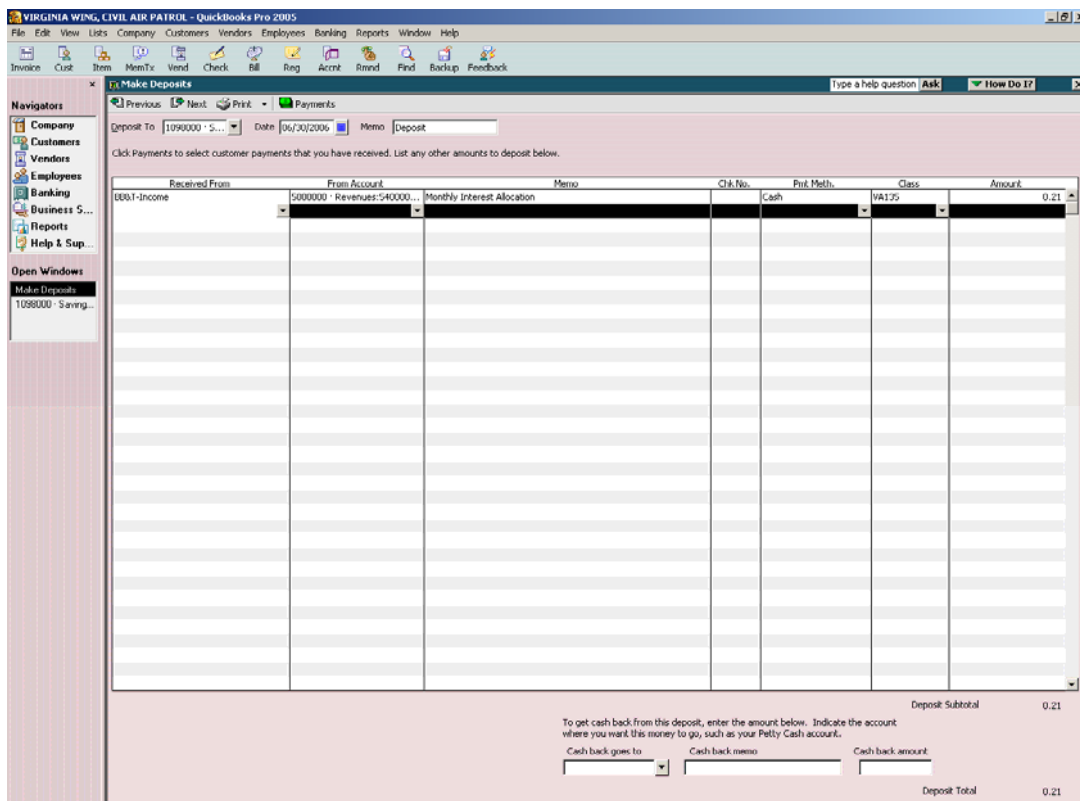
Once you have entered any unidentified deposits, you may continue with the reconciliation as normal. The only thing you need to remember is to reconcile on the lead account, not any of the sub-accounts.

## Unit Savings Account

The wing has set up a unit savings account exactly like the checking account was set up. However, there will probably not be as many sub-accounts because most units do not have both a savings and checking account.

## Interest

If the bank where the unit funds are held pays interest on the checking account or if you opened a unit savings account, you will need to record interest earned. The easiest way to allocate the interest is proportionally based upon the balance in each sub account at month end. Once you calculate the amount of interest to allocate to each unit you must enter it in QuickBooks® via the “Make Deposits” function. A separate deposit must be entered for each unit. Follow the previous instructions for entering deposits remembering to select the appropriate unit sub-account, entering Interest Income as the account, and classing the transaction to the appropriate unit.





# Unit Reports

To print a cash balance report by unit:

- Select “Reports.”
- Select “Accountant and Taxes.”
- Select “Transaction Detail by Account.”
- Select the date you are interested in.
- Select “Modify Report.”
- Select the “Filter” tab.
- Under “Choose Filter” select “Account.”
- In the next box under “Account” choose “Selected Accounts.”
- Put a check mark next to any checking and savings sub-accounts for the unit in which you are interested.

The screenshot shows the 'Modify Report: Transaction Detail by Account' dialog box in QuickBooks Pro 2005. The 'Filters' tab is active, and the 'Account' filter is set to 'Selected accounts...'. A 'Select Account' dialog box is open, showing a list of accounts with checkboxes. The main window displays a transaction detail report for the 'PATROL' account, showing a list of transactions with columns for Date, Description, Amount, and Balance.

Account	Split	Amount	Balance
1110000 - Ac...		84.00	84.00
		84.00	84.00
2015000 - Ac...		-250.00	-250.00
		-250.00	-250.00
2015000 - Ac...		-44.00	-44.00
2015000 - Ac...		-84.00	-128.00
		-128.00	-128.00
		-378.00	-378.00
5230010 - Air...		84.00	84.00
1016100 - Ca...		-84.00	0.00
		0.00	0.00
8015000 - Rent		-37.50	-37.50
8015000 - Rent		-37.50	-75.00
8015000 - Rent		-45.00	-120.00
8132000 - Air...		-250.00	-370.00
9436000 - Ex...		-84.00	-454.00
1016330 - 09...		250.00	-204.00
7810000 - Te...		-44.00	-248.00
1016338 - 04...		44.00	-204.00
1016338 - 04...		84.00	-120.00
		-120.00	-120.00
<b>5000000 - Revenues</b>			
<b>5100000 - Revenue from Activities</b>			
<b>5230010 - Flight Activities/Member Flying</b>			
<b>5230010 - Aircraft Minor Maintenance</b>			
Invoice	08/04/2006	June... Winchester Corpo...	A/C Utilizatio... N9351X
		1110000 - Ac...	-84.00
		Total 5230010 - Aircraft Minor Maintenance	-84.00
		Total 5230000 - Flight Activities/Member Flying	-84.00

VIRGINIA WING, CIVIL AIR PATROL - QuickBooks Pro 2005

File Edit View Lists Company Customers Vendors Employees Banking Reports Window Help

Invoice Cust Item MemTx Vend Check Bill Reg Acct Rmnd Find Backup Feedback

Transaction Detail by Account

Modify Report... Memorize... Print... E-mail... Export... Hide Header... Refresh

Dates: This Fiscal Year-to-date From 10/01/2005 To 08/07/2006 Total By Account list Sort By Default

11:31 AM VIRGINIA WING, CIVIL AIR PATROL  
08/07/06  
Transaction Detail by Account  
October 1, 2005 through August 7, 2006

Accrual Basis

Type	Date	Num	Name	Memo	Class	Ctr	Split	Amount	Balance
<b>1016000 - Cash In Bank</b>									
<b>1016300 - Cash in Bank-BB&amp;T - Unit Funds</b>									
<b>1016330 - 091 - Monticello</b>									
General Journal	10/31/2005	362		Transfer to ...	VA091		1016315 - 02...	3,919.77	3,919.77
General Journal	12/31/2005	369		Reimburse...	VA091		1016399 - 00...	-237.21	3,682.56
General Journal	02/14/2006	375		Transfer fro...			1098126 - 11...	-2,500.00	1,182.56
General Journal	02/28/2006	378		Allocation of...	VA091		1016300 - Ca...	10.00	1,192.56
General Journal	02/28/2006	379		Allocation of...	VA091		1016399 - 00...	-69.92	1,122.64
General Journal	03/31/2006	383		Allocate Uni...	VA091		1016300 - Ca...	845.00	1,967.64
General Journal	03/31/2006	383		Allocate Uni...	VA091		1016300 - Ca...	-1,184.82	782.82
General Journal	04/30/2006	J386		Allocation of...	VA091		1016323 - 02...	-243.33	539.49
General Journal	05/31/2006	J391		Allocate Uni...			1016399 - 00...	-24.12	515.37
General Journal	07/10/2006	J397		Unclaimed d...			4999 - Uncate...	37.00	552.37
Bill Print -Check	07/17/2006	1032	Sydney E. Creutz				2015000 - Ac...	-226.03	326.34
Bill Print -Check	08/04/2006		Central VA Chapte...	38720			2015000 - Ac...	-250.00	76.34
								<u>76.34</u>	<u>76.34</u>
Total 1016330 - 091 - Monticello									
Total 1016300 - Cash in Bank-BB&T - Unit Funds								<u>76.34</u>	<u>76.34</u>
Total 1016000 - Cash in Bank								<u>76.34</u>	<u>76.34</u>
<b>1099000 - Savings &amp; Temp Cash Investment</b>									
<b>1098100 - Savings Accounts</b>									
<b>1098120 - Savings-BB&amp;T - Unit Funds</b>									
<b>1098127 - 091 - Monticello</b>									
General Journal	02/14/2006	375		Transfer fro...			1098126 - 11...	2,500.00	2,500.00
General Journal	02/28/2006	380		Allocation of...	VA091		1098121 - 08...	0.26	2,500.26
General Journal	03/31/2006	382		Allocate Inte...	VA091		5410000 - Int...	0.53	2,500.79
General Journal	04/30/2006	J387		Allocate Inte...	VA091		5410000 - Int...	0.51	2,501.30
General Journal	05/31/2006	J389		Allocate Inte...			5410000 - Int...	0.53	2,501.83
Deposit	06/30/2006			Deposit			5410000 - Int...	0.51	2,502.34
Total 1098127 - 091 - Monticello								<u>2,502.34</u>	<u>2,502.34</u>
Total 1098120 - Savings-BB&T - Unit Funds								<u>2,502.34</u>	<u>2,502.34</u>
Total 1098100 - Savings Accounts								<u>2,502.34</u>	<u>2,502.34</u>
Total 1098000 - Savings & Temp Cash Investment								<u>2,502.34</u>	<u>2,502.34</u>
<b>TOTAL</b>								<u><u>2,578.68</u></u>	<u><u>2,578.68</u></u>

To print a profit and loss report by unit:

- Select "Reports."
- Select "Company and Financial."
- Select "Profit and Loss by Class."
- Select the desired date.
- Select "Modify Report."
- Select the "Filter" tab.
- Under "Choose Filter" select "Class."
- In the next box under "Class" choose "Selected Classes."
- Select the class for the desired unit.
- Remember: If you have created sub-classes for units under aircraft or vehicles, you must choose these sub-classes, also.

VIRGINIA WING, CIVIL AIR PATROL - QuickBooks Pro 2005

File Edit View Lists Company Customers Vendors Employees Banking Reports Window Help

Invoice Cust Item MemTx Vend Check Bill Reg Acct Rmnd Find Backup Feedback

Profit & Loss by Class

11:39 AM 08/07/06

VIRGINIA WING, CIVIL AIR PATROL  
**Profit & Loss by Class**  
 October 1, 2005 through August 7, 2006

Accrual Basis

	VA035	TOTAL
<b>Income</b>		
5000000 · Revenues		
5400000 · Other Revenue and Gains		
5415000 · Contributions - Unrestricted	2,091.72	2,091.72
5415010 · Contrib Unrestr - Cash	2,091.72	2,091.72
<b>Total 5415000 · Contributions - Unrestricted</b>	<b>2,091.72</b>	<b>2,091.72</b>
<b>Total 5400000 · Other Revenue and Gains</b>	<b>2,091.72</b>	<b>2,091.72</b>
<b>Total 5000000 · Revenues</b>	<b>2,091.72</b>	<b>2,091.72</b>
<b>Total Income</b>	<b>2,091.72</b>	<b>2,091.72</b>
<b>Expense</b>		
7000000 · Operating Expenses		
0000000 · Occupancy Expenses		
8015000 · Rent	1,500.00	1,500.00
<b>Total 8000000 · Occupancy Expenses</b>	<b>1,500.00</b>	<b>1,500.00</b>
8400000 · Activities and Encampments		
8476000 · Senior Activities		
8476010 · Senior Activities	250.00	250.00
<b>Total 8476000 · Senior Activities</b>	<b>250.00</b>	<b>250.00</b>
<b>Total 8400000 · Activities and Encampments</b>	<b>250.00</b>	<b>250.00</b>
<b>Total 7000000 · Operating Expenses</b>	<b>1,750.00</b>	<b>1,750.00</b>
<b>Total Expense</b>	<b>1,750.00</b>	<b>1,750.00</b>
<b>Net Income</b>	<b>341.72</b>	<b>341.72</b>

Wing will send these reports to the units monthly and ask them to verify the cash balances and the transaction details to confirm that everything was done correctly. These confirmations will also show the units that wing is correctly accounting for their money.

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## **EXAMPLES**

**The following are examples of a Unit Deposit Advice form, a Unit Check Request form and a Unit Recurring Expense Policy.**

WISCONSIN WING DEPOSIT ADVICE FOR UNITS BELOW WING LEVEL				
DATE		DATE OF DEPOSIT		
UNIT NAME		CHARTER NUMBER	WI-	
ITEMIZED LIST OF DEPOSITS	RECEIVED FROM	PURPOSE OR ACCOUNT NUMBER	CHECK NUMBER OR CASH	AMOUNT
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
			<b>TOTAL DEPOSIT</b>	
<b>Submitted By:</b>				
<b>WIWG F26</b>				

**WISCONSIN WING CHECK REQUEST  
FOR UNITS BELOW WING LEVEL**

<b>DATE OF REQUEST</b>		<b>DATE NEEDED BY</b>	
<b>UNIT NAME</b>		<b>CHARTER NUMBER</b>	WI-
<b>ISSUE CHECK TO:</b>			
<b>NAME OR COMPANY</b>			
<b>RANK OR TITLE</b>			
<b>STREET ADDRESS</b>			
<b>CITY, STATE, ZIP CODE</b>			
<b>EMAIL ADDRESS</b>			
<b>PHONE NUMBER</b>			

<b>ITEMIZED EXPENSES</b>	<b>DESCRIPTION</b>	<b>ACCOUNT NUMBER</b>	<b>AMOUNT</b>
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

**Total Amount of check requested**

If check request is \$500.00 or more,  
date approval recorded in finance committee minutes  
Please attach copy of FC meeting minutes or email approval thread

**Unit Commander Approval**  **Date**   
(or Finance Committee Member)

**Unit Finance Officer Approval**  **Date**

**EXAMPLE UNIT RECURRING EXPENSE POLICY**

**This policy must be renewed on October 1 each year**

The finance committee of the Eau Claire Composite Squadron hereby authorizes Wisconsin Wing to submit payment to Xcel Energy for hangar utilities on our behalf without additional written approval. WIWG HQ is authorized to submit payment up to \$150.00 per month. If the payment from Xcel Energy exceeds \$150.00 per month, WIWG HQ must contact the Eau Claire Composite Squadron's finance officer to obtain additional authorization.

If the Eau Claire Composite Squadron does not have enough funds to pay an Xcel Energy bill, WIWG HQ must contact the Eau Claire Composite Squadron's commander so additional funds may be deposited in to their account.

\_\_\_\_\_  
**Squadron Commander**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Finance Officer**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Administrative Officer**

\_\_\_\_\_  
**Date**