CIVIL AIR PATROL
TEXAS WING

Unit Finance Handbook
For Texas Wing

Director of Finance Texas Wing Civil Air Patrol

11 February 2025

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Texas Wing Banking

All Wings were required to implement a Wing Banking program by 1 Oct 2007 by decision of the CAP National Board. Under the Texas Wing Banking program, all Texas Wing Units with funds transferred them to Wing Headquarters. In accordance with Generally Accepted Accounting Principles (GAAP) these funds were placed in a Unit bank account and entered into the CAP National QuickBooks system for accrual accounting. 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 TXWG Bill Pay Request
- The Unit has funds available to cover the payment
- The payment is legal and conforms to CAP National rules

RESPONSIBILITIES

NOTE: Items and forms discussed in this section may be found at **https://txwg.cap.gov/about/directorates/fm**

Unit Finance Officer

- Supports and advises the Unit commander and finance committee in carrying out their fiscal responsibilities as outlined in CAPR 173 -1
- Ensures fiscal forms, reports, and records are properly maintained 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

- Consists of at least three members including the Commander, as the Chairperson, the Finance Officer, and another Unit member
- Assigned in e-services
- Budgets for and authorizes all revenue producing activities and expenditures from their available funds
- Ensures CAPF172 is amended and submitted to wing any time there is a change in the finance committee and at the beginning of the new fiscal year

Unit Commander

- Provides oversight of their Unit for integrity of financial activities
- Ensures compliance with requirements under the Wing Banking, including documentation and reports submitted annually as outlined in CAPR 173 -1

Texas Wing Administration and Director of Finance

- Preserves accounts for Unit funds
- Makes payments authorized by the Unit
- Renders reports to Units and to National Headquarters relating to Unit funds.

REVENUE

Units will not establish or maintain petty cash accounts. Reimbursement for out-of-pocket expenditures will be made by forwarding approved expenses and supporting documentation to wing headquarters for payment.

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 by completing a fillable TXWG Fundraising Activity Request
    - Refer to CAPR 173-4, Fund Raising/Donations for ideas

Deposits

Units are responsible to send funds to Texas Wing finance for processing and credit to the unit account.

- Unit will submit a completed TXWG Squadron Deposit Record along with checks and/or money orders adding up to match the total deposit on the record
- Entries will specify the CAP accounts to be credited along with notes or comments, check or money order numbers, and amounts
    - DO NOT send cash to be deposited, you must convert it to a check or money order before submitting for deposit
- Revenues will be deposited into the Wing Banking Unit account
- Deposits for volunteer hours from employer matching programs, shall include the name of the member earning the donation
- In accordance with IRS regulation, if a deposit is for a donation of $250.00 or greater, then a CAPF164 Donation Receipt must be sent to the donor and a copy sent to TXWG with the deposit record.

Send all deposits to:
TX Wing HQ
PO Box 632937
Nacogdoches, TX 75963-2937

In addition to mailing the deposit to wing, email a courtesy digital copy of the TXWG Squadron Deposit to **accountdeposits@txwg.cap.gov**

Advances

Advances may be obtained for a Unit project where expenses are expected to exceed $200.00

- To obtain an advance, send a TXWG Bill Pay Request to TXWG specifying the account and noting that this is an advance
- This request will be sent to the Unit finance committee via DocuSign for approval
- Within 10 days after the event, submit copy of the receipts along with another TXWG Bill Pay Request listing the account(s) and receipts with a note indicating that these expenses are related to the prior advance
- If expenses are lower than the original advance amount, a check should be mailed to Wing Headquarters for the difference from the member who received the advanced funds

Individual Payments

- Units will request reimbursement using the TXWG Bill Pay Request
  - Add unit number, recipient name and dollar amount to subject line
  - Each receipt is a separate line item
  - Using the Accounts tab, select the account that best fits the items or services description shown on the invoice/receipt
  - Under notes and comments describe the purpose of the purchase
- The date the pay request is emailed shall be the date of request
- If requesting payment for multiple individuals, create and email forms for each person separately for tracking and timely processing
- If amount requested for reimbursement and amount on receipt differ, please clearly mark, and initial the difference on the receipt
- When submitting a pay request for a company/vendor a completed W9 shall accompany the request
- Send the request and copies of the invoices/receipts to the bill pay email box at **billpayrequests@txwg.cap.gov**
- Pay requests over $500 require a quorum approval
  - Finance committee divided by 2 + 1
- All payments come from the Unit account unless TXWG – TX001 is indicated on the request; which must be approved by the TXWG finance committee

NOTE: TXWG will not make any payments if:

- Receipts are over 60 days old without explanation as to why the receipts are being submitted late
- Unit does not have sufficient funds available

Units are not required to maintain original invoices once received by Wing; however, unit finance committee meeting minutes must be available for inspections. The cut off for maintaining meeting minutes is the end of the fiscal year (30 Sept) and they can be destroyed after 3 years.

Recurring Payments

- Units can set up a recurring payment for utilities or rent
  - Email a completed CAPF172 along with 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 to **budgets@txwg.cap.gov**
  - 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
- If a vendor is no longer used, please notify Wing Admin to stop payments so that recurring payments no longer occur
- TXWG will pay the bills according to the dates and amounts detailed on the CAPF172 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 which also may include updating the unit CAPF172
- Unit will be notified and required to increase their deposits to cover the expense if there are insufficient funds in the Unit's account to pay any bill

CERTIFICATES OF DEPOSIT

- 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
    - Unit may retain their own bank as long as the mailing address on the account is Wing HQ and at least one signatory on the CD account is from the wing finance committee or the Wing Administrator
- Unit certificates of deposit will be held and managed at the wing
    - 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 or the signatory from Wing finance is to have access to the account online to access the reports.
    - Unit owned CD's will show up on the Units' monthly cash reports which are processed at TXWG HQ monthly after each bank reconciliation.
    - Proceeds of interest or principal from the CD, if cashed, will be deposited as revenue into the Unit account. Otherwise, the interest will be reinvested into that same CD.
- On 30 Sept each year, Units are required to obtain a statement showing the current values for any Certificate of Deposit
    - Statement can be acquired during a visit to the bank on 1 October or downloaded from on-line access on 30 Sept or 1 Oct
    - Statement must display any accrued interest or provide enough information to calculate the accrued interest (rate, maturity date, etc.)
    - Statement copies are to be sent to TXWG/DOF via US Postal Service or emailed to **billpayrequests@txwg.cap.gov**

UNIT FINANCIAL REPORTS

- Unit finance reports are posted monthly to a shared wing site after the bank reconciliation is complete for the previous month
- Unit finance officers shall review these reports for agreement with their records and brief the Unit commander and finance committee on their current position

To access the Unit reports, **copy and paste** the following link into a browser window once there select the FY and month to view.

https://txwgcap.sharepoint.com/:f:/g/ElTTrri4qfhBgy2XIXk6UQsB9dfoSsV1HmYL0nvJUXXTqw?e=vJQhMr

- Report any discrepancies to the Director of Finance or Wing Administration immediately
    - Discrepancies found in the Unit reports are resolved faster if brought to Wing attention as soon as they are found
- Report any budget adjustments to the Director of Finance as needed

ANNUAL FINANCE REPORTS

Consolidated Finance Authorizations (CAPF172)

- All Units under Wing Banking are required to provide a new CAPF172 to Wing finance prior to the beginning of a new Fiscal Year (FY), no later than 1 Oct
- An additional CAPF172 must be submitted to Wing whenever there are changes to the finance committee membership
- Recurring payments need to be listed and the amounts verified on the CAPF172
    - o Any recurring payment changes must be reflected on the current CAPF172 and approved by the Unit finance committee via DocuSign prior to payment disbursement
- No payment can be made on behalf of the Unit without a CAPF172 on file
- Hard/wet signatures **are not required on the CAPF172**
    - Once submitted to Wing, the document will be sent to committee members' email addresses via DocuSign for completion

Email CAPF172 to **budgets@txwg.cap.gov**

Budget

- All Units are required to submit an annual zero balance budget for the upcoming fiscal year (October through September), by 1 Oct even if there is no revenue
- Per CAPR 173-1, the budget must be reviewed quarterly

Email budget to **budgets@txwg.cap.gov**

CONTRACTS

Units are not authorized to sign contracts.

- To have a contract 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 Legal will forward contract and documentation to National for final approval and signature

PILOT INVOICES

- Pilot invoices are typically completed by the 10th of the month for the previous month's flying activity
- Invoices are created based on information entered in WMIRS
    - If a cadet or other senior member is to be invoiced for a flight, their name needs to be entered into WMIRS so that the pilot is not invoiced
- DOO is to be contacted for disputed invoices
- Invoices shall be paid within 30 days of receipt of invoice

Appendix

Corporate Credit Card Information for Aircrafts and Vehicles

These instructions are good for both Vehicles and Aircraft.

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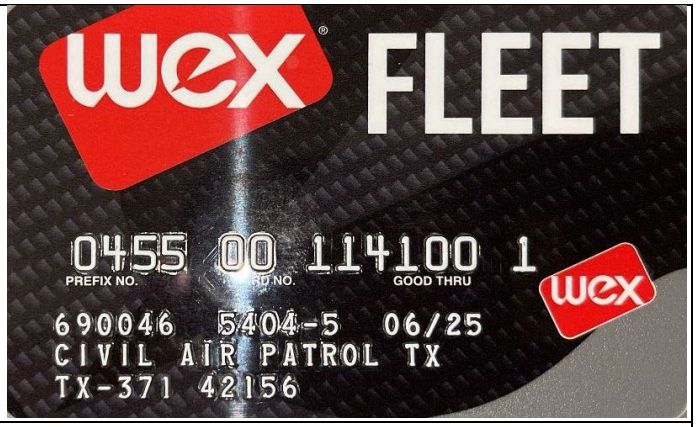
<td> 
</td>
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<tr>
<td>Vehicle EFS card (Select NHQ Paid in WMIRS)
- A,T,M,1 Missions only
- Vehicle Maintenance</td>
<td>Vehicle WEX Card (Select WING Paid in WMIRS)
- All Corporate Missions
- Backup if EFS Card will not work at pump.</td>
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<tr>
<td>Aircraft EFS card (Select NHQ Paid in WMIRS)
- A,T,M,1 Missions only</td>
<td>Aircraft AVCARD (Select WING Paid in WMIRS)
- All Corporate Missions
- Backup if EFS Card will not work at pump.</td>
</tr>
</table>

If the pump asks for one of these values:	***Vehicles***	***Aircraft***
- ***Pin Number or*** - ***Odometer or*** - ***Drivers ID or*** - ***(other)***	**First 4 digits of the VAN number.** **Example 42156 = 4215**	- **First 4 digits of the tail number.** **Example N98913 = 9891** - **3-digit tail numbers add a zero.** **Example N225TX = 2250** - **AVCARD may ask for Tail number only.**
- ***Zip Code***	**NHQ's Zip Code. 36112**	**NHQ's Zip Code. 36112**

CONSOLIDATED FINANCE AUTHORIZATIONS (CAPF172)

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 inexcess 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

TXWG BILL PAY REQUEST

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 Request & receipts to billpayrequests@txwg.cap.gov 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

TXWG SQUADRON DEPOSIT

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 (see Accounts tab for examples)**	**Notes and Comments**	**Check Number**	**Money Order Number**	**Total Deposit**
1					
2					
3					
19					
20					
21					
22					
28					
29					
30					
Grand total Deposit					$0.00

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: _____

CAP FORM164, DEC 14 **OPR/ROUTING: COD**

BUDGET SAMPLE

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

Income/Revenues	Budget
52232xx · Senior Activities	
5223210-Senior Activity 1	
5223220-Senior Activity 2	
52242xx · Cadet Activities	
5224201-Encampment	
5224202-CTEP	
5224203-ALS/CLC Retreat	
5224204-Training Schools	
5224205-Flight Schools	
5224206-cadet activities not listed	
5224215- Medical Orientation Training School	
5224221- CAC	
52243xx · Combined Senior & Cadet Activities	
5224301- ES Training	
5224302- Cyber Patriot	
5224310- Combined Cadet & Senior member activities	
52400xx · Fundraising Income	
5240100-Wreaths Across America	500.00
5240200-Raffle Income	
5240300-Other Fundraising Income	
53100xx · Revenues from Dues	
5310012-Dues from Members	200.00
54000xx · Other Revenues & Gains	
5410000-Interest Income	
54120xx · Contribution - Unrestricted (U)	
5412011-Contributions – Unrestricted – Cash	
5412012-Contributions – Unrestricted – Non-Cash	
54120xx · Contributions - Restricted (R)	
5412021-Contributions – Restricted – Cash	100.00
5412022-Contributions – Restricted – Non-Cash	
5424100-Material and Supply Sales	
62100xx · Special Events	
6214010-Unit Event1	
6214020-Unit Event 2	
total income	$800.00

Expenses	Budget

71000xx · Awards & Grants to Individuals
7120000-Awards 75.00
7315000-Scholarships
72000xx· Salaries and Related Expenses
7520000-Professional Services
76000xx · Mission Expenses
7695000-Other Mission Expenses
7696000-Vehicle Fuel Corporate and POV
7697000-Corporate Aircraft Fuel
77000xx · Supplies
7700100-Supplies & Materials 125.00
7701000-Cost of Sales
77300xx · Equipment Purchases
7735000-Equipment
7745000-Communication Equipment
78000xx · Telephone and Communication
7810000-Telephone & Communication
7813000-Internet Fees
7820000-IT Expenses
7900xxx · Postage
7910000-Postage for Shipping
7910025- Post Office Box Rental
80000xx · Occupancy Expenses
8010005-Rent 300.00
8010010-Hanger Rent
8010020-Storage Rent
8015000-Utilities
8020000-Contributed Facilities and Utilities
8085700-Facility Expenditures
81000xx · Maintenance Expenses
8110000-Corporate Aircraft Maintenance
8120000-Corporate Vehicle Maintenance
8121000-Equipment Leases
8123000-Equipment Maintenance
8230000-Dues & Publications
8312060-Travel for commanders and directors
84750xx · 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)
8475090-CAC
8475095-Medical Orientation Training School

8475100 - Cadet Activity not listed above		
84760xx · Senior Activities		
8476010-SLS / CLC		
8476020-Senior Activity 2		
8476030-Senior Activity 3		
84800xx · Combined Sr & Cadet Activities		
8480010-ES Training		
8480020-Cyber Patriot		
8480040-Combined Senior and Cadet Activity	300.00	
85050xx · Conf, Conventions, & Meetings		
8505000-Conference, Conventions and Meetings at Wing level		
8505010 - Conference Participation for other than Wing conference		
8540000-Unit Events		
86500xx · Professional Expense		
8700000-Insurance		
8820000-Professional Development		
9240000-Advertising		
93000xx · Other Expenses		
9306100-Fundraising Expenses		
9306200-Raffle Expenses		
total expenses	$800.00	
	$0.00	Must be Zero!!

INCOME ACCOUNTS AND DESCRIPTIONS

5223210-Senior Activity 1: Revenue received from members for senior member activities only. Do not include revenue from NHQ.

5223220-Senior Activity 2: Same as Senior Activity 1.

5224201-Encampment: Revenue received from members for cadet encampments. Do not include revenue from NHQ.

5224202-CTEP: Revenue received from members for Cadet Training Education Program activities only.

5224203-ALS/CLC Retreat: Revenues received from members for cadet ALS/CLC

5224204-training schools: Revenues received from members for cadet training schools

5224205-flight clinic: Revenues received from members for cadet flight schools

5224206-Revenues received from members for cadet activities not listed

5224215-MOTS: Revenues received from members for Medical Orientation Training School

5224221-CAC: Revenues received from members for Cadet Advisory Council

5224301-ES Training: Revenue received from members for ES Training

5224302-Cybr Patriot: Revenue received from members for Cyber Patriot

5224310- Revenue received from members for combined cadet & senior member activities, such as air shows. Do not include revenue from awards banquets, dining-ins, etc.

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.

5310012-Dues from Members: Dues income paid directly by members, including squadron dues.

5410000-Interest Income: Interest received from checking accounts, savings accounts, certificates of deposit and money market accounts.

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.

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.

5424100-Material and Supply Sales -sales of supplies purchased to sell at unit

6214010-Unit Event 1: Registration fees collected for unit-sponsored events, such as awards banquets and dining ins.

6214020-Unit Event 2: Same as Unit Event 1

EXPENSE ACCOUNTS AND DESCRIPTIONS

7120000-Awards: Expenditures for awards.

7315000-Scholarships: Expenditures for scholarships.

7520000-Professional Services: Expenditures for outside accounting services, legal services or other professional services.

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.

7700100-Supplies & Materials: 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.

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.

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.

7910000-Postage for Shipping: Expenditures for Postage and Shipping costs

7910025- Post Office Box Rental: Expenditures for PO Box rental

8010005-Rent: Expenditures for use of facilities.

8010010-Hanger Rent: Expenditures for use of Hanger

8010020-Storage Rent: Expenditures for use of storage facility

8015000-Utilities: Expenditures for gas, water. Electric

8020000-Contributed Facilities and Utilities: Fair value of contributed facilities and utilities.

8085000-Facility Expenditures: Expenditures for facility expenses not listed above, including janitorial services.

8110000-Corporate Aircraft Maintenance: Expenditures for all corporate aircraft maintenance.
-Do not include aircraft fuel expenses.

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-Equipment Maintenance: Expenditures for all 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.

8312060-Travel for commanders and directors. 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 travel for attendance wing conferences, etc.

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
8475090-CAC expenditures for Cadet Activity
8475095-Medical Orientation Training School
8475100 - Cadet Activity not listed above
8476010-SLS / CLC Expenditures for Senior Activity SLS / CLC
8476020-Senior Activity 2: Expenditures for Senior Activity 2.
8476030-Senior Activity 3: Expenditures for Senior Activity 3.
8480010-ES Training
8480020-Cyber Patriot
8480040-Combined Senior and Cadet Activity
8505000-Conference, Conventions and Meetings at Wing level
8505010 - Conference Participation for other than Wing conference
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.
9240000-Advertising: Expenditures for public relations, publicity and advertising.
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.