



**HEADQUARTERS
CIVIL AIR PATROL BOWIE SQUADRON
UNITED STATES AIR FORCE AUXILIARY
12409 SEABURY LANE
BOWIE, MD 20715**

5 July 2007

MEMORANDUM FOR: ALL SQUADRON PERSONNEL

FROM: Commander, Bowie Composite Squadron

SUBJECT: FINANCIAL PROCEDURES AND IMPLEMENTATION OF WING BANKING

References

- (a) CAPR 173-1 "Financial Procedures and Accounting Report for Units Below Wing Level"
- (b) CAP PAMPHLET 202 (E) "Senior Member Training Program Specialty Track Study Guide - Finance Officer"
- (c) CAPR 173-4 "Fund Raising/Donations"
- (d) CAPR 173-2 "Financial Procedures for CAP Regions and Wings"
- (e) CAP/CC Memorandum for All Unit Commanders dated 2 September 2005

Implementation of Wing Banking: All Civil Air Patrol units have been directed by National HQ to implement the Wing Banker Program. As a result of this direction the Bowie Squadron checking account at Citizens National Bank has been terminated. In its place is a Bank of America master checking account controlled by Wing HQ, and Quickbooks accounts, maintained by Wing for each squadron. All disbursements of Bowie Squadron funds are henceforth to be made by requesting Wing HQ to prepare a check drawn on the Bank of America checking account. All check requests will be submitted to Wing HQ via the Squadron Finance Officer using a Check Request Form (Attachment 1). Money received by Bowie (e.g. dues payments, donations) will be forwarded to Wing HQ for deposit in the Bank of America checking account using a Deposit Form (Attachment 2). Wing HQ will records such deposits in the Bowie Quicken account. The Finance Officer will maintain copies of all Check Deposit Forms and Check Request Forms and associated receipts and invoices.

Finance Committee: CAPR 173 requires that each squadron have a Finance Committee, and that the members be identified in writing. CAPR 173 further identifies the Squadron Commander, Finance Officer and Administrative Officer as members of the Finance Committee. Bowie Composite Squadron's Finance Committee will add the roles of Deputy Commander for Seniors, Deputy Commander for Cadets and Operations Officer to the Finance Committee as defined in the regulation. The individuals currently filling these positions are identified in the Bowie Composite Squadron Duty Roster. Duties of the Finance Committee are as specified in CAPR 173.

Squadron Financial Records : Bowie Composite Squadron financial records have been maintained, and will continue to be, using the Quicken application. The Quicken files are located on the Finance Officer's personal, home, desktop computer. Quicken accounts are setup for a checkbook register and each member from whom deposits have been received or disbursements made. The Quicken records are to be reconciled with Wing HQ periodic Quickbooks statements on a monthly basis. Backups of the squadron's Quickbooks files will be made and stored in a secure location of the BowieCAP.org website on at least a quarterly basis.

Monthly Finance Reports :

The Finance Officer is expected to attend each monthly BCS staff meeting and report

- 1) the checking account balance
- 2) non-recurring expenditures and receipts
- 3) the status of annual dues payments
- 4) the next quarterly outlook

Routine Procurement of Equipment and Supplies: Members expending personal funds for purchase of equipment and supplies may request reimbursement by submitting a Check Request Form to the Finance Officer.

Flight Time Billing : Bowie Composite Squadron's assigned aircraft is N820CP. The hourly rate for proficiency flying is set by National HQ \$41.00 per Hobbs hour. (Payments are forwarded to Wing HQ by the Squadron Operations Officer and do not interface the Bowie Squadron financial records. Attachments 1 & 2 are not used and the Finance Officer is not involved)

Vehicle Expenses: The Bowie Composite Squadron Ground Team Leaders maintain and refuel the assigned van and are reimbursed for all expenses either through squadron funds (if not mission related) or via CAPF 108s linked to a specific mission number.

Squadron Dues: The Finance Officer maintains a record of members' dues payments using the Squadron Website. Dues are assessed on a fiscal year basis (October to September), \$24.00/year for seniors and \$12.00/year for cadets. The "Family Rate" will be \$40 to cover all immediate family members. "Immediate family members" should be defined as spouses, children, or siblings of an existing member (including legal guardians). Sponsor Members are not required to pay dues. New or transferring members' first year dues will be paid at the full rate if joining in the first 6 months of the year, and half the normal rate if joining in the last 6 months of the year. Dues are not refunded for terminating or transferring members. Dues should be paid via personal check so that the member has proof of payment. Checks are made payable to Bowie Composite Squadron CAP. Annual Dues payments are tax deductible as a charitable contribution.

Dues should be paid within 30 days of a new fiscal year (by October 31). If a pilot does not pay his/her dues by the due date, the dues will be included in their next bill for flight activities. Other members will be contacted by the Finance Officer and/or the Commander. At any time, if a member cannot pay their dues, they are to contact the Finance Officer or the Commander before the due date to make other arrangements.

Squadron Inventory - Equipment and Supplies: Bowie Composite Squadron financial accounting policy does not record equipment and supplies as monetary assets. The monetary value of squadron-owned items such as cameras, projectors, uniforms and insignia, electronics equipment, tools, publications, office supplies, POL, is not factored into financial accounting procedures. The Squadron Commander maintains an equipment inventory.

Reports: Bowie Composite Squadron does not, and is not required, to prepare an Annual Budget or Annual Financial Report while on the Wing Banker program.

This Policy supersedes the previous Finance Policy number 07-04.

Jeffrey M Welch
Commander
Bowie Composite Squadron

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 MARYLAND WING CHECK REQUEST FORM
 FOR UNITS BELOW WING LEVEL

DATE OF REQUEST: DATE NEEDED BY:

UNIT NAME CHARTER NUMBER

ISSUE CHECK TO:
 NAME OR COMPANY:

RANK OR TITLE:

STREET ADDRESS:

CITY, STATE ZIP

E-MAIL ADDRESS

PHONE

ITEMIZED EXPENSES:	DESCRIPTION <small>add lines as necessary</small>	ACCOUNT NUMBER: <small>see list below</small>	AMOUNT
LINE 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 2	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 3	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 4	<input type="text"/>	<input type="text"/>	<input type="text"/>

If expense is for corporate aircraft or vehicle, list N number or vehicle ID in description

TOTAL AMOUNT OF CHECK

IF CHECK AMOUNT IS \$200 OR MORE, DATE APPROVAL RECORDED IN FINANCE COMMITTEE MINUTES?

UNIT COMMANDER APPROVAL: DATE

UNIT FINANCE COMMITTEE MEMBER APPROVAL DATE

MARYLAND WING DEPOSIT FORM
FOR UNITS BELOW WING LEVEL

DATE:

DATE OF DEPOSIT:

UNIT NAME:

CHARTER NUMBER:

ITEMIZED LIST OF DEPOSITS: add lines as necessary
RECEIVED FROM

	PURPOSE OR ACCOUNT NUMBER	CHECK # OR CASH	AMOUNT
LINE 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 2	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 3	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 4	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 5	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 6	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 7	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 8	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 9	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 10	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 11	<input type="text"/>	<input type="text"/>	<input type="text"/>
LINE 12	<input type="text"/>	<input type="text"/>	<input type="text"/>

If funds are from corporate aircraft or vehicle fees/income, list the N-number or vehicle ID in RECEIVED FROM block