

FINANCE PROCEDURES

I. WING BANKING SYSTEM

This finance policy is distributed in accordance with the decision made in June 2006 by the CAP Board of Governors. Colorado Wing will provide banking, record keeping, and reporting services to the units below wing. Units will still control their own finances, and Wing will administer the funds as directed by the Units.

1. Unit Responsibilities.

a. The Unit Commander will:

- (1) establish a finance committee IAW CAPR 173-1
- (2) assign a finance officer IAW CAPR 173-1
- (3) send copy to Wing Finance by mail, email or fax of personnel assignment

b. The Unit Finance Officer will:

- (1) receive all funds designated for the unit and make all deposits in the consolidated unit bank account
- (2) establish a method for creating an audit trail for all funds received and expended by the unit. National Headquarters Civil Air Patrol provides the Quicken program for this purpose.
- (3) provide the Colorado Wing, Financial Management Office, with a "*Unit Recurring Expense Letter*" (See Sample) if the unit has recurring expenses such as telephone, internet, ISP, rent, or utilities. The unit may elect to have these bills sent directly to Wing or may forward them without a check request.

NOTE: Unit must be identified on the bill if forwarded

- (4) Recurring Expense letters, expire at the end of each fiscal year and must be reapproved by the finance committee and re-dated to the new fiscal year and sent to Wing prior to the beginning of each fiscal year. The letter must be dated as of the first day of the fiscal year and must be sent to Wing prior to the first day of the fiscal year. Currently the fiscal year begins October 1. No bills will be paid until the recurring expense letter is received by the Wing Finance Office.
- (5) provide the Colorado Wing, Financial Management Office with a *Notice of Approved Check Requesters Letter* (See Sample). Approved Check Requesters letter, expire at the end of each fiscal year and must be reapproved by the finance committee and re-dated to the new fiscal year and sent to wing prior to the beginning of each fiscal year. The letter must be dated as of the first day of the fiscal year and must be sent to Wing prior to the first day of the fiscal year. Currently the fiscal year

begins October 1. No check request will be paid until the Approved Check Requesters letter is received by the Wing Finance Office.

- (6) maintain a file of applicable COWG/FM forms. i.e. COWGF 173a and COWGF 173b
- (7) process all COWGF 173a and COWGF 173b as required.
- (8) publish a credit card policy, if the unit maintains a credit card account. Credit Card Policies expire at the end of each fiscal year and must be reapproved by the finance committee and re-dated to the new fiscal year and sent to wing prior to the beginning of each fiscal year.
- (9) ensure that Recurring Expense Letters, Approved Check Requesters Letters, and the Credit Card Policy are approved by the Unit Finance Committee annually and that they are kept in the Finance Officer's Finance Committee Meeting minutes Folder.

NOTE: *Approved Check Requesters Letter* must be redone whenever there is a change of command, finance officer or other signatory.

NOTE: Check Requesters may not sign for their own reimbursements. This is considered the same as signing a check to yourself.

c. **The Unit Finance Committee will:**

- (1) validate all expenditures over \$500 (IAW CAPR173-1) unless they represent a recurring expense previously approved. Date of the meeting where the expenditure is approved shall appear on the COWGF 173a and minutes of that meeting or log of approvals that note this approval shall be kept in the unit files.
- (2) be authorized to request disbursement of unit funds by COWG/FM.
- (3) Review and approve all letters and policies prior to forwarding to COWG/FM

2. Wing Staff Responsibilities:

- (1) will have a check in the mail usually within 7 days, but not more than 14 days after a properly filled out check request is received in the Finance Office with all of the proper receipts attached. Mailing address is COWG CAP/Finance, 19210 E Breckenridge Ave., Stop 33, Buckley AFB, 80011. Fax: 720-847-5009. E-mail: cowgfin@hotmail.com.
- (2) is not authorized to write checks, make withdrawals, or transfers of unit funds without a properly created COWGF 173a from the unit documenting unit approval unless authorized by CAPR 173-1.
- (3) will maintain files documenting every check and deposit of

unit funds, which will be available to Region, USAF, and NHQ auditors. Records will be audited at least annually by an outside auditor, and will be reviewed by a Wing Finance Committee member quarterly.

- (4) is not authorized to “freeze” unit funds or refuse to process a check request without due process. If wing staff have reason to believe that there is financial fraud going on anywhere in the wing, they have an obligation to report such to the Wing Financial Analyst and the Wing Inspector General.

NOTE: Failure to submit all required documentation to Wing Finance Office within 30 days may be grounds to freeze a unit’s accounts.

- (5) will be responsible for maintaining the unit checking and savings accounts and will be responsible for establishing and changing said accounts as necessary. In the event it becomes necessary to change the banking facility at which the units funds are deposited, wing staff shall transfer those funds and provide the units with any information necessary to utilize those accounts.

3. **Checking:**

- a. All Units will deposit their checking funds in a Consolidated Unit Checking account at a bank established by the Wing Finance Office (hereafter called “The Bank”), administered by Wing Finance.
 - (1) Any interest paid on the account will be apportioned between the units
 - (2) A COWGF 173b *Deposit Advice* must be sent to Wing Finance **within 7 days** and must include a detailed description of the source of the funds deposited.
 - (3) Units having in excess of \$3,000 in their unit checking account are encouraged to transfer the excess to unit savings via a unit check request
- b. Units may request a check using COWGF 173a, “Colorado Wing Check Request For Units Below Wing Level” (See sample), by mail, fax, or email. Requests must be approved by a person listed as a check requester on the Unit’s Check Requestor Letter. One signature is required for amounts under \$500 and two member signatures and Finance Committee approval are required if the amount is \$500.00 or more. A receipt or invoice must either accompany the request, or be forwarded **within 7 days**. No checks shall be disbursed without proper documentation. A receipt or invoice must either accompany the request, or be forwarded promptly (**Within 7 days**).

NOTE: Receipts must be legible in their original form i.e., you cannot handwrite the total charges onto a photocopy of the receipt. Copies must be dark enough to

read the original printing.

- c. Units must advise wing of all members authorized to approve expenses using the "*Notice of Approved Check Requesters Letter*" (See sample). This information must be updated annually and as personnel change.
- d. If a unit does not have sufficient funds to cover the request, wing will notify the unit of the shortfall. Wing will not float loans to units.

NOTE: If the funds available in the Unit account are insufficient to cover the amount of the check request, the request will not be processed and the unit will be notified. The check request must be resubmitted when funds are available.

- e. If a unit has regular recurring bills such as rent or utilities, the unit may elect to change the mailing address to wing finance. If the unit elects to change the mailing address to wing finance, the unit must submit a "Unit Recurring Expense Letter" (See sample) advising wing of which bills will be sent direct to wing, their purpose, and authorizing the wing to pay them.
- f. If a Unit has a credit card, they may NOT elect to have the credit card bill sent directly to Wing. The Unit must verify the legitimacy of the charges, and attach receipts (or copies if faxing or emailing) as well as a COWGF 173a, "Colorado Wing Check Request For Units Below Wing Level", itemizing the charges, their purpose and account code. Receipts for internet purchases may be obtained by printing the screen which says, "Print this as a receipt". The Unit will be responsible for any late charges accrued if the verification and receipts are not submitted to the Wing Finance Office 7 days prior to the due date of the statement.
- g. If a Unit needs an advance for a down payment, or doesn't have an exact amount for a purchase, the unit may request a Cash Advance. These funds may be deposited in a member's personal account to cover expenses as needed. A COWGF 173a must be submitted with receipts to cover the advance within 30 days of the issuance of the funds. If there is money left over, the unit will redeposit the left over amount in the unit checking account, and attach the deposit ticket to the COWGF 173a. This COWGF 173a will ONLY contain the amounts that are unspent out of the cash advance and no other funds are to be included on the COWGF 173a. If there are other funds to be deposited, they will be deposited with a separate deposit. If there is a shortfall such that the total of the funds re-deposited plus the receipts submitted does not equal the amount of the Cash Advance, that shortfall shall be the responsibility of the person who received the funds for deposit in their personal account and that person shall be responsible for depositing that shortfall amount to the Unit Checking account. If the amount is insufficient, and the member contributes personal funds, a second COWGF 173a may be attached to request a reimbursement, so that the same receipts cover both checks.

- h. If the copies of receipts are not received by Wing Finance, or if Wing Finance does not receive sufficient copies of receipts such that the amount placed back into the unit account plus the receipts received by Wing Finance is not equal to the funds advanced, within the 10 days, all funds not accounted for by receipts shall be put back into the Unit account by the person to whom the funds were disbursed.

NOTE: Units may only have 1 cash advance issued at any given time and a previous cash advance must be paid back prior to the request for a new cash advance. A cash advance may only be used for a single event and may not be used as an ongoing cash fund for operations.

- i. Units have never been, and are still not, allowed to have debit cards, or petty cash funds.
- j. When sending time sensitive requests units shall be required to check with the finance office to verify receipt.
- k. If checks are not cashed, they will be voided and a new COWGF 173a must be resubmitted with all receipts. (See paragraph l below)**
- l. COWGF 173a's will not be honored and no checks will be issued for receipts older than 90 days.**

4. Deposits:

- a. It is recommended that all deposits are made directly at any branch of the USbank or ATM which accepts deposits for USbank without a fee. Whether a Unit makes their own deposit, or sends it to Wing, Wing needs the COWGF 173b, *Colorado Wing Deposit Advice For Units Below Wing Level* (See sample) as well as the deposit ticket (copy is OK) in order to properly credit the deposit. Deposit advices are required within 30 days.
- b. If a local branch of The Bank is not available, units may send their checks to wing to be deposited. Do not send cash. When cash is involved, a member will write a personal check for the amount of cash received. A COWGF 173b, will be completed detailing the source of all funds and which income accounts are to be credited. This detail shall include the name of the individual and check number if applicable. Cash amounts raised from an approved fundraising event may be listed as one item.
- c. Checks for deposit to the unit account may be made out to "CAP", "COWG CAP", or "COWGCAP xxx" where the x's represent the unit number. Please remember it is the *Deposit Advice form* that determines to whose account the deposit is credited.
- d. All donation checks must be sent to wing HQ for deposit. Wing Commander will send out the acknowledgement document.

5. Invoicing.

- a. Units who invoice members for proficiency flights or unit dues should continue to do so. While unit dues will be deposited in the unit account, payments for proficiency flights should be sent to wing for deposit in the wing general account.
- b. All checks for member proficiency flying must be made out to "COWG CAP" and notated with tail number, hours flown and date of the flight, in order to be posted correctly.

6. Savings:

- a. All units will deposit their savings funds in a Consolidated Unit Savings account at The Bank, administered by Wing Finance. Any interest paid on the account will be apportioned between the units.
- b. Units may request that wing purchase Certificates of Deposit with their savings, or other financial instruments.
- c. Transfers between checking and savings may be requested using the COWGF 173a Check Request form.

7. Transfers

- a. All Unit funds transfers must be approved by the Unit Finance Committee except for transfers to correct errors.
- b. Correction of Errors made in the deposit or transfer of funds may be made without Unit Finance Committee approval. All error corrections require proper documentation.

8. Reporting

- a. Wing will track all funds by Unit number and furnish each unit with a report detailing their income and expenses, and bank balances monthly.
- b. While Units are no longer required to keep long term records or submit COWGF 173-2creports, the unit should monitor their income and expenses on a monthly basis in order to verify the report from wing. Discrepancies must be reported within 30 days. Quicken may still be used for this purpose.
- c. Units must keep copies of all documents sent to Wing.

COLORADO WING CHECK REQUEST FOR UNITS BELOW WING LEVEL			
DATE OF REQUEST:		DATE NEEDED BY:	
UNIT NAME:		CHARTER NUMBER: RMR-CO- 000	
ISSUE CHECK TO NAME OR COMPANY: _____			
STREET ADDRESS: _____			
CITY, STATE ZIP: _____			
EMAIL ADDRESS: _____			
PHONE: _____			
ITEMIZED EXPENSES (Please list each receipt separately)			
LINE	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
TOTAL AMOUNT OF CHECK			\$0.00
REMARKS			
REQUIRED APPROVAL		SIGNATURE	DATE
SIGNATURE OF AUTHORIZED CHECK REQUESTER			
SIGNATURE OF AUTHORIZED CHECK REQUESTER			
IF CHECK IS OVER \$500, ENTER DATE OF UNIT FINANCE COMMITTEE APPROVAL.			

COWG Form 173a Nov 2008 Previous editions may not be used.

Sample COWGF 173a
Colorado Wing Check Request For Units Below Wing Level

COLORADO WING DEPOSIT ADVICE FOR UNITS BELOW WING LEVEL				
DATE: <u>7 October 2006</u>		DATE OF DEPOSIT: <u>5 October 2006</u>		
UNIT NAME: <u>Fictitious Cadet Squadron</u>			CHARTER NUMBER: <u>RMR-CO- 000</u>	
ITEMIZED LIST OF DEPOSITS **** List each receipted item that makes up the deposit ****				
LINE	RECEIVED FROM	PURPOSE OR ACCOUNT NUMBER	CHECK # OR CASH	AMOUNT
1	John Taylor	Cadet Rank and Ribbons	Cash	\$3.00
2	Bob Billings	Cadet Rank and Ribbons	Cash	\$4.25
3	Tom Toner	Squadron Dues	# 2345	\$12.00
4	Phil Hammer	Squadron Dues	# 651	\$12.00
5	Betty Prince	Squadron Dues	# 5612	\$12.00
6				
7				
8				
9				
10				
11				
12				
TOTAL AMOUNT OF DEPOSIT				\$43.25
REMARKS				
VERIFICATION		SIGNATURE		DATE
UNIT COMMANDER/FINANCE OFFICER				

COWG Form 173b Oct 06

Sample COWGF 173b
Colorado Wing Deposit Advice For Units Below Wing Level

<Group/Squadron Letterhead>

MEMORANDUM FOR: Colorado Wing/FM _____

ATTENTION: Finance Officer Date

FROM: Name of Unit

SUBJECT: Unit Recurring Expense Letter

The finance committee of this unit hereby authorizes Colorado Wing to submit payment to the following vendors on our behalf without additional written approval. Wing HQ is authorized to submit payment up to the stated limit per month.

<u>Vendor</u>	<u>Purpose</u>	<u>\$ Limit</u>
<u>PHONE COMPANY</u>	<u>Telephone service</u>	<u>\$50</u>
<u>LOCAL FBO</u>	<u>hangar rent</u>	<u>\$75</u>
<u>UTILITY COMPANY</u>	<u>gas & electric service</u>	<u>\$50</u>

If the payment requested exceeds the limit per month Wing HQ must contact the Squadron Commander to obtain additional authorization. If the Group/Squadron does not have enough funds to pay a bill Wing HQ must contact Group/Squadron Commander so that additional funds can be deposited into the account.

<u>TITLE</u>	<u>PRINT NAME</u>	<u>SIGNATURE</u>
Squadron Commander	_____	_____
Finance Officer	_____	_____
Administrative Officer	_____	_____
Finance Committee Member	_____	_____

Sample Unit Recurring Expense Letter

PLEASE NOTE

Letter must be dated start of fiscal year or date change to occur.

ALL LETTERS WITH A DATE PRIOR TO THE FISCAL YEAR MUST BE RESENT AT THE START OF A NEW FISCAL YEAR

<Group/Squadron Letterhead>

MEMORANDUM FOR: Colorado Wing/FM _____

ATTENTION: Finance Officer Date

FROM: Name of Unit

SUBJECT: Notice of Approved Check Requesters

The Finance Committee of this unit hereby authorizes the below listed members to submit payment requests to Wing Finance using COWGF 173a, "Colorado Wing Check Request For Units Below Wing Level".

TITLE	PRINT NAME	SIGNATURE
Squadron Commander	_____	_____
Finance Officer	_____	_____
Member	_____	_____
Member	_____	_____
Member	_____	_____

Sample Notice of Approved Check Requesters Letter

PLEASE NOTE

Letter must be dated start of fiscal year or date change to occur.

**ALL LETTERS WITH A DATE PRIOR TO THE FISCAL YEAR MUST BE RESENT
AT THE START OF A NEW FISCAL YEAR**

II. FINANCE PROCEDURES FOR CREDIT CARDS

This instruction prescribes the procedures for use of the Colorado Wing VISA credit cards and fuel cards. This instruction does not change the requirements in CAPR 173-2 concerning prior authorization to expend wing funds.

1. The Wing Commander has authorized use of Colorado Wing VISA credit cards for the following wing staff officers subject to the credit limits shown below for each card:
 - a. Wing Administrator --\$7,500.00
 - b. Wing Finance Officer --\$7,500.00
 - c. Assistant Wing Finance Officers --\$7,500.00 each
2. The VISA credit cards may be used to pay for expenditures approved by wing staff members, which are directly related to those activities within the staff officer's scope of duty. The aggregate balance on each account at any one time may not exceed the credit limit shown above
3. All uses of the Colorado Wing credit card will be documented and reported to the Wing Director of Finance.
 - a. All receipts must be turned in on a weekly basis to the Wing Finance Office.
 - b. All receipts must show the purpose of the expenditure to facilitate posting to the correct account(s).
 - c. Vehicle identification numbers, aircraft N numbers, mission numbers, which staff position requested it and any other identifying information necessary to facilitate the categorization of the expenditure is a requirement.
 - d. All receipts must be legible in their original form i.e., you cannot hand write the total charges onto a photocopy of the receipt. Copies must be dark enough to read the original printing.
4. Any Colorado Wing credit card, including a fuel credit card, that is lost or stolen must be reported immediately to the credit card issuer, Wing Commander **and** Director of Finance.
5. The Colorado Wing credit cards **will not be used for personal expenditures at any time**. Reimbursable personal expenses must be submitted via COWGF 174 with itemized receipts.
6. Failure to abide by the above rules or to provide legible receipts with 7 days will be grounds for either deactivation of the card or revocation of the individual's permission to use the card.
7. Wing Fuel credit cards are assigned to a specific aircraft or vehicle, and **may not be used in any other aircraft or vehicle** without prior consultation with the Wing Director of Operations and the Wing Director of Finance. For replacement of worn out cards, contact the Wing Director of Finance. **In the event that a vehicle or aircraft is retired from wing use, the card assigned to that asset shall be returned to the Colorado Wing Finance office and shall under no circumstances move to another vehicle or aircraft.** If an aircraft or vehicle is loaned to a CAP unit or Wing outside of the Colorado Wing **the credit card assigned to the vehicle or aircraft the wing credit card shall be removed prior to sending the vehicle or aircraft out of the Wing .**

III. STATEMENT OF PROCEDURES FOR EXPENSES OVER \$1,500

1. Wing expenditures over \$1,500 must be approved by the Wing Finance Committee prior to payment of those expenditures.
2. Unit expenditures over \$1,500 must be approved by the Unit Finance Committee prior to payment of those expenditures and the approval must be for the exact amount of the expenditure.
3. Pre-approval of an expenditure is only possible on a per expenditure basis. Neither Wing nor units may pre-approve on a general basis any expenditures greater than \$1,500.

IV. PROCEDURE FOR REIMBURSEMENT OF OFFICIAL TRAVEL

This policy outlines the procedures and authority for expenditures and reimbursement for necessary official travel for Colorado Wing members, as approved by the Wing Commander and/or Finance Committee. Travel expenses to and from unit or staff meetings and travel to wing conference are not reimbursed. Travel for USAF authorized missions is reimbursed for fuel only.

Persons traveling on CAP business should incur the lowest practical and reasonable expense while completing the travel process in a timely and efficient manner. CAP travelers have the duty to avoid impropriety, or even the appearance of impropriety, in any travel expenses.

Civil Air Patrol is a tax-free organization. Please make all vendors aware that Colorado sales tax should not be charged.

1. Budget Approval - The traveler will complete a budget request for travel and submit it to the Wing Commander/Vice Commander and the Finance Officer. The amount approved will be the amount allowed, unless an increase is approved by the approving officer. Staff members who have previously submitted an annual budget including travel, and members traveling on a USAF or NHQ authorized mission are excused from this requirement.
2. Reservations -
 - a. The preferred method is to have the Wing Administrator make air and hotel reservations using the wing credit card. Only coach class tickets may be purchased. Reservations should be made as far in advance as practical. A reason must be provided for any changes which incur additional charge. Print on-line confirmations.
 - b. Trip cancellation insurance is authorized.
3. Registrations - Keep a copy of your registration form (print a copy of on-line forms), and what is included in the fee. Registration fee may not include extraneous activities (golf, tours, etc), if they can be separated.
4. Automobiles -
 - a. Rental cars –
 - i. Rental must have a CAP purpose.
 - ii. Traveler should request the smallest car practical.
 - iii. Driver must have a valid driver's license
 - iv. Seats belts must be worn.
 - b. Corporate vehicle - CAP owned vehicles are maintained for the use of members on CAP business.
 - i. The vehicle credit card should used for fuel.
 - ii. Corporate vehicle travel is preferred over personal vehicle travel
 - iii. Seats belts must be worn.

- c. Personal vehicle –
 - i. Reimbursement is made for approved travel at the Federal reimbursement rate per mile.
 - ii. Driver must carry a valid driver's license.
 - iii. Driver must carry liability insurance.
 - iv. Pay for gasoline out-of-pocket.
 - v. Seats belts must be worn.
- 5. Lodging –
 - a. Overnight lodging is allowable if the destination is further than 60 miles from the traveler's home.
 - b. Allowable cost is the single room rate, unless the other party is also authorized.
 - c. If the receipt is for multiple occupancy, indicate the single room rate or provide the names of the other CAP member(s) in the room.
 - d. Personal charges must be paid out-of-pocket (personal phone calls, movies, room service) at checkout.
 - e. Use of military or other discount programs is encouraged.
- 6. Meals
 - a. Business meals.
 - i. Business meeting meals or entertainment must have a business purpose and include two or more persons.
 - ii. Costs should be reasonable.
 - iii. Tips are reimbursed up to 20% of the total bill.
 - iv. **Alcoholic beverages are not reimbursable.**
 - v. Itemized receipts are required.
 - b. Personal meals.
 - i. A maximum of 3 personal meals a day are allowable for a total of \$40.00 while on CAP approved business while away from home.
 - ii. Tips are reimbursed up to 20% of the total bill.
 - iii. **Alcoholic beverages are not reimbursable.**
 - iv. Itemized receipts are required.
- 7. Reimbursement.
 - a. After travel, attach all reimbursable receipts to a COWGF 174 *Request for Reimbursement*.
 - b. The request must contain an approval signature.
 - c. If you are missing an airline or hotel receipt, you may be able to get a replacement from the vendor.

NOTE: All receipts must be legible in their original form. Copies must be legible. You may not handwrite amounts on an illegible receipt. **Expenses for any expenditure for which the receipts are missing will not be reimbursed.**

V. Procedures for Expenses under \$1,500

1. Wing Staff Directors and Activity Commanders may approve amounts less than \$1,500.00 which fall within their allotted budgets. If the budget is exceeded, or there is an expense that was not included in the original budget, the Finance Committee must approve the increase or the additional expense. All expenses over \$1500.00 must be approved by the Finance Committee whether budgeted or not. (see Statement of Policy Expenses over \$1,500).
2. Incident Commanders may approve payments to individuals (submitted on Form 108) for expenses in connection with funded missions. Reimbursements will not be considered after 7 days.
3. E108's submitted for personal expense reimbursements that have been submitted to and approved by NHQ on E108 shall be payable by wing without further submission of documentation.
4. The Aircraft Maintenance Officer must approve maintenance and repairs as necessary for aircraft. These approved repairs shall then be submitted to NHQ per the Consolidated Maintenance Program.
5. The Vehicle Maintenance Officer must approve maintenance and repairs as necessary for vehicles.
 - a. A copy of the COWG Vehicle Work Order must be sent to Finance as approval for payment before work begins.
 - b. Original invoices must be sent to Finance as well as copies of paperwork submitted to NHQ for reimbursement.
 - c. Finance will pay the bills; forward the original invoices to NHQ for reimbursement, and send a copy of the invoices to the Vehicle Maintenance Officer.
 - d. A work order is not required for oil changes. Either a work order form or a COWGF 174 must be used for personal reimbursement of an oil change. The Wright Express Card should be used for oil changes and car washes if possible.
6. Special activities (i.e. wing conference, IACE) expenses may be approved by the Activity Director if budgeted in a preapproved budget. A budget for the activity must be approved by the Finance Committee at least 30 days prior to the activity.
7. Budgets for Wing Cadet Activities must be submitted to the Director of Cadet Programs for approval at least 30 days before the activity and must go to the Finance Committee for approval.
8. All non-mission requests for expenditure or reimbursement must be submitted to the Finance Office on the appropriate form (174 Request for Reimbursement, 174a *Request for Expenditure*) with an approving signature (or email) from the appropriate Wing Staff Director.

- a. Requests over \$1,500 must be approved by the Finance Committee.
 - b. Aircraft crew chiefs may be reimbursed for minor expenses in connection with their positions with a limit of \$240 per year.
 - c. Vehicle crew chiefs may be reimbursed for minor expenses in connection with their positions with a limit of \$120 per year.
 - d. Itemized receipts are required.
 - e. Receipts must be legible in their original form i.e.: you cannot handwrite the total charges onto a photocopy of the receipt. Copies must be dark enough to read the original printing.
9. It is the decision of the COWG Finance Committee to pre-approve the payment of usual and normal expenses under \$1,500 according to the following schedule:

Recurring bills:

Abajo Peak Telecommunications (Wi-Fi Communications) (\$70/yr)
AT&T calling cards (Vic Hauser CD)(\$3-25/mo)
Aurora Chamber of Commerce (dues) (\$285/yr)
Black Ridge Comm. Site Users (\$525/yr)
CAP NHQ aircraft maintenance back drafts (B & C flights per Form 1)
Cessna Pilots Assoc (\$45/yr)
City of Aurora(veterans salute lunch) (\$150/yr)
Credit Union of Colorado (If less than \$1,500 and individual expenses have been pre-approved)
Colorado Aviation Historical Society (dues) (\$20/yr)
Colorado Search and Rescue Board (membership)(\$50/yr)
Matt Flanders (AC Maint. staff expense) (\$20-100/mo)
Fleet Service (vehicle gas) (If less than \$1,500)
Fort Collins-Loveland Jet Center (gas discount club)(\$100/yr)
Peterson Broadband (\$70/mo)
Husky Aerotows (glider tows) (up to \$1,400)
USA Mobility (pagery) (\$75/mo)
Mile High Gliding (glider tows and rentals) (\$75-800/mo)
MultiService (avgas) (If less than \$1,500)
Office Depot (office supplies) (\$2,900/yr)
San Miguel Power Assn (Storm King Mtn. tower) (\$15/mo)
Sunlight Peak Users Assn (\$150/yr)
ExpressToll (corporate vehicles) (\$125/pmt - avg. \$30/m)
Verizon Wireless (laptop cell service) (\$60 mo)
Qwest(DSL internet service at Buckley)(\$70/mo)
All Staff Directors and Activity Directors within their approved budget.
Rocky Mountain Aero Club (avgas under \$1,500)
Refunds of overpayments