

ACCT #	ACCOUNT NAME & DESCRIPTION
ASSETS	
1000000	Assets: Lead Account. Do not post entries to this account.
1002000	Current Assets: Lead Account. Do not post entries to this account.
1003000	Liquid Assets: Lead Account. Do not post entries to this account.
1016000	Cash in Bank: Lead Account. Do not post entries to this account.
1016100	Cash in Bank – Acct 1: Checking account. All cash receipts and disbursement transactions that occur during the accounting cycle are posted to this account or other Cash in Bank accounts.
1016200	Cash in Bank – Acct 2: Same as Cash in Bank – Acct 1.
1098000	Savings and Temporary Cash Investments: Lead Account. Do not post entries to this account.
1098100	Savings Account: Interest-bearing account.
1098200	Certificate of Deposit: Savings certificate for a given period time at a fixed rate of interest.
1098300	Money Market Account: Lead Account. Do not post entries to this account.
1098310	Money Market Account – Acct 1: Savings account that pays fluctuating market rates of interest as long as the balance does not fall below a predetermined minimum.
1098320	Wing Money Market in Investment: Account for recording the cash portion of investment accounts.
1110000	Accounts Receivables: Lead Account. Do not post entries to this account.
1120000	Accounts Receivables: Amounts due from customers, such as NHQ, members, and units below.
1190000	Allowance for Doubtful Accounts: Contra account for uncollectible accounts receivables.
1350000	Prepaid Expenses: Lead Account. Do not post entries to this account.
1350100	Prepaid General: Amount paid in advance to vendors, including other CAP entities, for insurance, maintenance contracts, and other consumable services. The prepaid expense is to be amortized over the period the benefit is received.
1350200	Prepaid Advances: Advances for activities, travel or other events. This account will hold the advance until the funds are returned or the advance is finalized.
1400000	Investments: Lead Account. Do not post entries to this account.
1410000	Investments – Unrestricted: Lead Account. Do not post entries to this account.
1411000	Scholarship Fund: Unrestricted securities, but designated for scholarship use. (Reported as cost value)
1414000	General Fund: Unrestricted securities. (Reported at cost value)
1430000	Investments – Restricted: Securities restricted by an outside donor for a specific purpose.
1441000	Investment Valuation Allowance: Serves as a contra account to adjust for market fluctuations in investments.
1499	<i>Undeposited Funds: QuickBooks® created account.</i>
1500000	Fixed Assets: Lead Account. Do not post entries to this account.
1505000	Land: Acquisition cost (fair value if donated) of all land in use by the wing or unit, plus the cost to place the land in service.
1520000	Fixed Assets – Buildings & Improvements: Lead Account. Do not post entries to this account.
1520010	Building 1: Acquisition cost (fair value if donated) of buildings, plus the cost to place the building in service. Also represents the cost of any additions or improvements that increase the value or extend the useful life, excluding maintenance and repairs of a recurring nature. Also includes improvements of a permanent nature made on a leased building (leasehold improvements), excluding maintenance and repairs of a recurring nature.
1520020	Building 2: Same as Building 1.
1520090	Work In Progress: Construction work in progress and not yet complete.
1525000	Accumulated Depreciation – Buildings & Improvements: Represents the accumulation of depreciation expense recognized over the estimated useful lives of buildings and improvements.
1530000	Fixed Assets – Furniture & Fixtures: Acquisition cost (fair value if donated) of office furniture and fixtures, plus related cost to place the items in service. Also includes the cost of major expenditures that increase the value or extend the useful life, excluding expenses for normal operation and maintenance.
1535000	Accumulated Depreciation – Furniture & Fixtures: Represents the accumulation of depreciation expense recognized over the estimated useful lives of office furniture and fixtures.

1540000	Fixed Assets – Computers: Acquisition cost (fair value if donated) of computers and peripherals, plus related cost to place the computers in service. Also includes the cost of CPUs, monitors, software, printers, scanners, and removable hard disks, but excludes maintenance and repairs of a recurring nature.
1545000	Accumulated Depreciation – Computers: Represents the accumulation of depreciation expense recognized over the estimated useful lives of computers.
1570000	Fixed Assets – Other Equipment: Acquisition cost (fair value if donated) of other equipment, plus related cost to place the equipment in service. Also includes the cost of major expenditures that increase the value or extend the useful life, excluding expenses for normal operation and maintenance.
1575000	Accumulated Depreciation – Other Equipment: Represents the accumulation of depreciation expense recognized over the estimated useful lives of other equipment.
1600000	Equipment Under Capital Leases: Represents a lease recorded as an asset acquisition accompanied by a corresponding borrowing of funds by the lessee.
1605000	Accumulated Depreciation – Capital Leases: Represents the accumulation of depreciation expense recognized over the life of the underlying asset, or the life of the capital lease, as appropriate.
1620000	Fixed Assets – Communication Equipment: Acquisition cost (fair value if donated) of communication equipment, plus related cost to place the equipment in service. Also includes the cost of major expenditures that increase the value or extend the useful life, excluding expenses for normal operation and maintenance.
1625000	Accumulated Depreciation – Communication Equipment: Represents the accumulation of depreciation expense recognized over the estimated useful lives of communication equipment.
2000000	LIABILITIES AND NET ASSETS: Lead Account. Do not post entries to this account.
2010000	Liabilities: Lead Account. Do not post entries to this account.
2015000	Accounts Payables: Amounts due to vendors, including other CAP organizations.
2016000	Credit Cards: Only used if Credit Card Function in QuickBooks® is utilized.
2100000	Accrued Payroll Liabilities: Lead Account. Do not post entries to this account.
2110000	Accrued Salaries: Salaries earned, but not yet paid.
2121000	Accrued Leave: Annual leave earned, but not yet taken.
2130000	Accrued Payroll Taxes: Employers portion of payroll taxes for salary earned but for which payment has not yet been made.
2195000	Obligations Under Capital Leases – Current: Lease payments accounted for as an obligation incurred under a capital lease, which are due in less than one year.
2350000	Deferred Revenue & Credits: Amounts received in advance of providing the goods or services. This includes fees collected before October 1 for wing conferences or unit events to be held after October 1.
2600000	Notes Payable – Current: Amount of mortgages and other notes payable which are due in less than one year.
2700000	Long-Term Liabilities: Lead Account. Do not post entries to this account.
2750000	Obligations Under Capital Leases: Lease payments accounted for as an obligation incurred under a capital lease, which are due in 1 year or more.
2755000	Notes Payable – Long-Term: Amount of mortgages and other notes payable which are due in 1 year or more.
3000000	Net Assets: Lead Account. Do not post entries to this account.
3005000	Current Year Net Assets: Lead Account. Do not post entries to this account.
3015000	Net Assets – Unrestricted: Net assets that are neither temporarily restricted nor permanently restricted by donor-imposed stipulations.
3025000	Net Assets – Temporarily Restricted: Net assets whose use is limited by donor-imposed stipulations that either expire by passage of time or by actions of the wing or unit pursuant to those stipulations, or both.
3030000	Net Assets – Permanently Restricted: Net assets whose use is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled by actions of the wing or unit.
3000	<i>Opening Balance Equity: QuickBooks® created account.</i>
3900	<i>Retained Earnings: QuickBooks® created account.</i>
4000000	REVENUES AND EXPENSES: Lead Account. Do not post entries to this account.
4999	<i>Uncategorized Income: QuickBooks® created account.</i>
5000000	Revenues: Lead Account. Do not post entries to this account.

5010000	Revenues from Government Contracts: Lead Account. Do not post entries to this account.
5050000	Federal, State and Local Government Missions: Lead Account. Do not post entries to this account.
5050100	Aircraft Minor Maintenance: Income from government missions for aircraft minor maintenance.
5050200	Aircraft Fuel: Income from government missions for aircraft fuel.
5050300	Miscellaneous: Income from government missions for everything other than aircraft.
5060000	State Appropriation: Appropriations from state governmental entities.
5080000	Government Contributions – Unrestricted: Grants and appropriations (non-state) from governmental entities considered to be contributions that are not subject to stipulations by the donor.
5081000	Government Contributions – Restricted: Grants and appropriations (non-state) from governmental entities considered to be contributions that are restricted by the donor as to time or program.
5082000	Government Contributed Facilities & Utilities: Fair value of in-kind donations for the use of facilities and utilities contributed by a governmental entity.
5083000	Government Contributions Materials & Supplies (DRMO): Fair value of in-kind donations of materials and supplies, including materials and supplies contributed by a governmental entity.
5090000	State Director Income: Lead Account. Do not post entries to this account.
5090100	State Director Office Rent & Utilities – From NHQ: State Director portion of rent and utilities reimbursed by USAF through NHQ.
5090200	State Director Flying – From NHQ: State Director flying aircraft minor maintenance income from NHQ.
5100000	Revenues from Activities: Lead Account. Do not post entries to this account.
5223200	Senior Activities: Lead Account. Do not post entries to this account.
5223201	Senior Activity 1: Revenue received from members for senior member activities only. Do not include revenue from NHQ.
5223202	Senior Activity 2: Same as Senior Activity 1.
5224200	Cadet Activities: Lead Account. Do not post entries to this account.
5224201	Encampment: Revenue received from members for cadet encampments. Do not include revenue from NHQ.
5224202	Cadet Activity 2: Revenue received from members for cadet member activities only.
5224300	Combined Senior & Cadet Activities: Lead Account. Do not post entries to this account.
5224301	Activity 1: Revenue received from members for combined cadet & senior member activities, such as air shows. Do not include revenue from awards banquets, dining-ins, etc.
5224302	Activity 2: Same as Combined Senior & Cadet Activity 1.
5225200	Flight Activities/Member Flying: Lead Account. Do not post entries to this account.
5225201	Aircraft Minor Maintenance: Revenue from members for the minor maintenance portion of non-mission flying. This includes proficiency flying and flight training. Do not include revenue received from other CAP entities.
5225202	Aircraft Fuel: Revenue from members for the fuel portion of non-mission flying. This includes proficiency flying and flight training. Do not include revenue received from other CAP entities.
5225203	Miscellaneous: Revenue from members for other aircraft-related items.
5235000	Other Mission Income: Revenue for mission-related income which is not classified in another account.
5240000	Fundraising Income: Lead Account. Do not post entries to this account.
5240100	Wreaths Across America: Funds collected for the Wreaths across America fundraising activity. Do not include any portion that would be considered a contribution
5240200	Raffle Income: Revenue received from conducting raffles.
5240300	Other Fundraising Income: Revenue from all events and activities to raise funds. Do not include any portion that would be considered a contribution.
5310000	Revenue from Dues: Lead Account. Do not post entries to this account.
5310010	Member Dues: Lead Account. Do not post entries to this account.
5310011	From NHQ: Dues rebates received from NHQ.
5310012	From Members: Dues income paid directly by members, including squadron dues.

5342000	Contributions – From NHQ: Amount of member contributions or Wreaths Across America funds received from NHQ only. Contributions received directly from members should be posted to the appropriate Contributions accounts.
5400000	Other Revenue and Gains: Lead Account. Do not post entries to this account.
5410000	Interest Income: Interest received from checking accounts, savings accounts, certificates of deposit and money market accounts.
5412000	Contributions: Lead Account. Do not posted entries to this account.
5412010	Contributions – Unrestricted: Lead Account. Do not post entries to this account.
5412011	Contributions – Unrestricted – Cash: Revenues from contributions not subject to stipulations by the donor. Do not include government contributions or appropriations or amounts received from other CAP entities.
5412012	Contributions – Unrestricted – Non-Cash: Fair value of contributions of materials, supplies, and fixed assets not subject to stipulations by the donor. Do not include government contributions or appropriations or in-kind items received from other CAP entities.
5412020	Contributions – Restricted: Lead Account. Do not post entries to this account.
5412021	Contributions – Restricted – Cash: Revenues from contributions subject to stipulations by the donor. Do not include government contributions or appropriations or amounts received from other CAP entities.
5412022	Contributions – Restricted – Non-Cash: Fair value of contributions of materials, supplies, and fixed assets subject to stipulations by the donor. Do not include government contributions or appropriations or in-kind items received from other CAP entities.
5413000	Non-Government Contributed Facilities & Utilities: Fair value of in-kind donations for the use of facilities and utilities from non-governmental entities.
5415000	Miscellaneous Income: Revenue that does not fall into other revenue classifications.
5416000	Rental Income: Revenue from outside sources received for use of CAP real property.
5419000	Investment Income: Lead Account. Do no post entries to this account.
5419010	Investment Income – Unrestricted: Revenue from dividends and interest from equity and debt securities that are not subject to stipulations by the donor. Do not include revenue from capital gains and losses.
5419020	Investment Income – Restricted: Revenue from dividends and interest from equity and debt securities that are subject to stipulations by the donor. Do not include revenue from capital gains and losses.
5420000	Unrealized Market Gain/Loss: Unrealized gain or loss necessary to adjust short-term investments to the lower of cost or market.
5422000	Gain/Loss on Sale of Securities: All gains and losses from the disposition of investments.
5423000	Gain/Loss on Sale or Disposal of Assets: All gains and losses from the sale or disposition of fixed assets.
5424100	Material & Supply Sales: Revenue from the sales of educational and training materials and uniforms and accessories for resale to members. This includes hats, shirts and patches.
5424200	Insurance Collected: Revenue collected from insurance companies for losses sustained by the wing or a unit.
5424300	Unrelated Business Income: Lead Account. Do not post entries to this account.
5424310	Advertising Sales (Dennison Brothers): Revenue collected from advertising sales in magazines. This income is subject to taxation under the U.S. Internal Revenue Code.
5424320	Other UBI: Any other revenue collected from conducting a trade or business which is not substantially related to the Corporation’s exempt purpose or function. This income is subject to taxation under the U.S. Internal Revenue Code.
6210000	Special Events: Lead Account. Do not post entries to this account.
6212000	Wing Conference Registration: Registration fees collected for wing-sponsored conferences. This includes funds received via EFT from NHQ if they collect registration fees. Do not include revenue collected from other CAP entities.
6213000	Other Wing Events: Fees collected for other wing events, such as meetings, parties, etc.
6214000	Unit Events: Registration fees collected for unit-sponsored events, such as awards banquets and dining ins.
6299999	PY Budgeted Reserves Use (for budget purposes only): This account is only used to reflect use of prior year reserves which have been set aside to be used for a special project in the current year budget. This is strictly a budget entry. Do not post actual entries to this account.
6300000	From National Headquarters: Lead Account. Do not post entries to this account.
6310000	From NHQ – Funded Flying: Lead Account. Do not post entries to this account.

6310100	Aircraft Minor Maintenance: Lead Account. Do not post entries to this account.
6310110	CD Missions: Aircraft minor maintenance income from NHQ for CD missions.
6310120	SAR Actual Missions: Aircraft minor maintenance income from NHQ for SAR Actual missions.
6310130	SAR Training Missions: Aircraft minor maintenance income from NHQ for SAR Training missions.
6310170	ROTC Flying: Aircraft minor maintenance income from NHQ for ROTC and JROTC missions.
6310180	Cadet Orientation Rides: Aircraft minor maintenance income from NHQ for powered and glider cadet orientation rides.
6310200	Aircraft Fuel: Lead Account. Do not post entries to this account.
6310210	CD Missions: Aircraft fuel income from NHQ for CD missions.
6310220	SAR Actual Missions: Aircraft fuel income from NHQ for SAR Actual missions.
6310230	SAR Training Missions: Aircraft fuel income from NHQ for SAR Training missions.
6310270	ROTC Flying: Aircraft fuel income from NHQ for ROTC and JROTC missions.
6310280	Cadet Orientation Rides: Aircraft fuel income from NHQ for powered and glider cadet orientation rides.
6310300	Miscellaneous: Lead Account. Do not post entries to this account.
6310310	CD Missions: Income from NHQ for CD missions for anything other than aircraft.
6310320	SAR Actual Missions: Income from NHQ for SAR Actual missions for anything other than aircraft.
6310330	SAR Training Missions: Income from NHQ for SAR Training missions for anything other than aircraft.
6310380	Cadet Orientation Glider Tows: Income from NHQ for powered and glider cadet orientation rides for anything other than aircraft. Includes reimbursement for outside tows.
6313000	From NHQ – Aircraft & Vehicle Maintenance: Lead Account. Do not post entries to this account.
6313010	Aircraft Reimbursable Maintenance: Aircraft maintenance income from NHQ.
6313015	Consolidated Mx Ferry Costs: Ferry cost reimbursement income from NHQ under the Consolidated Maintenance Program. This income will include aircraft, vehicle and per diem costs reimbursed.
6313020	Glider Reimbursable Maintenance: Reimbursement for glider maintenance from NHQ.
6313030	Vehicle Reimbursable Maintenance: Vehicle maintenance income from NHQ.
6314000	From NHQ – Senior Activities: Income from NHQ for senior activities.
6315000	From NHQ – Cadet Activities: Income from NHQ for cadet activities.
6315010	National Flight Academies: Income received from NHQ for NHQ’s National Flight Academies
6315020	National Cadet Competition: Income from NHQ for NHQ’s National Cadet Competition expenses.
6315030	Advance Technologies Academies: Income from NHQ for NHQ’s Advance Technologies Academies expenses.
6315040	National Character & Leadership: Income received from NHQ for NHQ’s National Character & Leadership expenses.
6315090	Other Cadet Activities: Income from NHQ for NHQ’s cadet activities not listed above.
6320000	From NHQ – Other: Lead Account. Do not post entries to this account.
6320010	IACE: Income for hosting International Air Cadet Exchange from NHQ.
6320020	NESA: Income from NHQ for NHQ’s NESA activity.
6320030	Teacher Flights: Income from NHQ for Teacher Flights.
6320040	DDR: Income from NHQ for DDR expenses.
6320050	Travel: Income from NHQ for reimbursable travel expenses.
6320060	Scholarships: Income from NHQ for scholarship payments.
6320070	Supplies: Income from NHQ for reimbursable supplies.
6320100	Miscellaneous: Income from NHQ for any items not previously listed including NHQ-paid conference registrations, etc.
6320200	Miscellaneous Missions: Income from NHQ for missions not previously classified to another account, such as Teacher Orientation Flights. Lead Account. Do not post entries to this account.
6320210	Aircraft Minor Maintenance: Income from NHQ for aircraft minor maintenance from other missions.
6320220	Aircraft Fuel: Income from NHQ for aircraft fuel from other missions.
6320230	Miscellaneous: Income from NHQ for anything other than aircraft from other missions.

6500000	From Units Below National Headquarters: Lead Account. Do not post entries to this account.
6510000	From Regions and Wings: Lead Account. Do not post entries to this account.
6510100	From Regions: Lead Account. Do not post entries to this account.
6510110	From Regions Through NHQ: Income received from a region and paid through NHQ.
6510120	Other Income From Regions: Income received directly from a region.
6510200	From Wings: Lead Account. Do not post entries to this account.
6510210	Proficiency Flying: Income from Wings, including your wing, for proficiency flying or other AC MX rates.
6510215	Aircraft Fuel: Aircraft fuel reimbursements received from a wing.
6510220	Vehicle Maintenance: Vehicle maintenance reimbursements received from a wing.
6510225	Vehicle Fuel: Vehicle fuel reimbursements received from a wing.
6510230	Mission Reimbursements: Mission reimbursements received from a wing.
6510240	Membership Dues: Membership dues reimbursements received from a wing.
6510250	Activities: Activity reimbursements or income received from a wing.
6510290	Miscellaneous: Any other income received from a wing not classified to a previous account.
6513000	From Units Below: Lead Account. Do not post entries to this account.
6513010	Proficiency Flying: Income received from units below for proficiency flying aircraft minor maintenance
6513015	Aircraft Fuel: Aircraft fuel income or reimbursements received from units.
6513020	Vehicle Maintenance: Vehicle maintenance reimbursements received from a unit.
6513025	Vehicle Fuel: Vehicle fuel reimbursements received from a unit.
6513030	Mission Reimbursements: Mission reimbursements received from a unit.
6513040	Membership Dues: Membership dues reimbursements received from a unit.
6513050	Wing Conference: Wing conference registration received from units.
6513060	Encampment: Income received from units below for encampment registrations.
6513090	Miscellaneous: Any other income received from units below not classified to a previous account.
6560	<i>Payroll Expenses: QuickBooks® created.</i>
6999	<i>Uncategorized Expense: QuickBooks® created.</i>
7000000	OPERATING EXPENSES: Lead Account. Do not post entries to this account.
7100000	Awards and Grants to Individuals: Lead Account. Do not post entries to this account.
7120000	Awards: Expenditures for awards.
7135000	Scholarships: Expenditures for scholarships.
7200000	Salaries and Related Expenses: Lead Account. Do not post entries to this account.
7210000	Salaries: Salary expense for employees of the wing.
7220000	Accrued Leave Expense: Accrued leave expense.
7310000	401(k) Corporate Contribution: CAP corporate contribution to employee 401(k).
7320000	Health Insurance: Health insurance expense.
7324000	Workers Compensation Insurance
7325000	Other Employee Benefits: Expenditures for other employee benefits not previously listed.
7410000	Payroll Tax Expense: Wing's portion of payroll taxes.
7520000	Professional Services: Expenditures for outside accounting services, legal services or other professional services.
7600000	Mission Expenses: Lead Account. Do not post entries to this account.
7695000	Other Mission Expenses: Expenditures for mission expenses not classified to other accounts. This includes communication expenses, tolls, private aircraft rental, per diem, etc.
7696000	Vehicle Fuel: Expenditures for all vehicle fuel.
7697000	Aircraft Fuel: Expenditures for all aircraft fuel.
7700000	Supplies: Lead Account. Do not post entries to this account.
7700100	Supplies: Expenditures for office supplies and other materials.

7701000	Cost of Sales: Expenditures for supplies that will be resold to members. This includes hats, shirts, patches, uniform items, etc.
7730000	Equipment Purchases: Lead Account. Do not post entries to this account.
7735000	Equipment: Expenditures for all non-communication equipment that costs less than the CAP capitalization threshold.
7745000	Communication Equipment: Expenditures for all communication equipment that costs less than the CAP capitalization threshold.
7800000	Telephone and Communication: Lead Account. Do not post entries to this account.
7810000	Telephone & Communication: Expenditures for land-line telephones, cell phones, pagers, satellite phones, etc.
7813000	Internet Fees: Expenditures for internet and web page hosting fees.
7820000	IT Expenses: Expenses for supplies, equipment, software, and services used for IT related items. Internet Fees are separated in the account above.
7900000	Postage & Shipping: Expenditures for postage and shipping costs, including PO Box rental.
8000000	Occupancy Expenses: Lead Account. Do not post entries to this account.
8010000	Rent: Expenditures for use of facilities.
8015000	Utilities: Expenditures for heat, light, power and other utilities.
8016000	Property Taxes: Expenditures for real estate taxes.
8020000	Contributed Facilities and Utilities: Fair value of contributed facilities and utilities.
8085000	Other Facility Expenditures: Expenditures for facility expenses not listed above, including janitorial services.
8100000	Maintenance Expenses: Lead Account. Do not post entries to this account.
8110000	Corporate Aircraft Maintenance: Expenditures for all corporate aircraft maintenance.
8120000	Corporate Vehicle Maintenance: Expenditures for all corporate vehicle maintenance expenses, including vehicle registrations. Do not include vehicle fuel expenses.
8121000	Equipment Leases: Expenditures for all equipment leases.
8123000	Other Equipment Maintenance: Expenditures for all other equipment maintenance, including communication equipment.
8230000	Dues & Publications: Expenditures for dues, purchasing publications or books, and printing or producing informational materials, leaflets, films, videos, subscriptions, etc.
8310000	Travel: Expenditures for travel, lodging, meals, and other miscellaneous charges incurred by CAP members when performing authorized travel. This includes travel to National CAP meetings and conventions, region meetings and conferences, inspections, unit reimbursements for attendance at wing conferences, etc.
8400000	Activities and Encampments: Lead Account. Do not post entries to this account.
8475000	Cadet Activities: Lead Account. Do not post entries to this account.
8475010	Encampment: Expenditures incurred for encampments.
8475020	Activity 2: Expenditures for other cadet activities.
8475030	Drug Demand Reduction: Expenditures for drug demand reduction program.
8475040	Glider Flights Expense: Expenditures for glider flights. This includes cost of outside tows.
8475050	O-Rides Member Aircraft: Expenditures for cadet orientation rides in non-corporate aircraft.
8475060	IACE: Expenditures for hosting International Air Cadet Exchange.
8476000	Senior Activities: Lead Account. Do not post entries to this account.
8476010	Activity 1: Expenditures for Senior Activity 1.
8476020	Activity 2: Expenditures for Senior Activity 2.
8476030	Activity 3: Expenditures for Senior Activity 3.
8480000	Combined Senior & Cadet Activities: Lead Account. Do not post entries to this account.
8480010	Activity 1: Expenditures for Combined Senior & Cadet Activity 1.
8480020	Activity 2: Expenditures for Combined Senior & Cadet Activity 2.
8505000	Conferences, Conventions and Meetings: Lead Account. Do not post entries to this account.

8510000	Wing Conference Expense: Expenditures for costs incurred to conduct a wing conference.
8530000	Miscellaneous Wing Events: Expenditures for costs incurred to conduct other wing meetings or events.
8540000	Unit Events: Expenditures for costs incurred to conduct unit events, such as awards banquets and dining ins.
8650000	Depreciation Expense: Lead Account. Do not post entries to this account.
8652000	Depreciation – Buildings & Improvements: Depreciation expense for buildings and improvements.
8653000	Depreciation – Furniture & Fixtures: Depreciation expense for furniture and fixtures.
8654000	Depreciation – Computers: Depreciation expense for computers.
8657000	Depreciation – Other Equipment: Depreciation expense for other equipment.
8665000	Depreciation – Capital Leases: Depreciation expense for capital leases.
8667000	Depreciation – Communications Equipment: Depreciation expense for communications equipment.
8700000	Insurance: Expenditures with outside agencies for insurance.
8820000	Professional Development: Expenditures incurred to conduct Professional Development programs.
9100000	Bad Debt Expense: Uncollectible accounts receivables write-offs from prior periods.
9240000	Advertising: Expenditures for public relations, publicity and advertising.
9300000	Other Expenses: Lead Account. Do not post entries to this account.
9301000	Protocol Expenses: Regions & Wings only: Expenses incurred by commander for token gifts, meals and non-alcoholic refreshments while entertaining for official business.
9302000	Miscellaneous: Expenditures which cannot be classified to any other account.
9303000	Bank Expense: Expenditures for bank fees and charges.
9304000	Credit Card Expense: Expenditures for credit card and credit account fees, interest and late charges.
9305000	Interest Expense: Interest expense incurred for funds borrowed from financial institutions.
9306000	Unrelated Business Income Expense: Expenditures for expenses directly connected to the unrelated business activity.
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.
9306300	Lobbying Expenses: Expenditures paid for activities engaged with the intent to influence federal, state or local legislation.
9399999	Budgeted Reserves (for budget purposes only): This account is only used to reflect savings for future reserves in the current year budget. This is strictly a budget entry. Do not post actual entries to this account.
9401000	Expenditures with NHQ: Lead Account. Do not post entries to this account.
9401010	Membership Dues: Expenditures incurred with CAP NHQ for member dues.
9401020	Consolidated Minor Maintenance: Expenditures with CAP NHQ for aircraft minor maintenance under the Consolidated Mx Program.
9401030	Property Assessments: Expenditures with CAP NHQ for property loss or damage assessments.
9401040	National Activities: Expenditures with CAP NHQ for NHQ's Activities including NESAs, National Flight Activities, National Cadet Competition, etc.
9401050	Dennison Brothers Taxes: Expenditures with CAP NHQ for taxes due on Dennison Brothers income.
9401090	Miscellaneous: Expenditures incurred with CAP NHQ for which a separate account is not provided.
9510000	Expenditures with Regions
9510010	Aircraft Maintenance: Expenditures with CAP Regions for aircraft maintenance or aircraft maintenance rates.
9510015	Aircraft Fuel: Expenditures with CAP Regions for aircraft fuel
9510020	Vehicle Maintenance: Expenditures with CAP Regions for vehicle maintenance
9510025	Vehicle Fuel: Expenditures with CAP Regions for vehicle fuel
9510030	Mission Reimbursements: Expenditures with CAP Regions for other mission reimbursements not included in another account.
9510040	Membership Dues: Expenditures with CAP Regions for membership dues.
9510050	Website Hosting: Expenditures with CAP Regions for website hosting fees.

9510055	Region Activities: Expenditures with CAP Regions for region hosted activities.
9510060	Region Conference: Expenditures with CAP Regions for region conferences or meetings
9510090	Miscellaneous: Other Expenditures with CAP regions not identified in another account above.
9520000	Expenditures with Wings: Lead Account. Do not post entries to this account.
9520010	Proficiency Flying: Expenditures with wings for proficiency flying aircraft minor maintenance.
9520015	Aircraft Fuel: Expenditures with wings for aircraft fuel.
9520020	Vehicle Maintenance: Expenditures with wings for vehicle maintenance expenses.
9520025	Vehicle Fuel: Expenditures with wings for vehicle fuel.
9520030	Mission Reimbursements: Expenditures with wings for other mission expenses.
9520040	Membership Dues: Expenditures with wings for membership dues.
9520050	Wing Conferences: Expenditures with wings for conference fees.
9520060	Encampment: Expenditures with wings for encampment fees.
9520090	Miscellaneous: All other expenditures with wings and regions not classified above.
9530000	Expenditures with Units Below: Lead Account. Do not post entries to this account.
9530010	Proficiency Flying: Expenditures with units for proficiency flying or aircraft maintenance rates.
9530015	Aircraft Fuel: Expenditures with units below for aircraft fuel.
9530020	Vehicle Maintenance: Expenditures with units below for vehicle maintenance.
9530025	Vehicle Fuel: Expenditures with units for vehicle fuel.
9530030	Mission Reimbursements: Expenditures with units below for mission reimbursements.
9530040	Membership Dues: Expenditures with units for membership dues.
9530050	Encampment: Expenditures for units for encampment expenses.
9530060	Scholarships: Expenditures with units for scholarships.
9530070	Unit Activities: Expenditures with units for unit sponsored activities
9530090	Miscellaneous: Expenditures with units below not classified above.

All bold accounts are lead accounts and no entries will be posted to these accounts.

Non-bold accounts below the bold accounts are sub-accounts and roll up into the lead account they follow.

Additional sub-accounts are authorized. Additional lead accounts are not.

Italicized accounts are QuickBooks® created accounts.