

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.
1001100	Petty Cash: A cash fund of not more than \$50. Replenishment will be made periodically and on 30 September of each year. Postings will be made to appropriate expense accounts at time of replenishment.
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: Savings account that pays fluctuating market rates of interest as long as the balance does not fall below a predetermined minimum.
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: 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.
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.
1439000	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.
2100000	Accrued Payroll Liabilities: Lead Account. Do not post entries to this account.
2016000	Credit Cards: Only used if Credit Card Function in QuickBooks® is utilized.
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.

5061000 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 no 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: Revenue from all events and activities to raise funds. Do not include any portion that would be considered a contribution or a raffle. Wreaths Across America is considered a fundraising activity.

5250000 Raffle Income: Revenue received from conducting raffles.

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.

5335000 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 post 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 not 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	Unit Events: Registration fees collected for unit-sponsored events, such as awards banquets and dining ins.
6214000	Other Wing Events: Fees collected for other wing events, such as meetings, parties, etc.
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.
6310150	Homeland Security Missions: Aircraft minor maintenance income from NHQ for Homeland Security missions.
6310160	FEMA Missions: Aircraft minor maintenance income from NHQ for Federal Emergency Management Agency 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.

6310250 Homeland Security Missions: Aircraft fuel income from NHQ for Homeland Security missions.

6310260 FEMA Missions: Aircraft fuel income from NHQ for Federal Emergency Management Agency missions.

6310270 ROTC Flying: Aircraft fuel income from NHQ for ROTC and JROTC missions.

6310380 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.

6310350 Homeland Security Missions: Income from NHQ for Homeland Security missions for anything other than aircraft.

6310360 FEMA Missions: Income from NHQ for Federal Emergency Management Agency missions for anything other than aircraft.

6310380 Cadet Orientation Rides: 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 Major Maintenance: Lead Account. Do not post entries to this account.

6313010 Aircraft Reimbursable Major Maintenance: Aircraft major 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 Vehicle Reimbursable Major Maintenance: Vehicle major 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.

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 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.

6320021 Aircraft Minor Maintenance: Income from NHQ for aircraft minor maintenance from other missions.

6320022 Aircraft Fuel: Income from NHQ for aircraft fuel from other missions.

6320023 Miscellaneous: Income from NHQ for anything other than aircraft from other missions.

6320070 Miscellaneous: Income from NHQ for any items not previously listed including Wing CC travel, NHQ-paid conference registrations, etc.

6400000 From Units Below National Headquarters: Lead Account. Do not post entries to this account.

6410000 From Regions and Wings: Lead Account. Do not post entries to this account.

6410100 From Regions: Lead Account. Do not post entries to this account.

6410110 From Regions Through NHQ: Income received from a region and paid through NHQ.

6410120 Other Income From Regions: Income received directly from a region.

6410200 From Wings: Lead Account. Do not post entries to this account.

6410210 Vehicle Maintenance: Vehicle maintenance reimbursements received from a wing.

6410220 Mission Reimbursements: Mission reimbursements received from a wing.

6410230 Aircraft Fuel: Aircraft fuel reimbursements received from a wing.

6410240 Membership Dues: Membership dues reimbursements received from a wing.

6410290 Miscellaneous: Any other income received from a wing not classified to a previous account.

6413000	From Units Below: Lead Account. Do not post entries to this account.
6413010	Wing Conference: Income received from units below for wing conference registrations.
6413020	Encampment: Income received from units below for encampment registrations.
6413030	Proficiency Flying: Income received from units below for proficiency flying aircraft minor maintenance.
6413040	Aircraft Fuel: Income received from units below for aircraft fuel reimbursement.
6413090	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.
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 private vehicle expenses, communication expenses, tolls, private aircraft, per diem, etc.
7696000	Corporate Vehicle Fuel: Expenditures for all corporate vehicle fuel.
7697000	Corporate Aircraft Fuel: Expenditures for all corporate 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.
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. Do not include corporate 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 Printing & Publications: Expenditures for 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.

8476000 Combined Senior & Cadet Activities: Lead Account. Do not post entries to this account.

8476010 Activity 1: Expenditures for Combined Senior & Cadet Activity 1.

8476020 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.

8654000 Depreciation – Buildings & Improvements: Depreciation expense for buildings and improvements.

8656000 Depreciation – Furniture & Fixtures: Depreciation expense for furniture and fixtures.

8658000 Depreciation – Computers: Depreciation expense for computers.

8664000 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.

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 fees, interest and late charges.

9305000 Interest Expense: Interest expense incurred for funds borrowed from financial institutions.

9430000 Unrelated Business Income Expense: Expenditures for expenses directly connected to the unrelated business activity.

9434000	Expenditures with NHQ: Lead Account. Do not post entries to this account.
9434010	Membership Dues: Expenditures incurred with CAP NHQ for member dues.
9434020	Consolidated Minor Maintenance: Expenditures with CAP NHQ for aircraft minor maintenance under the Consolidated Mx Program.
9434030	Property Assessments: Expenditures with CAP NHQ for property loss or damage assessments.
9434090	Miscellaneous: Expenditures incurred with CAP NHQ for which a separate account is not provided.
9435000	Expenditures with Regions
9436000	Expenditures with Wings: Lead Account. Do not post entries to this account.
9436010	Wing Conferences: Expenditures with wings and regions for conference fees.
9436020	Encampment: Expenditures with wings and regions for encampment fees.
9436030	Proficiency Flying: Expenditures with wings and regions for proficiency flying aircraft minor maintenance.
9436040	Aircraft Fuel: Expenditures with wings and regions for aircraft fuel.
9436090	Miscellaneous: All other expenditures with wings and regions not classified above.
9437000	Expenditures with Units Below: Lead Account. Do not post entries to this account.
9437010	Vehicle Maintenance: Expenditures with units below for vehicle maintenance.
9437020	Mission Reimbursements: Expenditures with units below for mission reimbursements.
9437030	Aircraft Fuel: Expenditures with units below for aircraft fuel.
9437040	Membership Dues: Expenditures with units below for membership dues.
9437090	Miscellaneous: Expenditures with units below not classified above.
9438000	Fundraising Expenses: Expenditures for all fundraising activities, including fees paid to outside fundraisers. Wreaths Across America is considered a fundraising activity.
9439000	Raffle Expenses: Expenditures for raffle activities.
9445000	Lobbying Expenses: Expenditures paid for activities engaged with the intent to influence federal, state or local legislation.

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.