

ACCOUNT NO.	ACCOUNT
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.
1004000	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.
1120039	Allowance for Doubtful Accounts: Contra account for uncollectible accounts receivables.
1310000	Other Assets: Lead Account. Do not post entries to this account.
1320000	Inventories: Amount of material, goods, and supplies purchased or donated to the region or wing and held for future sale or use. Purchased inventory should be recorded at cost. Donated inventory should be recorded at fair value.
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 – Restricted: Lead Account. Do not post entries to this account.
1411000	Investments – Restricted: Securities restricted by an outside donor for a specific purpose.
1415000	Investments – Unrestricted: Lead Account. Do not post entries to this account.
1419000	General Fund: Unrestricted securities.
1421000	Scholarship Fund: Unrestricted securities, but designated for scholarship use.
1430000	Restricted Funds: Lead Account. Do not post entries to this account.
1431000	Region/Wing Restricted Funds: Funds restricted by a region or wing 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 region or wing, 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 use 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.
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.
2400000	Accrued Expenses: Expenses incurred, but not yet paid, which are not classified to any other account category.
2500000	Deferred Revenue & Credits: Amounts received in advance of providing the goods or services. This includes fees collected before October 1 for wing or region conferences 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 region or wing 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 region or wing.

3040000 Unrealized Gain/Loss – Long-Term Invest. – Unrestricted – Net cumulative market fluctuations of long-term investments whose recognized gain or loss has not been restricted by donor stipulation nor state law.

3000 *Opening Balance Equity: QuickBooks® created account.*

3900 *Retained Earnings: QuickBooks® created account.*

4000000 REVENUES AND EXPENSES: Lead Account. Do not post entries to this account.

4999 *Uncategorized Income: QuickBooks® created account.*

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.

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 NHQ or USAF.

5090200 State Director Flying – From NHQ: Lead Account. Do not post entries to this account.

5090210 Aircraft Minor Maintenance: State Director flying aircraft minor maintenance income from NHQ.

5100000 Revenues from Activities: Lead Account. Do not post entries to this account.

5227000 Senior Activities: Lead Account. Do not post entries to this account.

5227010 Senior Activity 1: Revenue received from members for senior member activities only. Do not include revenue from NHQ.

5227020 Senior Activity 2: Same as Senior Activity 1.

5228000 Cadet Activities: Lead Account. Do not post entries to this account.

5228010 Cadet Activity 1: Revenue received from members for cadet member activities only. Do not include revenue from NHQ.

5228020 Cadet Activity 2: Same as Cadet Activity 1.

5230000 Flight Activities/Member Flying: Lead Account. Do not post entries to this account.

5230010 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.

5230020 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.

5230030 Miscellaneous: Revenue from members for other aircraft-related items.

5235000 Mission Income – Other: Revenue for mission-related income which is not classified in another account.

5240000 Fundraising and Special Events: Revenue from all special events and activities to raise funds. Do not include any portion that can be considered a contribution.

5300000 Revenue from Dues: Lead Account. Do not post entries to this account.

5310000 Member Dues: Lead Account. Do not post entries to this account.

5310010 From NHQ: Dues rebates received from NHQ.

5310020 From Members: Dues income paid directly by members, including squadron dues.

5335000 Member Contributions – From NHQ: Amount of member contributions 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.

5411000 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.

5412000 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.

5415000 Contributions – Unrestricted: Lead Account. Do not post entries to this account.

5415010 Contributions – Unrestricted – Cash: Revenues from contributions not subject to stipulations by the donor. Do not include government contributions or appropriations, amounts received from other CAP entities, nor member contributions.

5415020 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.

5416000 Contributions – Restricted: Lead Account. Do not post entries to this account.

5416010 Contributions – Restricted – Cash: Revenues from contributions subject to stipulations by the donor. Do not include government contributions or appropriations, amounts received from other CAP entities, nor member contributions.

5416020 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.

5418000 Contributed Facilities & Utilities: Fair value of in-kind donations for the use of facilities and utilities, including the use of facilities contributed by a governmental entity.

5420000 Miscellaneous Income: Revenue that does not fall into other revenue classifications.

5810000 Unrealized Market Gain/Loss: Unrealized gain or loss necessary to adjust short-term investments to the lower of cost or market.

5910000 Gain/Loss on Sale of Securities: All gains and losses from the disposition of investments.

6110000 Gain/Loss on Sale or Disposition of Assets: All gains and losses from the sale or disposition of fixed assets.

6111000 Material & Supply Sales: Revenue from the sales of educational and training materials, uniforms, and accessories to members. This includes items from CAP Mart.

6112000 Insurance Collected: Revenue collected from insurance companies for losses sustained by the region or wing.

6114000 Unrelated Business Income: 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 Region/Wing Conference Registration: Registration fees collected for region- or wing-sponsored conferences. This includes funds received via EFT from NHQ. Do not include revenue collected from other CAP entities.

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 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 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.

6313020 Vehicle Reimbursable Major Maintenance: Vehicle major maintenance income from NHQ.

6313030 Aircraft HRP Claims: Aircraft hull repair fund income from NHQ.

6313040 Vehicle VSI Claims: Vehicle self-insurance income from NHQ.

6314000 From NHQ – Senior Activities: Lead Account. Do not post entries to this account.

6314010 Senior Activities: Income from NHQ for senior activities not listed below.

6314020 Squadron Leadership School: Squadron Leadership School income from NHQ.

6314030 Corporate Learning Course: Corporate Learning Course income from NHQ.

6314040 Region Staff College: Region Staff College income from NHQ.

6314050 Region Chaplain's College: Region Chaplain's College income from NHQ.

6314060 Unit Commander's Course: Unit Commander's Course income from NHQ.

6315000 From NHQ – Cadet Activities: Lead Account. Do not post entries to this account.

6315010 Cadet Activities: Income from NHQ for cadet activities not listed below.

6315015 Region Cadet Leadership School: Region Cadet Leadership School income from NHQ.

6315020 Drug Demand Reduction: Drug Demand Reduction income from NHQ.

6318000 From NHQ – Operating Funds: Quarterly operating funds from NHQ for CAP Regions only.

6320000 From NHQ – Other: Lead Account. Do not post entries to this account.

6320010 Audit Fees: Reimbursement for outside audit fees from NHQ.

6320020 National Paging System: Reimbursement for cell phones and pagers under the National Paging System from NHQ.

6320030 Safety Awards: Income for safety awards from NHQ.

6320040 IACE: Income for hosting International Air Cadet Exchange from NHQ.

6320050 National Summer Activities: Lead Account. Do not post entries to this account.

6320051 Aircraft Minor Maintenance: Income from NHQ for aircraft minor maintenance from any CAP-sponsored National Summer Activity.

6320052 Aircraft Fuel: Income from NHQ for aircraft fuel from any CAP-sponsored National Summer Activity.

6320053 Miscellaneous: Income from NHQ for anything other than aircraft from any CAP-sponsored National Summer Activity.

6320060 Miscellaneous Missions: Income from NHQ for missions not previously listed, such as Teacher Orientation Flights, Safety Flight Clinics, National Check Pilot Standardization Course, etc. Lead Account. Do not post entries to this account.

6320061 Aircraft Minor Maintenance: Income from NHQ for aircraft minor maintenance from other missions.

6320062 Aircraft Fuel: Income from NHQ for aircraft fuel from other missions.

6320063 Miscellaneous: Income from NHQ for anything other than aircraft from other missions.

6320070 Miscellaneous: Income from NHQ for any items not previously listed.

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

6410000 From Regions and Wings: Income received from another wing or region.

6412000 From Units Below – Vehicle Insurance: Income received from units below for vehicle insurance.

6413000 From Units Below – Other: Income received from units below for anything other than vehicle insurance.

6560 *Payroll Expenses: QuickBooks® created.*

6999 *Uncategorized Expense: QuickBooks® created.*

7000000 OPERATING EXPENSES: Lead Account. Do not post entries to this account.

7040000 Awards and Grants to Individuals: Lead Account. Do not post entries to this account.

7042000 Awards: Expenditures for awards.

7043000 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 region or 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 or region's portion of payroll taxes.

7520000 Professional Services: Lead account. Do not post entries to this account.

7525000 Accounting and Audit Services: Expenditures for outside audit fees or other accounting services.

7535000 Professional Legal Services: Expenditures for professional legal services.

7542000 Other Professional Services: Expenditures for professional services not listed above.

7600000 Mission Expenses: Lead Account. Do not post entries to this account.

7681000 Mission Expenses – Other: Expenditures for mission expenses not classified to other accounts. This includes private vehicle expenses, communication expenses, tolls, private aircraft, per diem, etc.

7700000 Supplies: Lead Account. Do not post entries to this account.

7710000 Supplies: Expenditures for office supplies and other materials.

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, etc.

7811000 Internet Fees: Expenditures for internet and web page hosting fees.

7900000 Postage and Shipping: Lead Account. Do not post entries to this account.

7910000 Postage & Shipping: Expenditures for postage and shipping costs.

8000000 Occupancy Expenses: Lead Account. Do not post entries to this account.

8015000 Rent: Expenditures for use of facilities.

8020000 Utilities: Expenditures for heat, light, power and other utilities.

8030000 Property Taxes: Expenditures for real estate taxes.

8080000 Contributed Facilities and Utilities: Fair value of contributed facilities and utilities.

8085000 Facility Expenditures – Other: Expenditures for facilities expenses not listed above, including janitorial services.

8100000 Maintenance Expenses: Lead Account. Do not post entries to this account.

8101000 Corporate Vehicle Maintenance: Expenditures for all corporate vehicle expenses.

8110000 Equipment Leases: Expenditures for all equipment leases.

8130000 Corporate Aircraft Fuel: Expenditures for all corporate aircraft fuel.

8132000 Corporate Aircraft Maintenance: Expenditures for all corporate aircraft maintenance.

8135000 Other Equipment Maintenance: Expenditures for all other equipment maintenance, including communication equipment.

8230000 Publications: Lead Account. Do not post entries to this account.

8240000 Printing & Publication: Expenditures for producing informational materials, leaflets, films, videos, subscriptions, etc.

8310000 Travel: Lead Account. Do not post entries to this account.

8312000 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, 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.

8505000 Conferences, Conventions and Meetings: Lead Account. Do not post entries to this account.

8510000 CAP Safety Initiative: Expenditures for costs incurred to conduct CAP Safety meetings.

8541000 Region/Wing Conference Expense: Expenditures for costs incurred to conduct a wing or region conference.

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: Lead Account. Do not post entries to this account.

8710000 Insurance: Expenditures with outside agencies for insurance.

8820000 Professional Development: Lead Account. Do not post entries to this account.

8825000 Region Staff College: Expenditures incurred to conduct a region staff college.

8830000 Region Chaplain’s College: Expenditures incurred to conduct a region chaplain’s college.

8840000 National Legal Officer’s School: Expenditures incurred to conduct the National Legal Officer’s School.

8850000 National Inspector General College: Expenditures incurred to conduct the National Inspector General College.

8860000 National Staff College: Expenditures incurred to conduct the National Staff College.

8865000 Senior Training for Cadet Leaders: Expenditures incurred to conduct a senior training for cadet leaders course.

8868000	Region Cadet Leadership School: Expenditures incurred to conduct a region cadet leadership school.
8870000	Squadron Leadership School: Expenditures incurred to conduct a squadron leadership school.
8875000	Corporate Learning Course: Expenditures incurred to conduct a corporate learning course.
8877000	Unit Commander's Course: Expenditures incurred to conduct a unit commander's course.
8891000	Level 1: Expenditures incurred to conduct a Level 1 Course.
9100000	Bad Debt Expense: Lead Account. Do not post entries to this account.
9102000	Bad Debt Expense: Uncollectible accounts receivables write-offs from prior periods.
9240000	Advertising: Lead Account. Do not post entries to this account.
9241000	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.
9380000	Interest Expense: Interest expense incurred for funds borrowed from financial institutions.
9400000	Credit Card Expense: Expenditures for credit card fees and late charges.
9405000	Bank Expense: Expenditures for bank fees and charges.
9430000	Unrelated Business Income Expense: Expenditures for expenses directly connected to the unrelated business activity.
9433000	Expenditures with NHQ – Hull Repair Fund: Expenditures incurred with CAP NHQ for aircraft hull and liability insurance assessments.
9434000	Expenditures with NHQ – Vehicle Insurance: Expenditures incurred with CAP NHQ for vehicle property and liability insurance assessments.
9435000	Expenditures with NHQ – Other: Lead Account. Do not post entries to this account.
9435010	Membership Dues: Expenditures incurred with CAP NHQ for member dues.
9435020	Miscellaneous: Expenditures incurred with CAP NHQ for which a separate account is not provided.
9436000	Expenditures with Regions & Wings: All expenditures with other CAP regions and wings.
9437000	Expenditures with Units Below: All expenditures with units below wing level.
9438000	Fundraising Expenses: Expenditures for all fundraising activities, including fees paid to outside fundraisers.
9439000	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.