

ACCT #	ACCOUNT
1000000	ASSETS
1000200	Current Assets
1000300	Liquid Assets
1001100	Petty Cash
1016000	Cash in Bank
1016100	Cash in Bank – Acct 1
1016200	Cash in Bank – Acct 2
1098000	Savings and Temporary Cash Investments
1098100	Savings Account
1098200	Certificate of Deposit
1098300	Money Market Account
1110000	Accounts Receivable
1120000	Accounts Receivable
1190000	Allowance for Doubtful Accounts
1350000	Prepaid Expenses
1400000	Investments
1410000	Investments – Unrestricted
1411000	Scholarship Fund
1414000	General Fund
1430000	Investments – Restricted
1441000	Investment Valuation Allowance
1499	<i>Undeposited Funds</i>
1500000	Fixed Assets
1505000	Land
1520000	Fixed Assets – Buildings & Improvements
1520010	Building 1
1520020	Building 2
1520090	Work in Progress
1525000	Accumulated Depreciation – Buildings & Improvements
1530000	Fixed Assets – Furniture & Fixtures
1535000	Accumulated Depreciation – Furniture & Fixtures
1540000	Fixed Assets – Computers
1545000	Accumulated Depreciation – Computers
1570000	Fixed Assets – Other Equipment
1575000	Accumulated Depreciation – Other Equipment
1600000	Equipment Under Capital Leases
1605000	Accumulated Depreciation – Capital Leases
1620000	Fixed Assets – Communication Equipment
1625000	Accumulated Depreciation – Communication Equipment
2000000	LIABILITIES AND NET ASSETS
2010000	Liabilities
2015000	Accounts Payable
2016000	Credit Cards (only if Credit Card Function in QuickBooks® is used)
2100000	Accrued Payroll Liabilities
2110000	Accrued Salaries
2121000	Accrued Leave
2130000	Accrued Payroll Taxes

2195000	Obligations Under Capital Leases – Current
2350000	Deferred Revenue and Credits
2600000	Notes Payable - Current
2700000	Long-Term Liabilities
2750000	Obligations Under Capital Leases
2755000	Notes Payable – Long-Term
3000000	Net Assets
3005000	Current Year Net Assets
3015000	Net Assets – Unrestricted
3025000	Net Assets – Temporarily Restricted
3030000	Net Assets – Permanently Restricted
3000	<i>Opening Balance Equity</i>
3900	<i>Retained Earnings</i>
4000000	REVENUES AND EXPENSES
4999	<i>Uncategorized Income</i>
5000000	Revenues
5010000	Revenues from Government Contracts
5050000	Federal, State and Local Government Missions
5050100	Aircraft Minor Maintenance
5050200	Aircraft Fuel
5050300	Miscellaneous
5060000	State Appropriation
5080000	Government Contributions – Unrestricted
5081000	Government Contributions – Restricted
5082000	Government Contributed Facilities & Utilities
5083000	Government Contributions Materials & Supplies (DRMO)
5090000	State Director Income
5090100	State Director Rent & Utilities – From NHQ
5090200	State Director Flying – From NHQ
5100000	Revenues from Activities
5223200	Senior Activities
5223201	Activity 1
5223202	Activity 2
5224200	Cadet Activities
5224201	Encampment
5224202	Activity 1
5224300	Combined Senior & Cadet Activities
5224301	Activity 1
5224302	Activity 2
5225200	Flight Activities/Member Flying
5225201	Aircraft Minor Maintenance
5225202	Aircraft Fuel
5225203	Miscellaneous
5235000	Other Mission Income
5240000	Fundraising Income
5250000	Raffle Income

5310000	Revenue from Dues
5310010	Member Dues
5310011	From NHQ
5310012	From Members
5342000	Contributions - From NHQ
5400000	Other Revenue and Gains
5410000	Interest Income
5412000	Contributions
5412010	Contributions – Unrestricted
5412011	Contributions – Unrestricted – Cash
5412012	Contributions – Unrestricted – Non-Cash
5412020	Contributions – Restricted
5412021	Contributions – Restricted – Cash
5412022	Contributions – Restricted – Non-Cash
5413000	Non-Government Contributed Facilities & Utilities
5415000	Miscellaneous Income
5416000	Rental Income
5419000	Investment Income
5419010	Investment Income – Unrestricted
5419020	Investment Income – Restricted
5420000	Unrealized Market Gain/Loss
5422000	Gain/Loss on Sale of Securities
5423000	Gain/Loss on Sale or Disposal of Assets
5424100	Material & Supply Sales
5424200	Insurance Collected
5424300	Unrelated Business Income
5424310	Advertising Sales (Dennison Brothers)
5424320	Other UBI
6210000	Special Events
6212000	Wing Conference Registration
6213000	Unit Events
6214000	Other Wing Events
6300000	From National Headquarters
6310000	From NHQ – Funded Flying
6310100	Aircraft Minor Maintenance
6310110	CD Missions
6310120	SAR Actual Missions
6310130	SAR Training Missions
6310150	Homeland Security Missions
6310160	FEMA Missions
6310170	ROTC Flying
6310180	Cadet Orientation Rides
6310200	Aircraft Fuel
6310210	CD Missions
6310220	SAR Actual Missions
6310230	SAR Training Missions
6310250	Homeland Security Missions

6310260	FEMA Missions
6310270	ROTC Flying
6310280	Cadet Orientation Rides
6310300	Miscellaneous
6310310	CD Missions
6310320	SAR Actual Missions
6310330	SAR Training Missions
6310350	Homeland Security Missions
6310360	FEMA Missions
6310380	Cadet Orientation Rides
6313000	From NHQ – Aircraft & Vehicle Major Maintenance
6313010	Aircraft Reimbursable Major Maintenance
6313015	Consolidated Mx Ferry Costs
6313020	Vehicle Reimbursable Major Maintenance
6314000	From NHQ – Senior Activities
6315000	From NHQ – Cadet Activities
6320000	From NHQ – Other
6320010	IACE
6320020	Miscellaneous Missions
6320021	Aircraft Minor Maintenance
6320022	Aircraft Fuel
6320023	Miscellaneous
6320070	Miscellaneous
6400000	From Units Below National Headquarters
6410000	From Regions and Wings
6410100	From Regions
6410110	From Regions through NHQ
6410120	Other Income from Regions
6410200	From Wings
6410210	Vehicle Maintenance
6410220	Mission Reimbursements
6410230	Aircraft Fuel
6410240	Membership Dues
6410290	Miscellaneous
6413000	From Units Below
6413010	Wing Conference
6413020	Encampment
6413030	Proficiency Flying
6413040	Aircraft Fuel
6413090	Miscellaneous
6560	<i>Payroll Expenses</i>
6999	<i>Uncategorized Expenses</i>
7000000	OPERATING EXPENSES
7100000	Awards and Grants to Individuals
7120000	Awards
7135000	Scholarships
7200000	Salaries and Related Expenses
7210000	Salaries

7220000	Accrued Leave Expense
7310000	401(k) Corporate Contribution
7320000	Health Insurance
7324000	Worker's Comp Insurance
7325000	Other Employee Benefits
7410000	Payroll Tax Expense
7520000	Professional Services
7600000	Mission Expenses
7695000	Other Mission Expenses
7696000	Corporate Vehicle Fuel
7697000	Corporate Aircraft Fuel
7700000	Supplies
7700100	Supplies
7701000	Cost of Sales
7730000	Equipment Purchases
7735000	Equipment
7745000	Communication Equipment
7800000	Telephone and Communication
7810000	Telephone & Communication
7813000	Internet Fees
7900000	Postage and Shipping
8000000	Occupancy Expenses
8010000	Rent
8015000	Utilities
8016000	Property Taxes
8020000	Contributed Facilities and Utilities
8085000	Other Facility Expenditures
8100000	Maintenance Expenses
8110000	Aircraft Maintenance
8120000	Vehicle Maintenance
8121000	Equipment Leases
8123000	Other Equipment Maintenance
8230000	Printing & Publications
8310000	Travel
8400000	Activities and Encampments
8475000	Cadet Activities
8475010	Encampment
8475020	Activity 2
8475030	Drug Demand Reduction
8475040	Glider Flights Expense
8475050	O-Rides Member Aircraft
8475060	IACE
8476000	Senior Activities
8476010	Activity 1
8476020	Activity 2
8476030	Activity 3
8480000	Combined Senior & Cadet Activities
8480010	Activity 1

8480020	Activity 2
8505000	Conferences, Conventions and Meetings
8510000	Wing Conference Expense
8530000	Miscellaneous Wing Events
8540000	Unit Events
8650000	Depreciation Expense
8652000	Depreciation – Buildings & Improvements
8653000	Depreciation – Furniture & Fixtures
8654000	Depreciation – Computers
8657000	Depreciation – Other Equipment
8665000	Depreciation – Capital Leases
8667000	Depreciation – Communications Equipment
8700000	Insurance
8820000	Professional Development
9100000	Bad Debt Expense
9240000	Advertising
9300000	Other Expenses
9302000	Miscellaneous
9303000	Bank Expense
9304000	Credit Card Expense
9305000	Interest Expense
9430000	Unrelated Business Income Expense
9434000	Expenditures with NHQ
9434010	Membership Dues
9434020	Consolidated Minor Maintenance
9434030	Property Assessments
9434090	Miscellaneous
9435000	Expenditures with Regions
9436000	Expenditures with Wings
9436010	Wing Conferences
9436020	Encampment
9436030	Proficiency Flying
9436040	Aircraft Fuel
9436090	Miscellaneous
9437000	Expenditures with Units Below
9437010	Vehicle Maintenance
9437020	Mission Reimbursements
9437030	Aircraft Fuel
9437040	Membership Dues
9437090	Miscellaneous
9438000	Fundraising Expenses
9439000	Raffle Expenses
9445000	Lobbying Expenses

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.