

## Non Profit Chart of Accounts

Account Name	FS	Group	Code	Debits	Credits
Cash in bank	SFP	Cash	1010	Increase	Decrease
Petty cash	SFP	Cash	1040	Increase	Decrease
Savings & short-term investments	SFP	Cash	1070	Increase	Decrease
Accounts receivable control	SFP	Accounts receivable	1110	Increase	Decrease
Doubtful accounts allowance	SFP	Accounts receivable	1115	Increase	Decrease
Prepaid expenses	SFP	Other assets	1450	Increase	Decrease
Accrued revenue	SFP	Other assets	1460	Increase	Decrease
Investments	SFP	Investments	1580	Increase	Decrease
Leasehold improvements	SFP	Fixed operating assets	1630	Increase	Decrease
Furniture, fixtures, and equipment	SFP	Fixed operating assets	1640	Increase	Decrease
Accum amort - leasehold improv	SFP	Accum depreciation	1735	Decrease	Increase
Accumulated deprec - ff & e	SFP	Accum depreciation	1745	Decrease	Increase
Accounts payable	SFP	Payables	2010	Decrease	Increase
Accrued expenses	SFP	Accrued liabilities	2150	Decrease	Increase
Deferred revenue	SFP	Accrued liabilities	2310	Decrease	Increase
Short-term liabilities - other	SFP	Short-term notes & loans	2570	Decrease	Increase
Long-term liabilities - other	SFP	Long-term notes & loans	2770	Decrease	Increase
Unrestricted net assets (funds)	SFP	Funds	3010	Decrease	Increase
Temporarily restricted net assets (funds)	SFP	Funds	3110	Decrease	Increase
Permanently restricted net assets (funds)	SFP	Funds	3210	Decrease	Increase
Contributions	SA	Direct contributions revenue	4010	Decrease	Increase
Donations	SA	Donated goods & services revenue	4110	Decrease	Increase
Non Government grants	SA	Non government grants revenue	4230	Decrease	Increase
Fundraising	SA	Indirect contributions revenue	4430	Decrease	Increase
Government grants	SA	Government grants revenue	4510	Decrease	Increase
Program service fees	SA	Program-related sales & fees	5180	Decrease	Increase
Membership dues	SA	Revenue from dues	5210	Decrease	Increase
Interest-savings/short-term invest	SA	Revenue from investments	5310	Decrease	Increase
Miscellaneous revenue	SA	Revenue from other sources	5490	Decrease	Increase
Officers & directors salaries	SA	Salaries & related expenses	7210	Increase	Decrease
Wages and salaries	SA	Salaries & related expenses	7220	Increase	Decrease

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Pension costs	SA	Salaries & related expenses	7230	Increase	Decrease
Employee benefits - not pension	SA	Salaries & related expenses	7240	Increase	Decrease
Payroll taxes, etc.	SA	Salaries & related expenses	7250	Increase	Decrease
Accounting fees	SA	Contract service expenses	7520	Increase	Decrease
Legal fees	SA	Contract service expenses	7530	Increase	Decrease
Professional fees - other	SA	Contract service expenses	7540	Increase	Decrease
Rent	SA	Facility & equipment expenses	8210	Increase	Decrease
Occupancy costs	SA	Facility & equipment expenses	8215	Increase	Decrease
Utilities	SA	Facility & equipment expenses	8220	Increase	Decrease
Equipment rental & maintenance	SA	Facility & equipment expenses	8260	Increase	Decrease
Depreciation	SA	Facility & equipment expenses	8270	Increase	Decrease
Depreciation and amortization	SA	Facility & equipment expenses	8270	Increase	Decrease
Travel	SA	Travel & meetings expenses	8310	Increase	Decrease
Conferences, conventions, meetings	SA	Travel & meetings expenses	8320	Increase	Decrease
Interest	SA	Other expenses	8510	Increase	Decrease
Insurance	SA	Other expenses	8520	Increase	Decrease
Membership dues	SA	Other expenses	8530	Increase	Decrease
Staff development	SA	Other expenses	8540	Increase	Decrease
Outside computer services	SA	Other expenses	8560	Increase	Decrease
Advertising expenses	SA	Other expenses	8570	Increase	Decrease
Contingency provisions	SA	Other expenses	8580	Increase	Decrease
Other expenses	SA	Other expenses	8590	Increase	Decrease
Bad debt expense	SA	Business expenses	8610	Increase	Decrease
Sales taxes	SA	Business expenses	8620	Increase	Decrease
Taxes - other	SA	Business expenses	8650	Increase	Decrease

*SFP = Statement of Financial Position (Balance sheet)*

*SA = Statement of Activities (Income statement)*