

Chart of Accounts

US 4-digit Non-Profit

Print Out Date: 01/28/2013 01:44 am
Fiscal Year: 01/01/2013 - 12/31/2013 (Active)

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Account	Account Name	Account Code	Balance
1	Assets		
1	Assets		
1000	Cash		
1010	Cash in bank-operating		
1020	Cash in bank-payroll		
1040	Petty cash		
1070	Cash in bank-capital		
1100	Accounts receivable		
1110	Accounts receivable		
1115	Doubtful accounts allowance		
1200	Contributions receivable		
1210	Pledges receivable		
1215	Doubtful pledges allowance		
1225	Discounts - long-term pledges		
1240	Grants receivable		
1245	Discounts - long-term grants		
1300	Other receivables		
1310	Employee & trustee receivables		
1320	Notes/loans receivable		
1325	Doubtful notes/loans allowance		
1400	Other assets		
1410	Inventories for sale		
1420	Inventories for use		
1450	Prepaid expenses		
1460	Accrued revenues		
1500	Investments		
1510	Marketable securities		
1530	Land held for investment		
1540	Buildings held for investment		
1545	Accum deprec - bldg investment		
1580	Investments - other		
1600	Fixed operating assets		
1610	Land - operating		
1620	Buildings - operating		
1630	Leasehold improvements		
1640	Furniture, fixtures, & equip		
1650	Vehicles		
1680	Construction in progress		
1700	Accumulated depreciation		
1725	Accum deprec - building		
1735	Accum amort - leasehold improvements		
1745	Accum deprec - furn,fix,equip		
1755	Accum deprec - vehicles		
1800	Other long-term assets		
1810	Other long-term assets		
1850	Split-interest agreements		
1910	Collections - art, etc		
1950	Funds held in trust by others		
2	Liabilities		
2	Liabilities		
2000	Payables		
2010	Accounts payable		
2020	Grants & allocations payable		
2100	Accrued liabilities		
2110	Accrued payroll		
2120	Accrued paid leave		

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Account	Account Name	Account Code	Balance
2130	Accrued payroll taxes		
2140	Accrued sales taxes		
2150	Accrued expenses - other		
2300	Deferred revenue		
2310	Deferred contract revenue		
2350	Unearned/deferred revenue - other		
2400	Advances		
2410	Refundable advances		
2500	Short-term notes		
2510	Trustee & employee loans payable		
2550	Line of Credit		
2560	Current portion - long-term loan		
2570	Short-term liabilities - other		
2610	Split-interest liabilities		
2700	Long-term notes		
2710	Bonds payable		
2730	Mortgages payable		
2750	Capital leases		
2770	Long-term liabilities - other		
2810	Gov't-owned fixed assets liability		
2910	Custodial funds		
3	Equity		
3000	Unrestricted net assets		
3010	Unrestricted net assets		
3020	Board-designated net assets		
3030	Board designated quasi-endowment		
3040	Fixed operating net assets		
3100	Temporarily restricted net assets		
3110	Use restricted net assets		
3120	Use restricted net assets		
3200	Permanently restricted net assets		
3210	Endowment net assets		
3	Income		
4	Contributions		
4000	Revenue from direct contributions		
4010	Individual/small business contributions		
4020	Corporate contributions		
4070	Legacies & bequests		
4075	Uncollectible pledges - estimated		
4085	Long-term pledges discount		
4100	Donated goods & services		
4110	Donated professional services-GAAP		
4120	Donated other services - non-GAAP		
4130	Donated use of facilities		
4140	Gifts in kind - goods		
4150	Donated art, etc		
4200	Revenue from non-government grants		
4210	Corporate/business grants		
4230	Foundation/trust grants		
4250	Nonprofit organization grants		
4255	Discounts - long-term grants		
4300	Revenue from split-interest agreements		
4310	Split-interest agreement contributions		
4350	Gain (loss) split-interest agreements		
4400	Revenue from indirect contributions		
4410	United Way or CFC contributions		

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Account	Account Name	Account Code	Balance
4420	Affiliated organizations revenue		
4430	Fundraising agencies revenue		
4500	Revenue from government grants		
4510	Agency (government) grants		
4520	Federal grants		
4530	State grants		
4540	Local government grants		
5	Earned revenues		
5000	Revenue from government agencies		
5010	Agency (government) contracts/fees		
5020	Federal contracts/fees		
5030	State contracts/fees		
5040	Local government contracts/fees		
5080	Medicare/Medicaid payments		
5100	Revenue from program-related sales & fees		
5180	Program service fees		
5185	Bad debts, est - program fees		
5200	Revenue from dues		
5210	Membership dues-individuals		
5220	Assessments and dues-organizations		
5300	Revenue from investments		
5310	Interest-savings/short-term investments		
5320	Dividends & interest - securities		
5330	Real estate rent - debt-financed		
5335	Real estate rental cost - debt-financed		
5340	Real estate rent - not debt-financed		
5345	Real estate rental cost - not debt-financed		
5350	Personal property rent		
5355	Personal property rental cost		
5360	Other investment income		
5370	Securities sales - gross		
5375	Securities sales cost		
5400	Revenue from other sources		
5410	Non-inventory sales - gross		
5415	Non-inventory sales cost		
5440	Gross sales - inventory		
5445	Cost of inventory sold		
5450	Advertising revenue		
5460	Affiliate revenues from other entities		
5490	Misc revenue		
5800	Special events		
5810	Special events - non-gift revenue		
5820	Special events - gift revenue		
6	Other revenue		
6800	Unrealized gain (loss)		
6810	Unrealized gain (loss) - investments		
6820	Unrealized gain (loss) - other assets		
6900	Net assets released from restriction		
6910	Satisfaction of use restriction		
6920	LB&E acquisition satisfaction		
6930	Time restriction satisfaction		
4	Costs		
7	Expenses - personnel related		
7000	Grants, contracts & direct assistance		
7010	Contracts - program-related		

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7020	Grants to other organizations		
7040	Awards & grants - individuals		
7050	Specific assistance - individuals		
7060	Benefits paid to or for members		
7200	Salaries & related expenses		
7210	Officers & directors salaries		
7230	Pension plan contributions		
7240	Employee benefits - not pension		
7250	Payroll taxes, etc.		
7500	Contract service expenses		
7510	Fundraising fees		
7520	Accounting fees		
7530	Legal fees		
7550	Temporary help - contract		
7580	Donated professional services - GAAP		
7590	Donated other services - non-GAAP		
8	Non-personnel related expenses		
8100	Non-personnel expenses		
8110	Supplies		
8120	Donated materials & supplies		
8130	Telephone & telecommunications		
8140	Postage & shipping		
8150	Mailing services		
8170	Printing & copying		
8180	Books, subscriptions, references		
8190	In-house publications		
8200	Facility & equipment expenses		
8210	Rent, parking, other occupancy		
8220	Utilities		
8230	Real estate taxes		
8240	Personal property taxes		
8250	Mortgage interest		
8260	Equipment rental & maintenance		
8270	Deprec & amort - allowable		
8280	Deprec & amort - not allowable		
8290	Donated facilities		
8300	Travel & meetings expenses		
8310	Travel		
8320	Conferences, conventions, meetings		
8500	Other expenses		
8510	Interest-general		
8520	Insurance - non-employee related		
8530	Membership dues - organization		
8540	Staff development		
8550	List rental		
8560	Outside computer services		
8570	Advertising expenses		
8580	Contingency provisions		
8590	Other expenses		
8600	Business expenses		
8610	Bad debt expense		
8620	Sales taxes		
8630	UBI Taxes		
8650	Taxes - other		
8660	Fines, penalties, judgments		
8670	Organizational (corp) expenses		
9	Non-GAAP expenses		

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<i>Account</i>	<i>Account Name</i>	<i>Account Code</i>	<i>Balance</i>
9800	Fixed asset purchases		
9810	Capital purchases - land		
9820	Capital purchases - building		
9830	Capital purchases - equipment		
9840	Capital purchases - vehicles		
9900	Other non-GAAP expenses		
9910	Payments to affiliates		
9920	Additions to reserves		
9930	Program administration allocations		
9990	Year Profit/Loss		