

SAMPLE NFP ORGANIZATION
Chart of Accounts

Account	Type	Account Description	Tax Code
1901000	Asset	ASSETS (1901000-1901999)	
1901001	Asset	CURRENT ASSETS (1901002-1901298)	
1901005	Asset	Cash	
1901005.02	Asset	Petty cash	
1901005.04	Asset	Cash - Bank 1	
1901005.06	Asset	Cash - Bank 2	
1901005.10	Asset	Cash - money market	
1901005.80	Asset	Cash - short term investments	
1901010	Asset	Certificate of deposit	
1901050	Asset	Accounts receivable	
1901050.02	Asset	Contracts receivable	
1901050.08	Asset	Clients receivable	
1901100	Asset	Contributions receivable	
1901150	Asset	Grants receivable	
1901170	Asset	Inventory	
1901200	Asset	Prepaid expenses	
1901200.02	Asset	Prepaid insurance	
1901250	Asset	Investments	
1901270	Asset	Allowance for unrealized gains/(losses)	
1901299	Asset	NON-CURRENT ASSETS (1901300-1901998_	
1901300	Asset	Office equipment	
1901350	Asset	Furniture & Fixtures	
1901360	Asset	Leasehold improvements	
1901380	Asset	Buildings	
1901390	Asset	Vehicles	
1901400	Asset	Organization costs	
1901420	Asset	Startup costs	
1901450	Asset	Accumulated depreciation	
1901450.02	Asset	Accum depr - Furn & Fixt	
1901450.04	Asset	Accum depr - Office Equipment	
1901450.06	Asset	Accum depr - leasehold improv	
1901450.08	Asset	Accum depr - building	
1901450.10	Asset	Accum depr - vehicles	
1901470	Asset	Accumulated amortization	
1901500	Asset	Loans & exchanges	
1901550	Asset	Due from related parties	
1901550.10	Asset	Due from officers	
1901550.15	Asset	Due from employees	
1901550.20	Asset	Payroll receivable	
1901600	Asset	Loans receivable	
1901800	Asset	Security deposits receivable	
1901950	Asset	Other assets	
1902000	Liability	LIABILITIES (1902000-1902999)	
1902001	Liability	CURRENT LIABILITIES (1902002-19022998)	
1902005	Liability	Cash overdraft	
1902010	Liability	Account payable	
1902030	Liability	Accrued expenses	
1902050	Liability	Payroll payable	
1902060	Liability	Payroll taxes payable	
1902070	Liability	Net payroll clearance	
1902100	Liability	Pension payable	
1902200	Liability	Loans & exchanges	
1902220	Liability	Due to related parties	
1902220.10	Liability	Due to officers	
1902220.15	Liability	Due to employees	
1902250	Liability	Loans payable - ST	
1902300	Liability	Notes payable - ST	
1902399	Liability	LONG TERM LIABILITIES (1902400-1902999)	
1902400	Liability	Deferred income	
1902450	Liability	Loans payable - LT	
1902470	Liability	Notes payable - LT	
1902900	Liability	Other liabilities	

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1903000	Liability	NET ASSETS (3000-3999)	
1903100	Liability	Unrestricted net assets	
1903200	Liability	Temporarily restricted net assets	
1903300	Liability	Permanently restricted net assets	
1904000	Revenue	REVENUE (4000-4999)	
1904005	Revenue	Program service revenue	
1904100	Revenue	Membership dues	
1904150	Revenue	Contributions	
1904150.02	Revenue	Contributions - individuals	
1904150.04	Revenue	Contributions - corporations	
1904170	Revenue	Contributions in-kind	
1904190	Revenue	Government grants	
1904200	Revenue	Sponsor income	
1904220	Revenue	Ticket income	
1904250	Revenue	Directory support	
1904300	Revenue	Special events income	
1904320	Revenue	Cost of events	
1904350	Revenue	Auction income	
1904370	Revenue	Cost of auction items	
1904500	Revenue	Investment income	
1904520	Revenue	Interest	
1904540	Revenue	Dividends	
1904560	Revenue	Gains/(losses) on sale of investments	
1904580	Revenue	Unrealized gains/(losses) on investments	
1904650	Revenue	Mailing lists	
1904800	Revenue	Other income	
1904995	Revenue	Release of restricted assets	
1904996	Revenue	Release of TR assets	
1904997	Revenue	Release of PR assets	
1905000	Expense	EXPENSES (5000-6000)	
1905010	Expense	Salaries	
1905010.02	Expense	Officers salaries	
1905010.05	Expense	Staff salaries	
1905020	Expense	Payroll taxes	
1905050	Expense	Employee benefits	
1905100	Expense	Advertising & promotion	
1905150	Expense	Amortization	
1905200	Expense	Bank charges & P/R processing fees	
1905310	Expense	Contributed rent and other expenses	
1905350	Expense	Depreciation	
1905400	Expense	Dues, books & subscriptions	
1905450	Expense	Equipment leases & rentals	
1905500	Expense	Equipment purchases	
1905550	Expense	Event costs - other	
1905600	Expense	Insurance	
1905650	Expense	Interns	
1905700	Expense	Interest	
1905750	Expense	Local transportation	
1905800	Expense	Miscellaneous	
1905850	Expense	Office expenses and supplies	
1905950	Expense	Outside Contractors	
1906050	Expense	Political expenditures	
1906100	Expense	Postage & delivery	
1906150	Expense	Printing	
1906200	Expense	Production	
1906250	Expense	Professional fees	
1906300	Expense	Program expenses - other	
1906350	Expense	Recruitment	
1906400	Expense	Relocation	
1906450	Expense	Rent	
1906500	Expense	Repairs and maintenance	
1906550	Expense	Telephone and communications	
1906600	Expense	Trade shows	

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1906650	Expense	Travel, conferences & meetings	
1906750	Expense	Utilities	
1906800	Expense	Vehicles	
1909000	Expense	Undistributed expenses	