

SAMPLE CHART OF ACCOUNTS FOR NONPROFIT

Assets		
1000 - Current Assets		
1100 - Cash and Cash Equivalents		
1110 - Petty Cash		
1120 - Checking Account		
1130 - Savings Account		
1200 - Accounts Receivable		
1210 - Grants Receivable		
1220 - Donations Receivable		
1230 - Pledges Receivable		
1300 - Prepaid Expenses		
1310 - Prepaid Insurance		
1320 - Prepaid Rent		
1400 - Inventory		
1500 - Investments		
1510 - Stocks		
1520 - Bonds		
1530 - Mutual Funds		
1600 - Property, Plant, and Equipment		
1610 - Land		
1620 - Buildings		
1630 - Vehicles		
1700 - Accumulated Depreciation		
1710 - Accumulated Depreciation - Buildings		
1720 - Accumulated Depreciation - Vehicles		
Liabilities		
2000 - Current Liabilities		
2100 - Accounts Payable		
2200 - Accrued Expenses		
2300 - Deferred Revenue		
Equity		
3000 - Net Assets		
3100 - Unrestricted Net Assets		
3200 - Temporarily Restricted Net Assets		
3300 - Permanently Restricted Net Assets		
Revenue		
4000 - Revenue		
4100 - Contributions		
4110 - Individual Donations		
4120 - Corporate Donations		
4130 - Foundation Grants		
4200 - Program Service Revenue		
4300 - Membership Dues		
4400 - Investment Income		
Expenses		
5000 - Program Expenses		
5010 - Salaries and Wages		
5020 - Rent		
5030 - Utilities		
5040 - Supplies		
5050 - Professional Fees		
5100 - Fundraising Expenses		
5110 - Advertising and Marketing		
5120 - Events and Conferences		
5200 - Administrative Expenses		
5210 - Office Supplies		
5220 - Postage and Shipping		
5230 - Telephone and Internet		
5300 - Depreciation		
5400 - Other Expenses		

Non Profit Chart Of Accounts Sample

RJ Shavelson



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