**Sample Chart of Accounts – Nonprofit**

In the form xx-yyy-zz – where xx=location, yyy=natural classification (listed below), and zzz=department

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **ASSETS** | | **Miscellaneous Income** | | **Local Transportation** | |
| **Cash** | | 611 | Store | 781 | Mileage Reimbursements |
| 101 | Operating Account | 612 | Snacks | 782 | Maintenance & Gas |
| 102 | Savings Account | 613 | Photos | 783 | Vehicle Insurance |
| 103 | Equipment Account | 619 | Miscellaneous Other | 784 | Vehicle Rental |
| **Accounts Receivable** | | **EXPENSES** | | 785 | Tolls & Parking |
| 131 | A/R Fees | **Salaries** | | 789 | Other Transportation |
| 132 | A/R Other | 701 | Salaries Exempt | **Conferences & Travel** | |
| **Prepaid Expenses** | | 702 | Salaries Nonexempt | 801 | Airfare |
| 151 | Prepaid Insurance | 703 | Salaries Temporary | 802 | Registration |
| 159 | Prepaid Other | 709 | Salaries Other | 803 | Lodging |
| **Inventory** | | **Benefits** | | 804 | Meals |
| 161 | Inventory Store | 711 | Health Insurance | 805 | Ground Transportation |
| 162 | Inventory Food | 712 | Pension | 809 | Other Conf. |
| 169 | Inventory Other | **Payroll Taxes** | | **Subscriptions & References** | |
| **LIABILITIES** | | 721 | FICA/Medicare | 811 | General Subscriptions |
| **Accounts Payable** | | 722 | Workers Compensation | 812 | General Ref |
| 201 | A/P General | 723 | Unemployment | 813 | Advertising |
| 202 | A/P Sales Tax | **Professional Fees & Contract Labor** | | 814 | Website |
| **Deferred Revenue** | | 731 | Professional Fees | 815 | Software |
| 301 | Def Rev Fees | 732 | Contract Labor | 819 | Other Sub & Ref |
| 309 | Def Rev Other | 739 | Other | **Assistance to Individuals** | |
| **NET ASSETS** | | **Supplies** | | 821 | Assistance - Camp Fees |
| 401 | Net Assets | 741 | Medical | 829 | Assistance - Other |
| **INCOME** | | 742 | Program | **Dues & Fees** | |
| **Contributions** | | 743 | Food | 831 | Membership Dues |
| 501 | From Individuals | 744 | Household | 832 | Fees & Licenses |
| 502 | From Foundations | 745 | Office | 839 | Other Fees |
| 503 | From Corporations | 746 | Horse | **Equipment** | |
| 509 | From Other | 749 | Other Supplies | 841 | Medical |
| **Special Events** | | **Telephone** | | 842 | Program |
| 531 | S/E Live Auction | 751 | Land Lines | 843 | Food |
| 532 | S/E Ticket Sales | 752 | Cellular | 844 | Household |
| 533 | S/E Table Sales | 753 | Internet | 845 | Office |
| 539 | S/E Other | **Postage** | | 846 | Rental |
| **United Way Income** | | 761 | Postage, Meter | 849 | Other |
| 551 | UW Smith County | 762 | Postage, Stamps | **Insurance** | |
| 552 | UW Jones County | 763 | Bulk Mail | 851 | Participant Accident |
| 553 | UW Brown County | 764 | Mail House | 852 | Liability |
| 554 | UW Johnson County | 765 | Permits | 853 | Directors & Officers |
| **Fee Income** | | **Occupancy** | | 854 | Fidelity |
| 591 | Fees Summer Camp | 771 | Rent | 855 | Equipment |
| 592 | Fees Outdoor Education | 772 | Utilities, Electric | 859 | Other Insurance |
| 593 | Fees Weekend Programs | 775 | Utilities, Gas | **Miscellaneous** | |
| 594 | Fees Transportation | 775 | Utilities, Water | 861 | Awards & Gifts |
| 599 | Fees Other | 775 | Care of Buildings | 862 | Credit Card Fees |
| **Interest and Dividends** | | 776 | Care of Grounds | 863 | Other Misc. |
| 601 | Interest | 777 | Property Insurance | **Transfer to Other Funds** | |
| 602 | Dividends | 779 | Other Occupancy Expenses | 901 | Transfers |