

Non Profit Chart of Accounts

Account Name	FS	Group	Code	Debits	Credits
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)

Non Profit Chart Of Accounts Sample

Robert D. Herman & Associates

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Computer Accounting with Peachtree Complete 2004 for Microsoft Windows Carol Yacht, 2005. Computer Accounting with Peachtree Complete 2004 Release 11. 8th edition teaches students how to use Peachtree Complete Accounting software. The text first builds students' familiarity with all of the features of Peachtree Complete Accounting 2004. Step by step instructions show students how to apply accounting concepts to real world situations.

Financial Leadership for Nonprofit Executives Jeanne Bell, Jeanne Peters, Elizabeth Schaffer, 2005. Making sure that your nonprofit is going to be around long term requires financial leadership. This means creating a financial vision for your organization and planning how you'll get there. Financial Leadership for Nonprofit Executives gives you the framework, specific language, and processes to lead with confidence. With it you'll learn how to protect and grow the assets of your organization and accomplish as much mission as possible with those resources. The good news is you don't have to be a trained accountant, earn an MBA, or have run a for profit business in another lifetime. You already have many of the skills it takes to be a financial leader. This useful guide makes the process understandable and doable. You'll find clear logical steps to learn how to get accurate financial data in a format you can understand, use financial data to evaluate your organization's health, plan around a set of meaningful financial goals, and communicate progress on these goals to your staff, board, and external stakeholders. You'll also find five foundational financial leadership principles, three overarching questions every financial leader needs to be able to answer, and where to find those answers, two fundamental budgeting principles, and five steps to building a strong annual budget. At the end of each chapter is an evaluation tool. You can rate how your organization is doing relative to the component of financial leadership covered in each chapter. Each attribute is scored as being red, yellow, or green. Red items are below standard and require immediate attention, yellow items are widely practiced though not generally ideal, and green items are considered best practice. Over time as you and your partners on the board and staff move the organization toward green in each of these areas, you will create an environment in which financial leadership can flourish.

Integrated Accounting for Windows Dale H. Klooster, Warren W. Allen, Warren Allen, 2004. Quite possibly the easiest to understand product on the market, Klooster and Allen's Integrated Accounting For Windows teaches students all the aspects of computerized accounting and the operating procedures for all Windows based programs at the same time. The

software was specifically designed to be very similar to the commercial software packages used in business which will help students hit the ground running when they get that first real job Plus because the software is introduced gradually throughout the book students won't become overwhelmed with the program The result Students will be able to concentrate more on the accounting principles being taught

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