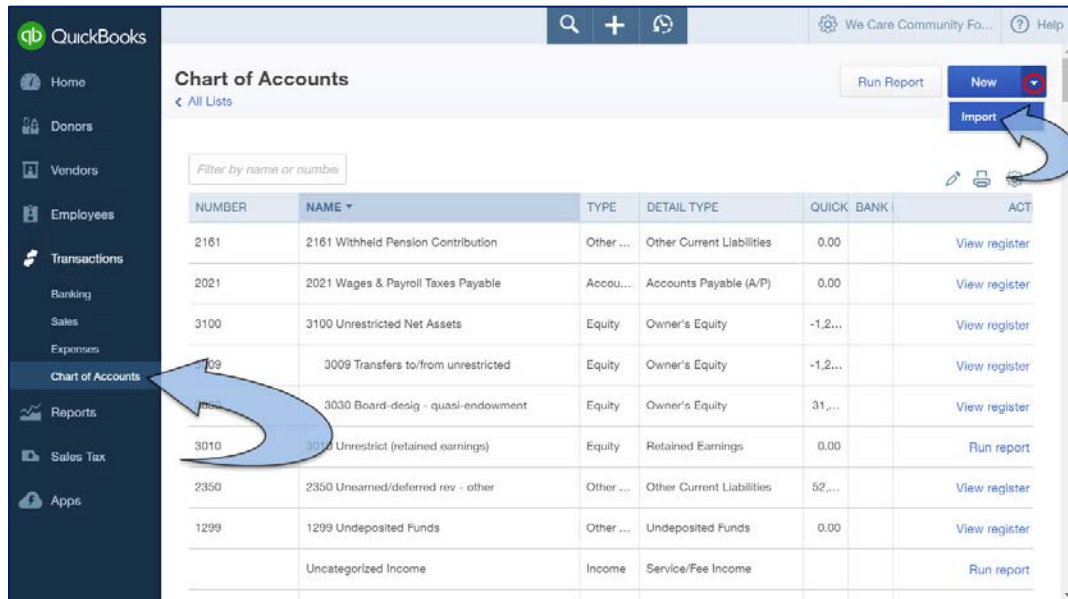


A. Upload a Chart of Accounts

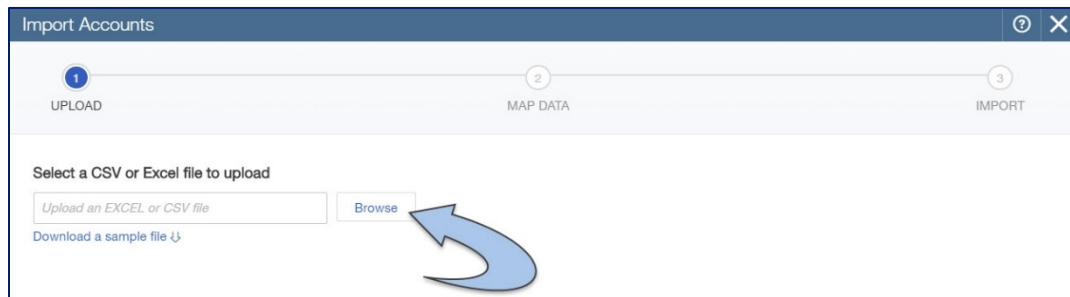
Starting out with a relevant chart of accounts is crucial to any organization. In section D, I detail my proposed charts for various types of organizations. These are for you to reference and design your own, or you can save data entry time by purchasing one at www.accountantbesideyou.com. Either way, start with these and add any accounts specific to your needs.

If you have purchased one of the chart of accounts downloads or have an Excel file with your preferred list, it is easy to upload it into QBO. (Excel must already be on your computer). Download the file and save it to your computer where you can easily find it. Now we are ready to upload the file.

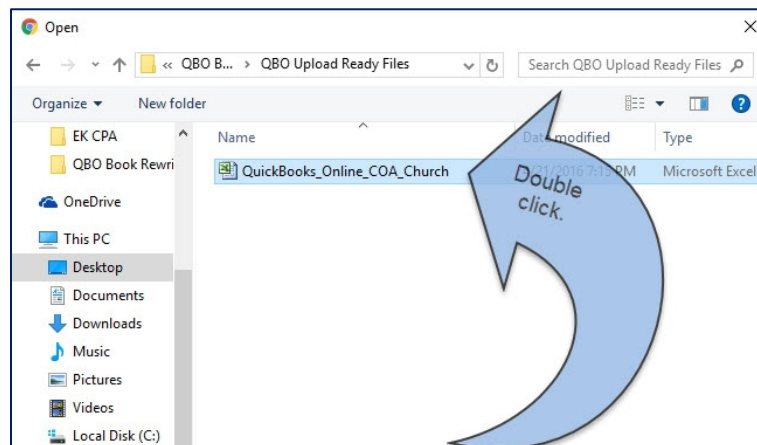
In QBO, select *Chart of Accounts* from the left **Menu Bar**. In the top right corner of the **Chart of Accounts** screen, select the downward arrow to the right of the *New* button and click *Import*.



On the **Import Accounts** screen, select *Browse* to locate the file you just saved on your computer.



This will open the computer's browser. Locate the file on your computer and double click it.



The **Import Accounts** will reappear with the Excel file listed. Select *Next*.

1 UPLOAD 2 MAP DATA 3 IMPORT

Map your fields to QuickBooks fields

QUICKBOOKS ONLINE FIELD	YOUR FIELD
Detail Type	Detail Type ✓
Account Name	Account Name ✓
Account number	Account Number ✓
Type	Type ✓

Here you will map the fields from your spreadsheet to the **QuickBooks Online Fields**. **Your Field** options are the headings from the spreadsheet. In other words, you are matching the spreadsheet data to the related QBO fields. Click *Next* to continue.

1 UPLOAD 2 MAP DATA 3 IMPORT

145 records are ready to be imported

<input checked="" type="checkbox"/>	ACCOUNT NUMBER	ACCOUNT NAME	TYPE	DETAIL TYPE
<input checked="" type="checkbox"/>	1100	Cash and Marketable Se	Bank	Checking
<input checked="" type="checkbox"/>	1110	Checking Account	Bank	Money Market
<input checked="" type="checkbox"/>	1120	Investment Accounts	Other Current Assets	Investments - Other
<input checked="" type="checkbox"/>	1190	Petty Cash	Bank	Cash on hand
<input checked="" type="checkbox"/>	1200	Undeposited Funds	Other Current Assets	Undeposited Funds
<input checked="" type="checkbox"/>	1210	Inventory Asset	Other Current Assets	Inventory

Back Import

The final screen will detail how QBO will import the accounts. Scroll through the list and make any necessary changes using the drop-down arrows by each box. Unselect any accounts that you don't need by deselecting the arrows to the left of the account. When you are satisfied with the list, select *Import*.

There may be errors if any of the new accounts are already in your company file. Don't worry, duplicate accounts will not be added.

To verify the import, go to *Menu, Transactions, Chart of Accounts* and view your new Chart of Accounts.

B. Proposed Charts of Accounts

This section includes sample charts of accounts for a variety of organizations I have designed based on publically available information. None of these charts have been approved or recommended by the nonprofits listed. I used well-known organizations so you could decide which type of nonprofit might be closest to your own.

Each of these sample lists of accounts are available for purchase as a download at www.accountantbesideyou.com if you would like to save data entry time. Section C details how to upload the file.

1. For Organizations Needing a Simplified UCOA

Account	Type	Description
10000 · Cash & Invest.	Bank	
10100 · Checking Account	Bank	Rename for your bank.
10200 · Investment Accounts	Bank	Rename for your money market or savings account.
10900 · Petty Cash	Bank	For cash on hand or gift card balances
11000 · Accounts Receivable	Accounts Receivable	
11100 · Dues Receivable	Accounts Receivable	Money owed from members.
11200 · Pledges Receivable	Accounts Receivable	Promises (non-grant) to give contributions
11400 · Grants Receivable	Accounts Receivable	Promises from foundations or government to give grants
11500 · Other Accounts Receivable	Accounts Receivable	For amounts due from others not relating to grants, pledges, or dues.
11900 · Allowance for Doubtful Accounts	Accounts Receivable	Estimate of accounts receivable that will default and not be collected
12000 · Undeposited Funds	Other Current Asset	Funds received, but not yet deposited to a bank account.
13000 · Prepaid Expenses	Other Current Asset	Expenses that are paid in advance
13500 · Inventory Held for Sale	Other Current Asset	Cost of the inventory purchase, not yet sold
15000 · Furniture and Equipment	Fixed Asset	Furniture and equipment with useful life exceeding one year
15100 · Buildings - Operating	Fixed Asset	Buildings owned for current use
15500 · Facility Construction	Fixed Asset	Costs of building new facilities for use while construction is still going on
15700 · Land – Operating	Fixed Asset	Land owned for current use
15900 · Leasehold Improvements	Fixed Asset	Improvements to leased building space
16400 · Vehicles	Fixed Asset	Business automobiles and trucks, registered in the name of the business

17100 · Accum Depr - Furn and Equip	Fixed Asset	Accumulated depreciation on furniture and equipment
17200 · Accum Depr – Building	Fixed Asset	Accumulated depreciation on buildings
17300 · Accum Depr - Leasehold Imps	Fixed Asset	Accumulated depreciation on leasehold improvements
17400 · Accum Depr – Vehicles	Fixed Asset	Accumulated depreciation on vehicles
18000 · Other Assets	Other Asset	Assets used for program-related purposes other than current or fixed assets
18100 · Other Assets	Other Asset	
18700 · Security Deposits Asset	Other Asset	Deposits and other returnable funds held by other entities.(i.e. rent deposit)
18900 · Other Asset Suspense	Other Asset	Holding account for assets to ask accountant about.
20000 · Accounts Payable	Accounts Payable	
20100 · Accounts Payable	Accounts Payable	For normal operations bills due to others.
20200 · Grants Payable	Accounts Payable	Grants promised to other organizations or individuals
20300 · Credit Card	Credit Card	Enter your credit card name
24000 · Payroll Liabilities	Other Current Liability	Unpaid payroll liabilities. Amounts withheld or accrued, but not yet paid
24100 · Accrued Leave and Payroll	Other Current Liability	Wages, salaries, and paid leave earned in the current period to be paid in the future
24200 · Accrued Expenses	Other Current Liability	Expenses incurred in the current period to be paid in future periods
25000 · Current Portion of Loans	Other Current Liability	Portion of long-term loans to be paid in the current year
25400 · Loans from Officers, Directors	Other Current Liability	Loans from officers, trustees, directors, employees, or other insiders
25600 · Short-term Notes - Credit Line	Other Current Liability	Short-term loans and notes to be paid in current year
25800 · Unearned or Deferred Revenue	Other Current Liability	Revenue received but not yet earned, refundable advances, other deferred revenue
27100 · Notes, Mortgages, and Leases	Long Term Liability	Long-term notes, mortgages payable, and capital lease obligations

27200 · Other Liabilities	Long Term Liability	Liabilities other than payroll, accounts and grants payable, deferred revenue, loans, bonds, or mortgages
27300 · Refundable Deposits Payable	Long Term Liability	Deposits and other funds held for other entities or individuals
30000 · Opening Balance Equity	Equity	Opening balances during setup post to this account. The balance of this account should be zero after completing your setup
31300 · Perm. Restricted Net Assets	Equity	Other Income
31500 · Temp. Restricted Net Assets	Equity	Other Income
32000 · Unrestricted Net Assets	Equity	Other Income
43300 · Direct Public Grants	Income	Grants from businesses, foundations, and other nonprofits
43310 · Corporate and Business Grants	Income	Grants from corporations, businesses, corporate private foundations
43330 · Foundation and Trust Grants	Income	Grants from foundations and trusts
43340 · Nonprofit Organization Grants	Income	Grants from other nonprofit organizations, churches, civic groups
43400 · Direct Public Support	Income	Contributions, gifts, donations, grants, bequests, legacies, pledges
43410 · Corporate Contributions	Income	Contributions from corporations, sponsorships
43430 · Donated Prof Fees, Facilities	Income	Donated professional services, use of facilities or equipment, utilities, rent, that meet GAAP rules for recording
43440 · Gifts in Kind - Goods	Income	Donated goods, non-cash gifts and contributions, donated inventory
43450 · Individ. & Busin. Contributions	Income	Contributions from individuals, businesses, direct mail, telethons, including any portion of dues that is greater than the value of member benefits received
43460 · Legacies and Bequests	Income	Bequests, legacies, planned gifts, deferred giving, gift agreements
43480 · Volunteer Services - Non-GAAP	Income	Donated services that do not meet GAAP rules - volunteer, non-professional services
44400 · Government Contracts	Income	Contracts to provide services to local, state, and federal governments
44500 · Government Grants	Income	Grants from local, state, and federal governments

44800 · Indirect Public Support	Income	Contributions received through federated fundraising agencies - United Way, CFC, etc.
44810 · Affiliated Org. Contributions	Income	Contributions received from a parent organization, subordinate, or another organization with the same parent
44820 · United Way, CFC Contributions	Income	Contributions from United Way, CFC, and other fundraising federations
45000 · Investments	Income	Revenue from investments in cash, securities, and property
45020 · Dividend, Interest (Securities)	Income	Dividends received from security and bond investments
45030 · Interest-Savings, Short-term CD	Income	Interest received from savings, CDs, and other short-term investments
45050 · Other Investment Revenue	Income	Revenue from other types of investments
46400 · Other Types of Income	Income	Revenue from program-related sales, advertising, etc.
46410 · Advertising Sales	Income	Sales of advertising space in publications, etc.
46420 · Inventory Sales	Income	Gross sales of inventory held for re-sale
46430 · Miscellaneous Revenue	Income	Revenue from occasional or non-material activities
47200 · Program Income	Income	Program service fees, member dues and assessments
47220 · Member Assessments	Income	Assessments of members that compare reasonably with the benefits provided, whether used or not
47230 · Membership Dues	Income	Member dues that compare reasonably with membership benefits available, whether used or not
47240 · Program Service Fees	Income	Participant fees, admissions, royalties, tuition, registration fees, and other program-related income
47500 · Rental Income	Income	Revenue from rental of assets
47700 · Rev Released from Restrictions	Income	Revenues earned and released from restrictions, satisfaction of donor restrictions (for use by accountant)
48400 · Securities	Income	Revenue from sales of securities
49000 · Special Events	Income	Fundraising special events, dinners, carnivals, raffles, bingo, other gaming
49010 · Special Event #1	Income	
49011 · Special Event #1 Revenue	Income	Revenues raised for Special Event # 1
49012 · Special Event #1 Retail Value	Income	Funds raised for the retail value of the goods or services given.
49013 · Special Event #1 Cost of Event	Income	Record costs of the special event here if not substantial to the entire organization.

49020 · Special Events # 2	Income	
49021 · Special Even #2 Revenue	Income	
49022 · Special Event # 2 Retail Value	Income	
49023 · Special Event # 2 Costs	Income	
50700 · Cost of Sales - Inventory Sales	Cost of Goods Sold	Costs related to sales of program- related inventory - supplies, materials, direct and indirect labor, not marketing or distribution
60300 · Awards and Grants	Expense	Program-related awards, grants, benefits, individual assistance
60900 · Business Expenses	Expense	Expenses of creating and maintaining the organization's business entity
60920 · Business Registration Fees	Expense	Permits, registrations, licenses, moving, royalties, bank charges, credit card fees
60930 · Fines, Penalties, Judgments	Expense	Fines, penalties, judgments, fines, late payment fees
60940 · Taxes - Not UBIT	Expense	Taxes other than unrelated business income tax
60950 · UBIT	Expense	Taxes on unrelated business income
62100 · Contract Services	Expense	Fees for outside services
62110 · Accounting Fees	Expense	Outside (non-employee) accounting, audit, bookkeeping, tax prep, payroll service, and related consulting
62120 · Donated Prof Fees – GAAP	Expense	Donated services that meet GAAP rules - professional
62130 · Fundraising Fees	Expense	Outside (non-employee) fundraisers and fundraising consultants
62140 · Legal Fees	Expense	Outside (non-employee) legal services
62150 · Outside Contract Services	Expense	Outside contractors (non-employee) for projects, consulting, short-term assignments for internal organization activities
62160 · Volunteer Services - Non-GAAP	Expense	Donated services that do not meet GAAP rules - volunteer, non- professional
62800 · Facilities and Equipment	Expense	Expenses related to office, storage, and other space
62810 · Depreciation and Amortization	Expense	Depreciation and amortization
62820 · Depr and Amort - Non-allowable	Expense	Depreciation and amortization not allowable for government grants
62830 · Donated Facilities	Expense	Donated use of facilities, utilities, rent, equipment
62840 · Equip Rental and Maintenance	Expense	Rental and maintenance of office, program, and other equipment

62850 · Janitorial Services	Expense	Janitorial expenses and cleaning supplies
62860 · Mortgage Interest	Expense	Interest, points, and other fees on mortgages
62870 · Property Insurance	Expense	Insurance on property (not investment) owned by the organization
62880 · Real Estate, Personal Prop Tax	Expense	Taxes on real estate and personal property
62890 · Rent, Parking, Utilities	Expense	Office and parking space, storage, basic utilities
65000 · Operations	Expense	Expenses related to providing program services and maintaining operations
65010 · Books, Subscriptions, Reference	Expense	Books, subscriptions, reference materials, periodicals for use
65020 · Postage, Mailing Service	Expense	Postage, parcel delivery, local courier, trucking, freight, outside mailing services
65030 · Printing and Copying	Expense	Printing, copying, duplicating, recording
65040 · Supplies	Expense	Supplies, materials, food and beverages, plaques, medicines
65050 · Telephone, Telecommunications	Expense	Telephone equipment and service, telegraph, internet access, fax, conference calls
65060 · Website/Technology Costs	Expense	Website maintenance and technology costs
65100 · Other Types of Expenses	Expense	Expenses listed on line 43 of Form 990
65110 · Advertising Expenses	Expense	Advertisements in outside publications, websites, etc.
65120 · Insurance - Liability, D and O	Expense	Non-employee or property insurance - liability, malpractice, directors
65130 · Interest Expense – General	Expense	Interest on loans and leases, other than interest attributable to rental property or mortgages on facilities
65140 · List Rental	Expense	Mailing list rentals
65150 · Memberships and Dues	Expense	Dues and memberships for civic, service, professional, or other organizations
65160 · Other Costs	Expense	Miscellaneous, small, or non-recurring expenses
65170 · Staff Development	Expense	Staff continuing education, training, development
66000 · Payroll Expenses	Expense	Payroll expenses
66100-Salaries & Wages	Expense	Gross pay to employees
66200-Payroll Taxes	Expense	Employer's payroll taxes (FICA, Medicare, FUTA, SUTA)
66300-Medical Benefits	Expense	Medical benefits paid on behalf of employees

66400-Other Benefits	Expense	Any other benefits paid on behalf of employees
68300 · Travel and Meetings	Expense	Expenses related to travel, meetings, conferences
68310 · Conference, Convention, Meeting	Expense	Conducting, or sending staff to, program-related meetings, conferences, conventions
68320 · Travel	Expense	Hotels, airfares, local transportation, car rentals, taxis, per diems, meals
80300 · Additions to Reserves	Expense	Increases or decreases in board-designated net assets
70100 · Reserve Transfer Deposit	Other Income	Use this to record the deposit into the reserve account.
70400 · Other Changes in Net Assets	Other Income	Prior year adjustment (use by accountant)
70600 · Unrealized Gains and Losses	Other Income	Unrealized change in value of investments and other assets
80000 · Ask My Accountant	Other Expense	To be discussed with accountant
80100 · Capital Purchases	Other Expense	Capital purchases made through a grant
80110 · Grant Capital Purchase – Land	Other Expense	Land purchased through a grant
80120 · Grant Capital Purchase – Bldg	Other Expense	Buildings purchased through a grant
80130 · Grant Capital Purchase – Equip	Other Expense	Equipment purchased through a grant
80140 · Grant Capital Purchase- Vehicle	Other Expense	Vehicles purchased through a grant
80200 · Payments to Affiliates	Other Expense	Payments to affiliated organizations - dues to state or national parent organizations
80400 · Program Admin Allocations	Other Expense	Management and program administration allocations to programs

2. For a Religious Organization

Account	Type	Description
1100 · Cash and Marketable Securities	Bank	
1110 · Checking Account	Bank	Rename with your bank name
1120 · Investment Accounts	Bank	Rename with your investment account name
1190 · Petty Cash	Bank	For cash or gift cards held at the church
1300 · Accounts Receivable	Accounts Receivable	Unpaid or unapplied customer invoices and credits
1310 · Pledges Receivable	Accounts Receivable	Unpaid pledges by members
1320 · Accounts Receivable	Accounts Receivable	Monies due from others.
1330 · Sales Tax Receivable	Accounts Receivable	Only necessary if your state reimburses sales taxes paid
1200 · *Undeposited Funds	Other Current Asset	Funds received but not yet deposited to a bank account
1210 · Inventory Asset	Other Current Asset	Costs of inventory purchased for resale
1400 · Prepaid Assets	Other Current Asset	
1410 · Prepaid Insurance	Other Current Asset	Record the future periods portion of the insurance paid here
1420 · Prepaid Postage	Other Current Asset	Postage Meter Balance
1500 · Property, Building, and Equip	Fixed Asset	
1510 · Land	Fixed Asset	Land owned by the church (put address or plot number here)
1520 · Building	Fixed Asset	Put address here
1530 · Computers	Fixed Asset	
1540 Furniture and Equipment	Fixed Asset	Furniture and equipment with useful life exceeding one year
1550 · Vehicle	Fixed Asset	
1580 · Accumulated Depreciation	Fixed Asset	Only needed if you record depreciation
1900 · Other Assets	Other Asset	
1910 · Other Assets-Suspense Account	Other Asset	Use this if you aren't sure which asset account to post to
2100 · Accounts Payable	Accounts Payable	Money owed to others
2150 · Credit Card	Credit Card	Add a subaccount for each credit card
2200 · Unearned Revenue/Prepaid Pledge	Other Current Liability	

2210 · Unearned Revenue/Prepaid Pledge	Other Current Liability	Record pledges received before the pledge period here
2300 · Accrued Liabilities	Other Current Liability	
2400 · Payroll Liabilities	Other Current Liability	Unpaid payroll liabilities. Amounts withheld or accrued, but not yet paid
2410 · Wages Payable	Other Current Liability	Only needed if not using an outside service
2900 · Mortgage Payable	Long Term Liability	
3000 Opening Balance Net Assets	Equity	System account. Should be \$0
3100 Unrestricted Net Assets	Equity	General Fund
3200 · Temp. Restricted Net Assets	Equity	Fund balances of temporarily restricted funds
3300 · Perm. Restricted Net Assets	Equity	Endowments and other permanently restricted funds
4100 · Pledges/Offerings	Income	Normal donations
4110 · Plate Income	Income	Cash from the plate not designated to a member
4120 · Pledges Income	Income	Pledge commitments
4130 · Unpledged Support	Income	Money received from a member not pledged
4140 · EFT Offerings	Income	Electronic Funds Transfers of Donations
4150 · Special Collections-Operating	Income	Use for special collections for church operations
4200 · Fundraising Income	Income	Design a subaccount for each significant fundraiser
4210 Fundraising Event 1	Income	Income from annual fundraiser
4211 · Event 1 Revenues	Income	
4215 · Event 1 Expenses	Income	
4220 Fundraising Event 2	Income	
4221 · Event 2 Revenues	Income	
4225 ·Event 2 Expense	Income	
4300 Other Operating Income	Income	Money or goods received for services offered by the church
4310 · Donation, Gift, Bequest Income	Income	
4320 · Wedding, Funeral, & Memorials	Income	
4330 · Flowers	Income	
4380 · In-Kind Contribution	Income	Receipt of goods or services instead of money
4390 · Other Miscellaneous Income	Income	
4400 · Income -Other Operating Areas	Income	

4420 · Books/Pamphlets Sales	Income	
4430 · Cemetery Plots	Income	
4490 · Other Income-Other Operating	Income	
4500 · Investment Income	Income	Record interest, dividend and investment gains and losses in the subaccounts
4510 · Interest Income	Income	Interest from money market or bank accounts
4520 · Realized Gain/Loss – Investment	Income	Money from dividends or stock. From your brokerage account statements
4530 · Unrealized Gain/Loss-Investment	Income	Change in the market prices. Data is on your brokerage statements
4800 Net Assets Released	Income	Used to reclassify dollars that are no longer restricted
5999 · Cost of Goods Sold	Cost of Goods Sold	Costs of items purchased and then sold to customers
6000 · Facilities-Utilities	Expense	Water, electricity, garbage, and other basic utilities expenses
6100 · Facilities-Other	Expense	
6105 · Rent Expense	Expense	Facility rental expense
6110 · Church Building Repairs & Main	Expense	
6120 · Grounds Maintenance	Expense	
6130 · Custodial Supplies	Expense	
6140 · Insurance	Expense	Includes all insurances except payroll related
6150 · Building and Property Security	Expense	Building and property security monitoring expenses
6160 · Pastor Housing Expense	Expense	
6161 · Pastor Housing Repairs & Main	Expense	
6190 · Misc, Facilities	Expense	
6300 · Administrative Expenses	Expense	
6310 · Office Supplies	Expense	Office supplies expense
6320 · Postage and Delivery	Expense	Postage, and delivery services
6330 Telephone Expense	Expense	Telephone and long distance charges, faxing, and other fees
6340 Printing Expense	Expense	Printing and copying expenses
6350 · Software and Technology	Expense	Software, website, and computer support
6360 · Advertising and Promotions	Expense	
6370 · Conventions and Conferences	Expense	Costs for attending conferences and meetings
6372 · Dues and Subscriptions	Expense	Subscriptions and membership dues for civic, service, professional, trade organizations

6380 · Financial Fees	Expense	Any charges for financial services-payroll processing, credit card discounts, etc.
6381 · Bank Service Charges	Expense	Bank account service fees, bad check charges, and other bank fees
6382 · Professional Fees	Expense	Payments to accounting professionals and attorneys for accounting or legal services
6390 · Miscellaneous Administrative	Expense	
6400 · Payroll Expenses	Expense	Payroll expenses
6500 · Employee Benefits	Expense	
6560 · Other Payroll Tax Expense	Expense	
6600 · Program Expenses	Expense	Use for expenses that do not fall into other categories
6610 · Worship Program Expense	Expense	Use only if the expense doesn't fall in another account
6620 · Youth Program Expenses	Expense	Use only if the expense doesn't fall in another account
6630 · Adult Education Program Exp	Expense	Use only if the expense doesn't fall in another account
6690 · Other Program Expense	Expense	Use only if the expense doesn't fall in another account
6700 · National Church Allocation Exp.	Expense	For charges, dues, etc. owed to a supervising organization
6800 · Donated Goods and Services	Expense	Offset account for the receipt of goods or services instead of money
6900 · Reserve transfer payment	Expense	Record payment of transfer to reserves here
5000 · Other Income-Non-Operating	Other Income	Income received not from normal operations of the church
5020 · Capital Campaign	Other Income	
5030 Endowment Donations	Other Income	
5040 · Specific Bequests	Other Income	
5080 Sale of Fixed Assets	Other Income	
5090 · Misc. Other Inc.-Non-Operating	Other Income	
5010 · Specific Gifts Restr.-Non-Operating	Other Income	Specific gifts received for designated non-operating purposes
5100 · Special Collections Pass Thru	Other Income	Use this account to record donations received for other charitable organizations
5800 · Reserve Transfer Deposit	Other Income	Deposit of reserve dollars
7100 · Payments of Donations to Others	Other Expense	Use to pay pass-through donations to other organizations
7200 · Extraordinary Repairs	Other Expense	For large repairs outside the normal operations
7300 · Capital Expenditures	Other Expense	

7400 · Capital Campaign Expenses	Other Expense	
7500 · Grant Expense	Other Expense	Only for unusual expenses specifically required by a grant
7600 · Interest Expense	Other Expense	Interest payments on loans, credit card balances, or other debt
7700 · Depreciation Expense	Other Expense	Depreciation on fixed assets
8000 · Ask My Accountant	Other Expense	To be discussed with accountant

3. For Associations

Chart based on recommendations from the ASAE (American Society of Association Executives):

Account	Type	Description
1000 · Cash	Bank	
1010 · Checking account	Bank	Rename for your account
1020 · Impress accounts	Bank	Payroll, etc.
1030 · Savings account	Bank	Rename for your account
1040 · Cash Equivalents	Bank	Money Market accounts
1050 · Cash on hand	Bank	Petty cash or gift cards held
1100 · Investments	Bank	
1110 · Certificates of Deposit	Bank	
1120 · Mutual Funds	Bank	
1130 · Commercial Paper	Bank	
1140 · Corporate Bonds/Notes	Bank	
1150 · Government Bonds	Bank	
1160 · Common Stocks	Bank	
1200 · Accounts Receivable	Accounts Receivable	
1210 · Dues	Accounts Receivable	Members, chapters, related organizations, etc.
1220 · Products and Services	Accounts Receivable	Exhibitors, registrations, resale, materials, etc.
1230 · Contributions/pledges	Accounts Receivable	Members, foundations, corporations, etc.
1240 · Grants	Accounts Receivable	Government, foundations, corporations
1250 · Accruals	Accounts Receivable	Interest, etc.
1260 · Current portion long-term	Accounts Receivable	Notes, etc.
1300 · Inventories	Other Current Asset	
1310 · Inventories	Other Current Asset	Supplies, resale materials, etc.
1400 · Prepaid Expenses	Other Current Asset	
1410 · Prepaid Expenses	Other Current Asset	Meetings trade shows, conventions, insurance, rent, etc.
1500 · Other Current Assets	Other Current Asset	
1510 · Other current assets	Other Current Asset	Deposits, advances to employees
1600 · Property and Equipment	Fixed Asset	
1610 · Land	Fixed Asset	

1620 · Buildings – Operating	Fixed Asset	Buildings owned for current use
1630 · Building improvements	Fixed Asset	
1640 · Furniture and Equipment	Fixed Asset	Furniture and equipment with useful life exceeding one year
1650 · Leased Equipment	Fixed Asset	
1660 · Vehicles	Fixed Asset	
1680 · Accumulated Depreciation	Fixed Asset	Land, buildings, equipment, and vehicles
1800 · Other Assets	Other Asset	Assets other than current or fixed assets.
1870 · Security Deposits Asset	Other Asset	Deposits and other returnable funds held by other entities (rent deposit, etc.)
2010 · Accounts Payable	Accounts Payable	
2015 · Credit Card	Credit Card	rename with your card provider
2020 · Payroll liabilities	Other Current Liability	Unpaid payroll liabilities. Amounts withheld or accrued, but not yet paid
2030 · Accrued expenses	Other Current Liability	Rent retirement, salaries, taxes, vacation
2110 · Notes payable – current	Other Current Liability	
2120 · Mortgage payable – current	Other Current Liability	
2310 · Capital lease obligation – Curr	Other Current Liability	
2410 · Deferred dues	Other Current Liability	
2510 · Deferred revenue	Other Current Liability	Grants, registration, subscriptions, etc.
2710 · Notes payable	Long Term Liability	
2720 · Mortgage payable	Long Term Liability	
2730 · Capital lease obligation	Long Term Liability	
2820 · Deferred subscriptions	Long Term Liability	Amounts received for future fiscal periods
2910 · Deferred rent credit	Long Term Liability	
2999 · Other Liabilities-suspense	Long Term Liability	Liabilities to discuss with your accountant.
3000 · Unrestricted Net Assets	Equity	Other Income
3010 · Unrestricted	Equity	

3011 · Undesignated/operating	Equity	
3012 · Board designated	Equity	Contingencies, future programs, etc.
3300 · Temp. Restricted Net Assets	Equity	Other Income
3310 · Purpose Restricted	Equity	
3320 · Time Restricted	Equity	
3600 · Perm. Restricted Net Assets	Equity	Other Income
3610 · Endowment	Equity	
3999 · Opening Balance Equity	Equity	The balance of this account should be zero after completing your setup
4010 · Dues	Income	Members, chapters, related organizations, etc.
4110 · Initiation fees	Income	
4210 · Special assessments	Income	
4510 · Registrations	Income	Regular, associate, exhibitor, etc.
4610 · Exhibitor fees	Income	
4710 · Supplementary activities	Income	
4800 · Fundraiser	Income	
4810 · Fundraiser income	Income	
4820 · Fundraiser expenses	Income	
5100 · Advertising	Income	
5200 · Subscriptions	Income	
5300 · Reprints	Income	
5400 · Video	Income	And other visual materials
5500 · Royalties	Income	
5550 · Certification	Income	
5600 · Mailing Labels	Income	
5700 · Management fees	Income	Related entities, etc.
5800 · Administrative fees	Income	Insurance program, etc.
5900 · Commissions	Income	
6000 · Grants	Income	Government, foundation, corporate and individual
6110 · Contributions	Income	Cash, property, services
6210 · Sponsorships	Income	
6220 · Endorsements	Income	
6230 · Interest	Income	
6240 · Dividends	Income	
6250 · Rent	Income	
6260 · Gain on sale of investments	Income	
6270 · Gain on disposal	Income	
6280 · Miscellaneous	Income	
7000 · Personnel costs	Expense	
7050 · Salaries and Wages	Expense	Payroll expenses
7070 · Payroll taxes	Expense	FICA, FUTA, state unemployment, etc.
7090 · Benefits	Expense	Health, life & disability insurance, etc.
7095 · Retirement	Expense	Pension, etc.

7120 · Parking	Expense	
7130 · Professional development	Expense	Staff education, etc.
7410 · Mortgage interest	Expense	
7420 · Rent Expense	Expense	
7430 · Maintenance	Expense	
7440 · Repairs	Expense	
7450 · Property Taxes	Expense	
7460 · Utilities	Expense	
7520 · Audio visuals	Expense	
7530 · Awards-plaques	Expense	
7540 · Meals	Expense	
7550 · Entertainment	Expense	
7560 · Equipment rental	Expense	
7570 · Exhibit hall	Expense	
7580 · Hotel	Expense	
7590 · Cancellation insurance	Expense	
7610 · Speakers	Expense	
7620 · Tours	Expense	
7710 · Travel	Expense	Board, committees, staff, etc.
7720 · Professional fees	Expense	Audit, legal, consultants, outside services
7730 · Computer supplies & maint.	Expense	
7740 · Reproduction	Expense	
7750 · Depreciation	Expense	
7760 · General insurance	Expense	Liability, office, etc.
7770 · Loss on disposal	Expense	
7780 · Office supplies	Expense	
7790 · Postage	Expense	
8010 · Printing	Expense	
8020 · Taxes	Expense	Federal and state income, sales, etc.
8030 · Reference materials	Expense	
8040 · Dues to other organizations	Expense	
8999- Ask My Accountant	Expense	

4. For a PTA

Account	Type	Description
1100 · Cash & Marketable Securities	Bank	
1110 · Checking	Bank	Enter your bank name here.
1120 · Money Market/Savings	Bank	Enter your bank name here.
1130 · Petty Cash	Bank	
1300 · Accounts Receivable	Accounts Receivable	
1310 · Pledges Receivable	Accounts Receivable	Pledges not yet received.
1320 · Member Dues Receivable	Accounts Receivable	Dues owed by members not yet received.
1200 · Undeposited Funds	Other Current Asset	Money entered into the system, not yet deposited in the bank.
1400 · Other Current Assets	Other Current Asset	Prepaid expenses (Postage, Insurance, etc.)
1900 · Other Assets	Other Asset	Assets other than current or fixed assets
2100 · Accounts Payable	Accounts Payable	
2150 · Credit Card	Credit Card	Rename for credit card company or user
2200 · Other Current Liabilities	Other Current Liability	
2210 · Due to National	Other Current Liability	
2220 · Due to State	Other Current Liability	
2500 · Other Liabilities	Long Term Liability	
2520 · Other Long Term Liabilities	Long Term Liability	
2510 · Long Term Debts to Business	Long Term Liability	
3000 · Opening Balance Equity	Equity	Do not post to.
3100 · Unrestricted Net Assets	Equity	
3200 · Temp. Restricted Net Assets	Equity	
3300 · Perm. Restricted Net Assets	Equity	
4100 · Membership Dues	Income	
4200 · Donations	Income	
4300 · Fundraisers	Income	
4310 · Fundraiser #1	Income	
4311 · Fundraiser #1 Income	Income	Income from Fundraiser #1

4315 · Fundraiser #1 Expense	Income	Expenses for Fundraiser #1
4320 · Fundraiser #2	Income	
4321 · Fundraiser #2 Income	Income	
4325 · Fundraiser #2 Expense	Income	
4400 · Community Sponsored Grants	Income	
4600 · Other Income	Income	Miscellaneous Income received.
4700 · Interest Income	Income	
5100 · School Programs	Expense	
5200 · Scholarships	Expense	
5300 · Membership Promotion	Expense	
5350 · Newsletter & Publicity	Expense	
5360 · Gifts & Awards	Expense	
5400 · Council Dues	Expense	
5450 · Convention & Meetings	Expense	
5460 · Officers Reimbursements	Expense	
5510 · Supplies	Expense	
5520 · Administrative Expenses	Expense	
5525 · Bank Fees and Charges	Expense	
5530 · Outside Contract Services	Expense	
5540 · Other Expense	Expense	
8000 · Ask My Accountant	Expense	

5. For a Civic Club

Account	Type	Description
1100 · Cash & Invest.	Bank	
1110 · Checking	Bank	Enter your bank name here.
1120 · Money Market/Savings	Bank	Enter your bank name here.
1130 · Petty Cash	Bank	
1300 · Accounts Receivable	Accounts Receivable	
1310 · Member Dues Receivable	Accounts Receivable	Dues owed by members not yet received.
1320 · Other Receivables	Accounts Receivable	Amounts due from others not for dues.
1200 · Undeposited Funds	Other Current Asset	Money entered into the system, not yet deposited in the bank.
1400 · Other Current Assets	Other Current Asset	Prepaid expenses (Postage, Insurance, etc.)
1500 · Furniture and Equipment	Fixed Asset	Furniture and equipment with useful life exceeding one year
1900 · Other Assets	Other Asset	Assets other than current or fixed assets
1910 · Security Deposits Asset	Other Asset	Deposits and other returnable funds held by other entities
2100 · Accounts Payable	Accounts Payable	
2150 · Credit Card	Credit Card	Rename for credit card company or user
2200 · Other Current Liabilities	Other Current Liability	
2210 · Due to National	Other Current Liability	
2220 · Due to State/Council/etc.	Other Current Liability	
2500 · Other Liabilities	Long Term Liability	
2520 · Other Long Term Liabilities	Long Term Liability	
2510 · Long Term Debts to Business	Long Term Liability	
3000 · Opening Balance Equity	Equity	Do not post to.
3100 · Unrestricted Net Assets	Equity	
3200 · Temp. Restricted Net Assets	Equity	
3300 · Perm. Restricted Net Assets	Equity	

4100 · Membership Income	Income	
4110 · Membership Dues	Income	
4120 · Meals/Guarantee Assessment	Income	
4130 · Membership Fees (Induction)	Income	
4140 · Fines	Income	
4200 · Donations	Income	
4300 · Fundraisers	Income	
4310 · Fundraiser #1	Income	
4311 · Fundraiser #1 Income	Income	Income from Fundraiser #1
4315 · Fundraiser #1 Expense	Income	Expenses for fundraiser # 1
4320 · Fundraiser #2	Income	
4321 · Fundraiser #2 Income	Income	
4325 · Fundraiser # 2 Expenses	Income	
4400 · Community Sponsored Grants	Income	
4600 · Other Income	Income	Miscellaneous Income received.
4700 · Interest Income	Income	
5100 · Programs Expenses	Expense	
5110 · Program Expenses	Expense	Rename or add accounts for specific costs related to your group's programs.
5200 · Scholarships	Expense	
5300 · Membership	Expense	
5310 · Council/National Dues	Expense	For dues paid to an umbrella organization.
5320 · Magazine Subscriptions	Expense	Cost of Subscriptions for Members
5330 · Dues to Umbrella Organization	Expense	
5340 · New Member Processing Fees	Expense	
5350 · Newsletter & Publicity	Expense	
5360 · Gifts & Awards	Expense	

5400 · Delegate & Travel Expenses	Expense	
5410 · District Convention/Gathering	Expense	
5420 · National/International Convention	Expense	
5430 · Gifts & Flowers	Expense	
5440 · President's Gifts	Expense	
5450 · Social Activities	Expense	
5460 · Officers Reimbursements	Expense	
5470 · Installation	Expense	
5500 · General & Administrative	Expense	
5510 · Supplies	Expense	
5520 · Meals/Guest	Expense	
5521 · Meals/Members	Expense	
5525 · Bank fees and charges	Expense	
5530 · Insurance	Expense	
5540 · Taxes	Expense	
5570 · Outside Contract Services	Expense	
5580 · Other Expense	Expense	
8000 · Ask My Accountant	Expense	Put here if you don't know where to charge something.

6. For a Boy Scout Troop

This is based on the Boy Scouts of America (BSA) budget worksheet.

Account	Type	Description
1100 · Cash and Reserve Funds	Bank	
1110 · Checking	Bank	Enter your bank name here.
1120 · Reserve Fund	Bank	Enter your bank name here.
1130 · Petty Cash	Bank	
1300 · Accounts Receivable	Accounts Receivable	
1310 · Member Dues Receivable	Accounts Receivable	Dues owed by members not yet received.
1320 · Due from Fundraiser	Accounts Receivable	Moneys owed to troop for fundraisers (popcorn, etc.)
1330 · Other Receivables	Accounts Receivable	Amounts due from others not otherwise accounted for.
1200 · Undeposited Funds	Other Current Asset	Money entered into the system, not yet deposited in the bank.

1400 · Other Current Assets	Other Current Asset	Prepaid expenses (postage, insurance, etc.)
1510 · Furniture and Equipment	Fixed Asset	Furniture and equipment with useful life exceeding one year
1520 · Building	Fixed Asset	Use if the troop owns the building
1900 · Other Assets	Other Asset	Assets other than current or fixed assets
2100 · Accounts Payable	Accounts Payable	
2150 · Credit Card	Credit Card	Rename for credit card company or user
2200 · Other Current Liabilities	Other Current Liability	
2210 · Due to National	Other Current Liability	
2220 · Due to Council	Other Current Liability	
2500 · Other Liabilities	Long Term Liability	
2520 · Other Long Term Liabilities	Long Term Liability	
3000 · Opening Balance Equity	Equity	Do not post to.
3100 · Unrestricted Net Assets	Equity	
3200 · Temp. Restricted Net Assets	Equity	
3300 · Perm. Restricted Net Assets	Equity	
4100 · Membership Income	Income	
4110 · Registration Fees	Income	Fees collected for registration
4120 · Troop Dues Collected	Income	
4130 · Activity Fees	Income	Money received for campouts & outings. Use classes to match total revenue by outing to total expenses.
4200 · Donations	Income	
4300 · Fundraisers	Income	
4310 · Fundraiser #1	Income	
4311 · Fundraiser #1 Income	Income	Income from a Fundraiser
4315 · Fundraiser #1 Expense	Income	Expenses for Fundraiser
4320 · Popcorn Sale	Income	
4321 · Popcorn Sale Income	Income	
4325 · Popcorn Sale Expense	Income	
4600 · Other Income	Income	Miscellaneous Income received.
4700 · Interest Income	Income	
5100 · Registration Fees Paid	Expense	
5110 · Unit Insurance	Expense	
5111 · Insurance for Cub Scouts	Expense	
5112 · Insurance for Boy Scouts	Expense	
5113 · Insurance for Varsity Scouts	Expense	
5114 · Insurance for Venturers	Expense	
5115 · Unit Liability Insurance Fee	Expense	
5150 · Boys Life Subscriptions	Expense	

5200 · Program Materials	Expense	
5210 · Activities	Expense	
5220 · Campout/Outing Expenses	Expense	Campground fees, food, etc.
5230 · High Adventure Camps Expenses	Expense	Use with a class for the total cost of the trip. To tie money received to money paid out by member, also use Customer:Job.
5250 · Literature	Expense	Merit Badge pamphlets, etc.
5260 · Training Materials	Expense	
5300 · Awards, Badges, and Prizes	Expense	
5350 · Food and Refreshments	Expense	For meetings and award dinners.
5400 · Trips and Transportation	Expense	
5500 · General & Administrative	Expense	
5520 · Service Projects	Expense	
5530 · Bank Fees and Charges	Expense	
5550 · Equipment	Expense	
5570 · Building Maintenance	Expense	Cost to maintain the Scout Hut.
5600 · Other Expenses	Expense	
5900 · Scholarships	Expense	
8000 · Ask My Accountant	Expense	

7. For a Girl Scout Troop

This chart of accounts was based on a Girl Scout Troop Financial Report.

Account	Type	Description
1100 · Cash & Invest.	Bank	
1110 · Checking	Bank	Enter your bank name here.
1120 · Money Market/Savings	Bank	Enter your bank name here.
1130 · Petty Cash	Bank	
1300 · Accounts Receivable	Accounts Receivable	
1310 · Member Dues Receivable	Accounts Receivable	Dues owed by members not yet received.
1320 · Due from Fundraiser	Accounts Receivable	Moneys owed to troop for fundraisers (cookies, etc.)
1330 · Other Receivables	Accounts Receivable	Amounts due from others not otherwise accounted for.
1200 · Undeposited Funds	Other Current Asset	Money entered into the system, not yet deposited in the bank.
1400 · Other Current Assets	Other Current Asset	Prepaid expenses (postage, insurance, etc.)
1510 · Furniture and Equipment	Fixed Asset	Furniture and equipment with useful life exceeding one year
1520 · Building	Fixed Asset	Use if the building is owned
1900 · Other Assets	Other Asset	Assets other than current or fixed assets
1910 · Security Deposits Asset	Other Asset	Deposits and other returnable funds held by other entities
2100 · Accounts Payable	Accounts Payable	
2150 · Credit Card	Credit Card	Rename for credit card company or user
2200 · Other Current Liabilities	Other Current Liability	

2210 · Due to National	Other Current Liability	
2220 · Due to Council	Other Current Liability	
2500 · Other Liabilities	Long Term Liability	
2520 · Other Long Term Liabilities	Long Term Liability	
3000 · Opening Balance Equity	Equity	Do not post to.
3100 · Unrestricted Net Assets	Equity	
3200 · Temp. Restricted Net Assets	Equity	
3300 · Perm. Restricted Net Assets	Equity	
4100 · Membership Income	Income	
4110 · G. S. Registration Fees	Income	Fees collected for registration
4300 · Fundraisers	Income	
4310 · Fall Product	Income	
4311 · Fall Product Income	Income	Income from Fall Product
4315 · Fall Product Expense	Income	Expenses for Fall Product
4320 · Cookie Sale	Income	
4321 · Cookie Sale Income	Income	
4325 · Cookie Sale Expense	Income	
4330 · Money Earning Projects	Income	
4331 · Money Earning Project Income	Income	
4335 · Money Earning Projects Costs	Income	
4400 · Juliette Low World Friendship	Income	Donations to the JLW FF
4600 · Other Income	Income	Miscellaneous Income received.
4700 · Interest Income	Income	
5100 · G.S. Registration Fees Paid	Expense	
5200 · Program Supplies	Expense	
5210 · Crafts	Expense	
5220 · Publications	Expense	
5300 · Awards and Insignia	Expense	
5350 · Food and Refreshments	Expense	For meetings and award dinners. Put camping food with campout expenses.
5400 · Trips & Transportation	Expense	
5500 · General & Administrative	Expense	
5510 · Money Earning Costs	Expense	
5520 · Service Projects	Expense	
5530 · Bank Fees and Charges	Expense	
5540 · Overnight Camping	Expense	Campground fees, food, etc. Use classes to match revenue by outing to expenses.

5550 · Equipment	Expense	
5600 · Other Expenses	Expense	
5700 · Juliette Low World Payments	Expense	Payments to the JLW FF
5900 · Scholarships	Expense	
8000 · Ask My Accountant	Expense	Put here if you don't know where else to.

8. For a Private School

Chart based on the North American Montessori Teachers Association (NAMTA) recommendations.

Account	Type	Description
1100 · Cash & Marketable Securities	Bank	
1110 · Checking	Bank	Enter your bank name here.
1120 · Money Market/Savings	Bank	Enter your bank name here.
1130 · Petty Cash	Bank	
1300 · Accounts Receivable	Accounts Receivable	
1310 · Student Receivable	Accounts Receivable	Dues owed by members not yet received.
1330 · Other Receivables	Accounts Receivable	Amounts due from others not otherwise accounted for.
1200 · Undeposited Funds	Other Current Asset	Money entered into the system, not yet deposited in the bank.
1400 · Other Current Assets	Other Current Asset	Prepaid expenses (postage, insurance, etc.)
1510 · Furniture and Equipment	Fixed Asset	Furniture and equipment with useful life exceeding one year
1520 · Building	Fixed Asset	Use if the building is owned
18000 · Marketable Securities	Other Asset	Investments in stocks or bonds, singly or in mutual funds
18700 · Security Deposits Asset	Other Asset	Deposits and other returnable funds held by other entities
1900 · Other Assets	Other Asset	Assets other than current or fixed assets
1910 · Security Deposits Asset	Other Asset	Deposits and other returnable funds held by other entities
2100 · Accounts Payable	Accounts Payable	
2150 · Credit Card	Credit Card	Rename for credit card company or user
2200 · Other Current Liabilities	Other Current Liability	
2500 · Other Liabilities	Long Term Liability	
2520 · Other Long Term Liabilities	Long Term Liability	
3000 · Opening Balance Equity	Equity	Do not post to.
3100 · Unrestricted Net Assets	Equity	
3200 · Temp. Restricted Net Assets	Equity	
3300 · Perm. Restricted Net Assets	Equity	
4100 · Tuition	Income	
4110 · Application Fees	Income	Fees collected for registration
4200 · Donations	Income	
4210 · General	Income	
4220 · Annual Giving	Income	

4300 · Fundraisers	Income	
4310 · Fundraiser #1	Income	
4311 · Fundraiser #1 Income	Income	Income from Fall Product
4315 · Fundraiser #1 Expenses	Income	Expenses for Fall Product
4320 · Fundraiser #2	Income	
4321 · Fundraiser #2 Income	Income	
4325 · Fundraiser #2 Expenses	Income	
4600 · Other Income	Income	Miscellaneous income received.
4700 · Interest Income	Income	
6100 · Payroll Expenses	Expense	
6110 · Salaries and Wages	Expense	
6120 · Payroll Taxes	Expense	Employer taxes-FICA, FUTA, etc.
6130 · Employee Benefits	Expense	
6140 · Professional Development	Expense	
6150 · Faculty Financial Assistance	Expense	Tuition discounts, etc. to employees.
6200 · Classroom Expenses	Expense	
6210 · Books	Expense	
6220 · Educational Materials	Expense	
6230 · Classroom Supplies	Expense	
6240 · Services	Expense	
6280 · Donated Classroom Time	Expense	
6300 · General & Administrative	Expense	
6310 · Postage and Printing	Expense	
6320 · Insurance	Expense	
6330 · Equipment Maintenance	Expense	
6340 · Audit	Expense	
6350 · Website and Technology	Expense	
6360 · Telephone	Expense	
6390 · Miscellaneous	Expense	
6400 · Facilities	Expense	
6410 · Mortgage	Expense	
6430 · Utilities	Expense	
6440 · Maintenance and Supplies	Expense	
6450 · Building Repairs	Expense	
6460 · Property Tax	Expense	
5100 · Scholarships	Other Income	Money donated for scholarships. Needs a temporarily restricted class.
5200 · New Building Fund	Other Income	Needs a temporarily restricted class.
7100 · Capital Account	Other Expense	
7110 · Major Repairs	Other Expense	
7120 · New Furniture and Fixtures	Other Expense	
7130 · New Building	Other Expense	

7200 · Scholarships Granted	Other Expense	
8000 · Ask My Accountant	Expense	Put here if you don't know where to charge something.