

## Non Profit Chart of Accounts

Account Name	FS	Group	Code	Debits	Credits
Cash in bank	SFP	Cash	1010	Increase	Decrease
Petty cash	SFP	Cash	1040	Increase	Decrease
Savings & short-term investments	SFP	Cash	1070	Increase	Decrease
Accounts receivable control	SFP	Accounts receivable	1110	Increase	Decrease
Doubtful accounts allowance	SFP	Accounts receivable	1115	Increase	Decrease
Prepaid expenses	SFP	Other assets	1450	Increase	Decrease
Accrued revenue	SFP	Other assets	1460	Increase	Decrease
Investments	SFP	Investments	1580	Increase	Decrease
Leasehold improvements	SFP	Fixed operating assets	1630	Increase	Decrease
Furniture, fixtures, and equipment	SFP	Fixed operating assets	1640	Increase	Decrease
Accum amort - leasehold improv	SFP	Accum depreciation	1735	Decrease	Increase
Accumulated deprec - ff & e	SFP	Accum depreciation	1745	Decrease	Increase
Accounts payable	SFP	Payables	2010	Decrease	Increase
Accrued expenses	SFP	Accrued liabilities	2150	Decrease	Increase
Deferred revenue	SFP	Accrued liabilities	2310	Decrease	Increase
Short-term liabilities - other	SFP	Short-term notes & loans	2570	Decrease	Increase
Long-term liabilities - other	SFP	Long-term notes & loans	2770	Decrease	Increase
Unrestricted net assets (funds)	SFP	Funds	3010	Decrease	Increase
Temporarily restricted net assets (funds)	SFP	Funds	3110	Decrease	Increase
Permanently restricted net assets (funds)	SFP	Funds	3210	Decrease	Increase
Contributions	SA	Direct contributions revenue	4010	Decrease	Increase
Donations	SA	Donated goods & services revenue	4110	Decrease	Increase
Non-Government grants	SA	Non government grants revenue	4230	Decrease	Increase
Fundraising	SA	Indirect contributions revenue	4430	Decrease	Increase
Government grants	SA	Government grants revenue	4510	Decrease	Increase
Program service fees	SA	Program-related sales & fees	5180	Decrease	Increase
Membership dues	SA	Revenue from dues	5210	Decrease	Increase
Interest-savings/short-term invest	SA	Revenue from investments	5310	Decrease	Increase
Miscellaneous revenue	SA	Revenue from other sources	5490	Decrease	Increase
Officers & directors salaries	SA	Salaries & related expenses	7210	Increase	Decrease
Wages and salaries	SA	Salaries & related expenses	7220	Increase	Decrease

# Dcaa Chart Of Accounts Sample

**Annelies Wilder-Smith**



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