

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)

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Sebastian Brünink

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

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Table of Contents Not For Profit Chart Of Accounts Samples

1. Understanding the eBook Not For Profit Chart Of Accounts Samples
 - The Rise of Digital Reading Not For Profit Chart Of Accounts Samples
 - Advantages of eBooks Over Traditional Books
2. Identifying Not For Profit Chart Of Accounts Samples
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Not For Profit Chart Of Accounts Samples
 - User-Friendly Interface
4. Exploring eBook Recommendations from Not For Profit Chart Of Accounts Samples
 - Personalized Recommendations
 - Not For Profit Chart Of Accounts Samples User Reviews and Ratings

- Not For Profit Chart Of Accounts Samples and Bestseller Lists
- 5. Accessing Not For Profit Chart Of Accounts Samples Free and Paid eBooks
 - Not For Profit Chart Of Accounts Samples Public Domain eBooks
 - Not For Profit Chart Of Accounts Samples eBook Subscription Services
 - Not For Profit Chart Of Accounts Samples Budget-Friendly Options
- 6. Navigating Not For Profit Chart Of Accounts Samples eBook Formats
 - ePub, PDF, MOBI, and More
 - Not For Profit Chart Of Accounts Samples Compatibility with Devices
 - Not For Profit Chart Of Accounts Samples Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Not For Profit Chart Of Accounts Samples
 - Highlighting and Note-Taking Not For Profit Chart Of Accounts Samples
 - Interactive Elements Not For Profit Chart Of Accounts Samples
- 8. Staying Engaged with Not For Profit Chart Of Accounts Samples
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Not For Profit Chart Of Accounts Samples
- 9. Balancing eBooks and Physical Books Not For Profit Chart Of Accounts Samples
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Not For Profit Chart Of Accounts Samples
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Not For Profit Chart Of Accounts Samples
 - Setting Reading Goals Not For Profit Chart Of Accounts Samples
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Not For Profit Chart Of Accounts Samples
 - Fact-Checking eBook Content of Not For Profit Chart Of Accounts Samples
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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