

Account #	Name	Type	Description
1100	Cash	Assets	
1200	Accounts Receivable	Assets	
1300	Property	Assets	
2100	Accounts Payable	Liabilities	
2200	Accrued Expenses	Liabilities	
2300	Deferred Revenue	Liabilities	
2400	Loans Payable	Liabilities	
3100	Unrestricted Funds	Net Assets	
3200	Temporarily Restricted Funds	Net Assets	
3300	Permanently Restricted Funds	Net Assets	
3310	Endowment Funds	Net Assets	

Sample Nonprofit Chart Of Accounts

**Dan Busby, Michael Martin, John Van
Drunen**



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