

Chart of Accounts

Chart of Accounts – Structure & Intent

This **Chart of Accounts** was designed for a 501(c)(3) nonprofit organization, built around:

- GAAP-compliant nonprofit accounting standards
- IRS Form 990 reporting requirements
- Best practices for ERP use (Odoo)
- Support for tagging by program, funding restrictions, and grantor

Key Principles:

- **Net Assets** replace “Retained Earnings” (which is intended for use by for-profit companies)
- **Functional expense categories** (Program, Admin, Fundraising) guide budgeting and reporting
- **Analytic Tags** and **Default Journals** help automate classification
- Accounts are grouped logically by category (Assets, Liabilities, Net Assets, Revenue, Expense)
- Reconciliation is enabled only for accounts that match against external transactions (e.g., Bank, AP/AR)

CoA: Fields

Column	Meaning
Code	Unique numeric identifier (grouped by category)
Account Name	Friendly label visible to users
Account Type	Used for internal logic and report classification
Reconciliation Enabled	Only enabled where transactions need to be matched
Default Journal	Where transactions using this account are normally recorded
Functional Category	Used for functional expense allocation (990, budgeting)
Example Tags	Optional analytic tags for filtering and program tracking
Purpose / Notes	Hover-text guidance visible to users in the interface

Anything Helps CoA: Established Taxonomy

Code	Account Name	Type	Reconcilable	Purpose / Notes	990 Category	Example
1000	BECU Checking	Bank and Cash	✓	Main checking account currently used for most transactions	Other	
1001	BECU Savings	Bank and Cash	✓	Savings account for emergency reserves and overdraft protection	Other	
1002	Global CU Checking	Bank and Cash	✓	Future primary checking account	Other	
1100	Account Receivable	Receivable	✓	Default receivable account; not used much	Other	
1200	Prepaid Expenses	Current Assets	✗	Expenses paid in advance (e.g., insurance premiums)	Other	
1250	Contractor Prepayments	Prepayments	✗	To track advances to contractors before claims are approved	Program Services	Client Service
1300	Other Current Assets	Current Assets	✗	For tracking other short-term assets if needed	Other	

1400	Petty Cash	Bank and Cash	✗	For tracking cash only. Rarely used.	Other	
1900	Fixed Assets (Placeholder)	Fixed Assets	✗	For tracking material assets. Unlikely to be used.	Other	
2000	Accounts Payable	Payable	✓	Main AP account for bills owed to vendors and contractors	Other	
2100	Accrued Expenses	Current Liabilities	✗	Liabilities for known expenses not yet paid	Other	
2200	Deferred Revenue	Current Liabilities	✗	Grant money received for future expenses (restricted timing)	Other	
2300	Employee Salaries and Wages Payable	Current Liabilities	✓	Employee wages earned but not yet paid	Other	Salaries/wages yet been paid
2310	Employee Payroll Taxes	Current Liabilities	✓	FIT, SS, Medicare withheld from employee checks	Other	Payroll, Tax
2320	Employer Payroll Taxes	Current Liabilities	✓	AH's share of SS, Medicare, FUTA, etc.	Other	Payroll, Tax
2400	Outstanding Payments	Current Liabilities	✗	Temporary holding for payments issued via NACHA but not yet cleared in the bank. Used in payment methods under Outgoing Payments.	Other	
2999	Long-Term Liabilities	Non-current Liabilities	✗	Unlikely to be needed. (Examples: 5-year loan, multi-year restricted grant, etc.)	Other	
3000	Opening Balances	Equity	✗	Used for manual balance setup	Other	
3100	Net Assets - Unrestricted	Equity	✗	Primary unrestricted equity	Other	Unrestricted
3200	Net Assets - Temporarily Restricted	Equity	✗	For donor/time-restricted funds	Other	Restricted
3300	Net Assets - Permanently Restricted	Equity	✗	Endowments or perpetual restrictions	Other	Restricted
4000	Contributions - Unrestricted	Income	✗	General donations with no restrictions	Fundraising	Unrestricted
4010	Contributions - Temporarily Restricted	Income	✗	Donations/grants with specific use or timing requirements	Fundraising	Restricted
4020	Contributions - Permanently Restricted	Income	✗		Fundraising	Restricted
4030	Contributions - In-Kind	Income	✗	Donated goods/services (must also be expensed out)	Fundraising	
4100	Government Grants	Income	✗	State/local funding or reimbursements	Revenue	
4110	Medicaid Reimbursements	Income	✓	For claim-based revenue from Wellpoint	Revenue	Medicaid
4190	Bank Reconciliation Overages	Other Income	✗	Used to record small, unexplained positive differences during bank reconciliation; administrative only.	Admin	Admin
4200	Interest Income	Income	✗	For interest accrued in bank accounts	Revenue	
4999	Miscellaneous Income	Other Income	✗	Revenue that doesn't fit any defined category. Should rarely be used!	Other	
5000	Client Support Expenses	Expenses	✗	Umbrella category client support expenses here should be classified into more specific categories.	Program Services	
5010	Client Support - Food & Groceries	Expenses	✗	e.g., groceries purchased for clients	Program Services	Client Service Name]
5020	Client Support - Fuel / Gas	Expenses	✗	e.g., cost of filling up a client's car with fuel	Program Services	Client Service
5030	Client Support - Rides & Transportation	Expenses	✗	e.g., Uber for client to take to job interview	Program Services	Client Service

5040	Client Support - Clothing	Expenses	✖	e.g., clothes purchased for clients	Program Services	Client Service Name]
5050	Client Support - Lodging	Expenses	✖	e.g., cost of motel stay	Program Services	Client Service
5060	Client Support - Moving Costs	Expenses	✖	e.g., cost of packing materials, moving services, etc.	Program Services	Client Service Materials, [C
5070	Client Support - Harm Reduction	Expenses	✖	e.g., naran, test strips, condoms	Program Services	Client Service
5080	Client Support - Legal & Documentation Fees	Expenses	✖	e.g., cost of lawyer to defend client, cost of new state ID card	Program Services	Client Service Documenta
5090	Client Support - Other	Expenses	✖	Cost of other supplies purchased directly for clients. (Use rarely - try to categorize.)	Program Services	Client Service
5200	SaaS Subscriptions & Digital Tools	Expenses	✖	Used for recurring SaaS charges and tech tools (e.g. Odoo, Zoom, Notion)	Management & General	OpenAI, Go
5290	Bank Reconciliation Shortfalls	Expenses	✖	Used to record small, unexplained negative differences during bank reconciliation; administrative only.	Admin	Admin
5900	Non-refundable Sales Tax	Current Assets	✖	Sales tax paid (AH non-exempt)	Other	
6000	Employee Salaries and Wages	Expenses	✖	Salary disbursed to employees	Other	Payroll
6100	Contractor Payments – Client Services	Expenses	✔	Payment to contractors for approved service claims	Program Services	Client Service
6999	Uncategorized Expense - Placeholder	Expenses	✔	Current account for all non-contractor-payment related expenses; will be emptied and deprecated.	Other	Travel to Cli License, Foc
7300	Bank Fees	Expenses	✖	Processing and account service fees	Other	Processing f
9999	Undistributed Profits/Losses	Current Year Earnings	✖	Placeholder required for core Odoo functionality. Not used by users.	Other	



Special System Accounts

Some accounts have special roles in Odoo and **should not be removed or deprecated**:

Name	Role in System
Undistributed Profits/Losses	Tracks current-year profit/loss before closing
Net Assets – Unrestricted	Year-end closing account (replaces Retained Earnings)
Bank Accounts	Reconciliation required for automated bank matching
Accounts Receivable	System default for customer invoices
Accounts Payable	System default for vendor bills and payments



Primary Journals: Default Account Mapping

Journal Name	Default Account
BECU Checking	1000 – Bank – BECU Checking
BECU Savings	1001 – Bank – BECU Savings
Global CU Checking	1002 – Bank – Global CU
Vendor Bills	6100 – Contractor Payments – Client Services

Customer Invoices	4110 – Medicaid Reimbursements
Cash	1400 – Petty Cash
Miscellaneous Operations	
Imported Transactions from Prior Fiscal Year	
Cash Basis Taxes	2200 – Deferred Tax Liability

Tags

Odoo Configuration Accounting