

**Tibetan Association of Santa Fe - Chart of Accounts - Cash Basis Accounting Method -Fiscal Year Jan1 - Dec 31**

Account No	Name	Descriptions	Examples
<b>1- Assets</b>			
1001	Checking (Cash)	Cash in checkings account.	Checkings account with 1st National Bank
1002	Savings	Cash in savings account.	
1003	Short Term Investments	Any investment with maturity less than 1 year. CD.	\$8,000 CD with 1st National Bank
1004	Long Term Investments	Any investment with maturity date of greater than 1 year.	
1005	Prepaid Expenses		
1006	Equipment & Inventory	Any material (over \$500) of equipment and inventory related items.	Kangyur Tengyur texts, furnitures, books, costumes, kitchen items, computers, etc
1007	Building	Cultural Center net of depreciation	
<b>2-Liabilities</b>			
2001	Payable To Others - Flow Through		
2002	Loans Payable		
2003	Mortgage Payable		
2004	Other Liabilities		
<b>3-Net Assets</b>			
3001	Opening Net Assets (Equity)	Ending equity balance from previous year's balance sheet.	Assets-Liabilities=Equity(Net Assets)
3002	Fund Balance (Net Assets/Equity)		
<b>4-Revenues</b>			
4001	Donations - Individuals	Donations for the Association from individuals.	Donations for the direct use of the Association.
4002	Donations - Businesses/Foundation	Donations for the Association from business and individuals.	Donations for the direct use of the Association.
4003	Membership Dues	Revenue from membership fees.	\$60 for adults and \$36 for children under 18 per year.
4004	Event Revenues - Exclude Donations	Event related revenues. Exclude donations received at the fundraising event.	Ticket, item sales, food sales etc
4005	Donations of Goods & Services	Non Monetary donations received.	
4006	Incoming Green Book Contributions	Greenbook contributions received from members. Reference Expense Account 5006.	The amount in this account must match the account 5006 at the end of the year.
4007	Incoming Donations for Others	Donations received on behalf of others. Reference Expense Account 5007.	Donations received by the Association for other organizations. The amount in this account must math the account 5007 at the end of the year.
4008	Fee from use of facility/equipment	Center rental fees received.	\$150 for non members and \$100 for members in addition to \$50 deposit.
4009	Program Service Fees	Fees received for Association's programs.	Tibetan language class, religious teachings etc...
4010	Sale of goods/services	Revenue from sale of goods and services other than those from fundraising events.	Revenue received from sale of all goods/services that were not received at fundraising events.
4011	Grants	Grants received from other non-profit (exclude foundations) and government organizations.	
4012	Other Fees	Fees received that can't be categorized to any other revenue account.	
4013	Interest Income	Interest income - only record when cash from interest income received.	
<b>5-Expenses</b>			
5001	Payroll (Salaries)	Salary to Tibetan language teachers.	Music teachers' compensation must be categorized to Account 5004 (Event related expenses - fundraising.)
5002	Utilities	Utilities expenss.	Gas, Electric, City of Santa Fe Utility, Phone, etc
5003	Donations from Association to Others	Donations paid directly from Association to individuals and organizations.	Unrelated to Account 4007 and 5007 since this account records donations directly from Association, whereas 5007 records outgoing donations received by the Association on others' behalf.
5004	Event Related Expenses - Fundraising	Fundraising event expense.	Music teacher salary, advertisement, technician, hall fee etc.
5005	Event Related Expenses - Non-Fundraisin	Non Fundraising related expenses.	March 10th, New Year, HHDL B'Day, etc...
5006	Outgoing Green Book Contributions	Greenbook contributions received from members paid to the Office of Tibet.	Must Match Account 4006 at the end of the year.
5007	Outgoing Donations to Others -Relay	Relay of donations to others. Reference -Account 4007	Must Match Account 4007 at the end of the year.
5008	Office Related Expenses (Operational)	Common office expenses. Office supplies.	Pens, papers, staples, computer related exp etc...
5009	Printing, Postage, Shipping, Publications etc		Printing, mailing, postage,etc....
5010	Professional Services Fees	Fees paid to professionals - accountant, lawyers, IT professionals etc...	
5011	General Expenses	Use only when expenses cannot be categorized to any other expense account.	
5012	Maintenance Expense	Expenditures for the upkeep of the center.	Cleaning & maintenance supplies
5013	Rental of building/land	Expenditures incurred for the rental of building or usage of land.	
5014	Rental of Supplies/Equipment	Expenditures incurred for the rental of equipments and supplies.	
5015	Travel	Travel related expenses for board members or others who incur travel costs on Association's behalf.	
5016	Insurance	Exclude Property, March 10th Liability, or Fundraising event insurance costs.	
5017	Mortgage	Mortgage expense.	
5018	Mortgage/Property Insruance & Property Tax		