

Revised
2010 NRHS Chart of Accounts

Account Number	Type	Title	Comment	
1000	Bank	Cash Accounts		
	1010	Bank	Blackhawk State Bank	
	1015-09	Bank	2009 Convention Checking	To be retired
	1050	Bank	Money Fund	Merrill Lynch Money Fund
	1090	Bank	Undeposited Funds	Year End Undeposited Checks
	1091	Bank	PayPal	Funds held in PayPal account
	1099	Bank	Void Checks	
1100	Bank	Certificate Deposit/T Bills	Held outside ML account	
	1110	Bank	Blackhawk State CD	Blackhawk State CD
	1195	Bank	Interest Receivable - CD's	Year end unpaid interest
1200	Other Current Asset	Inventory		
1300	Other Current Asset	Prepaid Expenses		
	1380	Other Current Asset	Prepaid Convention Expenses	To be retired
1400	Accounts Receivable	Accounts Receivable	Bills sent by NRHS	
1500	Other Current Asset	Investment Securities	Held in Merrill Lynch Account	
1800	Fixed Asset	Depreciable Assets		
	1899	Fixed Asset	Acc. Depreciation	Accumulated Depreciation
2100	Accounts Payable	Accounts Payable	Bills received from vendors	
2150	Other Current Liability	Grants Payable	Grants awarded, but not paid	
2200	Other Current Liability	Deferred Income	Income for future years	
	2210	Other Current Liability	Prepaid Dues	Dues for the next FY
	2280	Other Current Liability	Prepaid Convention Income	To be retired
	2290	Other Current Liability	Other Deferred Income	
2300	Other Current Liability	Unpublished Bulletins		
	2305	Other Current Liability	Bulletin PrePress	Author fees/layout
	2310	Other Current Liability	Bulletin Printing	
	2330	Other Current Liability	Bulletin Distribution	
2900	Other Current Liability	Other Liabilities	Misc. liabilities	
3000	Equity	Net Assets		
3100	Equity	Unrestricted Assets		
3200	Equity	Temporarily Restricted Assets	FASB 116/117	
	3210	Equity	Library	
	3211	Equity	Film & Video Library	
	3220	Equity	Grants	
	3240	Equity	RailCamp	
	3250	Equity	Educational Program	Income from accounts 3300 & 4930
	3190	Equity	Other Restricted Assets	
3300	Equity	Permanently Restricted Assets	FASB 116/117	
3900	Equity	Retained Earnings	Holding account	
4100	Income	Dues Income	Dues for Current Fiscal Year	
4200	Income	Interest and Dividends		
4300	Income	Sales		
	4310	Income	Emblem Sales	Emblem Sales
	4370	Income	Mail List -- Non Profit	Mail list use -- non-profits
	4380	Income	Unrelated Business Income	Mail list use - for profits
	4390	Income	Other Sales	Misc. program service income
4400	Income	Convention Parent		
	4410	Income	Convention - Chapter Sponsored	Conventions run by Chapters
	4420	Income	Convention Ticket Sales	To be retired
	4430	Income	Convention Refunds	To be retired
	4490	Income	Other Convention Income	
4450	Income	RailCamp		
	4451	Income	RailCamp Tuition	Paid by RailCampers
	4452	Income	RailCamp Support	Paid for RailCampers by others
	4453	Income	RailCamp Scholarships	Paid by NRHS Scholarships
	4449	Income	Other RailCamp Income	Income other than Tuition
4500	Income	Capital Gains		
	4530	Income	Realized Capital Gains	
	4560	Income	Unrealized Capital Gains	Required by FASB 124
4800	Income	Unrestricted Donations - Parent		
	4810	Income	Unrestricted Donations	

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	4830	Income	CFC Donations	
	4840	Income	Heritage Fund	
4900		Income	Restricted Donations	
	4910	Income	Library	Temporarily Restricted
	4911	Income	Film/Video Library	Temporarily Restricted
	4920	Income	Grants	Temporarily Restricted
	4930	Income	RailCamp	Temporarily Restricted
	4940	Income	RailCamp Scholarships	Temporarily Restricted
	4950	Income	Endowed Educational Fund	Permanently Retriected
	4990	Income	Other Restricted Donations	Temporarily Restricted
4999		Income	Other Income	Holding account
4000		Expense	Reconciliation Discrepancies	
5100		Expense	Convention	
	5110	Expense	Printing	To be retired
	5120	Expense	Distribution	To be retired
	5130	Expense	Convention Staff Travel	To be retired
	5135	Expense	Convention Comm.	
	5150	Expense	Telephone	To be retired
	5155	Expense	Financial Fees	To be retired
	5160	Expense	Transportation	To be retired
	5170	Expense	Insurance	To be retired
	5180	Expense	Supplies	To be retired
	5190	Expense	Other Convention Expense	
5200		Expense	NRHS Bulletin	Parent
	5310	Expense	PrePress	Author fees/layout
	5320	Expense	Printing	
	5320	Expense	Distribution	
	5290	Expense	Other Bulletin Expenses	
5300		Expense	NRHS News	
5350		Expense	Other Publication Expense	
5400		Expense	Membership Records	
5600		Expense	Meetings and Travel	
	5610	Expense	Meetings	
	5660	Expense	Annual Membership Meeting	
	5670	Expense	Administrative Travel	
	5680	Expense	Program Service Travel	
5700		Expense	Staff Expenses	NRHS staff supplies/postage/phone
5800		Expense	Admin. Office	Association Mgmt. expenses
6000		Expense	Corporate	
6050		Expense	Accounting	
6060		Expense	Legal Fees	
6070		Expense	Financial Fees	
6080		Expense	Interest Expense	Interest paid by NRHS
6090		Expense	Insurance	
6100		Expense	Public Relations	
6150		Expense	Advertising	
6200		Expense	Planning and Development	
6300		Expense	Fund Raising	
6400		Expense	Emblem Sales	
6500		Expense	Other Program Services	
	6510	Expense	Membership Awards	
	6530	Expense	Membership Development	
	6550	Expense	Educational Program	
	6590	Expense	Misc. Program Services	
6600		Expense	Library Operations	NLR Usage Fees
6650		Expense	Library Rent	NRL Storage
6670		Expense	Heritage Film Operations	Restoration/preservation
6700		Expense	RailCamp	
6800		Expense	IT Systems Operations	
6900		Expense	IT Systems Development	
7000		Expense	Association Management Support	
8000		Expense	Depreciation	
9100		Expense	Grants	
9200		Expense	Donations	Donations to other nonprofits
9300		Expense	Library Acquisitions	Books/Subscriptions
9999		Expense	Other Expenses	Holding Account