

Ledger Mania Answers to Nonprofit Version

Farm Haven Chart of Accounts

1000	Cash	7100	Utilities Expense - Animal Care
1100	Marketable Securities	7200	Supplies Expense - Animal Care
1200	Donations Receivable	7300	Misc. Animal Care Expense
1250	Discount on Donations Receivable	7400	Rental Expense - Hootenanny
1300	Supplies	7500	Catering - Hootenanny
1500	Securities - Permanently Restricted	7600	Decorations - Hootenanny
1600	Equipment	7700	Misc. Hootenanny Expense
1700	Buildings & Land		
1750	Accumulated Depreciation		
2100	Accounts Payable		
2700	Notes Payable		
2800	Unearned Memberships		
3000	Net Assets - Permanently Restricted		
3100	Net Assets - Temporarily Restricted		
3200	Net Assets - Unrestricted		
4000	Membership Revenue		
4100	Donations - Unrestricted		
4200	Donations - Temporarily Restricted		
4300	Donations - Permanently Restricted		
4400	Donated Services		
4500	Hootenanny Ticket Sales		
6000	Salaries Expense - Fundraising		
6100	Rent Expense - Fundraising		
6200	Utilities Expense - Fundraising		
6300	Misc. Fundraising Expenses		
6350	Supplies Expense - Fundraising		
6400	Salaries Expense - Administrative		
6500	Rent Expense - Administrative		
6600	Utilities Expense - Administrative		
6700	Misc. Administrative Expenses		
6750	Supplies Expense - Administrative		
6800	Salaries Expense - Animal Care		
6900	Rent Expense - Animal Care		
7000	Medical Expenses - Animal Care		

Answers to transactions

O-1	Cash	250	
	Donations - Unrestricted		250
O-2	Cash	2,000	
	Hootenanny Ticket Sales		2,000
O-3	Supplies	350	
	Accounts Payable		350
O-4	Salaries Expense - Fundraising	150	
	Salaries Expense - Administrative	250	
	Salaries Expense - Animal Care	400	
	Cash		800
O-5	Cash	800	
	Donations Receivable		800
O-6	Rent Expense - Fundraising	100	
	Rent Expense - Administrative	300	
	Rent Expense - Animal Care	600	
	Cash		1,000
O-7	Medical Expenses - Animal Care	400	
	Cash		400
	Net Assets - Temporarily Restricted	400	
	Net Assets - Unrestricted		400
O-8	Donations Receivable	950	
	Donations - Unrestricted		950
	Or		
	Donations Receivable	1,000	
	Donations - Unrestricted		950
	Discount on Donations Receivable		50
O-9	Rental Expense - Hootenanny	800	
	Cash		800
O-10	Accounts Payable	500	
	Cash		500
O-11	Medical Expenses - Animal Care	750	
	Donated Services		750

O-12	Supplies Expense - Animal Care	1,000	
	Supplies		1,000
O-13	Cash	800	
	Membership Revenue		400
	Unearned Membership Revenue		400
	(or the entire amount could be credited to Unearned Membership Revenue)		
O-14	Misc. Fundraising Expenses	1,000	
	Cash		1,000
O-15	Catering - Hootenanny	1,200	
	Accounts Payable		1,200
O-16	Accounts Payable	125	
	Cash		125
O-17	Cash	1,500	
	Hootenanny Ticket Sales		1,500
O-18	Cash	1,000	
	Donations - Temporarily Restricted		1,000
O-19	Utilities Expense - Fundraising	40	
	Utilities Expense - Administrative	80	
	Utilities Expense - Animal Care	280	
	Cash		400
O-20	Decorations - Hootenanny	450	
	Cash		450
O-21	No Entry		
	Donations of unskilled labor are not recorded		
O-22	Supplies Expense - Administrative	115	
	Supplies Expense - Fundraising	115	
	Supplies		230
O-23	Accounts Payable	75	
	Cash		75
O-24	Cash	1,200	
	Donations Receivable		1,200

