



# **CHART OF ACCOUNTS**

*September 3, 2020*

**1000 - BANKING ASSETS***Nothing posted to this account.***1010 - Frost Checking***Nothing posted to this account.*

1020 - General Fund

*General checking.*

1030 - Language Translation

*Money designated for language translation.*

1040 - Other Designated Projects

*Money received through grants or donations, designated for non-translation projects.***1050 - Frost Savings***Nothing posted to this account.*

1060 - General Savings

*General savings.*

1070 - Designated Savings

*Nothing posted to this account.*

1071 - Insurance Savings

*Savings for self-insurance and other emergency purposes.*

1075 - Translation Savings

*Savings for funds designated for translation projects.***1080 - Frost PayPal Checking***Checking account used for PayPal transfers.***1200 - ACCOUNTS RECEIVABLE***Used for accounting purposes.***1250 - UNDEPOSITED FUNDS***Used for accounting purposes.***1500 - FIXED ASSETS***Nothing posted to this account.***1510 - Land***Land assets, valued at purchase.***1520 - Building***Building assets, valued at purchase.***1530 - Building Improvements***Major building improvements/additions.***Note on Fixed Assets:**

Fixed assets are property and equipment valued greater than \$500 at the time of purchase or payment. These assets will be depreciated by WIN's CPA over their expected life, into the appropriate depreciation expense account.

**1540 - Construction in Process [ENDED - DO NOT POST]**

*To be used only for original construction. Do not post repairs, minor upgrades, or general maintenance here.*

**1550 - Recording Equipment**

*Individual pieces of studio/video equipment valued at >\$500 at time of purchase.*

**1560 - Production Equipment**

*Individual pieces of editing/production equipment valued at >\$500 at time of purchase.*

**1570 - Office Equipment**

*Individual pieces of office/administration/fundraising equipment valued at >\$500 at time of purchase.*

**1580 - Vehicles**

*Vehicles, trailers, and transport equipment valued at >\$500 at time of purchase.*

**1600 - ACCUMULATED DEPRECIATION**

*For accounting purposes. Calculated by CPA.*

**2000 - FROST CREDIT CARD**

*Commerce Bank.*

**2100 - UNITED CREDIT CARD**

*Chase Bank.*

**2200 - LIABILITIES**

*Nothing posted to this account.*

**2300 - Payroll Liabilities**

*Nothing posted to this account.*

2310 - Federal Withholding

*Calculated by Quickbooks.*

2320 - Employee Medicare

*Calculated by Quickbooks.*

2330 - Employer Medicare

*Calculated by Quickbooks.*

2340 - Employee Social Security

*Calculated by Quickbooks.*

2350 - Employer Social Security

*Calculated by Quickbooks.*

2390 - Direct Deposit Liabilities

*Calculated by Quickbooks.*

**Note on Contribution Revenue:**

All donations are accounted as Contribution Revenue. Donations are contributions to WIN which have been made without the promise of anything in return.

**2400 - Other Current Liabilities**

*Miscellaneous current liabilities.*

**3010 - OPENING BALANCE EQUITY**

*Used for accounting purposes.*

**3020 - RETAINED EARNINGS**

*Used for accounting purposes.*

**4000 - CONTRIBUTION REVENUE**

*Nothing posted to this account.*

**4100 - General Contributions**

*Undesignated contributions, and contributions designated as "where needed most."*

**4200 - Designated Contributions**

*Nothing posted to account.*

**4210 - Building Project**

*Contributions designated toward studio or office construction projects.*

**4220 - Staff/Volunteer Travel**

*Contributions designated toward travel expenses of WIN staff or volunteers.*

**4230 - Language Translation**

*All contributions designated toward translation, dubbing, or subtitling WIN courses into other languages.*

**4240 - Staff Support Account**

*All contributions designated toward the support of WIN staff or missionaries.*

**4250 - International Schools**

*All contributions designated for N2NCU oversea's work.*

**4260 - Studio and Production Equipment**

*Contributions designated for the purchase of studio, video, video editing, or production equipment.*

**4280 - Other Designated Contributions**

*Contributions designated for purposes not listed above.*

**4290 - Non-Cash Contributions**

*Non-cash contributions.*

**Note on Program Service Revenue:**

Program service revenue is revenue received in exchange for goods or services provided by WIN Ministries. DVD sales, school revenue, material sales, and sales of any other services are counted as program service revenue and as sales. Program Service Revenues are not considered donations.

**4300 - PROGRAM SERVICE REVENUE**

*Nothing posted to this account.*

**4400 - School Revenue**

*Nothing posted to this account.*

**4410 - Domestic Registration and Fees**

*Registration fees, student fees, semester DVDs, online school revenues, transfer fees, Media Center access, and other charges to schools operating in the United States, Canada, and Western Europe.*

**4420 - International Registration and Fees**

*Registration fees, student fees, graduation fees, and other revenue generated from running schools in the developing world.*

**4430 - Online Registration and Fees**

*Registration fees, student fees, graduation fees, and other revenue generated from N2NCU Online.*

**4500 - Material Sales**

*Nothing posted to this account.*

**4510 - DVD Sales**

*Sale of DVDs or video for digital distribution not related to any N2NCU schools.*

**4520 - M3 Program**

*Sale of materials packaged as the M3 Program.*

**4530 - Other Material Sales**

*Sale of any other non-school related materials. E.g. books, tshirts, logo gear, student aid materials, etc.*

**4540 - Shipping/Handling**

*Revenue from shipping and handling charges.*

**4900 - OTHER REVENUE**

*Nothing posted to this account.*

**4910 - Royalty Revenue**

*Revenue earned from licensing agreements.*

**4920 - Credit Card Rewards**

*Credit card cash-back rewards.*

**4930 - Interest Revenue**

*Interest earned from bank savings accounts, etc.*

**4990 - Miscellaneous Revenue**

*Only use this account if the revenue does not fit into any other account. Provide a detailed description in the memo.*

**Note on Program Services:**

WIN's chart of accounts, as well as our IRS reporting, is built around our three primary program services. The three programs that constitute the majority of WIN's work are as follows:

1. Curriculum Development
2. Domestic Schools and Curricula
3. International, Developing World, Schools, and Curricula

**Note on Curriculum Development:**

Curriculum Development is the expense account categories where all expenses related to the development of the N2NCU curricula are recorded. Expenses related to research, course development, filming, editing, graphic design, page layout, publishing, translation, and all associated technical support and services should be categorized into one of these accounts.

**6000 - PROGRAM SERVICE EXPENSES**

*Nothing posted to this account.*

**6100 - Curriculum Development**

*Nothing posted to this account.*

**6110 - Travel - Curriculum Development**

*Travel and travel-related expenses related to the filming and development of N2NCU.*

**6120 - Meals - Recording Sessions**

*Meals and food expenses related to filming and development of N2NCU.*

**6130 - Speaker Honorariums**

*Honorariums paid to N2NCU teachers/speakers.*

**6135 - Professional Technical Services**

*Payments and expenses for technical services, contractors, or technical service providers.*

**6140 - Translation Services**

*Payments for translation, translation services, or translation contractors.*

**6150 - Studio Construction**

*Construction and furnishing expenses related to film studio. Includes set construction, rigs, and studio storage.*

**6160 - Production and Recording Supplies**

*All supplied related to N2NCU production. Includes video, lighting, computer, and audio equipment <\$500. Includes storage media such as hard drives, and SD cards used for video and audio production. Do not post storage media related to distribution to this account.*

**6170 - Subscription Services**

*Subscription services used in N2NCU production. Includes Adobe Creative Cloud, stock media subscriptions, web-service subscriptions.*

**6175 - Copyright, Trademark, Registration**

*Expenses related to registering and maintaining copyright, trademarks, and other intellectual property rights.*

**6180 - Insurance - Recording Equipment**

*Insurance expense related specifically to audio/video equipment and audio/video production.*

**6185 - Other Curriculum Development Expenses**

*Expenses related to the production of N2NCU which do not fit into any other category. Include a detailed description.*

**6190 - Depreciation - Recording Equipment**

*For accounting purposes. Calculated by CPA.*

**Note on Domestic Schools & Curricula:**

Domestic Schools and Curricula is the expense category which includes all expenses related to the N2NCU Local Training Program, N2NCU Online, the M3 Program, and the production of DVDs, workbooks, and any other materials which will be offered for sale. All expenses related to materials produced or prepared for sale, or the marketing of those materials, should be categorized into one of these accounts.

**6200 - Third Party Curriculum Provider**

*Nothing posted to this account.*

**6210 - Master DVDs from Third Parties**

*One-time third-party licensing expenses for media to be distributed through N2NCU.*

**6220 - Royalties Paid to Third Parties**

*Royalties paid to third parties for materials/media used in/distributed with N2NCU.*

**6230 - Student Fees Paid to Third Parties**

*Student fees paid to third-party school and curricula providers.*

**6300 - Domestic Schools & Curricula**

*Nothing posted to this account.*

**6310 - A/V Equipment - Domestic**

*All costs of A/V equipment used in the distribution of domestic and paid distribution (M3 Program, Hard Drives, etc.).*

**6320 - DVD Materials**

*All materials costs related to the production and packaging of DVDs.*

**6330 - Printed Materials**

*All material costs related to printing materials for domestic and paid distribution (student workbooks, facilitator materials, notes, etc.).*

**6340 - School Supplies - Domestic**

*Other supplies and materials related to production and paid distribution which do not fit in 6310, 6320, or 6330.*

**6350 - Shipping/Handling - Domestic and Sales**

*All costs of shipping domestic and sold materials, including the Local Training Program, M3, DVDs sold online, etc.*

**6370 - Domestic Graduation Expenses**

*All costs related to hosting, participating, or attending domestic graduation events.*

**6375 - Other Domestic School Expenses**

*Expenses related to domestic schools and sales which do not fit into any other category, and are not materials or supplies (which belong in 6340). Provide a detailed description.*

**6380 - Equipment Insurance - Production**

*Insurance expense on equipment related to domestic and sales material production.*

**6390 - Depreciation - Production Equipment**

*For accounting purposes. Calculated by CPA.*

**Note on Marketing vs. Fundraising:**

In this chart of accounts, marketing is distinct from fundraising. Fundraising is the solicitation of donations. Donations are contributions to WIN, given without the expectation of anything in return. Marketing is the solicitation of the sale of goods or services.

**Note on International Schools:**

International School Expenses include all expenses related to running and administering schools in the developing world. All expenses related to running schools around the world, where WIN does not receive direct compensation in return, should be categorized into one of these accounts.

**6400 - Marketing Expenses**

*Nothing posted to this account.*

**6410 - Marketing Supplies**

*All materials/supplies used for marketing which do not fit into other categories.*

**6420 - Marketing Printing**

*All material costs related to printed materials for marketing purposes.*

**6430 - Marketing Postage**

*Expenses related to mailing and shipping marketing materials.*

**6440 - Conference Marketing**

*Registration fees, travel, shipping, and other expenses related to conference or event marketing.*

**6450 - Other Marketing Expenses**

*Marketing expenses which do not fit into any other category. Provide a detailed description.*

**6500 - International School Expenses**

*Nothing posted to this account.*

**6510 - School Supplies - International**

*Supplies given to international school not included in 6520 or 6530.*

**6520 - Audio/Video Equipment - International**

*All A/V equipment and related supplies given to international schools for N2NCU distribution.*

**6530 - Printed Materials - International**

*All material costs related to printing materials for international schools.*

**6540 - Shipping and Handling - International**

*All costs of shipping materials to be used by international schools. This includes shipping of any materials which are being given to international schools, even if the materials are first being shipped to organizations or individuals in the United States.*

**6550 - Travel - International Schools**

*All travel costs related to promoting, establishing, and monitoring international schools and international school graduations.*

**6570 - Graduations - International**

*All costs related to hosting, supplying, or participating in international school graduations.*

**6580 - International School Honorariums**

*Honorariums and gifts given to N2NCU international administrators and facilitators.*

**6590 - Administrative Support - International**

*All costs related to supporting international school administration - including non-A/V equipment, books, supplies, and reimbursement for expenses incurred by international school administrators and facilitators.*

**Note on Ministry Expenses:**

Ministry Expenses are ministerial expenses which do not fit into one of the major program service categories. For this chart of accounts, expenses related to perpetuating the work of WIN Ministries, such as employee compensation, administrative expenses, fundraising, and facility expenses, get categorized into other accounts.

**6700 - Ministry Expenses**

*Nothing posted to this account.*

**6710 - Donations to Organizations**

*Donations to other organizations which cannot be categorized into any of the other program service categories.*

**6720 - Donations to Individuals**

*Donations to individuals which cannot be categorized into any of the other program service categories, or as employee compensation.*

**6730 - Ministry Meals**

*Meal expenses not related to any of the other program service categories.*

**6790 - Other Ministry Expenses**

*Any ministry expenses not related to any of the three primary program services above. Provide a detailed description.*

**7000 - FACILITY AND VEHICLE EXPENSES**

*Nothing posted to this account.*

**7010 - Rent**

*All facilities rent expense. Including rent on office space, storage facilities, etc.*

**7020 - Utilities**

*Electrical, water, sewer, and trash removal services.*

**7030 - Telecommunications**

*Telephone and internet services, and voice and data.*

**7035 - Houston Telecommunications**

*Houston telephone and internet services, and voice and data.*

**7040 - Building Repairs/Maintenance**

*All facilities repair, upkeep, maintenance expense. Includes paint, floor upkeep, and minor ( <\$500 ) upgrades.*

**7050 - Building Insurance**

*Insurance on WIN facilities.*

**7060 - Property Taxes**

*Taxes on WIN property/facilities.*

**7070 - Other Facility Expenses**

*Any expense that does not fit into 7010 - 7060. Includes furnishings (later to be split into separate account).*

**7075 - Other Houston Facility Expenses**

*Any Houston facility expense that does not fit into 7010 - 7060. Includes furnishings (later to be split into separate account).*

**7080 - Depreciation - Building/Renovations**

*For accounting purposes. Calculated by CPA.*

**7090 - Vehicle Expenses**

*Fuel, repairs, maintenance, insurance, registration etc.*

**7095 - Depreciation - Vehicles**

*For accounting purposes. Calculated by CPA.*

**8000 - EMPLOYEE COMPENSATION**

*Nothing posted to this account.*

**8010 - Employee Wages**

*Hourly wages/salaries.*

**8020 - Payroll Taxes - Company**

*WIN Ministries' portion of payroll taxes.*

**8030 - Payroll Service Fees**

*Direct deposit fees.*

**8040 - Employee Benefits**

*Non-taxable fringe benefits such as health benefits, tuition assistance, etc.*

**8080 - Employee/Staff Development**

*Training, retreats, office meals, parties, coffee and kitchen supplies.*

**8090 - Contract Labor**

*For contracted services/labor not related to Curriculum Development.*

**8500 - ADMINISTRATIVE EXPENSES**

*Nothing posted to this account.*

**8510 - Office Supplies**

*Office supplies related to administrative tasks. Includes equipment ( <\$500).*

**8530 - Postage**

*Administrative Postage - includes postage used for mailing donor receipts.*

**8540 - Bank and Service Charges**

*Bank, Credit Card, and other financial services fees.*

**8550 - Dues and Membership Fees**

*Professional and corporate dues and membership fees.*

**8560 - Professional Fees**

*Accounting, professional consulting, and other professional administrative support services.*

**8570 - Association Fees**

*Includes professional associations, academic associations, and religious associations.*

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**8580 - Board Meeting Expenses**

*All expenses related to hosting and holding board meetings. Includes travel, meals, etc.*

**8590 - Depreciation - Office Equipment**

*For accounting purposes. Calculated by CPA.*

**9000 - FUNDRAISING EXPENSES**

*Nothing posted to this account.*

**9010 - Fundraising Printing and Supplies**

*Printing, printing supplies, and other fundraising supplies.*

**9020 - Fundraising Events**

*Includes conferences, dinners, and other expenses related to fundraising events.*

**9030 - Fundraising Travel**

*Travel expenses related to fundraising trips.*

**9040 - Fundraising Postage**

*Postage used for fundraising activities, such as newsletters, and invitations to fundraising events.*