

# Indiana SAR

## Finance & Investments

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Indiana Sons of the American Revolution

Policy: Chart of Accounts

Number: 05.001

Approved: 15 June 2021

Effective: 15 June 2021

**NOTE: These accounts and their numbers may change, as the new Treasurer is setting up the system and aligning it with the business transactions for the Indiana SAR.**

### **Purpose**

The purpose of this policy is to standardize the accounts of the Indiana SAR and bring them generally into alignment with Not-For-Profit best practices.

## **Chart of Accounts**

### **Assets**

1010 Cash

1011 Checking Account

1020 Saving Account

### **Liabilities**

2010 Accounts Payable

2310 Deferred Revenue

### **Net Assets**

3100 Unrestricted Assets

3200 Restricted Assets

3201 Historical Marker

3202 CAR Cyrill Johnson Scholarship

3203 Indiana War Memorial

3300 Organizational Designated Restricted Assets

3301 Color Guard Fund

### **Revenue**

4010 Direct Public Support

4011 Unrestricted Donations

4020 Restricted Donations

4021 Youth Programs

4022 Color Guard Programs

5110 Membership Fees  
5111 IN SAR Membership Fees  
5112 National SAR Membership Fees  
5113 Application Fees – New  
5114 Applications Fees – Supplemental  
5200 Fiscal Sponsorship  
5210 Central District  
5211 Central District Membership Fees  
5212 Central District Annual Meeting  
5213 Central District Public Support – Restricted  
5214 Central District Public Support – Unrestricted  
5215 Central District President Discretion Fund

### **Expenses**

7400 Program Expenses  
7410 Youth Programs  
7411 Orations  
7412 Essay  
7413 Eagle Scout  
7414 ROTC Enhanced  
7415 ROCT Medals  
7416 Poster  
7417 Brochure  
7418 Boys State  
7419 National History Day  
7420 CAR Scholarship  
7421 Youth travel to Congress  
7422 Color Guard  
7430 Historical Markers  
7450 Awards

7700 Administrative  
7710 Admin and Supplies  
7711 President  
7712 Secretary  
7713 Treasurer  
7713.2 Asst Treasurer  
7714 Registrar  
7720 Postage  
7721 General Postage  
7722 Membership Packet Mailing  
7730 Membership Retention  
7731 New Member Handbook  
7740 Hoosier Patriot

7742 History & Handbook  
7750 Software  
7751 Website  
7760 Printing & Copies

8010 Meetings  
8011 Facility Rent  
8012 HOD Packets

8020 Publications

8310 Travel  
8311 National Congress  
8312 National Trustees  
8320 Conferences/HOD Meetings

8530 Membership Fees  
8531 National SAR  
8532 Central District SAR

8600 Fiscal Sponsorship  
8610 Central District Meeting Meals  
8611 Central District Meeting Facilities Expense  
8612 Central District Meeting Other Expenses  
8613 Central District Administrative Expenses  
8614 Central District President Discretion Fund

8710 Insurance  
8711 Treasurer Bond

Still needing Assignment:

- Morning Star
  - Endowment Fund
  - CAR Scholarship
- Restricted Funds
  - Youth Travel
  - Youth Awards
  - Color Guard
  - Historical Markers
  - Etc