

Sample Chart of Accounts

Account Name	Type	Detail Type
Income: Appropriation	Income	
Income: Other	Income	
Interest: Checking Account	Interest	
Interest: Other	Interest	
Return of Appropriation to Town	Expenditure	
Encumbered Funds	Expenditure	
Personnel Expenses: Salaries & Wages	Expenditure	Personnel Expense
Personnel Expenses: Social Security	Expenditure	Personnel Expense
Personnel Expenses: Medicare	Expenditure	Personnel Expense
Personnel Expenses: Benefits	Expenditure	Personnel Expense
Personnel Expenses: NH Retirement	Expenditure	Personnel Expense
Personnel Expenses: Other	Expenditure	Personnel Expense
Personnel Expenses: Payroll Expenses	Expenditure	Personnel Expense
Personnel Expenses: Background Checks	Expenditure	Personnel Expense
Personnel Expenses: Miscellaneous - Other	Expenditure	Personnel Expense
Library Materials: Other	Expenditure	Library Materials
Library Materials: Books		
Library Materials: Books - Adult	Expenditure	Library Materials
Library Materials: Books - Teen	Expenditure	Library Materials
Library Materials: Books - Children	Expenditure	Library Materials
Library Materials: Magazines/Newspapers	Expenditure	Library Materials
Library Materials: Audiobooks	Expenditure	Library Materials
Library Materials: DVD'S	Expenditure	Library Materials

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Library Materials: eResources	Expenditure	Library Materials
Library Materials: eDatabase	Expenditure	Library Materials
Programming: Adult	Expenditure	Programming
Programming: Children	Expenditure	Programming
Programming: Teen	Expenditure	Programming
Programming: Summer Reading	Expenditure	Programming
Programming: Materials	Expenditure	Programming
Programming: Other	Expenditure	Programming
Supplies:Library	Expenditure	Supplies
Supplies:Office	Expenditure	Supplies
Supplies: Mail Services	Expenditure	Supplies
Supplies: Other	Expenditure	Supplies
Contracted Services: Custodial	Expenditure	Contracted Services
Contracted Services Landscaping/Grounds	Expenditure	Contracted Services
Contracted Services: Website Hosting	Expenditure	Contracted Services
Contracted Services: Insurance/WC	Expenditure	Contracted Services
Contracted Services: Bookkeeping	Expenditure	Contracted Services
Contracted Services: Other	Expenditure	Contracted Services
Utilities/Facilities: Electricity	Expenditure	Utilities/Facilities
Utilities/Facilities: Gas (Heat)	Expenditure	Utilities/Facilities
Utilities/Facilities: Telephone/Internet	Expenditure	Utilities/Facilities
Utilities/Facilities: Water	Expenditure	Utilities/Facilities
Utilities/Facilities: Security	Expenditure	Utilities/Facilities
Utilities/Facilities: Equipment/Furniture	Expenditure	Utilities/Facilities

Sample Chart of Accounts

Utilities/Facilities: Repairs and Maintenance	Expenditure	Utilities/Facilities
Technology: Hardware	Expenditure	Technology
Technology: Library Application Software	Expenditure	Technology
Technology: Software - Other	Expenditure	Technology
Technology: Technology Support	Expenditure	Technology
Professional Development: Dues	Expenditure	Professional Development
Professional Development: Mileage	Expenditure	Professional Development
Professional Development: Training & Education	Expenditure	Professional Development
Professional Development: Professional Development - Other	Expenditure	Professional Development