

The following pages have been designed to be copied, placed in a standard three-ring binder, and used by the relief association in maintaining its financial records. Use of this modified accounting system will help to ensure that the minimum record-keeping standards of the Department of the Auditor General are met. The correct use of the chart of accounts, journals, ledgers, and rosters presented will make it easier for the treasurer to prepare financial statements -- one of the primary tools of an adequate accounting system.

Volunteer Firefighters' Relief Association

CHART OF ACCOUNTS

RECEIPTS:

- No. - Classification**
 100 - Commonwealth Allocation(s)
 110 - Interest Income
 120 - Dividend Income
 130 - Investments Sold (cost)
 140 - Investment Return (gain/loss)
 150 - Contributions/Donations
 160 - Reimbursements
 170 - Proceeds from Equipment Sold
 180 - Membership Dues
 190 - Insurance Claims
 200 - _____
 210 - _____
 220 - _____
 230 - _____
 240 - _____
 250 - _____
 260 - _____
 270 - _____
 280 - _____
 290 - _____

DISBURSEMENTS:

- No. - Classification**
 500 - Investments Purchased
 510 - Insurance Premiums
 520 - Equipment Purchased
 530 - Equipment Maintenance
 540 - Death Benefits
 550 - Relief Benefits
 560 - Training Expenses
 570 - Tokens of Sympathy and Goodwill
 580 - Fire Prevention Material
 590 - Administrative Expenses
 600 - Principal Payments on Loan
 610 - Interest Payments on Loan
 620 - _____
 630 - _____
 640 - _____
 650 - _____
 660 - _____
 670 - _____
 680 - _____
 690 - _____