

ICANN 01-02
Chart of Accounts
As of Jul 31, 2001

Account ID	Account Description	Active?	Account Type
1000	Cash-checking	Yes	Cash
1010	Cash-Money Market	Yes	Cash
1020	ACH-Wire Transfer Account	Yes	Cash
1030	Operating Account	Yes	Cash
1040	InfoDev Checking Acct	Yes	Cash
1045	At Large Contributions	Yes	Cash
1050	Cash Equivalents	Yes	Cash
1100	Accounts receivable	Yes	Accounts Receivable
1105	Travel Advances	Yes	Accounts Receivable
1110	Accounts Receivable - DNSO	Yes	Accounts Receivable
1120	Accrued Accounts Receivable	Yes	Other Current Assets
1130	Allowance for Bad Debt	Yes	Other Current Assets
1180	A/R - Markle Foundation	Yes	Other Current Assets
1190	A/R - Employees	Yes	Other Current Assets
1510	Computer equipment	Yes	Fixed Assets
1520	Furniture & fixtures	Yes	Fixed Assets
1530	Leasehold improvements	Yes	Fixed Assets
1610	Accum depr-computer equipment	Yes	Accumulated Depreciation
1620	Accum depr-furniture & fixture	Yes	Accumulated Depreciation
1630	Accum depr-leased improvements	Yes	Accumulated Depreciation
1800	Deposits	Yes	Other Assets
2100	Accounts payable	Yes	Accounts Payable
2105	VISA Payable	Yes	Accounts Payable
2110	Accrued Expenses	Yes	Other Current Liabilities
2115	Travel Advance	Yes	Other Current Liabilities
2120	401K Payable	Yes	Other Current Liabilities
2130	Accrued Vacation	Yes	Other Current Liabilities
2200	Deferred Income - Sponsorship	Yes	Other Current Liabilities
2210	Deferred Income - Accreditation	Yes	Other Current Liabilities
2215	Deferred Income - Registry Fee	Yes	Other Current Liabilities
2220	DNSO Funds	Yes	Other Current Liabilities
2300	Loans	Yes	Other Current Liabilities
2310	Accrued Interest	Yes	Other Current Liabilities
2400	Loan - USC (Improvements)	Yes	Long Term Liabilities
2410	Leasehold Improvements #2	Yes	Long Term Liabilities
3500	Unrestricted	Yes	Equity-Retained Earnings
3600	Temporarily restricted	Yes	Equity-doesn't close
3700	Permanently restricted	Yes	Equity-doesn't close
3710	Restricted Funds - Expenditure	Yes	Equity-doesn't close
4000	Registry fees - old	Yes	Income
4010	Registry fees - new	Yes	Income
4015	Application - new TLDs	Yes	Income
4020	Registry Fees - IP	Yes	Income
4050	Registry fees-ccTLD	Yes	Income
4100	Accreditation Application fees	Yes	Income
4115	Application Fee - Registries	Yes	Expenses
4150	Accreditation Fee - Renewal	Yes	Income
4200	Accreditation agreement fees	Yes	Income
4250	Acc Agreement Fees Variable	Yes	Income
4300	Contributions	Yes	Income
4350	Donated services	Yes	Income
4360	Meeting Sponsorships	Yes	Income
4400	Misc. income - SO fees	Yes	Income
4500	Special prjt inc-large grants	Yes	Income
4550	Special/AtLarge Contribution	Yes	Income
4600	IP Address Registry Fees	Yes	Income
4850	Discounts	Yes	Income

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4900	Miscellaneous income	Yes	Income
4950	Interest income	Yes	Income
5000	Personnel	Yes	Expenses
5100	Payroll	Yes	Expenses
5150	Payroll taxes	Yes	Expenses
5160	401K Contributions - Staff	Yes	Expenses
5240	Auto & parking expenses	Yes	Expenses
5300	Computer Consultants	Yes	Expenses
5380	Education	Yes	Expenses
5400	Employee benefits	Yes	Expenses
5480	Insurance-medical	Yes	Expenses
5500	Insurance-workers comp	Yes	Expenses
5520	Insurance-other	Yes	Expenses
5580	Membership fees	Yes	Expenses
5600	Miscellaneous	Yes	Expenses
5640	Outside Consultants	Yes	Expenses
5660	Payroll services	Yes	Expenses
5810	Temporary Help	Yes	Expenses
6000	Board & public meetings	Yes	Expenses
6220	Advertising	Yes	Expenses
6240	Auto & parking expenses	Yes	Expenses
6300	Computer consultants	Yes	Expenses
6420	Entertainment	Yes	Expenses
6460	Insurance-liability	Yes	Expenses
6520	Insurance-other	Yes	Expenses
6560	Legal fees	Yes	Expenses
6600	Miscellaneous expenses	Yes	Expenses
6620	Office supplies	Yes	Expenses
6640	Outside consultants	Yes	Expenses
6680	Postage	Yes	Expenses
6700	Printing	Yes	Expenses
6720	Rent	Yes	Expenses
6740	Repairs & maintenance	Yes	Expenses
6760	Security	Yes	Expenses
6800	Telephone/network	Yes	Expenses
6840	Travel-air	Yes	Expenses
6850	Travel - General	Yes	Expenses
6860	Meals	Yes	Expenses
6880	Hotel	Yes	Expenses
6900	Transportation-other	Yes	Expenses
7000	Other meetings & travel	Yes	Expenses
7220	Advertising	Yes	Expenses
7240	Auto & parking expenses	Yes	Expenses
7300	Computer consultants	Yes	Expenses
7420	Entertainment	Yes	Expenses
7460	Insurance-liability	Yes	Expenses
7520	Insurance-other	Yes	Expenses
7560	Legal fees	Yes	Expenses
7600	Miscellaneous expenses	Yes	Expenses
7620	Office supplies	Yes	Expenses
7640	Outside consultants	Yes	Expenses
7680	Postage	Yes	Expenses
7700	Printing	Yes	Expenses
7720	Rent	Yes	Expenses
7740	Repairs & maintenance	Yes	Expenses
7760	Security	Yes	Expenses
7800	Telephone/network	Yes	Expenses
7840	Travel-air	Yes	Expenses

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7850	Travel - General	Yes	Expenses
7860	Meals	Yes	Expenses
7880	Hotel	Yes	Expenses
7900	Transportation-other	Yes	Expenses
8000	Professional services	Yes	Expenses
8200	Accounting	Yes	Expenses
8300	Computer	Yes	Expenses
8560	Legal	Yes	Expenses
8600	Miscellaneous expenses	Yes	Expenses
8640	Other consultants	Yes	Expenses
8710	Public Affairs	Yes	Expenses
8840	Travel-air	Yes	Expenses
8850	Travel - General	Yes	Expenses
8860	Meals	Yes	Expenses
8880	Hotel	Yes	Expenses
8900	Transportation-other	Yes	Expenses
9000	Administration	Yes	Expenses
9220	Advertising	Yes	Expenses
9240	Auto & parking expenses	Yes	Expenses
9260	Bad debt expenses	Yes	Expenses
9280	Bank charges	Yes	Expenses
9310	Computer Supplies	Yes	Expenses
9320	Depreciation expense	Yes	Expenses
9360	Dues & subscriptions	Yes	Expenses
9420	Entertainment	Yes	Expenses
9440	Equipment rental	Yes	Expenses
9450	Gain/Loss on Disposal of Asset	Yes	Expenses
9460	Insurance-liability	Yes	Expenses
9520	Insurance-other	Yes	Expenses
9540	Interest expense	Yes	Expenses
9580	Membership fees	Yes	Expenses
9600	Miscellaneous expense	Yes	Expenses
9620	Office supplies	Yes	Expenses
9680	Postage	Yes	Expenses
9700	Printing	Yes	Expenses
9710	Duplicating	Yes	Expenses
9720	Rent	Yes	Expenses
9725	Rent - Admin Fee	Yes	Expenses
9740	Repairs & maintenance	Yes	Expenses
9760	Security	Yes	Expenses
9780	Storage	Yes	Expenses
9800	Telephone/network	Yes	Expenses
9820	Taxes & licenses	Yes	Expenses
9840	Travel-air	Yes	Expenses
9860	Meals	Yes	Expenses
9880	Hotel	Yes	Expenses
9900	Transportation-other	Yes	Expenses
9920	Utilities	Yes	Expenses