

APPENDIX A

Summarized Chart of Accounts

United Way Financial Reporting Forms

Public Revenue and Expenses

1. **0000** Allocation From This United Way
2. **4000** Contributions - A contribution received directly from individual donors and organizations; including foundations, corporations and trusts; and not resulting from a federated fund-raising campaign. Also includes sustaining membership drives.
3. **4200** Special Events - Reflects support and incidental revenue (such as paid-for advertising in printed programs) derived from all of an agency's special fundraising events (i.e., those conducted by the agency itself, not by another organization on behalf of the agency). Special events are affairs in which something of value is offered directly to participants for (or in anticipation of) a payment and a contribution adequate to yield revenue for the sponsoring agency over and above direct costs and expenses. The amount entered is to be the support remaining after deduction only the direct benefit costs (or related expenses) which is defined as the cost to an agency of the dinner, ballroom, orchestra, decorations and refreshment in the case of a dance or tickets for a theatre party, etc.
4. **4300** Legacies and Bequests (unrestricted) - A gift made through a will; should be reflected in the accounts of the organization at the time that an unassailable right to the gift has been established by the court and the proceeds are measurable in amount.
5. **4600** Contributed by Associated Organizations - Contributions from auxiliaries, circles, quilds and other organizations closely associated with the reporting organization.
6. **4700** Allocated by Other United Ways
7. **5000** Fees and Grants From Governmental Agencies - Includes contract payments, purchase of service and fees from local, state, and federal organizations.
8. **6000** Membership Dues - Amounts received for personal membership that procure directly for the member substantial, private benefits commensurate in value with the amount of the dues.
9. **6200** Program Services Fees and Net Incidental Revenue - Includes both (or either):
 - Fees received for services furnished by the organization.
 - Net Incidental Revenue - is the excess of revenues over expenses of service related activities that are only incidental to the service,

e.g., excess of fees collected from participants in a pay-your-own-way outing over bus charter and other group expenses.

10. **6300** Sales of Materials - Sales of publications and supplies to general public.
11. **6500** Investment Income - Interest, dividends, rentals, and royalties on any type of investment. All investment income, regardless of type and origin (except for capital gains), should be reported here.
12. **6900** Miscellaneous Revenue - If the revenue to an agency has been properly classified, very little should be shown in this account.

Expenses

14. **7000** Salaries - Includes all salaries (executive, professional, clerical, technicians, counselors, students, etc.); includes full-time, part-time and temporary staff.
15. **7100** Employee Benefits - Employee health and retirement benefits including premiums for accident insurance, life insurance, medical and hospital plans, pension or retirement plans, supplemental payments to pensioned employees and payments to annuitants. Also, employment termination expenses - amounts paid to employees who have been terminated or retired voluntarily (only payments outside a formal plan are reported here).
16. **7200** Payroll Taxes - F.I.C.A. (employer's share), unemployment insurance workmen's compensation insurance, disability insurance premiums.
17. **8000** Professional Fees - Fees and charges of professional practitioners, technical consultants, or semi-professional technicians who are not employees of the agency and are engaged as independent contractors for specified services on a fee or other individual contract basis.

(Does not include persons engaged for maintenance and repair services which should be included in line (21-8400).

18. **8100** Supplies - All supplies and materials used by an agency. This includes office supplies, housekeeping supplies, cost of food and beverages purchased for use in agency food service or programs, and recreational and craft supplies.
19. **8200** Telephone - Individual or organization dues in other organizations relevant to the functions of the agency. (Not dues or support payments to national "parent" organizations Account 9691.)
20. **8300** Postage and Shipping - Postage, parcel post, commercial trucking and other delivery expenses such as shipping and shipping materials.
21. **8400** Occupancy - All costs resulting from an agency's occupancy and use of owned or leased land, building and offices (NOT including salaries, depreciation and acquisition of equipment). Includes: rent (building and land), building and building equipment insurance (general and liability), mortgage

interest, electricity, gas, heating oil, water and sewer, janitorial and other maintenance services under contract real estate and personal property taxes, licenses and permits (occupancy related only), and building and grounds maintenance supplies.

22. **8500** **Rental and Maintenance of Equipment** - Rental and maintenance of equipment such as typewriters, electronic data processing equipment, calculators, etc.
23. **8600** **Printing and Publications** - Includes printing charges of commercial artists and costs related to house organs, leaflets, films and other informational materials. Also included are costs of purchased publications, subscriptions to technical journals, monograms, and books.
24. **8700** **Travel** - Travel and transportation of staff and volunteers. Includes local fares; gas and oil, repairs, insurance, leasing, tires, licenses and permits for company vehicles; mileage reimbursement and appropriate actual expenses for agency staff and volunteers; cost of hotels, meals and other expenses relative to travel and transportation of agency staff and volunteers.
25. **8800** **Conferences, Conventions and Meetings** - Expenses of conducting meetings related to an agency's activities including registration or enrollment fees incurred by an employee while attending an outside meeting.
26. **8900** **Specific Assistance to Individuals** - Expenses to the agency for specific materials, appliances, services and any other assistance rendered by individuals or agencies other than agency staff, purchased at the expense of the agency, for a particular client or patient.
27. **9000** **Membership Dues** - Individual or organization dues in other organizations relevant to the functions of the agency. (Not dues or support payments to national "parent" organizations Account 9691.)
28. **9100** **Awards and Grants** - Cost of amounts paid or committed to individuals or organizations for support of research, fellowship, scholarship and other human service programs.
29. **9400** **Miscellaneous** - Expenses not reportable in another account classification. Examples include recruitment of job candidates, moving expenses, bonding insurance, etc.
31. **9691** **Payment to Affiliated Organizations** - Amounts paid or payable to another organization - usually the national affiliate of the agency - to sustain, aid, maintain, assist or support the program and support functions of that organization.

37. **9500** **Depreciation of Building and Equipment** - Allocation of cost, or other carrying value, of physical assets over their estimated useful life (equipment, automotive equipment, buildings, etc.)

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Refer to: **Budgeting: A Guide for United Ways and Not-For-Profit Service Organizations** (Chapter 5) for more detailed information on Expense Categories.

Sources:

- * **Budgeting: A Guide for United Ways and Not-For-Profit Service Organizations** (United Way of America)
- * **Accounting and Financial Reporting Guide for United Ways and Not-For-Profit Organization** (United Way of America)