

UNITED WAY OF LOUDON COUNTY
SECTION 9: SUMMARIZED CHART OF ACCOUNTS
UNITED WAY FINANCIAL REPORTING FORMS

PUBLIC SUPPORT AND REVENUE

1. 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 and for which the donor derives no direct tangible benefits from the recipient agency. Also includes sustaining membership drives.
2. 4100 Contributions to Building Fund – Proceeds from campaign conducted to provide capital for major property additions – i.e., land, building, equipment.
3. 4200 Special Events – Reflects support and incidental revenue (such as paid-for advertising in printed programs) derived from all of an agency’s 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 deducting only the benefit costs (or related expenses) which is defined as the cost to an agency of the dinner, ballroom, orchestra, decorations, and refreshments in the case of a dance or tickets for a theater 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. 4500 Local Member Units – Proceeds of a combined national-local fundraising campaign allocated between the local agency and its national affiliate on the basis of a predetermined ratio.
6. 4600 Contributed by Associated Organizations – Contributions from auxiliaries, circles, guilds, and other organizations closely associated with the reporting association.
7. 4700 Allocated by United Way of Loudon County.
8. 4701 Allocations and designations from United Ways other than United Way of Loudon County
9. 4702 United Way of Loudon County Designations
10. 5000, 5500 Fees and Grants from Government Agencies – Includes contract payments, purchase of service and fees from local, state and federal organizations.
11. 6000 Membership Dues – Amounts received for personal memberships, that procures directly for the member substantial, private benefits commensurate in value with the amount of the dues.
12. 6100 Assessment and Dues from Local Member Units – Amounts received by an organization from member agencies for general membership benefits.
13. 6200 Program Service 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.
14. 6300 Sales of Materials and Services to Member Units – Sales of publications and materials, consultations and other services to member units.
15. 6400 Sales to the Public – Sales of program-related publications, materials and non-program related items to the general public.
16. 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.
17. 6900 Miscellaneous Revenue – If the revenue to an agency has been properly classified, very little should be shown on this account.

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EXPENSES

18. 7000 Salaries – Includes all salaries (executive, professional, clerical, technicians, counselors, students, etc.); includes full-time, part-time and temporary staff.
19. 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).
20. 7200 Payroll Taxes – F.I.C.A. and Medicare (employer’s share), unemployment insurance, workmen’s compensation insurance, disability insurance premium.
21. 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 8400.)
22. 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.
23. 8200 Telephone – Expenses for telephone, telegraph, mailgram, faxing, tele-processing, and similar communication activities.
24. 8300 Postage and Shipping - Postage, parcel post, commercial trucking and other delivery expenses such as shipping and shipping materials.
25. 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.
26. 8500 Rental and Maintenance of Equipment – Rental and maintenance of equipment such as typewriters, electronic data processing equipment, calculators, etc.
27. 8600 Printing and Publications – Includes printing of commercial artists and costs related to house publications, leaflets, films and other informational materials. Also included are costs of purchased publications, subscriptions to technical journals, and books.
28. 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.
29. 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.
30. 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.
31. 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).
32. 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.
33. 9200 Interest Expense – Interest incurred on mortgage notes, capitalized equipment leases, and other short- or long-term debt.
34. 9300 Insurance (non-payroll related) – All costs of insurance except employee benefits or other payroll-related insurance. Should include property insurance, general liability, professional liability, fidelity bonds, directors’ and officers’ liability, automobile and other vehicles, meeting cancellation, business interruption insurance.
35. 9400 Miscellaneous – Expenses not reportable in another account classification. Examples include recruitment of job candidates, moving expenses, bonding insurance, etc.
36. 9691 Payments 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. 9900 Major Property and Equipment Acquisition (\$500) – Any major property and/or equipment purchase, valued at over \$500.