

Title: Annotated Chart of Accounts**Purpose:** To assist in determining the proper account coding for accounting entries**Resources:** Account code assigned by the Finance Department including a brief description of each income and expense account**Date Update:** 5/5/2020**Author:** Finance Department**Note: Use the Annotated Charted of Accounts to assist you in determining the proper account where revenues or expenses should be placed. Where dollars are budgeted does not necessarily indicated where dollars should be coded to.**

MIP Accounts	Account Title	Description
5200	Membership Fees	Fees paid by youth for club membership
5205	Registration Fees	Fees paid by youth for registrations (typically Kidstop/Summer Camp)
5210	Visitor Fees	Fees paid for visit by non - club member, lost card, or forgotten card
5300	Kid Stop Fees	For Club based sites, this is summer care. For Kidstop Sites, this is school year (before and after care) only revenue
5310	Program Fees	Fees paid for Specific Programs (art classes, music lessons, dance lessons, etc)
5320	Athletic Fees	Fees paid for sport leagues
5330	Summer Camp Fees	This is summer camp fees for locations that have before/after school care during the school year.
5340	Transportation Fees	Fees paid by members for transportation to/from the Club - these fees are not associated with Field Trips
5345	Program T-Shirts	Income generated for selling T-Shirts
5350	Field Trips	Fees paid by members for participating in a filed trip
5360	Late Fees	Fees paid by members for late pick up
5370	Concessions	Fees paid from concession stands
5375	Vending	Fees generated from vending machines
5380	Group Club Fundraising	Fees generated from fundraising events at the Club
5400	Management Fees	Fees generated from management agreements from an outside agency
5500	Rental Income	Fees generated from renting the Club to outside individuals/groups
5600	Interest Income	Interest generated from investments/savings
5700	Miscellaneous Income	Income sources not described above
7300	Employee Expenses	Cost for employees expense i.e. pre-employee screens, background checks, agency events, etc
7305	Staff Development	Recognition and training for Staff
7310	Cell Phone Reimbursement	No longer applicable
7400	Payroll Fees	Payroll processing and service fees
7405	Legal Fees	Fees for outside legal services
7410	Accounting & Audit Fees	Annual audit fees
7415	Consulting Fees	Cost for consulting services. i.e. program reviews, task evaluations
7420	Annual Software Agreements	Includes web hosting, licensing, software maintenance, etc...
7450	Donated Professional Services	In-kind donation of outside services
8000	Conferences & Outside Training	Expenses for training. i.e. expense for attending meetings, seminars, workshops, and travel to/from said conferences
8005	Travel Expenses	Travel expenses not associated with training/conferences
8010	Organizational Meeting Expense	Expenses for meetings. i.e. board meetings, staff meetings.
8020	Corporate Board Development Expense	Recognition and training for board members
8030	Club Advisory Board Expense	Expenses associated with Club Advisory Board meetings, training, etc
8100	Agency Event Expense	Expenses associated with specific fundraising events (administrative level)
8105	Agency Event In Kind Expense	In-kind expenses associated with specific fundraising events (administrative level)
8110	Club Event Expense	Expenses associated with Club fundraising events (administrative level)
8115	Club Event In Kind Expense	In-kind expenses associated with Club fundraising events (administrative level)
8150	Fundraising Expense	Expenses associated with fundraising (non-event)
8160	Marketing Expense	Expenses associated with marketing (non-fundraising)
8170	Postage & Shipping - Fundraising/Marketing	Postage and & Shipping for development
8175	Printing & Copying - Fundraising/Marketing	Postage and & Shipping for development

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8185	Development & Marketing In Kind Expenses	In-kind expenses for development and marketing
8190	Employee Giving Mgmt Fees	Fees associated with outside fundraising
8195	Credit Card Fees - Fundraising/Marketing	Credit card fees from fundraising
8200	Membership Expense	Purchase club cards, lanyards, etc (non-shirts) for club members and membership packet/drive information
8210	Program Supplies	Program supplies purchased for club members
8215	Program Incentives/Awards	Cost of giving incentives and awards to club members. i.e. trophies, plaques
8220	Program Shirts	Cost of shirts and jerseys for members and athletic leagues
8225	Program Events	Expenses for Club sanctioned events (recognition events, holiday parties, etc)
8230	Food & Beverage	Expenses for purchasing food & beverages for Club events, concessions, etc.
8235	Program Postage & Shipping	Expenses for postage and shipping to drive membership, summer camps, Kidstop, athletic fees, etc.
8240	Program Printing & Copying	Expenses for postage and shipping to drive membership, summer camps, Kidstop, athletic fees, etc.
8245	Program Transportation	Cost of hiring outside companies to transport club members (non-field trips)
8250	Field Trips	The cost of field trips to include transportation, admission, and any other fees
8255	Referee Fees	Expenses for referees
8260	Outside Services	Program expenses for outside services (instructors for example)
8265	Program Equipment	Equipment used for programming (games rooms, teen rooms, etc)
8280	Scholarship Awards	Cost of awarding scholarship to recipients
8285	Monthly Service Subscriptions	Monthly subscriptions at the Club (Netflix, Pandora, etc)
8290	Volunteer Expense	Expenses associated with Volunteers (background checks, drug tests, etc)
8295	Credit Card Fees - Program Related	Credit card fees from Club transactions
8300	Office Supplies	Expenses for office supplies to run the Club headquarters (paper, pens, etc) - not associated with program supplies
8305	Donated Materials & Supplies	In-kind expenses for donated materials and supplies
8310	Admin - Postage & Shipping	Postage and & Shipping for admin staff (non-development/fundraising)
8320	Admin - Printing & Copying	Printing and & Copying for admin staff (non-development/fundraising)
8350	Equipment Leases	Cost of renting equipment for agency use
8360	Computer Hardware	Computer equipment not capitalized includes cables, CD's, video/sound cards, keyboards, mouse, batteries, speakers, USB drives etc. These items are only non programming equipment.
8400	Rent	Lease cost for Club and office space
8410	Security	Payment to security companies.
8415	Gas & Electric	Cost for utilities. i.e. gas, electric
8420	Water, Garbage & Sewage	Cost for utilities. i.e. water, sewer
8425	Telephone	Telephone Expenses
8450	Building Maintenance	Cost of repair, maintenance of the facilities, outside cleaning contracts, heating, cooling and other maintenance systems. Disposal fees, alarm fees, etc.
8455	Maintenance Supplies	Supplies to repair the Club/Office
8460	Cleaning Supplies	Supplies to clean the Club/Office
8465	Grounds Maintenance	Snow removal and lawn care expenses
8490	County Drainage & Sewage Fees	Fees paid to local entities for drainage, storm water, sewage

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8495	In Kind Goods & Services - Facility Expenses	In-kind expense for building maintenance, grounds maintenance, etc
8500	Vehicle - Lease	Cost for automobile and bus lease
8505	Vehicle - Maintenance	Expenses for operating agency vehicles only. Repair and maintenance
8510	Vehicle - Fuel	Fuel expense to operate agency vehicles
8515	Vehicle - License	Expenses for licensing agency vehicles (tags, plates, emission testing)
8520	Mileage Reimbursement	Mileage reimbursement expense paid to employees for driving on company business
8600	Insurance - Property	Cost for property insurance
8610	Insurance - General Liability	Cost for general liability insurance
8620	Insurance - Vehicle	Cost for auto/bus insurance
8630	Insurance - D&O	Cost for directors' and officers' insurance
8700	Dues & Memberships	Dues and memberships paid to professional organizations (Rotary for example)
8705	Publications and Subscriptions	Fees paid for subscriptions (newspapers, magazines, etc)
8710	National Club Dues	BGCA Dues