

INCOME -- CHART OF ACCOUNTS

(Revised 7/1/22)

No.	Account Name	Definitions	Notes or Examples
501 DONATIONS REVENUE			
	501.1 General Donations Revenue	Revenue from donations made directly to your org and for the benefit of your org where donor does not need tax receipt	Your org receives a general donation
	501.2 Foundation Donations Revenue	Revenue from donations made to the Foundation for the benefit of your org where donor is eligible to receive tax receipt	A check to your org from the Foundation
	501.3 Benefit Fundraiser Donations Revenue	Revenue from funds raised by your org for the benefit of others which will be dispersed to a charitable organization	
502	Dues Revenue	Revenue from dues received by your org from your members or an allocation from your national	Membership/initiation fees or membership cards or national allocations
504	Photocopying	Revenue for photocopying only of original material provided by the organization, not printing	Copies of a flyer your member made at Staples or Document Production
505	Postage/Shipping	Revenue from postage/shipping collected from merchandise sales (not for member reimbursement of postage/shipping)	Org sells merchandise that will be shipped to customer
508 REFRESHMENTS			
	508.1 Organization	Revenue for refreshments restricted to members of an org for a regular org meeting or workshop	Food, beverages, candy, meals, ice cream, soda, water, pizza, catering for an org meeting
	508.2 Events/Programs	Revenue for refreshments specifically for an org event or program often including people outside of the org	Food, beverages, candy, meals, ice cream, soda, water, pizza, catering for an event
510 SUPPLIES & MATERIALS			
	510.1 Organization	Revenue for supplies/materials, including tax/shipping for general use; anticipated to be used up within a year, not appropriate for inventory	Paper, pens, folders, cleaning supplies, custodial items, paper goods, plastic cutlery
	510.2 Events/Programs	Revenue for supplies/materials, including tax/shipping for a specific event or program; anticipated to be used up within a year, not appropriate for inventory	Decorations, paper plates and cups, plastic cutlery for a special event or program
512	Advertising Revenue	Revenue received by your organization in exchange for an advertising service	Advertising in a newspaper, magazine, radio, yearbook or program
513	Awards and Prizes Revenue	Revenue from recognition for achievement	Your org wins a contest with a monetary prize
514	Vendor Commissions Revenue	Revenue received from a vendor for a commission of their sales for the benefit of your org	Fundraising activity with Mooyah's, Moe's or Panda Express
515	Contractual Services Revenue	Revenue for a service provided to the organization in general or for an event/program, by a person or vendor by agreement	Refunds from custodial services, web hosting, equipment maintenance, DJ, band, referees, police, security, honorariums, speaker, or service contracts for an event or program for the organization in general
516	Co-Sponsorships Revenue	Revenue received from another org or entity for an event or program	
520 SALES REVENUE			
	520.1 Admissions Revenue	Revenue for entry into program or event	Ticket sales
	520.2 Food Revenue	Revenue for refreshments sold	Your org sells candy grams, baked goods, donuts, bottled water, etc.
	520.3 Merchandise Revenue	Revenue for items or merchandise sold	Your org sells apparel, posters, jewelry, CDs, flowers, reusable water bottles, discount cards, etc.
	520.4 Participation Revenue	Revenue for participation in an activity	Your org charges a fee to participate in a bowling event (not admission)
	520.5 Services Revenue	Revenue for services rendered	Your org charges for dog washes, henna application, service auctions, etc.
522	Registration/Entry Fees Revenue	Revenue received to register the group or individual members	Your org accepts payment for registration to a conference, sporting event, convention, competition, clinic, leadership training & development
523	Rental Revenue	Revenue received for rental	Your org rents a piece of equipment to another
524	Travel Revenue	Revenue received to offset the cost of travel	Your org accepts payment toward airfare, gas/tolls, bus, taxi, hotel
530	Penalties and Fines Revenue	Revenue received due to a penalty or fine	Your org charges or penalizes a member for paying late
531	Miscellaneous Revenue	Revenue received in the rare occasion that it can't be categorized elsewhere	
532	Prior Year Revenue	Revenue received from a previous fiscal year (Not for Tier III)	A vendor commission was lost in the mail and received after July 1
533	Change Fund Returns	Revenue returned from previously created change fund disbursement	your org generated sales or held an event, program or fundraiser
Tier III / University Only			
540	Business Taxes Revenue (Tier III/Univ.)	Revenue received by the University or Tier III Org only for business tax collection	Sales tax
546	Interest Revenue (Univ.)	Revenue received by the University only for interest on investment	Interest allocated on account balance
547	Student Fees Revenue (Tier III/Univ.)	Revenue received by the University or Tier III Org only for Student Fees	Student fees allocated