

CHART OF ACCOUNTS

Account	Type	Tax Line
<u>ASSETS</u>		
1000 · Cash	Bank	Pt X B/S-Assets: Cash-non-interest bearing
1005 · Checking	Bank	Pt X B/S-Assets: Cash-non-interest bearing
1010 · Savings	Bank	Pt X B/S-Assets: Svgs/temp cash invstmnts
1015 · Certificate of Deposit	Bank	Pt X B/S-Assets: Svgs/temp cash invstmnts
1020 · Petty Cash	Bank	Pt X B/S-Assets: Cash-non-interest bearing
1100 · Accounts Receivable	Accounts Receivable	Pt X B/S-Assets: Accounts receivable
1200 · Undeposited Funds	Other Current Asset	Pt X B/S-Assets: Cash-non-interest bearing
1300 · Furniture & Equipment	Fixed Asset	Pt X B/S-Assets: Equipment-Other
1301 · Computer	Fixed Asset	Pt X B/S-Assets: Equipment-Other
1302 · Furniture	Fixed Asset	Pt X B/S-Assets: Equipment-Other
<u>LIABILITIES</u>		
2000 · Accounts Payable	Accounts Payable	Pt X B/S-Liabs: Accounts payable/accrued exp
2100 · Local Credit Card	Credit Card	Pt X B/S-Liabs: Accounts payable/accrued exp
<u>EQUITY</u>		
3000 · Fund Balance	Equity	<Not tax related>
3005 · Opening Balance Equity	Equity	<Not tax related>
3010 · Fund Balance-Retained Earnings	Equity	<Not tax related>
<u>INCOME</u>		
4000 · Membership Dues	Income	Pt VIII-Contribs: Membership dues
4005 · Edues	Income	Pt VIII-Contribs: Membership dues
4010 · Direct Dues	Income	Pt VIII-Contribs: Membership dues
4015 · Payroll Deduction	Income	Pt VIII-Contribs: Membership dues
4020 · Retiree Dues	Income	Pt VIII-Contribs: Membership dues
4100 · Investment income	Income	Pt VIII Col(B)-Related/exempt: (B) Investment Income
4105 · Dividend income	Income	Pt VIII Col(B)-Related/exempt: (B) Investment Income

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4110 · Interest income	Income	Pt VIII Col(B)-Related/exempt: (B) Investment Income
4200 · Other Cash Receipts		<Unassigned>
4210 · Rebate Income	Income	Pt VIII Col(B)-Related/exempt: (B) Miscellaneous revenue
4211 · Council Rebate	Income	Pt VIII Col(B)-Related/exempt: (B) Miscellaneous revenue
4212 · New Member Rebate	Income	Pt VIII Col(B)-Related/exempt: (B) Miscellaneous revenue
4220 · Income Events & Activities	Income	Pt VIII Col(B)-Related/exempt: (B) Miscellaneous revenue
4221 · Entertainment Comm.	Income	Pt VIII Col(B)-Related/exempt: (B) Miscellaneous revenue
4222 · Fund Raisers	Income	Pt VIII Col(B)-Related/exempt: (B) Miscellaneous revenue
4230 · Sales income	Income	Pt VIII Col(B)-Related/exempt: (B) Miscellaneous revenue
4240 · Other Receipts	Income	Pt VIII Col(B)-Related/exempt: (B) Miscellaneous revenue
 <u>EXPENSES</u>		
5000 · Salaries and related expenses	Expense	Pt IX Col(B)-Program Svcs: Other salaries/wages
5005 · Office salaries	Expense	Pt IX Col(B)-Program Svcs: Other salaries/wages
5010 · Officer's compensation	Expense	Pt IX Col(B)-Program Svcs: Officers' compensation
5015 · Payroll taxes	Expense	Pt IX Col(B)-Program Svcs: Payroll taxes
5100 · Affiliation Fees/Per Capita Tax	Expense	Pt IX Col(A)-Total Exp: Payments to affiliates
5110 · Affiliation Fees	Expense	Pt IX Col(A)-Total Exp: Payments to affiliates
5111 · Central Labor Body	Expense	Pt IX Col(A)-Total Exp: Payments to affiliates
5112 · Legislative Action	Expense	Pt IX Col(A)-Total Exp: Payments to affiliates
5113 · State Council	Expense	Pt IX Col(A)-Total Exp: Payments to affiliates
5120 · Per Capita Tax	Expense	Pt IX Col(A)-Total Exp: Payments to affiliates
5121 · Active Member PCT Cost	Expense	Pt IX Col(A)-Total Exp: Payments to affiliates
5122 · Central Labor Council	Expense	Pt IX Col(B)-Program Svcs: Payments to affiliates
5123 · Council	Expense	Pt IX Col(A)-Total Exp: Payments to affiliates
5200 · Office & Administrative	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5210 · Cost of Sales - non-inventory	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5220 · Bank Service Charges	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5230 · Committee Expense	Expense	<Unassigned>
5240 · Equipment & Repair	Expense	Pt IX Col(B)-Program Svcs: Other expenses

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5250 · Insurance	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5251 · Bond	Expense	Pt IX Col(B)-Program Svcs: Insurance
5252 · Liability	Expense	Pt IX Col(B)-Program Svcs: Insurance
5260 · Interest Expense	Expense	Pt IX Col(B)-Program Svcs: Interest
5270 · Intown Travel-Officers	Expense	Pt IX Col(B)-Program Svcs: Travel
5280 · Intown Travel-Others	Expense	Pt IX Col(B)-Program Svcs: Travel
5290 · Out of Town Travel-Officers	Expense	Pt IX Col(B)-Program Svcs: Conference/conventions/mtgs
5300 · Out of Town Travel-Others	Expense	Pt IX Col(B)-Program Svcs: Conference/conventions/mtgs
5310 · Licenses & Permits	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5320 · Local Elections	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5330 · Occupancy Costs	Expense	Pt IX Col(B)-Program Svcs: Occupancy
5331 · Rent	Expense	Pt IX Col(B)-Program Svcs: Occupancy
5332 · Insurance	Expense	Pt IX Col(B)-Program Svcs: Insurance
5333 · Property Tax	Expense	Pt IX Col(B)-Program Svcs: Occupancy
5334 · Repairs & Maint.	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5335 · Utilities	Expense	Pt IX Col(B)-Program Svcs: Occupancy
5340 · Office Supplies	Expense	Pt IX Col(B)-Program Svcs: Office expenses
5341 · Computer related expenses	Expense	Pt IX Col(B)-Program Svcs: Information technology
5342 · Furniture & Equipment Related	Expense	Pt IX Col(B)-Program Svcs: Office expenses
5343 · Other office supplies & expense	Expense	Pt IX Col(B)-Program Svcs: Office expenses
5350 · Organizing Expense	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5351 · Org. Lunch & Learn	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5352 · Org. Union Fair	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5353 · Recruitment Rebates	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5354 · Cost of Organizing Items	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5360 · Postage	Expense	Pt IX Col(B)-Program Svcs: Office expenses
5370 · Printing	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5380 · Sick & Welfare	Expense	Pt IX Col(B)-Program Svcs: Other salaries/wages
5390 · Subscriptions	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5400 · Taxes - other than payroll	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5410 · Telephone	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5500 · Professional Fees	Expense	Pt IX Col(B)-Program Svcs: Other fees
5510 · Accounting Fees	Expense	Pt IX Col(B)-Program Svcs: Accounting fees

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Account	Type	Tax Line
5520 · Arbitration	Expense	Pt IX Col(B)-Program Svcs: Legal fees
5530 · Consulting Fees	Expense	Pt IX Col(B)-Program Svcs: Other fees
5540 · Contract Enforcement	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5550 · Legal Fees (Other)	Expense	Pt IX Col(A)-Total Exp: Legal fees
5560 · Parliamentarians	Expense	Pt IX Col(B)-Program Svcs: Legal fees
5600 · Contributions/Gifts/Grants	Expense	Pt IX Col(B)-Program Svcs: Other expenses
5700 · Benefits	Expense	Pt IX Col(B)-Program Svcs: Other employee benefits
5710 · Dental	Expense	Pt IX Col(B)-Program Svcs: Other employee benefits
5720 · Health	Expense	Pt IX Col(B)-Program Svcs: Other employee benefits
5730 · Life	Expense	Pt IX Col(B)-Program Svcs: Other employee benefits
5740 · Retirement	Expense	Pt IX Col(B)-Program Svcs: Other employee benefits
5800 · Other Expenses	Expense	Pt IX Col(B)-Program Svcs: Other expenses
6999 · Ask My Accountant	Expense	Pt IX Col(B)-Program Svcs: Other expenses