

**APPENDIX 1**  
**DETAILED CHART OF ACCOUNTS**

**(Updated October 30, 2008)**

## DETAILED CHART OF ACCOUNTS

### INCOME

#### Account Numbers

The numbers down the left hand side of Organization Income, Administration Income and Program Income are account numbers. A description of each account category is listed below.

#### **100 INVESTMENT INCOME**

Report income to be used for current operating expenses from investment or endowment funds. This includes both:

Income from Undesignated Funds - Earnings, which are not designated for any special purpose, are to be shown in this account.

Income from Designated Funds - Earnings, which are designated for special purposes, are to be reported here.

#### **210 FEES FROM USERS**

Report all income earned from services provided to individuals and paid for by the users of the services themselves.

#### **300 PRODUCTIVE ENTERPRISES**

Report the gross income derived from any productive enterprise that the organization may operate such as a restaurant, cafeteria, catering service, cleaning service, etc. Rental income derived from the rental of meeting room space and related facilities should not be reported here, but under account 900 - Other Receipts.

#### **400 GOVERNMENT FEES AND GRANTS**

Report organization income in the form of grants, subsidies or fees from any level of government. This account classification includes grants for research or lump sum grants for providing services to clients or program participants. Also include under this classification reimbursement by government for the salary or part salary of a staff member.

**410 Federal Government**

**420 Provincial Government**

**460 City of Toronto - Community Service Partnerships (CSP)**

**465 City of Toronto - Other Grants Programs**

Examples include: Public Health, Community Safety Investment, etc.

**466 City of Toronto - Fees/Purchase of Service**

**471 Other Regional Municipalities (e.g., Peel, York Region, etc.)**

**530 OTHER AGENCIES**

Report income received from other agencies through funding or services provided.

**540 FOUNDATIONS**

Report income received from any charitable foundation including the Ontario Trillium Foundation. Also, report funds received through the Toronto Sport Leadership Program (multi-funder partnership administered by the Toronto Community Foundation), the ArtReach Toronto initiative (multi-funder partnership administered by Laidlaw Foundation) and the Community Arts Grants (joint initiative of the Toronto Arts Council Foundation and United Way Toronto).

**615 MEMBERSHIP FEES**

Report income from dues and sustaining memberships where no service or privilege (except receipt of a newsletter and/or voting rights) is provided in return for the membership. In such instances, the membership dues are a contribution to the organization.

**690 FUNDRAISING, DONATIONS AND BEQUESTS**

Refers to other income received in lump sums for services, including:

- Benefits, Events, etc. - This would include gross income from any benefits or events conducted by or on behalf of the organization.
- Bequests and Donations - Other contributions to the organization for current operating expenses from individuals or corporations.
- Grants and subsidies from non-governmental, voluntary agencies or other organizations that are not members of United Way Toronto, such as a grant from a civic group or service club.

## **900 OTHER RECEIPTS**

Report receipts or other income for current operating purposes that cannot be reported under any of the accounts from 100 to 690. This includes rental income, management or administration fees, rebates from the Goods and Services Tax (GST).

## **1000 UNITED WAY ALLOCATIONS**

### **1010 United Way Base Allocation (Member)**

Report income from United Way Toronto that is considered as the base allocation for your organization received in your fiscal year.

Ongoing funding that agencies are receiving for Multi-Agency Partnership Project (MAPP) initiatives and Community Use of Schools programming should be reported on this line.

### **1020 United Way Grant (Member)**

Report income from United Way Toronto that is an additional grant given through the Volunteer Review process for a one, two or three year period.

### **1030 Other United Way Grant**

Report other United Way Toronto grants that were allocated outside the Volunteer Review process for time-limited projects. These grants include: Community Development Planning, Focus on Youth (funds provided in the summers of 2007 or 2008 for school-based summer programming), Newcomers, Organizational Effectiveness Grants, Success By 6@, Toronto Enterprise Fund, and Winter Relief, Also report funding received directly from United Way for other youth and neighbourhood initiatives.

### **1040 Other United Ways**

Report funds received from United Ways other than United Way Toronto.

### **1050 United Way Donor Choice Designation**

Report income designated to your organization by donors through the United Way Toronto campaign.

## **EXPENDITURES**

### **Account Numbers**

The numbers down the left hand side of Organization Expenditures, Administration Expenditures and Program Expenditures are account numbers. A description of each account category is listed below.

### **1100 SALARIES**

Report total salary payments of all full-time or part-time organization staff. Payments to persons employed by the organization on a fee-for-service basis such as lawyers, auditors, bookkeepers or architects should be reported on line 1700 - Purchased Services.

### **1200 EMPLOYEE BENEFITS**

Report the cost of the employer's portion **ONLY** of all employee benefits such as:

- Pension
- Group Insurance
- Medical/Dental Plan premiums
- Long term disability premiums
- Employment Insurance
- Canada Pension Plan
- Employer Health Tax
- WSIB premiums
- Other benefits paid on behalf of employees

### **1300 BUILDING OCCUPANCY**

Report all costs related to the building space(s) occupied by the organization and the surrounding grounds. This includes:

- Rent of space - Rent paid by the organization for office or other space occupied by the organization, such as garage facilities.
- Mortgage payments including interest – Mortgage and interest payments on property owned and occupied by the organization if the capital portion of the payment has been approved by United Way as a budget expense.
- Utilities - The cost of heating, fuel, water, gas or electricity.
- Care of buildings and surrounding grounds
- Building equipment and furnishings – maintenance
- Property insurance and taxes - Includes realty taxes and insurance covering fire, theft and damage.
- Other building occupancy costs

## **1400 OFFICE EXPENSES**

Report all expenses incurred in the operation of your office, such as:

- Office Supplies
  - Postage - except large amounts of postage used in a promotional campaign, which should be reported under 1600 - Promotion and Publicity.
  - Stationery - except large amounts to be used in a promotional campaign, which should be reported under 1600 - Promotion and Publicity.
  - Photocopier, computer supplies and telephone
- Office Equipment Repair and Maintenance - Cost of maintaining computers, photocopiers, fax machines and other office equipment, or cost of contracts for such maintenance.
- Other Office Expenses
  - Rental of office equipment
  - Meal allowance for staff when attending a luncheon or dinner meeting
  - Local newspaper subscription
  - Courier costs
  - Printing/copying
  - Freight, parcel post or express charges on a piece of office equipment

## **1495 OFFICE EQUIPMENT - PURCHASE**

Report the purchase price of computer equipment and software, printers, fax machines, photocopiers, telephone equipment, office furniture, etc., whether as additions or replacements.

## **1496 AMORTIZATION OF CAPITAL ASSETS**

The CICA Accounting Standards require non-profit organizations to report capital assets in the Statement of Financial Position. UWT recognize that some agencies have chosen to report depreciation of capital expenses in their operating budget. However, UWT expect our member agencies to use reserves or other supplementary fundraising revenues for the purchase, replacement or repair of capital assets.

## **1515 VOLUNTEER EXPENSES**

Report all costs for the coordination, recruitment, training, recognition and transportation of volunteers.

## **1600 PROMOTION AND PUBLICITY**

Report promotional and publicity efforts, including:

- Promotional Media (print, TV, radio, internet)
  - Cost of promotional pamphlets, posters, pictures, advertisements, radio and TV announcements, TV or radio scripts and annual reports
  - Cost of packaging and mailing promotional literature
  - Stationery supplies used for promotional purposes
- Annual Meetings - Cost of organization annual meetings including refreshments, honorarium paid to a speaker, travel expenses of speaker, printing and mailing of invitations, advertising of the annual meeting, rental fee for meeting place, etc.

## **1700 PURCHASED SERVICES**

Report costs associated with all services not performed by regular staff. This could include:

- Lawyer's fees and legal fees
- Other legal costs, such as court costs, costs of notices in legal publications
- Auditing and accounting fees - Fees paid for auditing the organization books or to a data centre for bookkeeping services. Salaries for regular bookkeeping services should be reported under account 1100 - Salaries, if the bookkeeper is on the organization staff
- Architectural and Engineering fees
- Consultant fees
- Website developers
- Fees paid to organizations for temporary clerical help

## **1800 STAFF TRAINING**

Report all registration, tuition and living expenses incurred by the organization in sending staff to conferences, workshops or institutes. Also include the travel and other costs incurred by the organization to bring in an outside consultant, hired for the purpose of training staff.

## **1900 STAFF TRAVEL**

Report all transportation costs paid by the organization that directly relate to the provision of services to clients or program participants. This includes:

- Mileage payments
- Bus fare or taxicab fare
- Car rental
- Parking fees (on own car or organization-owned car)
- Hotel and meals (overnight trips only)

### **3600 FINANCIAL ASSISTANCE PROVIDED**

Report financial assistance of any kind given to program clients or participants (e.g., cash gifts, loans, grants, TTC tickets or tokens, taxi vouchers, personal needs allowances, etc.).

### **3700 PROGRAM EXPENSES**

Report expenses associated with operating the organization's programs. This includes such items as:

- Program supplies such as supplies for craft classes, educational material for support groups, etc.
- Food Services - The costs incurred by an organization that provides for or purchases food for its program participants or clients or for those living in institutions.
- Program equipment (purchase or maintenance) such as swings and teeter totters, television sets, pianos, etc.
- Permanent educational displays such as those used by agencies engaged in health education.
- Liability insurance for programs - An example is insurance coverage for accidents occurring at organization functions not held on the organization premises. Affairs held on the organization premises would normally be covered by the organization's general liability insurance reported under account 1300.

### **4900 FUNDRAISING EXPENSES**

Report all costs incurred to carry out fundraising activities related to income reported under account 690. This would include benefits, events, direct mail, etc.

### **5000 PRODUCTIVE ENTERPRISE EXPENSES**

Report any expenses that relate directly to the revenues reported under account 300.

### **7000 DUES (NATIONAL, PROVINCIAL, OTHER)**

Report dues paid to national, provincial or other affiliated organizations, as well as dues paid to other service organizations.

### **9000 OTHER EXPENDITURES**

Report any expense that does not fit elsewhere. This would include interest on loans (except interest on mortgages, which is reported under account 1300), the cost of publishing study reports or directories, etc.