

## **Books - 40030**

### **Formerly: 4010**

Income related to the purchase of books and reading material.

- Readers for Life
- Power Up to Read
- The Dictionary Project

## **Contributions - 40029**

### **Formerly: 4010 & 4030**

Contributions received; may be general or the donor may request the funds to be assigned to a specific project, program, or cause. 100% of the funds must be expensed towards the specific donor assignment.

- Donor Direct Donations
- Member Donations/ Unspecified Donations

## **Dividend/Interest - 40015**

### **Formerly: 4050**

Interest and dividends collected from savings, checking, money market, and investments, and CD accounts.

## **Entertainment - 40028**

### **Formerly: No prior code.**

Income related to having a guest speaker, DJ, Musician, or demonstrator.

- Local Band for Appreciation lunch
- Wilderness Survival instructor

## **Event Sponsor - 40026**

### **Formerly: 4010, 4025, & 4030**

Funds received from an Affinity partner or organization to support an event.

- Wells Fargo sponsorship of the Annual Meeting

## **Fundraising - 40025**

### **Formerly: 4020**

Income received from an activity undertaken to generate revenue that does not occur on a regular basis, and is not sales related.

- Vendor Sales
- Golf Tournaments
- Raffles/Drawings

## **Grants/Awards - 40024**

### **Formerly: 4040**

Income related to Grants or Awards from rotary, other local organizations, or foundations that are applied for at the chapter/council/club level.

- CVS Pharmacy Grant/Wal-Mart Grant
- Readers for Life Award

## **IC Direct Mail Fundraising - 40035**

### **Formerly: 4090-02**

Internal transfer of funds received from the direct mail campaign.

## **IC Fundraising - 40034**

### **Formerly: 4096**

Internal transfer of funds between Pioneer units for fundraising purposes

- Transfer of Cookbooks
- Transfer of Resale items

## **IC General & Admin - 40033**

### **Formerly: 4095**

Internal transfer of funds between Pioneer units

- Transfer for office supplies
- Transfer to cover club expenses

## **IC Projects & Programs - 40032**

### **Formerly: 4097**

Internal transfer of funds between Pioneer units for projects and programs

- Transfer for Charm Project
- Transfer for Hug-A-Bears

## **IC Royalties - 40031**

### **Formerly: 4090-01**

Internal transfer of a percentage received from agreements with third party affiliates.

## **Inventory Shipping & Misc. - 49006**

### **Formerly: No prior code.**

Income from the cost of shipping/freight expenses paid for taxable or non-taxable goods.

## **Lodging - 40023**

### **Formerly: No Prior code.**

Income related to staying at a hotel or motel during business travel.

- Hotel/Motel Bill

## Meals - 40022

### Formerly: 4065

Income related to the cost of a food for business functions.

- Breakfast/Brunch/Lunch/Dinner
- Refreshments/Snacks

## Membership Dues - 40040

### Formerly: 4060

Payment of membership dues received from members. Note: 40040 is both a debit and credit account code at the chapter level.

- Annual Due payments received from payroll
- Dues from members recruited during the year

## Miscellaneous Income - 40039

### Formerly: 7010

Unknown Deposits: Income identified on a bank statement where a voucher was not provided. The Pioneer unit and income source are unknown until a voucher is submitted to the PAC.

## Non-Taxable Fundraising Sales - 49003

### Formerly: 4020

An activity undertaken to generate revenue that does not occur on a regular basis, and may be subject to sales tax. Sales tax must be collected for these sales and remitted to the state or local Department of Revenue. Each U.S. state has its own policies of which items are subject to sales tax. Refer to your state Department of Revenue for tax exemptions in your area.

- Candy & Nut Sales
- Cookbook Sales
- Apparel/Merchandise

## Non-Taxable Store Sales - 49004

### Formerly: 5025

An activity undertaken to generate revenue that occurs on a regular basis, and may be subject to sales tax. Sales tax must be collected for these sales and remitted to the state or local Department of Revenue. Each U.S. state has its own policies of which items are subject to sales tax. Refer to your state Department of Revenue for tax exemptions in your area. A resale/retailer license is required to operate a store. Stores must be worked by volunteers.

- Candy & Nut Sales
- Cookbook Sales
- Apparel/Merchandise

## Publications - 40036

### Formerly: 4018

Income related to newsletters, advertisements, and other publications.

- Printing/Production

## **Recognition/Gifts - 40020**

### **Formerly: 4025**

Income related to purchasing gifts, awards and memorabilia.

- Officer Appreciation/ Awards
- Flowers/Cards
- Trophies/Plaques

## **Registration - 40019**

### **Formerly: No prior code.**

Income related to attending/facilitating a meeting, conference, training session, fundraising event, etc.

- Golf Tournament
- Annual Meeting/ Chapter Meeting/Conference

## **Rentals - 40018**

### **Formerly: 4025 & 4065**

Income related to renting, reserving or making a security deposit.

- Venue Space Deposit or Pre-payment
- Equipment (Chairs, Tables, Grandstand)

## **Sales of Donated Items - 49001**

### **Formerly: 5010**

Items that are donated to Pioneers for resale

- Donated used book sales
- Sales of donated furniture

## **Sponsor Contributions - 40003**

### **Formerly: 4070**

Contributions received from a sponsor company.

- AT&T
- Qwest
- Verizon

## **Taxable Fundraising Sales - 49002**

### **Formerly: 4019**

An activity undertaken to generate revenue that does not occur on a regular basis, and may be subject to sales tax. Sales tax must be collected for these sales and remitted to the state or local Department of Revenue. Each U.S. state has its own policies of which items are subject to sales tax. Refer to your state Department of Revenue for tax exemptions in your area.

- Candy & Nut Sales
- Cookbook Sales
- Apparel/Merchandise

## **Taxable Store Sales - 49005**

### **Formerly: 5020**

An activity undertaken to generate revenue that occurs on a regular basis, and may be subject to sales tax. Sales tax must be collected for these sales and remitted to the state or local Department of Revenue. Each U.S. state has its own policies of which items are subject to sales tax. Refer to your state Department of Revenue for tax exemptions in your area. A resale/retailer license is required to operate a store. Stores must be worked by volunteers.

- Candy & Nut Sales
- Cookbook Sales
- Apparel/Merchandise

## **Travel - 40017**

### **Formerly: No prior code.**

Income related to business travel not including parking, mileage or gasoline.

- Tolls/Taxi/Shuttle
- Airfare/Baggage Fees

## **Audio/Visual - 60063**

### **Formerly: No prior code.**

Expenses related to purchasing, renting or loaning of computers, microphones, speakers, projectors, etc. for the use at meetings, events, or projects.

- Microphone for Region Meeting
- Projector for Chapter training presentation

## **Bank Charges & Fees - 60062**

### **Formerly: 6011**

Charges and fees applied by a financial institution where a bank account is held.

- Bank Service Charges/ Account Analysis Fees
- Overdraft Fees/ Returned Check Fees

## **Books - 60030**

### **Formerly: 6051**

Expense related to the purchase of books and reading material.

- Readers for Life
- Power Up to Read
- The Dictionary Project

## **Communications - 60046**

### **Formerly: 6012**

Expenses related to communication bills and charges

- Cell Phone & Phone Bill
- Conference/Long Distance Call
- Internet Charges/ Website Database

## **Disaster Relief Donation - 60064**

### **Formerly: 6031**

Donations given to communities or agencies involved in natural or national disasters

- Hurricanes
- Earthquake
- Tornado

## **Entertainment - 60028**

### **Formerly: No prior code.**

Expense related to having a guest speaker, DJ, Musician, or demonstrator.

- Local Band for Appreciation lunch
- Wilderness Survival instructor

## **Fundraising Purchases for Resale - 55023**

### **Formerly: 6019**

An activity undertaken to generate revenue that does not occur on a regular basis, and may be subject to sales tax. Sales tax must be collected for these sales and remitted to the state or local Department of Revenue. Each U.S. state has its own policies of which items are subject to sales tax. Refer to your state Department of Revenue for tax exemptions in your area.

- Candy & Nut Sales
- Cookbook Sales
- Apparel/Merchandise

## **Government Fees & Licenses - 60068**

### **Formerly: 6009**

Government related fees.

- State resale/retailer license fees
- Secretary of State License renewals
- DMV registration for parade/display vehicle

## **Grants/Awards - 60024**

### **Formerly: No prior code.**

Expense related to Grants or Awards from rotary, other local organizations, or foundations that are applied for at the chapter/council/club level.

- CVS Pharmacy Grant/Wal-Mart Grant
- Readers for Life Award

## **IC Direct Mail Fundraising - 60035**

### **Formerly: 6090-02**

Internal transfer of funds received from the direct mail campaign.

## **IC Fundraising - 60034**

**Formerly: 6096**

Internal transfer of funds between Pioneer units for fundraising purposes

- Transfer of Cookbooks
- Transfer of Resale items

## **IC General & Admin - 60033**

**Formerly: 6095**

Internal transfer of funds between Pioneer units

- Transfer for office supplies
- Transfer to cover club expenses

## **IC Projects & Programs - 60032**

**Formerly: 6097**

Internal transfer of funds between Pioneer units for projects and programs

- Transfer for Charm Project
- Transfer for Hug-A-Bears

## **IC Royalties - 60031**

**Formerly: 6090-01**

Internal transfer of a percentage received from agreements with third party affiliates.

## **Insurance – 60050**

**Formerly: No prior code.**

Expenses related to purchasing an insurance policy for administrative, fundraising and project & program use.

## **Inventory Shipping & Misc. - 55006**

**Formerly: No prior code.**

Expense from the cost of shipping/freight expenses paid for taxable or non-taxable goods.

## **Lodging - 60023**

**Formerly: No Prior code.**

Expense related to staying at a hotel or motel during business travel.

- Hotel/Motel Bill

## **Materials - 60095**

**Formerly: 6010's, 6020's, 6040's & 6050's**

Items that are necessary to build, make, or create a product that is not for Pioneer use. May also include items needed for the event/production to run.

- Stuffing/Fabric/Glue/Paint
- Golf Balls/Golf Clubs

## **Meals - 60022**

### **Formerly: 6040's**

Expense related to the cost of a food for business functions.

- Breakfast/Brunch/Lunch/Dinner
- Refreshments/Snacks

## **Memorials Donation - 60065**

### **Formerly: 6032**

Donations given to organizations in memory of individuals who have passed away

## **Mileage - 60069**

### **Formerly: 6010's, 6020's, 6040's, & 6050's**

Expenses related to mileage reimbursement; including the number of miles traveled as well as the rate at which it is being reimbursed.

## **Miscellaneous Expense - 60040**

### **Formerly: 7020**

Unknown Debits: Expenses identified on a bank statement such as cash withdrawals from the bank where a voucher was not provided.

## **Parking - 60096**

### **Formerly: No prior code.**

Expenses incurred from parking garages, parking meters and parking spots.

## **Postage & Shipping - 60070**

### **Formerly: 6016**

Expenses related to shipping items or postage for general use.

- Stamps
- UPS/Fed Ex

## **Printing & Copying - 60072**

### **Formerly: No prior code.**

Expenses related to reproduction of flyers, notices, memos or advertisements not related to publications.

- Flyers advertising upcoming Vendor Sale
- Membership Recruitment Notices

## **Prizes/Winnings - 60097**

### **Formerly: 6020's & 6040's**

Monetary and non-monetary winnings

- Door Prizes
- Cash
- Cars

## **Professional & Consulting - 60053**

### **Formerly: 6017**

Any fees associated with hiring a contractor. A form 1099-Misc must be given to the contractor if their fees are \$600.00 or more for the calendar year.

- Attorneys
- Consultants/ Independent Contractors

## **Publications - 60037**

### **Formerly: 6018**

Expense related to newsletters, advertisements, and other publications.

- Printing/Production

## **Recognition/Gifts - 60020**

### **Formerly: 6020's, & 6040's**

Expense related to purchasing gifts, awards and memorabilia.

- Officer Appreciation/ Awards
- Flowers/Cards
- Trophies/Plaques

## **Registration - 60019**

### **Formerly: No prior code.**

Expense related to attending/facilitating a meeting, conference, training session, fundraising event, etc.

- Golf Tournament
- Annual Meeting/ Chapter Meeting/Conference

## **Rentals - 60018**

### **Formerly: 6010's**

Expenses related to renting, reserving or making a security deposit.

- Venue Space Deposit or Pre-payment
- Equipment (Chairs, Tables, Grandstand)

## **Sales of Donated Items - 55001**

### **Formerly: 5010**

Items that are donated to Pioneers for resale

- Donated used book sales
- Sales of donated furniture

## **Sales Tax Penalty & Interest - 60093**

### **Formerly: No prior code.**

Penalties or interest for late or inaccurate filings of sales tax returns.

## **Scholarship - 60092**

**Formerly: 6054**

Scholarships awarded by Pioneer Units to individual students based on an application process and committee review.

## **Software Maintenance & Service Agreement - 60058**

**Formerly: No prior code.**

Expenses related to software installations, updates and upkeep.

## **Special Causes Donation - 60066**

**Formerly: 6033**

Donations given to organizations for various health & human services or life enrichment causes.

## **Special Event Expenses - 60073**

**Formerly: No prior code.**

Expenses related to non-frequent events or occasions

- Entry Fees/Event Insurance

## **Store Cost of Goods - 55045**

**Formerly: 5030**

An activity undertaken to generate revenue that occurs on a regular basis, and may be subject to sales tax. Sales tax must be collected for these sales and remitted to the state or local Department of Revenue. Each U.S. state has its own policies of which items are subject to sales tax. Refer to your state Department of Revenue for tax exemptions in your area. A resale/retailer license is required to operate a store. Stores must be worked by volunteers.

- Candy & Nut Sales
- Cookbook Sales
- Apparel/Merchandise

## **Supplies - 60074**

**Formerly: 6015**

General operating items needed for Pioneer use to conduct business or an event.

- Paper/Pens/Ink/Envelopes
- Plates/Napkins/Decorations

## **Training - 60075**

**Formerly: 6023**

Pioneer education on projects, organizational polices, procedures, finance, fundraising, etc.

## **Travel - 60017**

### **Formerly: No prior code.**

Expenses related to business travel not including parking, mileage or gasoline.

- Tolls/Taxi/Shuttle
- Airfare/Baggage Fees

## **Utilities - 60098**

### **Formerly: 6010's**

Expenses related to water, gas or electric bills.

## **Web Support – 60060**

### **Formerly: No prior code.**

Expenses related to online web-site support including hosting, maintenance and renewal fees.

## **Advances - 14004**

### **Formerly: 1110**

A future activity to cover the predicted costs associated with an activity.

## **Inventory Cookbooks - 15005**

### **Formerly: 1340**

Inventory must be completed within the first week of the year for any cookbooks that are stocked in storage for resale at events. Not for Pioneer Store Use.

## **Inventory General - 15003**

### **Formerly: 1340**

Inventory must be completed within the first week of the year for any items that are stocked in storage for sale at events. Not including cookbooks. Not for Pioneer Store Use.

## **Inventory Stores - 15004**

### **Formerly: 1340**

Inventory must be completed within the first week of the year for any items that are stocked in storage for resale in Pioneer Stores including cookbooks.

## **Other Revenue Accrual - 15007**

### **Formerly: 1302**

Income/Expenses that were received and posted and are then accrued to the time period when the income/expense was actually realized.

## **Prepaid Expenses - 15002**

### **Formerly: 1353**

Expenses received in the current year for an upcoming event occurring in the following year.

- Centennial Annual Meeting Expenses

**Sales Tax Adjustment City – 22502**

**Formerly: No prior code.**

Sales tax adjustment from the city.

**Sales Tax Adjustment County – 22503**

**Formerly: No prior code.**

Sales tax adjustment from the county.

**Sales Tax Adjustment State – 22501**

**Formerly: No prior code.**

Sales tax adjustment from the state.

**Sales Tax Payable City - 22002**

**Formerly: 2020**

Tax liability for sales income to be paid to the city.

**Sales Tax Payable County - 22003**

**Formerly: 2020**

Tax liability for sales income to be paid to the county.

**Sales Tax Payable State - 22001**

**Formerly: 2020**

Tax liability for sales income to be paid to the state.

**Gains & Losses Unrealized - 80011**

**Formerly: 4080**

Gains or Losses received from Investments, Money Markets, Bonds, and Stocks that a Chapter may possess.