

OLD Version

REVENUE

- 4100 **Donations:** All donations received...passenger donations, annual appeal, memorial contributions, and general
Bequests: Monies received, usually unexpected or as a planned gift
- 4130 **Great Room Rental:** Rental income for use of the Great Room or Fireplace Room
- 4200 **Homemaker Services:** All services from GCCOA and private pay
- 4300 **Dividends:** Interest or dividends paid from checking/savings/investment accounts
- 4325 **Income from Endowment:** The yearly disbursement from our endowment held at the YS Community Foundation
- 4350 **Dues:** Yearly dues paid by members
- 4430 **Program Fees:** Any fees collected for programs/activities
- 4440 **Misc. Fees, Copies, Etc.:** Fees collected when copies are made by members, non-members, or staff for personal use
- 4451 **Fundraising Events (NET):** Proceeds from any event, the cost associated with the event has been taken out, so this is the net
- 4452 **Shop Sales:** Cards and miscellaneous craft items
- 4511 **GCCOA Sr. Center Services:** Primarily for the administration and activities of the senior center
- 4512 **GCCOA Transport Services:** Specifically, for transportation services
- 4515 **GCCOA Support Services:** Specifically, for support services program
- 4554 **YSCF—Miller Fellows—**Grant money from the YS Community Foundation specifically for the Miller Fellows. This is not cash in hand, but the value of the student's work
- 4558 **Grants—Other—**Grants received from other sources
- 4700 **Misc. Income—**Village of Yellow Springs' allocation
- 4800 **Apartment Rental Income:** Income received from the rental of the 2 apartments above the senior center

EXPENSES

- 5010 **Bank Service Charges—**any fees associated with banks, credit card processing, PayPal, and safety deposit box
- 5015 **Investment Fee—**any fees associated with management of the center's investment accounts
- 5032 **General Liability and Building—**Insurance costs associated with liability and building

- 5034 **Vehicle Insurance**—Insurance on vehicles
- 5036 **D&O Insurance**—Directors and Officers Liability Insurance
- 5038 **Professional Liability**—Insurance, primarily for homemakers and support services
- 5040 **Licenses & Permits**—any licenses or permits required to be paid as it relates to the activities at the Center, examples are license plates for cars, bulk mail permit, food service permit
- 5050 **Memberships, Publications**—Membership in the Ohio Association of Senior Centers and YS Chamber of Commerce. Any publications, subscriptions, etc.
- 5060 **Misc. Expenses**
- 5071 **Postage**—stamps, bulk mail...not the bulk mail permit
- 5085 **Advertising**—advertising in other publications or the YS News
- 5091 **Accounting**—services rendered by the auditor
- 5092 **Contract Services**—any contractor fees for services, i.e. computer consultant, class instructor, database company, Center cleaning service, Livable/Age-Friendly Project Manager, Constant Contact, Zoom, One Call Now, Website host
- 5093 **Payroll processing**—fees paid to process payroll
- 5094 **Legal Fees**—fees paid to any attorney—no budget \$\$\$—place holder, should it be needed
- 5095 **Employee Travel**—mileage reimbursement for employees
- 5096 **Professional Development**—registration fees paid for staff/volunteers to attend meetings

Hotels and Meals—costs associated with attending any conference/meeting in which the participant must spend the night and/or pay for meals
- 5120 **Events & Activities**—costs associated with any event or activity

Food and Beverages—costs of providing food at meetings or events
- 5181 **Background Checks**—fees paid for background checking, the initial cost of a background check is paid for by the new employee, we will reimburse this cost after 6 months on the job
- 5182 **Help Wanted Ads**—self explanatory
- 5200 **Equipment Repair & Maintenance**—any repair to equipment already on site (computers, telephones, boilers, toilets, vacuum cleaners, etc.)
- 5310 **Custodial & Grounds**—Cintas, including rugs, paper towels, toilet paper, hand soap, cleaning solutions
- 5320 **Building Repairs**—repairs to the physical building—that do not increase the value of the property
- 5330 **Real Estate Management Fees**—fees associated with managing the rental properties

- 5341 Natural Gas--heating
- 5342 Water, electricity, etc.—Electricity and water bills
- 5405 General Supplies—supplies that do not fit anywhere else
- 5406 Program Supplies—any supplies for programming, including gloves for Homemaker program
- 5410 Office Supplies—paper, paper clips, markers, etc.
- 5412 Printing Services—outside printing, *Ripples*
- 5430 Equipment Purchase—any equipment purchases of less than \$500 each
- 5431 Lease—Copier—monthly fee to have copy machine
- 5453 Local Income Tax
- 5454 Sales Tax Expense
- 5455 Real Estate Tax Expense
- 5500 Telephone & Internet Service—includes telephones, internet, and cell phone reimbursement
- 5601 Vehicle Gas—gasoline
- 5602 Vehicle Repairs and Maintenance—body work, oil changes, new tires, etc.
Vehicle Rental—Van rental for activities
- 6000 Payroll—All compensation to employees
- 6510 Medicare/Social Security (IRS)—Payments made to federal government from payroll
- 6520 Unemployment (ODJFS)—the payroll service makes payments for us to be self-insured
- 6530 Workers Compensation
- 6340 SIMPLE IRA Match—the center's up to 3% match for those employees who are having a payroll deduction for a SIMPLE IRA
- 7000 Depreciation—depreciation of equipment and building