

Number	Account	Description
<b>Personnel Expenses</b>		
5001	Payroll Tax Expense	Federal/State payroll taxes
5010	Salary & Wages	Exempt salaries and hourly wages, PILB, on call pay
5210	Health Insurance	Medical and dental benefits
5310	Retirement Match	IRA employer contribution match up to 3%
5410	CMS Wages & Benefits Allocation	Allocation of CMS wages and benefits to Programs
<b>Client Expenses</b>		
6150	Direct Client Expense	Expenses related directly to a specific client (ID, clothing, bus passes, laundry quarters, education etc.)
6250	General Client Expense	Expenses for items to be used by clients in general (Household, food, youth trips, etc.)
6600	Youth Jobs Contracting	Subsidized wages and taxes for youth placed in jobs with community partners
<b>Leasing Expenses</b>		
6740	Leasing Expense - Offices	Rent and leasing for NWYS offices, storage units
6750	Leasing Expense - Housing	Rent and leasing for NWYS housing programs, youth hotel stays, deposits, application fees
6840	Utilities and Occupancy - Offices	Electricity, gas, water, garbage, cleaning, shredding, keys, parking, alarm monitoring, pest control for NWYS offices
6850	Utilities and Occupancy - Housing	Electricity, gas, water, garbage, cleaning, keys, lock changes, etc. for NWYS housing programs
<b>Operational Expenses</b>		
7020	Professional Services	Contractor payments, payroll processing, audit, consultants, EAP, job postings, moving services, counselors
7030	Legal Fees	Legal services fees
7040	Technical Services	IT services fees
7050	Technology Supplies	Technology and electronic supplies and equipment
7060	Software and Subscriptions	Computer software, subscription costs for software, services and licenses
7110	Office Supplies	General organization consumable supplies (printer paper, pens, post its)
7150	Program Supplies	Program specific consumable supplies (folders, cleaning supplies, art materials)
7160	Small Tools & Equipment	Non-consumable supplies and equipment (staplers, shelves, garden/repair tools, small furniture or appliances etc.)
7200	Communications	Cell phone hardware and service, landlines, internet service, fax
7310	Postage	Bulk stamps, mailings, other postage costs
7460	Repair Expense	Repair services and materials, dump runs, does not include regular scheduled maintenance (under occupancy)
7600	Vehicle Expense	Organization vehicle gas, maintenance, and repair costs
7710	Mileage and Parking Expense	Staff mileage and parking reimbursement costs
7800	Training Expense	Training, certification, and conference registration costs, supplies and costs for in-house trainings
7820	Travel Expense	Air, train, bus, or car rental travel costs, hotel expenses, meal reimbursements
7850	Meeting Expense	Food and supplies for staff meetings and program/client meetings
7900	Printing and Copying	Copier leases and outside printing costs
<b>Fundraising and Recognition</b>		
8000	Staff Recognition	Staff recognition and appreciation expenses (food, cards, supplies)
8020	Donor Recognition	Donor meeting expenses and appreciation (food, cards, supplies)
8050	Fundraising Expense	Fundraising event and campaign expenses (advertising, venue rental, prizes), email credits, stock photos
<b>Insurance, Banking, and Fees</b>		
8110	Liability Insurance	Organization liability insurance coverage
8310	Dues, Fees, Licenses	Memberships, website domain, document filing fees
8400	Bank & Other Fees	Banking and donation processing fees
8500	Miscellaneous Expense	Miscellaneous, de minimus other
8800	Interest Expense	Main office mortgage interest
8900	Bad Debt Expense	Write off uncollectable A/R
8901	Suspense	Holding for reimbursement or reassignment
8950	Reconciliation Discrepancies	Bank or credit card statement reconciliation discrepancies
8610	Administrative Expense	Non-payroll or operating expenses