



GENERAL LEDGER CODES BY CATEGORY

Part I - EXPENSE CODES

	<u>Administrative</u>	<u>Program-Related</u>
<u>FEES</u>		
Professional Fees	5200	6200
General Administrative	5210	6210
Artistic Services	-	6220
Musicians	-	6223
Designers	-	6226
Directors / Choreographers	-	6227
Writers	-	6228
Graphic Artists	-	6232
Photographers	-	6237
Technical Services	5240	6240
Workshops / Instructors	-	6250
Outside Professional Services	5270	6270
 <u>OCCUPANCY</u>		
Space Rental	5310	6310
Utilities	5320	6320
Maintenance & Renovation	5330	6330
Insurance (Fire, Theft, Liability)	5350	6350
 <u>GENERAL EXPENSES</u>		
Supplies	5410	6410
Printing & Duplicating	5420	6420
Telephone	5430	6430
Online Expenses	5436	6436
Equipment Purchase	5441	6441
Equipment Rental	5442	6442
Equipment Repair	5443	6443
Postage & Messenger	5450	6450
Meetings & Conferences	5460	6460
Food & Hotel	5466	6466
Travel & Transportation	5470	6470
Artists Per Diem	-	6476
Publications/Subscriptions/Memberships	5480	6480
Contributions	5481	-

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Part I - EXPENSE CODES (cont.)	<u>Administrative</u>	<u>Program-Related</u>
<u>ADMINISTRATIVE EXPENSES</u>		
Legal Fees	5271	-
Professional Audit Fees	5273	-
Professional Accounting Fees	5275	-
Filing Fees	5290	-
State Corporate Taxes	5295	-
City Corporate Taxes	5296	-
Federal Corporate Taxes	5297	-
Interest Expense	5593	-
<u>PRODUCTION EXPENSES</u>		
Production Expense	-	6510
Exhibition Expense	-	6520
Publicity, Promotion, Public Relations	-	6540
Advertising	5541	6541
Mailing Lists	-	6544
Special Events	5580	6580
<u>OTHER EXPENSES</u>		
Miscellaneous	5600	6600
Grants To Individuals	-	6221
Royalties	-	6262
Copyright Fees	-	6263
Fundraising	7400	-
General Organizational Promotion	8400	-
Funds Transfer	9100	-
Cash Advance	1182	-
Loans Payable to Individuals	2136	-
Loans Payable to Organizations	2137	-
Loans Payable to Banks	2138	-
<u>PAYROLL RELATED EXPENSES</u>		
Payroll Salary	5110	6110
Payroll Disability-Employee Contribution	5175	6175
Payroll Disability-Employer Purchase	5185	6185
Payroll Employer Paid to FICA	5181	6181
Payroll State Unemployment	5183	6183
Payroll Federal Unemployment	5184	6184
Payroll Workmen's Comp.	5186	6186
Payroll Health Benefits	5194	6194
Payroll Service Fee	5245	6245
Payroll Advance	1185	-

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Part III - INCOME CODES (most also appear on Deposit Form)

	<u>Code</u>	
<u>EARNED REVENUE</u>		
Earned Revenue	4100	
Subscription Income	4110	
Box Office / Ticket Sales	4120	
Sales Income	4130	
Advertising Sales Income	4135	
Membership Dues Income	4140	
Fees	4150	
Space Rental Fees	4151	
Affinity Card Fee	4154	
Miscellaneous Income	4160	
BENEFITS		
Benefit Proceeds - Payable to NYFA	4211	
Benefit Proceeds - Payable to Group	4213	
Auction Proceeds	4212	
<u>CONTRIBUTED SUPPORT</u>		<u>Checks made payable to Group</u>
Individual Contributions	4210	4215
Foundations & Trusts	4220	4225
Corporate Contributions	4230	4235
Corporate Matching Gifts	4231	4236
University	4240	4245
FEDERAL GOVERNMENT GRANTS		
NEA	4510	4515
NEH	4520	4525
Other Federal Grants	4550	4555
STATE GOVERNMENT GRANTS		
NYS CA	4610	4615
NYS Division of Youth	4650	4655
Other New York State Grants	4690	4695
CITY GOVERNMENT GRANTS		
DCA	4710	4715
Borough Arts Councils	4740	4745
NYC Youth Board Grants	4750	4755
NYC Board of Education	4760	4765
Borough President's Office	4770	4775
Other NYC Government Grants	4790	4795
OTHER GOVERNMENT GRANTS		
Other Government Grants	4800	4805