Appendix E: ALA Chart of Accounts

Account number configuration:
Fund/Subfund/Line Item/Publication function/Project
Example: X - X - XXX- XXXX- X -XXXX

Fund/Subfunds

1 Operating
   1 General
   2 Division
   3 Round Table

2 Plant
   0 Non-designated

3 Endowment
   4 Donor restricted
   5 Donor unrestricted

4 Restricted (grants, awards)
   7Govt.-sponsored
   8 Non-government sponsored

5 Related interest groups
   0 Non-designated

Publication Function
   1 Editorial
   2 Manufacturing
   3 Marketing
   4 Fulfillment
   5 Online Services and Products
   6 Administration
   0 All other items/non-publication

Units

604 GODORT

Revenue Codes - Line Item - 4XXX
400X - DUES
   4000 DUES/PERSONAL
   4001 DUES/ORGANIZATIONAL
   4002 DUES/SPECIAL
4003 DUES/LIFE MEMBER-CURRENT

410X - SALES
  4100 SALES/BOOKS
  4101 SALES/PAMPHLETS
  4102 SALES/AUDIOVISUAL
  4103 SALES/ONLINE
  4104 SALES/RENTAL-MAIL LISTS
  4105 SALES/POSTERS
  4108 SALES/ALA STORE
  4109 SALES/MISCELLANEOUS

411X - SUBSCRIPTIONS
  4110 SUBSCRIPTIONS/JOURNALS
  4111 SUBSCRIPTIONS/NEWSLETTERS
  4112 SUBSCRIPTIONS/OTHER SERIALS

4120 - PARTICIPATION FEES
4130 - SERVICE FEES

414X - ADVERTISING
  4140 ADVERTISING/GROSS
  4141 ADVERTISING/NEWSLETTERS
  4142 ADVERTISING/CLASSIFIED

42XX - CONFERENCES & MEETINGS
  4200 REGISTRATION FEES
  4210 EXHIBIT SPACE RENT
  4220 MEAL FUNCTIONS
  4230 PROGRAM ADVERTISING

430X - GRANTS
  4300 GRANTS/contracts - GOVT.
  4301 GRANTS/awards - NONGOVt.

44XX - MISCELLANEOUS
  4400 DONATIONS
  4410 CONSULTING FEES
  4411 HONORARIA
  4420 INTEREST/DIVIDENDS
  4421 ROYALTIES
  4422 ENDOWMENT GAIN/LOSS-REALIZED
  4423 ENDOWMENT GAIN/LOSS-UNREALIZED
  4490 MISCELLANEOUS REVENUE

4500 - RENT/HURON PLAZA
46XX - PUBLICATIONS CONTR ACCTS
4600 DISCOUNT/ALLOWANCE
4601 RETURNS
4602 ADVERTISING/CREDITS/RETURNS
4610 COMMISSION/EXPORT AGENCY
4611 COMMISSION/SALES REP
4612 COMMISSION/ADVERTISING AGENCY
4620 CONTRA/FULFILLMENT

Expenses Codes - Line Item - 5XXX
500X-502X - PAYROLL RELATED
5000 SALARIES & WAGES
5001 WAGES/TEMPORARY EMPLOYEES
*5005 ATTRITION FACTOR
*5007 ACCRUED EMPL BNFTS
*5008 ACCRUED WAGES
*5009 ACCRUED VACATION
*5010 EMPLOYEE BENEFITS
*5011 LIFE INSURANCE
*5012 DISABILITY INS
*5013 WORKERS COMP INS
*5014 ANNUITY/EMPLOYER
5015 TUITION REIMBURSEMENT
5016 PROFESSIONAL MEMBERSHIPS
*5019 HEALTH INSURANCE
*5020 FICA/EMPLOYER
*5021 UNEMPLOYMENT COMPENSATION TAX
5030 STAFF RECRUITMENT
5031 STAFF DEVELOPMENT

51XX - OUTSIDE SERVICES
5100 TEMPORARY EMPLOYEES/OUTSIDE
5110 PROFESSIONAL SERVICES (1099)
5111 PROFESSIONAL SERVICES/CONSULTANTS
5112 PROFESSIONAL SERVICES/COMPUTER
5120 LEGAL FEES
*5121 AUDIT/TAX FEES
*5122 BANK SERVICE FEES
5140 REPAIRS
5141 MAINTENANCE AGREEMENTS
5150 MESSENGER SERVICE
5151 DUPLICATION/OUTSIDE

52XX - TRAVEL
**5215 TRAVEL ADVANCE
5200 LOCAL TRANSPORTATION
5210 OUT OF TOWN TRANSPORTATION
5211 REGISTRATION FEES
5212 TRAVEL/LODGING
5213 TRAVEL/MEALS
5214 ENTERTAINMENT
5215 TRAVEL/MISCELLANEOUS
5216 MEMBERSHIP MEETINGS
*5219 UNALLOC AMERICAN EXPRESS

53XX - MEETINGS & CONFERENCES
5300 FACILITIES RENT
5301 CONFERENCE EQUIPMENT RENTAL
5302 MEAL FUNCTIONS
5303 EXHIBITS
5304 SPEAKER/GUEST EXPENSES
5305 SPEAKER/GUEST HONORARIUM
5306 AWARDS
5307 SECURITY SERVICES
5308 SPECIAL TRANSPORTATION
5350 PROGRAM ALLOCATION/GENERAL
5351 PROGRAM ALLOCATION/SPECIAL

54XX - PUBLICATION-RELATED
5400 EDITORIAL/PROOFREADING-OUTSIDE
5401 TYPESETTING/COMPOSITION-OUTSIDE
5402 PRINTING-OUTSIDE
5403 BINDING-OUTSIDE
5404 DESIGN SERVICE-OUTSIDE
5406 REVIEW SERVICE
5410 MAIL SERVICE-OUTSIDE
5411 ADVERTISING/SPACE
5412 ADVERTISING/DIRECT
5413 MAIL LIST RENTAL
5414 SUPPLIES/PRODUCTION
5415 PRE-PRESS/PHOTOGRAPHIC SERVICES
5416 ADVERTISING PRODUCTION COST
5420 COPYRIGHT FEES
5430 VIDEO MANUFACTURING COST
5431 VIDEO PRODUCTION COST
5480 COST OF SALES
5490 INVENTORY ADJUSTMENT
*5499 INV. RSRV ADJUSTMENT

55XX - OPERATING EXPENSES
Appendix E

5500 SUPPLIES/OPERATING
5501 EQUIPMENT/MINOR
5502 REFERENCE MATLS/PERIODICALS
5503 SOFTWARE/MINOR
5510 INSURANCE
5520 EQUIPMENT RENTAL/LEASE
5521 SPACE RENT
5522 TELEPHONE
5523 POSTAGE/OUTSIDE
5524 ELECTRONIC MAIL
5525 UTILITIES
*5530 DEPRECIATION/FURN & EQUIPMENT
*5531 DEPRECIATION/BUILDINGS
*5532 CAPITALIZED PRODUCTION COST
*5533 MASTERTAPE AMORTIZATION
5540 ROYALTY EXPENSE
5541 COLLECTION EXPENSE
5543 BAD DEBT EXPENSE
5544 INTEREST EXPENSE
5545 TAXES/PROPERTY & SALES
5550 PROMOTION
5560 ORGANIZATIONAL SUPPORT
5599 MISCELLANEOUS EXPENSE
***5600 TAXES/INCOME

59XX - TRANSFERS
5900 INTER-UNIT TRANSFER/MARKETING
5901 INTER-UNIT TRANSFER/CPU
5902 INTER-UNIT TRANSFER/DATA PROCESSING
5903 INTER-UNIT TRANSFER/SUBS PROCESSING
5904 INTER-UNIT TRANSFER/ALANET
5905 INTER-UNIT TRANSFER/TELEPHONE
5906 INTER-UNIT TRANSFER/ORDER BILL
5908 INTER-UNIT TRANSFER/MAINTENANCE
5909 INTER-UNIT TRANSFER/DISTRIB CT
5910 INTER-UNIT TRANSFER/REPROGRAPHIC
*5911 INTER-UNIT TRANSFER/GENL OVERH
5912 INTER-UNIT TRANSFER/CPU PAPER
5940 INTER-UNIT TRANSFER/DIV JRNL
5941 INTER-UNIT TRANSFER/CHOICE
***5942 INTER-UNIT TRANSFER/ADVERTISING
***5998 INTER-UNIT TRANSFER/SUBS EQUIV
***5999 INTER-UNIT TRANSFER/MISC