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)
 - 7 Govt.-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

- 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 JRNLS
- 5941 INTER-UNIT TRANSFER/CHOICE
- ***5942 INTER-UNIT TRANSFER/ADVERTISING
- ***5998 INTER-UNIT TRANSFER/SUBS EOUIV
- ***5999 INTER-UNIT TRANSFER/MISC