

**FINGER LAKES REGION SCCA  
Chart of Accounts**

				PROGRAMS					
		BUDGET CATEGORIES	ACCT TYPE	Admin.	Rally	Solo	Race	Top End	Convention Host
				ADM	RAL	SOL	RAC	TOP	CON
<b>IN INCOME</b>									
05		<b>ADVERTISING INCOME</b>	income						
15		<b>BANQUET INCOME</b>	income						
25		<b>DONATION INCOME</b>	income						
	1	Donation: Exhibitor	income						
	2	Donation: General	income						
35		<b>ENTRY FEE INCOME</b>	income						
	1	1 Entry Fee: Member (rate 1)	income						
		2 Entry Fee: Member (rate 2)	income						
	2	1 Entry Fee: Guest (rate 1)	income						
		2 Entry Fee: Guest (rate 2)	income						
	3	Entry Fee: Undefined	income						
	4	Entry Fee: Late	income						
45		<b>INVENTORY</b>	income						
	1	Inventory:Equipment	income						
	2	Inventory:Log books/novice permits	income						
	3	Inventory:Merchandise	income						
55		<b>INVESTMENT INCOME</b>	income						
	1	Investment:Cap Gains	income						
	2	Investment:Dividends	income						
	3	Investment:Interest	income						
65		<b>MEMBERSHIP INCOME</b>	income						
	1	Membership:SCCA Rebate	income						
	2	Membership:Temp	income						
	3	Membership:Regular	income						
70		<b>MERCHANDISE (event)</b>	income						
75		<b>MISCELLANEOUS</b>	income						
85		<b>PROGRAM SALES</b>	income						
95		<b>SPONSORSHIP INCOME</b>	income						

<b>EX EXPENSE</b>									
10		<b>ADVERTISING EXPENSE</b>	expense						
20		<b>AMORTIZATION</b>	expense						
30		<b>AWARDS</b>	expense						
	1	Awards: Cash prizes	expense						
	2	Awards: trophies	expense						
40		<b>BAD DEBT</b>	expense						
50		<b>BANK CHARGES</b>	expense						
	1	Bank Charges: Service Fees	expense						
	2	Bank Charges: Credit Card Fees	expense						
60		<b>BANQUET EXPENSE</b>	expense						
70		<b>CONTRACT SERVICES</b>	expense						
	1	Contract Services: Ambulance	expense						
	2	Contract Services: Fire	expense						
	3	Contract Services: Professional	expense						

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	4	Contract Services: Towing	expense						
80		<b>CORPORATION TAXES</b>	expense						
90		<b>DEPRECIATION EXPENSE</b>	expense						
100		<b>DONATION EXPENSE</b>	expense						
110		<b>EQUIPMENT PURCHASE</b>	expense						
	1	Equipment: Large	expense						
	2	Equipment: Small	expense						
	3	Equipment: Repair	expense						
120		<b>FACILITY FEES</b>	expense						
	1	Facility: Use Fee	expense						
	2	Facility: Rental Fee (facility)	expense						
	3	Facility: Equipment Rental Fee	expense						
	4	Facility: Repairs	expense						
130		<b>FAVORS</b>	expense						
	1	Favor: Entrants	expense						
	2	Favor: Workers	expense						
140		<b>HOSPITALITY</b>	expense						
	1	Hospitality: Event	expense						
	2	Hospitality: Meeting	expense						
150		<b>INSURANCE</b>	expense						
	1	Insurance: Asset	expense						
	2	Insurance: Bond	expense						
	3	Insurance: Event	expense						
	4	Insurance: Umbrella	expense						
160		<b>INTEREST EXPENSE</b>	expense						
170		<b>INVENTORY</b>	expense						
	1	Inventory:Equipment	expense						
	2	Inventory:Log books/novice permits	expense						
	3	Inventory:Merchandise	expense						
180		<b>MEAL EXPENSE (non banquet)</b>	expense						
190		<b>MEMBERSHIP EXPENSE</b>	expense						
	1	Membership: Directory	expense						
	2	Membership: Recognition	expense						
	3	Membership: Temp	expense						
	4	Membership: SCCA	expense						
195		<b>MERCHANDISE(event)</b>	expense						
200		<b>MISCELLANEOUS EXPENSE</b>	expense						
210		<b>SUPPLIES</b>	expense						
	1	Supplies: Office	expense						
	2	Supplies: Course	expense						
	3	Supplies: Maintenance	expense						
220		<b>PHOTO/VIDEO</b>	expense						
230		<b>POSTAGE/SHIPPING</b>	expense						
	1	Postage:bulk mail	expense						
	2	Postage:Freight / shipping	expense						

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				<b>ADM</b>	<b>RAL</b>	<b>SOL</b>	<b>RAC</b>	<b>TOP</b>	<b>CON</b>
	3	Postage:stamps	expense						
240		<b>PRINTING/DUPLICATING</b>	expense						
250		<b>PROFESSIONAL FEES</b>	expense						
	1	Professional Fees: Accounting	expense						
	2	Professional Fees: Officials	expense						
	3	Professional Fees: Legal	expense						
260		<b>REGULATORY FEES</b>	expense						
270		<b>REPAIRS (non-facility)</b>	expense						
280		<b>SANCTION FEES</b>	expense						
	1	Sanction Fees: Kryder	expense						
	2	Sanction Fees: NA Rally	expense						
	3	Sanction Fees: NEDiv	expense						
	4	Sanction Fees: NESCCA	expense						
	5	Sanction Fees: NYSRRC	expense						
	6	Sanction Fees: SCCA	expense						
	7	Sanction Fees: Griffiss (GAS)	expense						
290		<b>TELEPHONE</b>	expense						
300		<b>TRAVEL EXPENSE</b>	expense						
	1	Travel: Accomodation	expense						
	2	Travel: Mileage	expense						
	3	Travel: Registration Fees	expense						
	4	Travel: Tolls	expense						
	5	Travel: Transportation	expense						
310		<b>WEB SITE EXPENSE</b>	expense						