



DEPARTMENT OF HEALTH AND HUMAN SERVICES

# Milwaukee County

MASTER CHART OF ACCOUNTS

RELATED TO STATEMENT OF EXPENSES

RELATED TO STATEMENT OF INCOME

**MILWAUKEE COUNTY DEPARTMENT OF HEALTH AND HUMAN  
SERVICES**  
**PURCHASE OF CARE & SERVICES - MASTER CHART OF ACCOUNTS**

**ACCOUNTS RELATED TO THE STATEMENT OF EXPENSES**

**7000\* SALARIES**

- 7001\* Executive Salaries  
Use Only)
- 7002\* Professional Salaries  
Use Only)
- 7003\* Clerical Staff Salaries  
Supplies
- 7004\* Technical Salaries
- 7005\* Maintenance Employees' Wages  
Housekeeping Supplies
- 7006\* Temporary Clerical Help  
Typing
- 7007\* Student Stipends  
Duplicating
- 7008\* Other Staff Salaries (Unclassified)

**7100\* EMPLOYEE HEALTH &  
RETIREMENT BENEFITS**

- 7101\* Accident Insurance Premiums
- 7102\* Life Insurance Premiums
- 7103\* Medical & Hospital Plan Premiums
- 7104\* Pension or Retirement Plan Premiums
- 7105\* Supp. Payments to Pensioned Emp.
- 7106\* Payments to Annuitants
- 7107\* Employment Termination Expenses
- 7108\* Emp. Tuition Reimbursement Plan  
Service

**7200\* PAYROLL TAXES, ETC.**

- 7201\* FICA Payments(Employer's Share)
- 7202\* Unemployment Insurance  
Rent
- 7203\* Workmen's Compensation Insurance  
& Liability)
- 7204\* Disability Insurance Premiums

**8000\* PROFESSIONAL FEES**

- 8001\* Medical & Dental Fees

**8100 SUPPLIES**

- 8101 Medicine & Drugs (Clinic
- 8102 Prosthetic Appliances (Clinic
- 8103 Recreational, Voc. & Craft
- 8104 Food & Beverages
- 8105 Laundry, Linen &
- 8106 Office Supplies-Stationery,
- 8107 Paper, Ink, Printing,
- 8108 New Goods Purchased
- 8109 Raw Materials  
(Manufacturing Purchases)
- 8110 Manufacturing Supplies

**8200 TELEPHONE**

- 8201 Telephone Expense
- 8202 Telegraph Expense

**8300 POSTAGE & SHIPPING**

- 8301 Postage & Parcel Post
- 8302 Freight
- 8303 Messenger & Delivery

**8400 OCCUPANCY**

- 8401 Office Rent
- 8402 Other Bldg. & Parking Lot
- 8403 Bldg. & Bldg. Eq. Ins. (Gen.
- 8404 Mortgage Interest
- 8405 Electricity
- 8406 Gas
- 8407 Heating Oil

8002* Psychological Fees	8408 Water & Sewer
8003* Legal Fees	8409 Janitorial/Maintenance/Repairs
Purch.	
8004* Rehabilitation & Education Fees	8410 Real Estate Taxes
8005* Development & Public Relations Fees	8411* Personal Property Taxes
8006* Brokerage, Commission, Collection Fees	8412 Licenses & Permits- Occupancy Related
8007* Employment Fees	8413 Bldg.& Grounds
Maintenance Supplies	
8008* Audit Fees	8414 Miscellaneous Occupancy Costs
8009* Electronic Data Processing Service Fees	8415 Amortization/Leasehold
Improvements	
8010* Other Contract Payments to Consult	8416 Depreciation-Buildings
8011* Talent Fees	
8012* Other Purchase Services	

**\*SCHEDULE REQUIRED ON APPROPRIATE FORMS OR BUDGET  
NARRATIVE**

**ACCOUNTS RELATED TO THE STATEMENT OF EXPENSES**  
**(continued)**

<b><u>8500 RENTAL MAINTENANCE &amp; TO DEPRECIATION OF EQUIPMENT (continued)</u></b>	<b><u>8900 SPECIFIC ASSISTANCE INDIVIDUALS</u></b>
8501 Equipment Rental Expenses	8908 Clothing Service
8502 Equipment Maintenance Expenses	8910 Recreation Service
8503 Equipment- Depreciation	8911 Wage Supplements
8504 Equipment -Interest Expense	8912 Prosthetic Appliances
	8913 Hospital Fees
	8914 Testing Fees
	8915 Materials - Crafts, Vocation, etc.
<b><u>8600 PRINTING &amp; PUBLICATIONS</u></b>	
8601 Printing	
8602 Artwork	
8603 Photography	<b><u>9000 MEMBERSHIP DUES</u></b>
8604 Recording	9001 Individual Dues
8605 Films	9002 Organizational Dues
8606 Subscriptions - Periodicals /Publications	
8607 Purchase of Publications Institutions	<b><u>9100 AWARDS &amp; GRANTS</u></b>
8608 Media Use Charges- Public Information	9101 Grants to Research
	9102 Graduate Fellowships
	9103 Trainee Scholarships
	9104 Other Scholarships/Tuition
<b><u>8700 EMPLOYEE TRAVEL</u></b>	
Payments	
8701 Local Bus & Taxicab Fares Grant	9105 Allowance for Travel Under
8702 Gas & Oil - Company Vehicles Under Grant	9106 Allowance for Equipment
8703 Repairs - Company Vehicles	9107 Lump Sum Camperships
8704 Insurance - Company Vehicles Human Serv. Org.	9108 Contribution / Grants to
8705 Licenses & Permits - Company Vehicles Indiv. /Other Org.	9109-50 Awards & Grants to
8706 Leasing Costs - Company Vehicles Affiliate Org.	9151-99 Awards & Grants to
8707 Auto Allowance (Employees/ Volunteers)	
8708 Tires - Company Vehicles (Indirect Costs)	<b><u>9200 ALLOCATED COSTS</u></b>
8709* Hotel, Meals & Incidental Expenses	9201* Administrative Costs
8710 Depreciation - Automotive Equipment	9202 Transportation
	<b><u>9300 CLIENT</u></b>
<b><u>8800 TRANSPORTATION CONFERENCES, CONVENTIONS</u></b>	9301 Local Bus & Taxicab Fares

	<b><u>MEETINGS - ON SITE</u></b>	9302 Gas & Oil - Company
	Vehicles	
8801	Meeting Space & Equipment Rental	9303 Repairs - Company Vehicles
8802	Meeting Supplies (Notices, Badges Vehicles etc.)	9304 Insurance - Company
	Company Vehicles	9305 Licenses & Permits -
8803	Food & Beverage Costs (Meeting Vehicles Participation)	9306 Leasing Costs - Company
8804	Speakers' Honoraria & Expenses	9307 Tires - Company Vehicles
	Equipment	9308 Depreciation - Auto
8805	Registration Fees	
	<b><u>9900 SPECIFIC ASSISTANCE TO</u></b>	<b><u>9400 MISCELLANEOUS</u></b>
	Insurance	9401 Employee Malpractice
	<b><u>INDIVIDUALS</u></b>	9402 Employee Bonding Insurance
8901	Medical Fees	9403 Other
8902	Dental Fees	
8903	Medicines	<b><u>9500 DEPRECIATION OR</u></b>
	<b><u>AMORTIZATION</u></b>	9501-04 Depreciation or
8904	Children's Board Amortization	
8905	Homemaker Service	<b><u>9600 ALLOCATIONS TO</u></b>
8906	Food Service	9601-90 Allocations to Agencies
	<b><u>AGENCIES</u></b>	9691-99 Payments to Affiliated Organizations
8907	Shelter Service	

**Milwaukee County Department of Health and Human Services**  
**Purchase of Care & Services**  
**Master Chart of Accounts**

**ACCOUNTS RELATED TO THE STATEMENT OF EXPENSES**

**7000 - 7099 SALARIES**

This expense account group is reserved for salaries and wages earned by an agency's regular employees (full or part-time), and by temporary employees, including "Office Temporaries," other than consultants and others engaged on an individual contract basis. Salaries are compensation paid periodically for managerial, administrative, professional, clerical and other supportive services. Wages are compensation paid periodically on a piecework, hourly, daily or weekly basis for manual labor, skilled or unskilled, or a fixed sum for a certain amount of such labor. Specific Salary and Wage Categories (7001-7099) are made available for the insertion of those major salary and wage categories peculiar to an agency. An agency having large segments of its employees identified with

a specific or multiple disability group may wish to separate the salary and wage categories further into two sub-groups; e.g., disabled and non-disabled.

**7001 - EXECUTIVE SALARIES**

This account is for salaries earned by executives of an agency. Most executives are professionals of one kind or another. The assignment should be according to what the person does rather than his or her profession. For example, if an executive staff member of an agency is a lawyer, his or her salary would be classified under "Executive Salaries" despite the fact that the individual is a lawyer by profession.

**7002 - PROFESSIONAL STAFF SALARIES**

This account is for salaries earned by full or part-time professional members of an agency's staff; e.g., campaign director, registered nurse, music instructor, social worker.

**7003 - CLERICAL STAFF SALARIES**

This account is for salaries earned by full or part-time members of an agency's clerical staff; e.g., bookkeeper, secretary, telephone operator.

**7004 - TEMPORARY TECHNICAL HELP**

This account is for salaries earned by full or part-time members of an agency's technical staff; e.g., artist, audiologist, cameraman.

**7005 - MAINTENANCE EMPLOYEES' WAGES**

This account is for wages earned by full or part-time members of an agency's maintenance staff; e.g., handyman, custodian, painter.

**7006 - TEMPORARY CLERICAL STAFF**

This account is for wages and includes all classifications mentioned above in Clerical Staff Salaries, but only those who are employed on a temporary basis.

**7007 - STUDENT STIPENDS**

This account is for all payments in lieu of salary to students in training in the agency or staff or staff members on leave to pursue their studies. Tuition aid should not be reported here, but in Account 9100.

**7008 - OTHER STAFF SALARIES (Unclassified)**

This account is for salaries and wages earned by all other full or part-time staff members of an agency; e.g., aide, camp counselor, cook, elevator operator, rangers, waiter, watchman.

**7100 -7199 EMPLOYEE HEALTH & RETIREMENT BENEFITS**

This expense account group is reserved for amounts paid and accrued by an agency under its own or other (private) employee health and retirement benefit plans, including voluntary employee termination or retirement payments outside a formal plan.

**7101 - ACCIDENT INSURANCE PREMIUMS**

This account is for the agency's portion of the cost of premiums for accident insurance policies, or the agency's contribution required under a private funding plan.

**7102 - LIFE INSURANCE PREMIUMS**

This account is for the agency's portion of the cost of premiums for life insurance policies, or the agency's contribution required under a private funding plan.

**7103 - MEDICAL & HOSPITAL PLAN PREMIUMS**

This account is for the agency's portion of the cost of premiums for medical and hospital plan insurance policies, or the agency's contribution required under a private funding plan.

**7104 - PENSION OR RETIREMENT PLAN PREMIUMS**

This account is for the agency's portion of the cost of premiums for pension and retirement annuity insurance policies, or the agency's contribution required under a private funding plan.

**7105 - SUPPLEMENTAL PAYMENTS TO PENSIONED EMPLOYEES**

This account is for the amounts to pensioned employees as total or supplemental pension payments, paid after the employee has retired. No amounts should be included in this account for part-time or occasional services rendered by a retired employee.

**7106 - PAYMENTS TO ANNUITANTS**

This account is for the cost of periodic payments (specified period, contingent or in perpetuity) made to any annuitant under an annuity agreement or contract.

NOTE: An annuity is:

- A series of equal payments, at fixed intervals;
- The donor's right to receive such payments;
- The donee's obligation to pay such payments.

An annuity agreement is an agreement wherein money or other property is made available to another on condition that the recipient bind himself or herself to hold and administer the property and to pay the donor or other designated person a stipulated annuity ceasing with a specified date, event, or in perpetuity.

**7107 - EMPLOYMENT TERMINATION EXPENSES**

This account is for amounts paid to employees who have been terminated or retired voluntarily. Only payments outside a formal plan are reported here.

**7108 - EMPLOYEE TUITION REIMBURSEMENT PLAN**

This account is for amounts paid employees for tuition reimbursement for outside schooling taken; as provided for by the agency's personnel policies.

**7200 -7299 PAYROLL TAXES, ETC.**

This expense account group is reserved for social security taxes, and compensation insurance premiums, payable by employers under Federal, State or local laws.

**7200 - PAYROLL TAXES, ETC. (Total)**

This account accumulates all Payroll Taxes expenses embraced by the 7200-7299 series.

**7201 - F.I.C.A. PAYMENTS (Employer's Share)**

**This account is for the agency's cost of F.I.C.A. tax.**

**7202 - UNEMPLOYMENT INSURANCE**

This account is for the agency's cost of Federal or State unemployment insurance premiums, based on eligible employees' salaries and wages.

**7203 - WORKMEN'S COMPENSATION INSURANCE**

This account is for the agency's cost of Workmen's Compensation insurance premiums, based on eligible employee's salaries and wages. These premiums may be either State or private insurance plans, or the agency's contribution under a private funding plan.

**7204 - DISABILITY INSURANCE PREMIUMS**

This account is for the agency's cost of disability insurance premiums, based on eligible employees' salaries and wages. These premiums may be either State or private insurance plans, or the agency's contribution under a private funding plan.

**8000 - 8099 PROFESSIONAL FEES**

This expense account group is reserved for fees and charges of professional practitioners, technical consultants, or semi-professional technicians, who are not employees of the agency and are engaged as independent contractors for specified services on a fee or other individual contract basis. However, amounts paid to mechanics, artisans, repairmen, and others engaged in maintenance and repair services to an agency should not be included in this account, but in Account 8409. Fees paid for a client for direct personal services, other than those offered as part of the regular program services of an agency, should not be included in this group of accounts. Such fees should be included in the appropriate account within the category, Specific Assistance to Individuals - 8900.

**8001 - MEDICAL & DENTAL FEES**



This account is for fees to medical and/or dental specialists for consultation with, or instruction of, agency personnel, on special cases among its clients; e.g., physical medicine, orthopedics, pediatrics, internal medicine, neurology, operative dentist, orthodontist, radio dentist, etc. (Note: This account should be distinguished from Accounts 8901 and 8902. Fees charged to 8001 are for assistance to the agency itself, whereas fees charged to 8901 and 8902 are payments on behalf of a particular client or patient of an agency as a form of "Specific Assistance to Individuals").

#### **8002 - PSYCHOLOGICAL FEES**

This account is for fees to psychiatric specialists for consultation with, or instruction of, agency personnel, on specific cases among its clients; e.g., psychiatrist, psychopathologist, psychotherapist, psychoanalyst, etc.

#### **8003 - LEGAL FEES**

This account is intended for fees to attorneys for consultation with, or instruction of, agency personnel on specific cases among its clients. Also, fees for services rendered to the agency for interpretation and defense of its own legal rights and corporate entity.

#### **8004 - REHABILITATION AND EDUCATION FEES**

This account is for fees to professional or licensed specialists in the various disciplines comprising the field for rehabilitation and education for consultation with, or instruction of, agency personnel on specific cases among its clients; e.g., physical therapy, speech therapy, vocational counseling and training, basic education, tutorial programs, special education, tuition, etc.

#### **8005 - DEVELOPMENT AND PUBLIC RELATIONS FEES**

This account is for fees to specialists in the development of an agency's financial resources and the interpretation and/or promotion of an agency's program services to its public; e.g., fund raising, bequests, campaigns, community relations, etc. (Note: The cost of purchase of space or time in the communication media should not be charged to this account, but to Account 8608).

#### **8006 - BROKERAGE, COMMISSION AND COLLECTION FEES**

This account is for fees to specialists rendering services to an agency in the areas of investment, real estate, or the collection of an agency's accounts; e.g., stockbroker, real estate agents, collection agencies.

#### **8007 - EMPLOYMENT FEES**

**This account is for fees and commissions paid to employment agencies to recruit employees.**

#### **8008 - AUDIT FEES**

This account is for fees to certified public accountants and other independent public accountants for auditing the agency's books and for other consultation with, or instruction of, agency personnel on specific matters relating to agency accounting and financial reporting procedures. Included are fees for services rendered to the agency for the periodic audit, supervision, or maintenance of the agency's financial records.

**8009 - ELECTRONIC DATA PROCESSING SERVICE FEES**

This account is for fees to banks and service bureaus for processing records and transactions of an agency; e.g., charges for payroll processing, general ledger processing, etc.

**8010 - OTHER CONTRACT PAYMENTS TO INDEPENDENT PROFESSIONAL CONSULTANTS**

This account is for fees to other independent professional consultants under contract, such as architects and engineers.

**8011 - TALENT FEES**

This account is for the cost of fees, expenses or honoraria to professional entertainers for their services, such as the preparation of radio and TV spots, films, live entertainments, etc.; e.g., actors, singers, comedians and other professional entertainers. (Note: The cost of purchase of space or time in communication media should not be charged to this account, but to Account 8608).

**8012 - OTHER PURCHASED SERVICES**

This account is for the cost of other services purchased by the agency on a fee-for-service basis.

- Funerals and funeral directors
- Chaplain fees
- Payments for musicians
- Security Services Fees - only when purchased for a specific period. (The security guard on agency regular staff should be charged on 7008).

**8100-8199 SUPPLIES**

This expense account group is reserved for the cost of materials, appliances, and other supplies used by an agency.

**8101 - MEDICINE AND DRUGS (Clinic Use Only)**

This account is for the cost of medicines and drugs purchased generally for the use of employees or clients of the agency; e.g., prescription drugs, etc. (Note the distinction between this account and Account 8903. Medicine and drugs purchased for a particular client belong in Account 8903).

**8102 - PROSTHETIC APPLIANCES (Clinic Use Only)**

This account is for the cost of prosthetic appliances, and devices purchased for use in client training and instruction in clinic functions. It should be noted that the costs of prosthetic appliances or devices, purchased for specific clients, should not be included in this account, but in Account 8912 (Prosthetic Appliances - Specific Assistance to Individuals) also.

**8103 - RECREATIONAL, VOCATIONAL, AND CRAFT SUPPLIES**

This account is for the cost of materials and supplies purchased for recreational programs, vocational training and instruction in crafts for clients and employees of the agency; e.g., ping pong balls, sheet music, craft supplies.

**8104 - FOOD AND BEVERAGES**

This account is for the cost of food and beverages purchased for use in the food service function of the agency. Note the distinction between this account and Account 8906).

**8105 - LAUNDRY, LINEN, AND HOUSEKEEPING SUPPLIES**

This account is for the cost of linen, uniforms, or other hygienic supplies and the costs of their cleaning and maintenance (not to be confused with building and grounds maintenance).

**8106 - OFFICE SUPPLIES - STATIONERY, TYPING, ACCOUNTING, ETC.**

This account is for the cost of various paper and other supplies used in the performance of the program or supporting services.

**8107 - PAPER, INK, FILM, AND OTHER PRINTING AND DUPLICATING MATERIALS**

This account is for the cost of materials and supplies used in the publication, printing, or duplicating activities of an agency; e.g., ink, paper, toner, etc.

**8108 - NEW GOODS PURCHASED**

This account is for the cost of new merchandise in a completed condition, acquired for resale to the public in the furtherance of the agency's program services.

**8109 - RAW MATERIALS PURCHASED (Manufacturing)**

This account is for the cost of materials or goods purchased for use as an ingredient or component part of a finished product. These materials may be in their natural state and require further processing, before becoming a part of the finished product or a finished part which may be directly incorporated into the finished product; e.g., cloth, machine parts, lumber, electrical motors, etc.

**8200 - 8299 TELEPHONE**

This expense account group is reserved for the cost of all telephone, telegraph, mailgram, teleprocessing, and similar communication expenses. It is suggested that the cost of:

- Long distance calls be allocated to the initiating program or support function
- Tolls and fees (other than actual wages) paid for telephone solicitation for donations of monies and materials be allocated to the affected program or support function
- The basic monthly charge for telephone services; e.g., rental of manual or automatic switchboards or extensions, be prorated to each program and support function on some equitable basis such as the number of extensions utilized by each such function.

#### **8201 - TELEPHONE EXPENSE**

This account is for the cost of all telephone and other telephonic communications activities.

#### **8202 - TELEGRAPH EXPENSE**

This account is for the cost of all telegraph, mailgram, and other telegraphic communications activities.

### **8300 - 8399 POSTAGE AND SHIPPING**

This expense account group is reserved for the cost of postage, parcel post, commercial trucking, and other delivery expenses such as shipping and shipping materials, incurred in the operation of the agency.

#### **8301 - POSTAGE AND PARCEL POST**

This account is for the cost of postage and parcel post used in the general administration of a program or supporting function of any agency. It is suggested that these costs be charged, if bulk purchase of postage is made, initially to a Prepaid Expense Account. The individual responsible for postage should maintain a daily log of the postage used for each program or supporting function of an agency. At the end of each accounting period, as part of the process of closing the account records, the total postage charged to the Prepaid Expense Account. The individual responsible for postage should maintain a daily log of the postage used for each program or supporting the function of an agency. At the end of each accounting period, as part of the process of closing the account records, the total postage charged to the Prepaid Expense Account should be distributed to the actual benefited program or supporting functions, as indicated by the postage log records.

#### **8302 - FREIGHT**

This account is for the cost of transportation charges incurred in the delivery of purchased materials and supplies used by the agency.

#### **8303 - MESSENGER AND DELIVERY SERVICE**

This account is for transportation charges incurred in the delivery of merchandise, service or product to a customer or others, using a messenger or outside delivery service.

## **8400 - 8499 OCCUPANCY**

This expense account group is reserved for all costs arising from an agency's occupancy and use of owned or leased land, buildings, and offices. This would exclude costs reportable elsewhere; e.g., salaries, acquisition of equipment and other assets, etc. It is suggested that any occupancy expense -- Accounts 8401-8499 -- that can be identified with a single program or support function of an agency, should be charged directly to that function at the time the obligation is incurred. Occupancy expenses which benefit more than one program or support function should be prorated on some equitable basis such as square footage of space utilized in conducting each one of the functions.

### **8401 - OFFICE RENT**

This account is for the rental of office space used by an agency in conducting its program and support functions.

### **8402 - OTHER BUILDING AND PARKING LOT RENT**

This account is for the cost of compensation for the use of the building and parking lot (other than office).

### **8403 - BUILDING & BUILDING EQUIPMENT INSURANCE (General & Liability)**

This account is for the cost of premiums of insurance contracts to reimburse the agency for revenue or property loss. Examples of insurance coverage include: fire; theft; boilers; and elevator. Premiums covering equipment should be prorated on the basis of hours of usage of equipment by the benefiting function.

### **8404 - MORTGAGE INTEREST**

This account is for the cost of interest paid for the use of money, through a lien on land, building.

### **8405 - ELECTRICITY**

This account is for the cost of electric power used in the operation (occupancy related) of the agency and its services.

### **8406 - GAS**

This account is for the cost of gas used in the operation (occupancy related) of the agency and its services.

### **8407 - HEATING OIL**

This account is for the cost of heating oil used in the operation (occupancy related) of the agency.

### **8408 - WATER AND SEWER**

This account is for the cost of water and sewer charges (occupancy related) arising from the operations of the agency.

**8409 - JANITORIAL & OTHER MAINTENANCE/REPAIRS PURCHASED**

This account is for the cost of maintenance services provided by independent contractors; e.g., plumbers, electricians, roofers, masons, typewriter repairmen, appliance repairmen, etc. (Note that salaries of janitors and maintenance staff would not be reported her, but in Account 7005).

**8410 - REAL ESTATE TAXES**

This account is for the cost of real estate taxes assessed against an agency for real estate used in the operation of the agency or real estate held by an agency for investment or rental income. Included in this account are assessments for street cleaning, snow removal or sidewalk plowing.

**8411 - PERSONAL PROPERTY TAXES**

This account is for the cost of personal property taxes assessed against eligible assets of an agency.

**8412 - LICENSES & PERMITS (Occupancy Related Only)**

This account is for the cost of any license or permit (other than automotive) that is related to the occupancy of the premises and is required by some regulatory body, of the corporation itself, or of staff or other agents of the organization, to engage in the lawful activities of the agency.

**8413 - BUILDING & GROUNDS MAINTENANCE SUPPLIES**

This account is for the cost of building and grounds maintenance supplies used by the agency in its day-to-day operation of such facilities for its program and support functions.

**8414 - MISCELLANEOUS OCCUPANCY COSTS**

This account is for the cost of any other miscellaneous building occupancy expense - not significant in amount - that cannot be reported and classified under the account classifications 8401, 8413, 8415, and 8416. An example, would be that of the cost of moving the agency from one location to another.

**8415 - AMORTIZATION - LEASEHOLD IMPROVEMENT**

This account is for the cost of amortization expenses for improvements made to leaseholds used in the operation of the agency during the accounting/budget period.

**8416 - DEPRECIATION OF BUILDING**

Based on a State guideline rate of 3% for buildings and structures excluding land. Exceptions to these guidelines must be justified and documented by the agency.

**8500 - 8599 RENTAL, MAINTENANCE AND DEPRECIATION OF EQUIPMENT**

This expense account group is reserved for the costs to the agency of rental, maintenance and depreciation of various equipment, such as electronic data processing units, typewriters, calculators, dictaphones, etc., used by the agency in conducting its program and/or support functions.

**8501 - EQUIPMENT RENTAL EXPENSE**

This account is for all costs to the agency arising from the rental of equipment used by the agency in conducting its program and/or support functions.

**8502 - EQUIPMENT MAINTENANCE EXPENSE**

This account is for all costs to the agency arising from maintenance of equipment used by the agency in conducting its program and/or support functions.

**8503 - EQUIPMENT DEPRECIATION**

Based on a State guideline rate of 10% for furniture, fixtures, and equipment. Exceptions to the guidelines must be justified and documented by the agency.

**8504 - EQUIPMENT INTEREST EXPENSE**

Interest incurred for all major equipment and purchases which require funding.

**8600 - 8699 PRINTING AND PUBLICATIONS**

This expense account group is reserved for the costs of printing, charges of commercial artists and suppliers for plates, artwork, proofs, photographs, and other costs of house organs, leaflets, films, and other informational materials. Also included in this classification are costs of purchases, publications, technical journals, books, pamphlets and monographs.

**8601 - PRINTING**

This account is for the cost of contract printing.

**8602 - ARTWORK**

This account is for the cost of contract artwork.

**8603 - PHOTOGRAPHY**

This account is for the cost of contract photography.

**8604 - RECORDING**

This account is for the cost of charges made by recording studios for the preparation of an agency's materials.

**8605 - FILMS**

This account is for the cost of charges made by film studios for the preparation of an agency's materials.

**8606 - SUBSCRIPTIONS TO PERIODICALS & OTHER PUBLICATIONS**

This account is for the cost of subscriptions and reference and resource publications purchased by the reporting agency for use of its staff, or for loan use by others (e.g., through inter-library loans), but not for distribution.

**8607 - PURCHASE OF PUBLICATIONS**

This account is for the cost of purchase of various publications essential to the agency and its staff in conducting its program and/or support functions. (Note: The distinction between Accounts 8606 and 8607 is that the former accumulates costs of all subscriptions and the latter is concerned with one-time, outright purchase).

**8608 - MEDIA USE CHARGES - PUBLIC INFORMATION**

This account is for the cost of advertising in newspapers and magazines, on radio, on television or other public media. (Note: it is understood that, as a rule, not-for-profit human service organizations are not expected to spend their funds on advertising in the same sense as a commercial organization would. In most instances, advertising of agencies' services to the community is donated. However, from time to time the agency incurs some costs, incidental or otherwise, in informing the public what services it offers, and what benefits the services bring to the community. This account, therefore, accumulates all such costs.

**8700 - 8799 EMPLOYEE TRAVEL**

This expense account group is reserved for expenses of travel and transportation of staff and volunteers of the reporting agency.

**8701 - LOCAL BUS & TAXICAB FARES**

This account is for the cost of fares charged by licensed public transportation companies, including taxis.

**8702 - GAS & OIL - COMPANY VEHICLES**

This account is for the cost of gasoline, oil, and other consumable products used in an agency's owned or leased vehicles in the operation of an agency.

**8703 - REPAIRS - COMPANY VEHICLES**

This account is for the cost of premiums of comprehensive insurance contracts, providing coverage for all phases of automotive insurance, for agency-owned or leased vehicles, used in the operation of the agency.

**8704 - INSURANCE - COMPANY VEHICLES**

This account is for the premiums of comprehensive insurance contracts, providing coverage for agency-owned or leased vehicles used in the operation of the agency.

**8705 - LICENSES AND PERMITS - COMPANY VEHICLES**



This account is for the cost of all licenses, or permits, local, state, or federal, required for the operation of agency vehicles used in the operation of the agency.

**8706 - LEASING COSTS - COMPANY VEHICLES**

This account is for the cost of hourly, daily, weekly, monthly, or annual lease fees for vehicles used in the operation of the agency.

**8707 - AUTO ALLOWANCES - EMPLOYEES & VOLUNTEERS ON BUSINESS**

This account is for the cost of reimbursements for mileage allowances within DHS guidelines, for actual expenditures, parking fees, and other related expenses to employees and volunteers for the use of their private vehicles in the operation of the agency. This account should be delineated by employee salary classification (Account #7000).

**8708 - TIRES - COMPANY VEHICLES**

This account is for the cost of tires purchased for use on agency-owned or leased vehicles in the operation of the agency.

**8709 - HOTELS, MEALS & INCIDENTAL EXPENSES**

This account is for the cost of hotels, meals and other expense incidental to, and directly connected with, the travel and transportation of agency staff volunteers.

**8710 - DEPRECIATION - AUTOMOTIVE EQUIPMENT**

Based on State guidelines rate of 20% for motor vehicles. Exceptions to the guidelines must be justified and documented by the agency.

**8800 - 8899 CONFERENCES, CONVENTIONS, MEETINGS - ON-SITE**

This expense account group is reserved for expenses of conducting meetings related to an agency's activities.

**8801 - MEETING SPACE & EQUIPMENT RENTAL**

This account is for the cost of rents or fees charged for the use of meeting rooms or equipment; e.g., tables, chairs, projectors, screens, etc., used for the purpose of meetings, seminars, workshops, conferences, or conventions, solely conducted by an agency or its share of inter-agency support.

**8802 - MEETING SUPPLIES - NOTICES, BADGES & RELATED PRINTING COSTS**

This account is for the cost of meeting supplies and other related costs; e.g., programs, notices, badges, prizes, etc., used for the purpose of meetings, seminars, workshops, conferences or conventions, solely conducted by the agency or its share of inter-agency support.

**8803 - FOOD & BEVERAGE COSTS FOR MEETING PARTICIPANTS**

This account is for the cost of food and beverages provided as an integral part of a meeting, seminar, workshop, conference or convention, sponsored solely by the agency itself or its share of inter-agency support.

**8804 - SPEAKERS' HONORARIA AND EXPENSES**

This account is for the cost of amounts paid to speakers, lecturers, commentators, being honoraria and expenses for participation in meetings, seminars, workshops, conferences or conventions sponsored by the agency itself or its share of inter-agency support.

**8805 - REGISTRATION FEES**

This account is for the cost of registration or enrollment fees, incurred by an employee or volunteer of an agency while attending a meeting, seminar, workshop, conference or convention.

**8900 - 8999 SPECIFIC ASSISTANCE TO INDIVIDUALS**

This expense account group is reserved for the cost to the reporting agency of specific materials, appliances, services and any other assistance rendered by individuals or agencies other than agency staff, purchased at the expense of the agency, for a particular client or patient.

**8901 - MEDICAL FEES**

This account is for the cost of medical fees and other related payments on behalf of a particular client or patient of the agency. Professional services fees paid by the agency on a retainer fee or contract service basis are reported under Account #8000; e.g., fees paid to physicians payments to nursing homes. (Health insurance for agency staff should be shown in Account #7100).

**8902 - DENTAL FEES**

This account is for the cost of dental fees and other related payments on behalf of a particular client or patient of the agency.

**8903 - MEDICINES**

This account is for the cost of non-prescription or prescription medicines or drugs, purchased in whole or in part, for a particular client or patient.

**8904 - CHILDREN'S BOARD**

This account is for the cost of children's board incurred by the agency in whole or in part, for a particular client or patient.

**8905 - HOMEMAKER SERVICE**

This account is for the cost of homemakers' fees paid to families, in whole or in part, for the maintenance, care and supervision of a particular client or patient.

**8906 - FOOD SERVICE**

This account is for the cost of food allowances or actual purchases, in whole or in part, for a particular client or patient for his individual needs.

**8907 - SHELTER SERVICE**

This account is for the cost shelter, lodging or dwelling space, purchased in whole or in part, for a particular client or patient for his individual needs.

**8908 - CLOTHING SERVICE**

This account is for the cost of all items of apparel, purchased in whole or in part, for a particular client or patient for his individual case.

**8909 - SEE ACCOUNT 9300**

**8910 - RECREATION SERVICE**

This account is for the cost of recreational and cultural activities, purchased in whole or in part, either on an individual or group basis, for the benefit of a particular client, patient or employee of the agency; e.g., individual camperships.

**8911 - WAGE SUPPLEMENTS**

This account is for the cost of any monies paid to an individual client or patient, which is not for services performed or related to paid work activities.

**8912 - PROSTHETIC APPLIANCES**

This account is for the cost of purchase, fitting, and repair and maintenance of prosthetic appliances, purchased in whole or in part, for a particular client or patient for his or her individual use.

**8913 - HOSPITAL FEES**

This account is for the cost of hospital charges for services; e.g., room, treatment, x-ray, food and other services, purchased in whole or in part, for a particular client or patient for his individual needs.

**8914 - TESTING FEES**

This account is for the cost of tests, testing technicians, testing fees, test analysis, purchased in whole or in part, for a particular client or patient for his individual needs.

**8915 - MATERIALS - CRAFTS, VOCATION, ETC.**

This account is for the cost of materials; e.g., furniture, tools, craft supplies, production materials, etc., purchased in whole or in part, for a particular client or patient for his or her individual use.

**9000 - 9099 MEMBERSHIP DUES**

This expense account group is reserved for the cost of expenses for bona fide memberships in other organizations which provided, in turn, benefits such as regular services, publications, materials, etc.

Note: This category covers payments of the type that are to be reported as "other revenue" by receiving health and welfare organization - for example, certain organizations include such amounts received in assessments and dues - local members units. Payments that do not procure, for the paying agency, general membership benefits, should be reported in Awards and Grants and Payments to Affiliated Organizations, as appropriate. For example, dues paid by the local organization to the national organization are not reportable here but under Payments to Affiliated Organizations.

#### **9001 - INDIVIDUAL DUES**

This account is for the cost of dues for individual memberships of staff members in other organizations relevant to the functions of the agency.

#### **9002 - ORGANIZATION DUES**

This account is for the cost of bona fide memberships acquired by the agency in other organizations having legitimate interest and activities in the promotion, provision, or planning of human service programs. (Dues/support payments to national "parent" or equivalent organizations should not be charged to this account, but to Account 9691).

### **9100 - 9199 AWARDS AND GRANTS**

This expense account is reserved for the cost of amounts paid or committed to individuals or organizations for support of research, fellowship, scholarship, and other human service programs. Dues, quota payments and other formula-based or prescribed payments by a local agency in support of a national affiliate should not be charged to this account. This expense classification is broken down into two sub-classifications:

9101-9150 Awards & Grants to Individuals & Other Organizations

9151-9199 Awards & Grants to Affiliated Organizations

#### **9101 - GRANTS TO RESEARCH INSTITUTIONS**

This account is for the cost of research grants made to institutions unrelated to the granting agency.

#### **9102 - GRADUATE FELLOWSHIPS**

This account is for the cost, in whole or in part, of grants made to a college or university foundation, the income from which is bestowed on a student or students to aid them in graduate studies.

#### **9103 - TRAINEE SCHOLARSHIPS**

This account is for the cost of Trainee Scholarships awarded to deserving individuals enrolled in some career-related training program as an aid to subsidizing the training expenses of such individuals.

#### **9104 - OTHER SCHOLARSHIPS AND TUITION PAYMENTS**

This account is for the cost of other scholarships and tuitions awarded to deserving undergraduate students enrolled in some educational program as an aid to subsidizing the education expense of such individuals.

**9105 - ALLOWANCE FOR TRAVEL UNDER GRANT**

This account is for the cost, in whole or in part, of allowances made to sponsored graduate or undergraduate students for travel; e.g., transportation, housing, food, etc., to further their studies or research.

**9106 - ALLOWANCE FOR EQUIPMENT UNDER GRANT**

This account is for the cost, in whole or in part, of allowances made to sponsored graduate or under-graduate students, for the purchase of equipment necessary to further their studies or research.

**9107 - LUMP SUM CAMPERSHIPS**

This account is for the cost of grants made to organizations to cover multiple camp fees to be used at the discretion of the organization (camp fees paid for a particular individual are reported under Account #8900).

**9108 - CONTRIBUTIONS OR GRANTS TO OTHER HUMAN SERVICES ORGANIZATIONS**

This account is for the cost of contributions or grants to other human service organizations.

**9151 - 9199 - AWARDS & GRANTS TO AFFILIATED ORGANIZATIONS**

This expense account group is reserved for the cost of awards and grants made by the reporting agency to closely-related or affiliated organizations. These are usually one-time awards or grants made for some specific purpose or project of the affiliate to which the award or grant is made and are over and above the dues, quota payments or other formula-based prescribed payments.

**9200 - 9299 ALLOCATED COSTS (Permissive - Not Mandatory)**

This expense account group includes all agency costs that cannot be assigned directly to client service programs but are agency costs that are assigned to administrative and support services and then are distributed to the client service programs through an allocation formula.

**9201 - ADMINISTRATIVE COSTS**

Those costs associated directly with administration of the agency and are of benefit to more than one client service program. There are two sets of guidelines for determining administrative costs:

**1. Non-Profit Institutions** - An administrative cost is one which because of its incurrence for common or joint objectives, is not readily subject to treatment as a direct cost. Minor direct cost items may be considered to be administrative costs for reasons of practicality. After direct costs have been determined and charged

directly to the contract or other work as appropriate, administrative costs are those remaining to be allocated to the several classes of work. The overall objective of the allocation process is to distribute the administrative costs of the institution to its various major activities or cost objectives in reasonable proportions to the benefits provided to those activities or cost objectives.

Because of the diverse natures and purposes of organizations falling within the definition of a non-profit organization, it is impractical to specifically identify those functions which constitute major activities for purposes of identifying and distributing administrative costs. Such identification will be dependent upon an institution's purpose-in-being, the services it renders to the public, its clients and/or members, the amount of effort devoted to fund raising activities, public relations, and membership activities, etc.

**2. Hospitals** - General. Administrative costs are those that have been incurred for common or joint objectives, and thus are not readily subject to treatment as direct costs of research agreement or other ultimate or revenue producing cost centers. In hospitals such costs normally are classified but not necessarily restricted to the following functional categories: Depreciation; Administrative and General (including fringe benefits if not charged directly); Operation of Plant; Maintenance of Plant; Laundry & Linen Service; Housekeeping; Dietary; Maintenance of Personnel; and Medical Records and Library.

#### **9202 - TRANSPORTATION COSTS**

Agency costs associated with the provision of transportation for the benefit of the clients of the agency. Other than salaries, most of the costs will be associated with control Account 8700.

#### **9300 - 9399 CLIENT TRANSPORTATION**

This expense account group is reserved for expense of travel and transportation of clients of the reporting agency.

#### **9301 - LOCAL BUS & TAXICAB FARES**

This account is for the cost of fares charged by licensed public transportation companies, including taxis.

#### **9302 - GAS & OIL - COMPANY VEHICLES**

This account is for the cost of gasoline, oil, and other consumable products used in an agency's owned or leased vehicles.

#### **9303 - REPAIRS - COMPANY VEHICLES**

This account is for the cost of parts purchased for, or contract repair services used on, agency-owned or leased vehicles.

#### **9304 - INSURANCE - COMPANY VEHICLES**

This account is for the cost of premiums of comprehensive insurance contracts, providing coverage for all phases of automotive insurance, for agency-owned or leased vehicles.

**9305 - LICENSES AND PERMITS - COMPANY VEHICLES**

This account is for the cost of all licenses or permits, local, state or federal, required for the operation of agency vehicles.

**9306 - LEASING COSTS - COMPANY VEHICLES**

This account is for the cost of hourly, daily, weekly, monthly, or annual lease fees for vehicles.

**9307 - TIRES - COMPANY VEHICLES**

This account is for the cost of tires purchased for use on agency-owned or leased vehicles.

**9308 - DEPRECIATION - AUTOMOTIVE EQUIPMENT**

Based on current State guidelines for motor vehicles. Exceptions to the guidelines must be justified and documented by the agency.

**9400 - 9499 MISCELLANEOUS**

This expense account group is reserved for the cost of expenses not reportable in another account classification. Examples of the type of expenses that may be subsumed under this account include:

- Moving & Recruitment - reimbursement of expenses incurred by candidates invited for job interviews and moving expenses of new appointees and staff transfers authorized by board.
- Bonding Insurance - the cost of premiums for protection against fraudulent or dishonest acts by officers or employees.
- Medical Malpractice Insurance

**9401 - EMPLOYEE MALPRACTICE INSURANCE**

Self-Explanatory.

**9402 - EMPLOYEE BONDING INSURANCE**

Self-Explanatory.

**9500 - 9599 DEPRECIATION OR AMORTIZATION**

This expense account group is reserved for the allocation of the cost, or other carrying value, of physical assets over their estimated useful life. The provision for depreciation or amortization account spreads the cost of such assets over the period of time their use benefits the program and/or support function of the agency.

**9501 - DEPRECIATION - EQUIPMENT (Report Under Account 8503)**

Based on a State guideline rate of 10% for furniture, fixtures, and equipment. Exceptions to the guidelines must be justified and documented by the agency.

**9502 - AMORTIZATION - LEASEHOLD IMPROVEMENT (Report Under Account 8415)**

This account is for the cost of amortization expenses for improvements made to leaseholds used in the operation of the agency during the accounting/budget period.

**9503 - DEPRECIATION - AUTOMOTIVE EQUIPMENT (Report Under Account 8710)**

Based on a State guidelines rate of 20% for motor vehicles. Exceptions to the guidelines must be justified and documented by the agency.

**9504 - DEPRECIATION - BUILDINGS (Report Under Account 8416)**

Based on a State guideline rate of 3% for buildings and structures excluding land. Exceptions to these guidelines must be justified and documented by the agency.

**9600-9699 ALLOCATIONS TO AGENCIES/PAYMENTS TO AFFILIATED ORGANIZATIONS**

This expense account group is reserved for allocations to agencies by Federated Fund-Raising Organizations and for dues, quota payments, and other formula based payments by an agency to its affiliate.

**9601 to 9690 - ALLOCATIONS TO AGENCIES**

The individual account numbers in this series are intended for use by allocating organizations in identifying either the agency to whom the allocation is made, or the program or support function for which an allocation is made. For example, Account 9601 may be used to identify allocations to Family Service Agency or to Adoption Program.

**9691 to 9699 - PAYMENTS TO AFFILIATED ORGANIZATIONS**

The individual account numbers in this series are intended for amounts paid or payable to another organization - usually the national affiliate of the agency - to sustain, aid, maintain, assist or support the program and support functions of the organization. Usually these payments are in the form of dues, support payments, or quota or formula-based payments. As a rule the payments are not in return for some specific, tangible product or benefit to the paying agency, but in order to maintain the presence or existence of the affiliate. Examples of payments to be charged to this account would be payments to the principal national affiliated organization of the local agency; e.g., local Y.M.C.A. to the National Council of the Y.M.C.A. (Note the distinction between this account and Account 9000).



**MILWAUKEE COUNTY DEPARTMENT OF HEALTH AND HUMAN  
SERVICES  
PURCHASE OF CARE AND SERVICES - MASTER CHART OF ACCOUNTS**

**ACCOUNTS RELATED TO THE STATEMENT OF INCOME**

**4000 CONTRIBUTIONS AND DONATIONS**

- 4001 In-Kind Materials
- 4002 In-Kind Services
- 4003 Unrestricted Cash
- 4004 Restricted Cash
- 4005 Other

**4100 CONTRIBUTIONS TO BUILDING FUND**

**4200 SPECIAL EVENTS**

**4300 LEGACIES AND BEQUESTS**

- 4301 Endowments
- 4302 Trusts
- 4303 Other

**4500 COLLECTED THROUGH LOCAL MEMBER UNITS**

**4600 CONTRIBUTED BY ASSOCIATED ORGANIZATIONS**

**4700 ALLOCATED BY FEDERATED FUND-RAISING ORGANIZATIONS**

**4800 ALLOCATED BY UNASSOCIATED AND NON-FEDERATED FUND  
RAISING ORGANIZATIONS**

**5000 FEES AND GRANTS FROM GOVERNMENTAL AGENCIES (DO NOT  
USE. SEE 5100 & 5200)**

**5100 OTHER GOVERNMENT PURCHASE OF SERVICE**

- 5101 Title XX - Milwaukee County
- 5102 Title XX - Other Counties
- 5103 Title IVA (AFDC Unemployed Actual) - Milwaukee County
- 5104 Title IVA (AFDC Unemployed Actual) - Other Counties
- 5105 Title IVA (Win) - Milwaukee County
- 5106 Title IVA (Win) - Other Counties
- 5107 51.42/.437 - Milwaukee County
- 5108 51.42/.437 - Other Counties
- 5109 Title I - Milwaukee County
- 5110 Title I - Other Counties
- 5111 Title III - Milwaukee County

- 5112 Title III - Other Counties
- 5113 USDA Food Stamps
- 5114 TITLE XVIII (MEDICARE)
- 5115 TITLE XIX (MEDICAID)
- 5116 SOCIAL SECURITY (SS) AND SUPPLEMENTAL SECURITY INCOME (SSI)
- 5117 CIP revenue from Milwaukee County DSD
- 5118 CIP revenue from other counties.
- 5119 COP revenue from Milwaukee County DSD
- 5120 COP revenue from other counties.
- 5121 Wiser Choice /AODA Voucher Revenue
- 5122 Wraparound Milwaukee Revenue
- 5123 Children's Court Services Revenue (CCSN)
- 5124 Milwaukee County Department of Aging Revenue
- 5125 Other
- 5126-99 Other Governmental Purchase of Service

**ACCOUNTS RELATED TO THE STATEMENT OF INCOME (continued)**

**5200 GRANTS FROM GOVERNMENTAL AGENCIES**

- 5201 Direct Federal Grants
- 5202 Direct State Grants
- 5203 Direct County Grants
- 5204 Direct City and Municipal Grants
- 5206 Title III Grants
- 5210 Other Grants From Governmental Agencies

**5300 REVENUES FROM HEALTH MAINTENANCE ORGANIZATIONS AND PREFERRED PROVIDER ORGANIZATIONS**

- 5301 Revenue From Title XIX - AFDC Clients
- 5302 Revenue From Non-Title XIX Clients

**6000 MEMBERSHIP DUES - INDIVIDUALS**

**6100 ASSESSMENTS AND DUES - LOCAL MEMBER UNITS**

**6200 PROGRAM SERVICE FEES**

- 6201 Income From Private-Pay Clients
- 6202 Income From Title IVA (AFDC Employed Actual) Clients
- 6203 Income From Title XX Clients (Direct Pay Portion Only)
- 6204 Income From 51.42/.437 Clients (Direct-Pay Portion Only)
- 6205 Income From Client Pick-Up and Delivery Charges
- 6206 Income From Client Insurance Carriers (Other Than Medicare)
- 6207 Other Third-Party Non-Governmental Income

**6300 INTRA-AGENCY SALES OF SUPPLIES AND SERVICES**

**6400 REVENUE FROM DISPOSAL OF ASSETS**

- 6401 Sale of Production
- 6402 Sale of Property and Other Assets
- 6403 Sale of Staff Services

**6500 INVESTMENT INCOME**

- 6501 Interest
- 6502 Dividends
- 6503 Other

**6600 GAINS (AND LOSSES) ON INVESTMENT TRANSACTIONS**

**6900 MISCELLANEOUS REVENUE**

**MILWAUKEE COUNTY DEPARTMENT OF HEALTH AND HUMAN  
SERVICES  
PURCHASE OF CARE AND SERVICES - MASTER CHART OF ACCOUNTS**

**ACCOUNTS RELATED TO THE STATEMENT OF INCOME**

**4000 CONTRIBUTIONS**

All contributions received directly from individual donors and organizations except those identified under Accounts 4500, 4600, 4700 and 4800 are to be included in this classification. Amounts paid ostensibly as memberships, but which are, in fact, contributions, should be included here; likewise, the excess amount paid over the regular membership fee should also be included here.

The following are examples of sources of support to be reported in this category:

- Individuals, including an agency's own Board members, employees and their acquaintances.
- Corporations and other businesses
- Foundations and trusts
- Contributions in response to door-to-door, mail, and other solicitations conducted by an agency itself.
- Fraternal, civic, social and other unrelated groups (i.e., direct contributions--excluding contributions raised through organized campaigns)

**4001 – In-kind Materials**

Fair Market value of supplies, food, non-depreciable equipment, etc., donated to the agency.

**4002 – In-kind Services**

Fair market value of professional fees, salaries and other time donated to the agency.

**4003 - Unrestricted Cash**

Cash donations received for unrestricted use in meeting operating expenses.

**4004 - Restricted Cash**

Cash donations received for restricted use itemized according to donor restriction. (Restrictions must be those of a donor and may not be restrictions established by action of the agency Board of Directors or the decision of an official of the agency.) Examples of restricted donations might be capital equipment purchase or for fee payments for those clients who cannot pay all or part of their fees.

**4005 - Other**

Any item not identified in the Accounts 4001 to 4004 above. If amount exceeds 2% of total revenue, total disclosure will be required on a separate schedule.

**4100 CONTRIBUTIONS TO BUILDING FUND**

Campaigns that voluntary agencies conduct to provide capital for major property additions -- e.g., building --require separate disclosure in an agency's financial statements. The reporting standards require that both the proceeds of these campaigns and their fund-raising expenses be reflected in an agency's financial statements in the Land, Building and Equipment Fund. The magnitude of such campaigns would usually result in their increasing both an agency's total contributions and total fund-raising expenses for a year in which a campaign was conducted. If not reported separately, this would preclude useful comparisons of results for other years of other organizations.

#### **4200 SPECIAL EVENTS**

The "Special Events" classification is provided to reflect support and incidental revenue --e.g., paid-for advertising in printed programs--derived from all of an organization's special fund-raising events during the period of the report. These are affairs in which something of value is offered directly to participants for (or in anticipation of) a payment and a contribution adequate to yield revenue for the sponsoring agency over and above direct costs and expenses. Dinners, dances, bazaars, card parties, fashion shows, and cookie, candy and greeting card sales are examples of special fund-raising events. With the exception of special situations noted below, telethons and other forms of TV and radio entertainment are, as a rule, not considered "Special Events" for public reporting purposes.

Contributions received in response to appeals of these types are to be reported as ordinary contributions and expenses attributable to the appeals, as fund-raising expenses.

#### **4300 LEGACIES AND REQUESTS**

This category is to be used to report all legacies and bequests. A legacy or bequest is a gift made through a will, e.g., gifts passing to the ownership of an agency by will after the death of a donor.

Legacies or bequests may be unrestricted or they may be designated either for specific program purposes or for endowment or for both. They should be reflected in the accounts of the organization at the time that an unassailable right to the gift has been established by the court and the proceeds are measurable in amount, and should be reported in the Fund which is to be benefited.

As a rule, the receipt of legacies and bequests is difficult to predict and, therefore, is not related to the fund-raising efforts and expense of an agency in any given year. Nevertheless, many organizations actively seek gifts through legacies and bequests, and some spend substantial sums in doing so.

Further, such gifts are often substantial in size. Both their unpredictability and their potential size make it desirable that legacies and bequests be set forth separately by all organizations to facilitate evaluation of an agency's other contributions.

#### **4301 - Endowments**

All income earned or principal used from non-government grants or endowments given to the agency. Distinguish between restricted and non-restricted as to use.

**4302 - Trusts**

All income earned or principal used from non-government trusts set up for the benefit of the agency.

**4303 - Other**

All income earned or principal used from special funds established for the benefit of the agency by its Board of Directors other than amounts covered under Accounts 4301 and 4302; i.e., equipment replacement fund, etc.

**4500 COLLECTED THROUGH LOCAL MEMBER UNITS**

Some national health and welfare organizations obtain major financial support from fund-raising campaigns conducted by their local affiliates and publicized by them as campaigns for support of the national, as well as the local organization. As a rule, the proceeds of such a combined national-local fund-raising campaign are allocated between the local agency and its national affiliate on the basis of a predetermined ratio. When both of these conditions are met, the national organization should report its net share--in effect, public support derived through efforts of the local agency expressly on its behalf--in this sub-classification, and in addition, parenthetically, the fund-raising costs related to its share.

**4600 CONTRIBUTED BY ASSOCIATED ORGANIZATIONS**

This sub-classification is to be used to report contributions from members, auxiliaries, circles, guilds and other organizations closely associated with the reporting organization. It should not be used for reporting membership payments in the form of dues or assessments. Only contributions from organizations related to the recipient by identity of program or clientele should be reported here. Contributions from a sponsoring "parent" agency or from sponsoring religious bodies would also be reported here, but not contributions from a local civic organization or other unrelated group. The amounts shown against this classification are net of related fund-raising costs, if any.

Excluded from this classification, in addition, are contributions or allocations received from federated fund-raising organizations, such as the local United Way and other fund-raising organizations, including such sectarian organizations as the various Catholic Charities and Jewish Federations. Contributions received from organizations which are unmistakably fund-raising organizations belong in Accounts 4700 and 4800 below.

**4700 ALLOCATED BY FEDERATED FUND-RAISING ORGANIZATION**

All allocations, appropriations and other forms of financial support received or receivable from federated fund-raising organizations are to be reported in this classification. The particular organization from which the support was received may be identified in place of a federated fund-raising organization. The amounts shown are net of related fund-raising costs, if any and in addition, parenthetically, the fund-raising costs related to its allocation.

**4800 ALLOCATED BY UNASSOCIATED AND NON-FEDERATED FUND-RAISING ORGANIZATIONS (4800-4899)**

This category is provided for reporting support derived from fund-raising campaigns that is received from specialized fund-raising organizations that are neither associated with a reporting agency as previously described (under "Contributed by Associated Organizations") nor with "Federated Fund-Raising Organizations." It is to be used to report allocations to an agency which result from independent non-federated campaigns for multiple-agency support, e.g., those conducted by some large plants, by charity-support organizations within trade associations. It is recommended that the specific sources be identified and shown in an agency's report. The amounts shown are net of related fund-raising costs, if any, and in addition, parenthetically, the fund-raising costs related to its allocation.

**5000 FEES AND GRANTS FROM GOVERNMENTAL AGENCIES (5000-5999)**  
**(Do not use. See 5100 & 5200)**

**5100 OTHER GOVERNMENT PURCHASE OF SERVICE**

Include all income from charges for program services provided to service recipients according to the subaccounts listed below.

**5101 - Title XX Recipients - Milwaukee County DPW\***

**5102 - Title XX Recipients - Other County\***

**5103 - Title IVA (AFDC - unemployed actual) - Milwaukee County\***

**5104 - Title IVA (AFDC - unemployed actual) - Other County\***

**5105 - Title IVA WIN - Milwaukee County**

**5106 - Title IVA WIN - Other County\***

**5107 - 51.42/.437 - Milwaukee County\***

**5108 - 51.42/.437 - Other Counties\***

**5109 - Title I - Milwaukee County\***

**5110 - Title I - Other County\***

**5111 - Title III - Milwaukee County**

Office on Aging

**5112 - Title III - Other County**

Office on Aging

**5113 - USDA Food Stamps**

All reimbursements from USDA in the form of food stamps.

**5114 - TITLE XVIII Medicare Revenues\***

**5115 - TITLE XIX Medicaid Revenues\***

**5116 - Social Security (SS) and Supplemental Security Income (SSI)**

**5117 - CIP Revenue from Milwaukee County\***

**5118 - CIP Revenue from Other Counties\***

**5119 - COP Revenue from Milwaukee County\***

**5120 - COP Revenue from Other Counties\***

**5121 -Other**

Target Cities Voucher Revenue

**5122-5199 Other Governmental Purchase of Service**

Use these accounts to identify other governmental purchase of service according to funding source.

(\*) Self-explanatory.

**5200 GRANTS FROM GOVERNMENTAL AGENCIES**

All lump sum amounts provided by governmental agencies for specific purposes unrelated to charge rates for units of service. For each subaccount listed below, all grants should be itemized according to source, i.e., Federal grants, HEW, HUD, USDA, etc.

**5201 - Direct Federal Grants**

Self-explanatory.

**5202 - Direct State Grants**

Self-explanatory.

**5203 - Direct County Grants**

Self-explanatory.

**5204 - Direct City or Municipality Grants**

Self-explanatory.

**5206 - Title III Grants**

Self-explanatory

**5210 - Other Grants from Governmental Agencies**

(Includes Government Tax Revenue if Applicable)



## **5300 REVENUES FROM HEALTH MAINTENANCE ORGANIZATIONS AND PREFERRED PROVIDER ORGANIZATIONS**

### **5301 - Revenue from Title XIX - AFDC Clients**

This represents revenues received on behalf of clients enrolled in an HMO/PPO under contract with DHHS to provide medical services to AFDC recipients.

### **5302 - Revenue from non-Title XIX Clients**

This represents revenues received on behalf of clients enrolled in an HMO/PPO as a form of insurance, either employee provided or self-provided.

## **6000 MEMBERSHIP DUES-INDIVIDUALS**

This caption is to be reserved for amounts received by any organization for personal memberships that procure directly for the member, substantial, private benefits commensurate in value with the amount of the dues.

Substantial direct, private benefits include the use of agency recreational, consulting and other facilities and services, the right to receive directly useful publications, or the enjoyment of a professional standing or other honor. Types of memberships should be distinguished.

## **6100 ASSESSMENTS AND DUES-LOCAL MEMBER UNITS**

This sub-classification is intended for reporting--where such separate reporting is necessary--amounts received by an organization from its member agencies (at the local, state, regional and national levels, etc.) for general membership benefits. Use of the classification should be restricted to revenues from dues, fair share quotas and similar assessments against member agencies to cover regular services, publications, supplies and other membership benefits furnished to all member agencies of the same class. Amounts received from fund-raising campaigns that solicit support for both the sponsoring agency and its national affiliates, the proceeds of which are divided between the participants according to a pre-determined formula, do not belong in this caption.

Amounts received as fees for special consulting services to particular member agencies and revenue from sales of supplies ordered by and billed separately to individual agencies should not be reported her, but should be shown under "Intra-Agency Sales of Supplies and Services."

## **6200 PROGRAM SERVICES FEES**

This caption includes two distinct types of revenue received from participants in an agency's programs, i.e., from the public at large and from publicly supported clients. The first type is fees received by all agencies for services from clients paying their own way. The second consists of the amounts received from clients in addition to payments received from governmental sources, e.g., fees collected from participants for extra non-program services or for pre-determined client share of regular service charges.

### **6201 - Income from Client Collections**

Self-explanatory.

**6202 - Income from Title IVA (AFDC Employed Actual) Clients**

Self-explanatory.

**6203 - Income from Title XX Client (Direct-Pay Portion Only)**

Self-explanatory.

**6204 - Income from 51.42/.437 Clients (Direct-Pay Portion Only)**

Self-explanatory.

**6205 - Income from Client Pick-Up & Delivery Charges**

Self-explanatory.

**6206 - Income from Client Insurance Carriers (Other than Medicare)**

Self-explanatory.

**6207 - Other Third Party Non-Governmental Income**

Self-explanatory.

**6300 INTRA-AGENCY SALES OF SUPPLIES & SERVICES**

Self-explanatory.

**6400 REVENUES FROM DISPOSAL OF ASSETS**

Sales to the general public of capital assets, products manufactured during the course of providing care and services to eligible clients, and staff services other than covered under programs furnished.

**6401 - Sale of Production**

Self-explanatory.

**6402 - Sale of Property and Other Assets**

Self-explanatory.

**6403 - Sale of Staff Service**

Self-explanatory.

**6500 INVESTMENT INCOME**

An organization may earn income from a variety of investments, such as securities surplus, real estate, patents and other convertible assets, any of which could have resulted from the generation of surplus operating capital, bequests and various non-operating revenues earned. In form, investment income may include interest, dividends, rentals, royalties, and even net earnings from activities, e.g., operation of an office building acquired through an endowment, conducted solely for the production of income.

Income on investments of unrestricted funds should be reported in "Investment Income" of the Current Unrestricted Fund.

**6501 - Interest**

Differentiate between interest and investments of restricted and unrestricted capital amounts.

**6502 - Dividends**

Differentiate between dividends from investments from restricted and unrestricted capital amounts.

**6503 - Other**

Include investment income not includable in Account 6501 & 6502 above. Also differentiate between such income in terms of investments of restricted and unrestricted capital amounts.

**6600 GAINS (AND LOSSES) ON INVESTMENT TRANSACTIONS**

This account is to include realized gains and losses related to investment transactions. Report gains and losses only upon the sale or conversion of investments. (The net amount of gains and losses should be reported under this account even if the net figure is a loss.)

**6900 MISCELLANEOUS REVENUE**

This account needs no explanation, but a word of caution may be appropriate. If the revenue of an agency has been properly classified, very little should usually remain to be shown as "Miscellaneous." Transactions that may be run through a "revolving" or "transitory" items account can generally be applied, as they occur, to the specific revenue and expense accounts affected. Many are recognizable as involving funds belonging to someone other than the agency.

NOTE: Do not include revenue that is directly under Title to either clients served or other third-party non-agency persons and entities.

