

Stoa Expense Codes and Explanations

| Expense Codes | Explanation |
|--|---|
| Income | |
| 4000 Membership Dues STOA USA | Income paid for membership (2016-17 \$55, \$30, \$30 per year) |
| 4020 LexisNexis Registration Fees | Income paid for Lexis Nexis (2016-17 \$40 per year) |
| 4030 501C3 Application Fees | Income paid for 501C3 |
| 4050 Insurance Services | Income paid to have insurance at tournaments and events |
| 4100 Donations | |
| 4101 Business Donations | Companies making a contribution to Stoa for no goods/services in return |
| 4102 Individual donations | Individuals making a contribution, donation from Credit Union accounts opened |
| Total 4100 Donations | |
| 4200 Clubs and Tournament Income | |
| 4210 Registration Fees | Income paid to attend NITOC or Academy |
| 4220 Meals | Income paid to purchase meals at NITOC or Academy |
| 4240 T-Shirts & Products | Income paid to purchase tshirts & products for NITOC, Academy, or membership |
| 4250 Vendor Sponsor Scholarship | |
| 4251 Vendor | Income from Colleges and Vendors purchasing a 'table' at NITOC or Academy or membership |
| 4253 Sponsor | Income from entities choosing to sponsor NITOC or Academy in return for goods/services (flyers, marketing, publicity, etc.) |
| 4255 Scholarship | Income from Colleges and Vendors offering scholarships to membership |
| Total 4250 Vendor Sponsor Scholarship | |
| 4270 Dorm Registration | Income paid for housing on campus in dorms, apartments, etc |
| 4280 Video or Photo Products | Income paid to purchase video or photos from NIOTC, Academy, or membership |
| Total 4200 Clubs and Tournament Income | |
| Interest Income | Income from accounts at banks |
| Uncategorized Income | Other income |
| Total Income | |
| Cost of Goods Sold | |
| <i>COGS are business expenditures incurred through the production process of a saleable item</i> | |
| 5020 LexisNexis Expense | Fees paid to Lexis Nexis Research Database (for 2016-17 125 users/\$208 per month) |
| 5100 Tournament and Club Cost of Sales | |
| 5120 Meals | Fees paid for meals at NITOC or Academy |
| 5140 T-shirts & Products | Fees paid for products at NITOC or Academy |
| 5170 Dorm Fees Due | Fees paid for housing at NITOC or Academy |
| 5180 Video or Photo | Fees paid for producing video or photo at NITOC or Academy |
| Total 5100 Tournament and Club Cost of Sales | |
| 5900 Stripe Surcharges | Fees paid for Stripe processing |
| Total Cost of Goods Sold | |
| Gross Profit | |
| Operating Expenses | |
| <i>Operating expenses are those expenditures that a business incurs to engage in any activities not directly associated with the production of goods or services</i> | |
| 6000 Administration | |
| 6030 Awards | Trophies, medals, plaques, etc |

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| 6040 Facility | Buildings, golf carts, tables/chairs, stage, repairs/damages |
| 6050 Hospitality | Food and décor for judges (community and parent), tab & staff, tablecloths, etc |
| 6070 Social Event | any expense related to social event at NITOC or Academy |
| 6080 Speaker and Honorarium | fees related to paying a speaker for NITOC, Academy, or membership |
| —6090 Tab | supplies, cartridges, equipment for Tab; not copies |
| Total 6000 Administration | |
| —6100 Timers | |
| —6200 Judges Administration | |
| 7000 Operations | |
| 7010 Office Supplies | pens, highlighters, paper, envelopes, name badges |
| 7020 Website and Domains | annual fees for online software, software development, websites |
| 7022 Marketing | ads, published materials (trifold, business cards, annual report), Google Adwords, video for mktg |
| 7030 Courier and Mail | packages, postage, po box (should include \$200 for permanent po box) |
| 7060 Promotional Items | give-aways to a group, usually \$4 or less, w/ Stoa name permanently printed on item (For example – a tshirt purchased specifically for the facilities director is a thank you & gift, not a promotional item. Pens branded with the Stoa name handed out to all participants of NITOC or Academy is a promotional item.) |
| 7070 Printing and Copying | includes signage |
| Total 7000 Operations | |
| 7100 Travel and Meetings | |
| 7110 Travel - Air | |
| 7120 Travel - Meals | |
| 7130 Travel - Hotel | |
| 7140 Travel - Auto and Ground | |
| Total 7100 Travel and Meetings | |
| 7300 Insurance - Liability | |
| 7520 Thank Yous and Gifts | gifts as a thank you for service, or condolence |
| 8000 Outsourcing Service Fees | |
| 8010 Accounting Fees | bookkeeper hourly charge, filing fees |
| 8020 Legal Fees | general counsel hourly charge, filing fees (ex: trademark logo) |
| 8030 Social Media & Communication | Leslie Martin, see job desc & contract for details, <i>StoaByte, FB, Twitter, Yahoo, Lexis Nexis</i> |
| 8040 Administration & Website | Sandra Jones, see job desc & contract for details, <i>maintain website, admin duties</i> |
| Total 8000 Outsourcing Service Fees | |
| 9000 Taxes and Government Fees | |
| Total Expenses | |
| Net Operating Income | |
| Other Expenses | |
| Reconciliation Discrepancies | |
| Total Other Expenses | |
| Net Other Income | |
| Net Income | |