

**ARTS RECREATION FOUNDATION OF OVERLAND PARK  
CHART OF ACCOUNTS**

**DEPOSITS**

Contributions

- 401000 · Individ./Small Bus. Contributions
- 402000 · Corporate Contributions
- 403000 · Donation Box Revenue
- 407000 · Legacies & Bequests
- 409000 · In-kind Donations
- 422000 · Foundation & Trust Grants
- 422100 · Corp. & Business Grants

Program Revenue

- 512000 · Program Sponsorships
- 513000 · Program Contributions
- 514000 · Program Admission Fees
- 515000 · Program Merchandise Sales

Memberships

- 531500 · Dues Individuals

Special Event Revenue

- 621000 · Event Admission & Entry Fees
- 621100 · Special Event Sponsorships
- 621200 · Auction Revenue
- 621300 · Raffle Revenue
- 621400 · Event Merchandise Sales
- 621500 · Photo Revenue
- 621600 · Concessions
- 621700 · Artist Registration
- 621800 · Contests
- 621900 · Event Contributions
- 621910 · In-Kind Event Contributions

**EXPENSES**

Cost of Goods Sold

- 941100 · Merchandise Purchases
- 941200 · Concession Purchases

Grants

- 701000 · Program Grants(not OP)
- 702000 · OP Program Grants
- 703000 · OP Capital Improvement Grants
- 704000 · Awards & Grants to Individuals

Inkind

- 72190 · Inkind Goods & Services

Office Expense

- 731000 · Telephone
- 732000 · Equipment Expense

Professional Fees

- 751000 · Fundraising
- 750100 · Education
- 752000 · Accounting Fees
- 752100 · Contract Service
- 753000 · Design Fees
- 754000 · Legal Fees
- 755000 · Computer Fees & Services
- 756000 · Artist & Performance Fees
- 757000 · Professional Fees-Other
- 759000 · Architectural Fees

Equipment Rental

- 762000 · Equipment Rental

Supplies

- 771000 · Supplies
- 771100 · Food & Beverages
- 776000 · Office Supplies

Postage

- 791000 · Postage
- 792000 · Mailing Services
- 793000 · Post Office Box
- 794000 · Shipping & Delivery

Printing & Publications

- 821000 · Printing & Duplication
- 822000 · Publication & Subscriptions
- 824000 · Annual Report

Travel & Meetings

- 831000 · Travel & Lodging
- 832000 · Registration
- 833000 · Meals - Meetings

Licenses

- 851000 · Licenses

Insurance

- 871000 · Insurance - General
- 873000 · Liability Insurance

Membership Dues

- 881000 · Dues

Bank Charges & Fees

- 911000 · Bank Charges & Fees
- 911100 · Credit Card Charges & Fees
- 911200 · Brokerage Fees

Advertising

- 925000 · Advertising
- 926000 · Marketing

Other

- 930000 · Other Expenses

Sales Tax

- 932000 · Sales Taxes

Capital Improvements

- 942000 · Art Works
- 943000 · Construction Materials
- 944000 · Construction Labor
- 945000 · Equipment
- 946000 · Furnishings
- 947000 · Artifacts
- 948000 · Landscape Materials
- 949000 · Landscape Labor
- 949100 · Landscape Features