

Sample Chart of Accounts
Based on Unified Chart of Accounts
<http://nccs.urban.org/projects/ucoa.cfm>

Balance Sheet or Statement of Financial Position
Accounts (1000-3999)

Account Number	Account Name	Account Type
ASSETS		
1000	Cash:	
1020	Checking	Cash Account
1040	Petty cash	Cash Account
1070	Savings/short-term investments	Cash Account
1100	Accounts receivable:	
1110	Accounts receivable	Accounts Receivable
1115	Grants receivable	Accounts Receivable
1120	Pledges receivable	Accounts Receivable
1200	Other current assets:	
1210	Prepaid expenses	Other Current Assets
1220	Other receivables	Other Current Assets
1299	Undeposited funds	
1500	Investments:	
1510	CD account	Other Asset
1515	Marketable securities	Other Asset
1600	Fixed assets (operating):	
1610	Land - operating	Fixed Asset
1620	Buildings - operating	Fixed Asset
1630	Leasehold improvements	Fixed Asset
1640	Furniture, fixtures, & equip	Fixed Asset
1650	Vehicles	Fixed Asset
1700	Accummulated depreciation - fixed assets:	
1725	Accum deprec - building	Fixed Asset (contra)
1735	Accum amort - leasehold improvements	Fixed Asset (contra)
1745	Accum deprec - furn,fix,equip	Fixed Asset (contra)
1755	Accum deprec - vehicles	Fixed Asset (contra)
1810	Other long-term assets	Other Assets

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LIABILITIES		
2000	Payables:	
2010	Accounts payable	Accounts Payable
2020	Grants & allocations payable	Accounts Payable
2100	Accrued liabilities:	
2110	Accrued payroll	Other Current Liabilities
2120	Accrued paid leave	Other Current Liabilities
2130	Accrued payroll taxes	Other Current Liabilities
2300	Unearned/deferred revenue:	
2310	Deferred contract revenue	Other Current Liabilities
2350	Unearned/deferred revenue - other	Other Current Liabilities
2500	Short-term notes & loans payable:	
2510	Credit Card	Credit Card
2550	Line of credit	Credit Card
2560	Current portion - long-term loan	Other Current Liabilities
2700	Long-term notes & loans payable:	
2730	Mortgages payable	Long-Term Liabilities
2750	Capital leases	Long-Term Liabilities
2760	Unsecured notes and loans payable	Long-Term Liabilities
NET ASSETS		
3000	Unrestricted net assets:	
3010	Unrestricted net assets	Equity
3020	Board-designated net assets	Equity
3030	Fixed operating net assets	Equity
3100	Temporarily restricted net assets:	
3110	Use restricted net assets	Equity
3120	Time restricted net assets	Equity
3200	Permanently restricted net assets:	
3210	Endowment net assets	Equity

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Income Statement or Statement of Activities
Accounts (4000-9999)

Account Number	Account Name	Account Type
REVENUE - CONTRIBUTED		
4000	Direct contributions	
4005	Membership dues - contributions portion	Income
4007	Fundraising events - contribution portion	Income
4010	Individual/small business contributions	Income
4020	Corporate contributions	Income
4100	Donated goods & services revenue:	
4110	Donated professional services-GAAP	Income
4120	Donated other services - non-GAAP	Income
4130	Donated use of facilities	Income
4140	Gifts in kind - goods	Income
4200	Revenue from non-government grants:	
4210	Corporate/business grants	Income
4230	Foundation/trust grants	Income
4250	Nonprofit organization grants	Income
4400	Indirect contributions	
4410	United Way or CFC contributions	Income
4415	Other federated fundraising contributions	Income
4500	Government grant revenue	
4520	Federal grants	Income
4530	State grants	Income
4540	Local government grants	Income

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REVENUE - EARNED		
5000	Government contract & fee revenue	
5020	Federal contracts/fees	Income
5030	State contracts/fees	Income
5040	Local government contracts/fees	Income
5080	Medicare/Medicaid payments	Income
5100	Revenue from program-related sales & fees:	
5180	Program service fees	Income
5190	Program-related sales	Income
5200	Revenue from dues:	
5210	Membership dues-individuals	Income
5220	Assessments and dues-organizations	Income
5300	Revenue from investments:	
5310	Interest-savings/short-term investments	Income
5320	Dividends & interest - securities	Income
5800	Special events:	
5810	Special events - non-gift revenue	Income
5820	Special events - gift revenue	Income
5830	Gross income from gaming activities	Income
5840	Direct expenses	Income (contra)
OTHER REVENUE		
6900	Net assets released from restriction	Income

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Account Number	Account Name	Account Type
EXPENSES - PERSONNEL		
7200	Salaries & benefits:	
7210	Officers & directors salaries	Expense
7220	Salaries & wages - other	Expense
7230	Pension plan contributions	Expense
7240	Employee benefits - not pension	Expense
7250	Payroll taxes, etc.	Expense
7500	Contract services:	
7510	Fundraising fees	Expense
7520	Accounting fees	Expense
7530	Legal fees	Expense
7540	Professional fees - other	Expense
7570	Lobbying	Expense
7580	Donated professional services - GAAP	Expense
7590	Donated other services - non-GAAP	Expense
EXPENSES - NON-PERSONNEL		
8100	Operating expenses:	
8102	Advertising and promotion	Expense
8104	Office expenses	Expense
8110	Supplies	Expense
8120	Donated materials & supplies	Expense
8130	Telephone & telecommunications	Expense
8140	Postage & shipping	Expense
8150	Mailing services	Expense
8170	Printing & copying	Expense
8180	Books, subscriptions, references	Expense
8200	Facility & equipment expenses:	
8210	Rent, parking, other occupancy	Expense
8220	Utilities	Expense
8230	Real estate taxes	Expense
8250	Mortgage interest	Expense
8260	Equipment rental & maintenance	Expense
8270	Depreciation expense	Expense
8290	Donated facilities	Expense
8300	Travel & meetings expenses:	
8310	Travel	Expense
8320	Conferences, conventions, meetings	Expense
8500	Other expenses:	
8510	Interest-general	Expense
8520	Insurance	Expense
8540	Staff development	Expense