

**Unified Chart of Accounts**  
**Cross-Referenced to Selected Not-For-Profit Reporting Requirements**  
**version 3.0**


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

**Balance Sheet Account Coding**  
**XXXX**  
Line item

version 3.0 Account Number		Form 990 Line Item	Form 990 EZ Line Item	OMB A-122 Cost Principles	United Way of America Accounting Guide
<b>1</b>	<b><u>Assets</u></b>				
1000	Cash:				
1010	Cash in bank-operating	45	22	n/a	1000-1099
1020	Cash in bank-payroll	45	22	n/a	1000-1099
1040	Petty cash	45	22	n/a	1000-1099
1070	Savings & short-term investments	46	22	n/a	1100-1199
1100	Accounts receivable:				
1110	Accounts receivable	47a	24	n/a	1200-1299
1115	Doubtful accounts allowance	47b	24	n/a	1200-1299
1200	Contributions receivable:				
1210	Pledges receivable	48a	24	n/a	1300-1399
1215	Doubtful pledges allowance	48b	24	n/a	1300-1399
1225	Discounts - long-term pledges	48a	24	n/a	1300-1399
1240	Grants receivable	49	24	n/a	1300-1399
1245	Discounts - long-term grants	49	24	n/a	1300-1399
1300	Other receivables:				
1310	Employee & trustee receivables	50	24	n/a	1200-1299
1320	Notes/loans receivable	51a	24	n/a	1200-1299
1325	Doubtful notes/loans allowance	51b	24	n/a	1200-1299
1400	Other assets:				
1410	Inventories for sale	52	24	n/a	1400-1499
1420	Inventories for use	52	24	n/a	1400-1499
1450	Prepaid expenses	53	24	n/a	1500-1599
1460	Accrued revenues	47a	24	n/a	1200-1299
1500	Investments:				
1510	Marketable securities	54	22	n/a	1700-1799
1530	Land held for investment	55a	22	n/a	1800-1899
1540	Buildings held for investment	55a	22	n/a	1800-1899
1545	Accum deprec - bldg investment	55b	22	n/a	1800-1899
1580	Investments - other	56	22	n/a	1900-1999
1600	Fixed operating assets:				
1610	Land - operating	57a	23	n/a	1800-1899
1620	Buildings - operating	57a	23	n/a	1800-1899
1630	Leasehold improvements	57a	24	n/a	1800-1899
1640	Furniture, fixtures, & equip	57a	24	n/a	1800-1899
1650	Vehicles	57a	24	n/a	1800-1899
1660	Construction in progress	57a	24	n/a	1800-1899
1700	Accum deprec - fixed operating assets:				
1725	Accum deprec - building	57b	23	n/a	1800-1899
1735	Accum amort - leasehold improvements	57b	24	n/a	1800-1899
1745	Accum deprec - furn,fix,equip	57b	24	n/a	1800-1899
1755	Accum deprec - vehicles	57b	24	n/a	1800-1899
1810	Other long-term assets	58	24	n/a	1900-1999
1850	Split-interest agreements	58	24	n/a	1900-1999
1910	Collections - art, etc	58	24	n/a	1900-1999
1950	Funds held in trust by others	58	24	n/a	1900-1999
	Total assets	59	25	n/a	n/a

**Unified Chart of Accounts**  
**Cross-Referenced to Selected Not-For-Profit Reporting Requirements**  
**version 3.0**

Balance Sheet Account Coding  
 XXXX

Line item 

version 3.0 Account Number		Form 990 Line Item	Form 990 EZ Line Item	OMB A-122 Cost Principles	United Way of America Accounting Guide
<b>2</b>	<b><u>Liabilities</u></b>				
2000	Payables:				
2010	Accounts payable	60	26	n/a	2000-2099
2020	Grants & allocations payable	61	26	n/a	2200-2399
2100	Accrued liabilities:				
2110	Accrued payroll	60	26	n/a	2100-2199
2120	Accrued paid leave	60	26	n/a	2100-2199
2130	Accrued payroll taxes	60	26	n/a	2100-2199
2140	Accrued sales taxes	60	26	n/a	2100-2199
2150	Accrued expenses - other	60	26	n/a	2100-2199
2300	Unearned/deferred revenue:				
2310	Deferred contract revenue	62	26	n/a	n/a
2350	Unearned/deferred revenue - other	62	26	n/a	2500-2599
2410	Refundable advances	62	26	n/a	2500-2599
2500	Short-term notes & loans payable:				
2510	Trustee & employee loans payable	63	26	n/a	2400-2499
2550	Line of credit	65	26	n/a	2400-2499
2560	Current portion - long-term loan	65	26	n/a	2400-2499
2570	Short-term liabilities - other	65	26	n/a	2400-2499
2610	Split-interest liabilities	65	26	n/a	2400-2499
2700	Long-term notes & loans payable:				
2710	Bonds payable	64a	26	n/a	2600-2699
2730	Mortgages payable	64b	26	n/a	2600-2699
2750	Capital leases	64b	26	n/a	2600-2699
2770	Long-term liabilities - other	64a	26	n/a	2600-2699
2810	Gov't-owned fixed assets liability	65	26	n/a	2600-2699
2910	Custodial funds	65	26	n/a	2600-2699
	Total liabilities	66	26	n/a	n/a
<b>3</b>	<b><u>Equity</u></b>				
3000	Unrestricted net assets:				
3010	Unrestricted net assets	21 & 67	21 & 27	n/a	3000-3999
3020	Board-designated net assets	21 & 67	21 & 27	n/a	3000-3999
3030	Board designated quasi-endowment	21 & 67	21 & 27	n/a	3000-3999
3040	Fixed operating net assets	21 & 67	21 & 27	n/a	3000-3999
3100	Temporarily restricted net assets:				
3110	Use restricted net assets	21 & 68	21 & 27	req	3000-3999
3120	Time restricted net assets	21 & 68	21 & 27	req	3000-3999
3200	Permanently restricted net assets:				
3210	Endowment net assets	21 & 69	21 & 27	n/a	3000-3999
	Total net assets	21 & 73	21 & 27	n/a	n/a
	Total liabilities & net assets	74	n/a	n/a	n/a

**Unified Chart of Accounts**  
**Cross-Referenced to Selected Not-For-Profit Reporting Requirements**  
**version 3.0**

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

Income Statement Account Coding  
 XXXX-xxx  
 Line item  Activity Code

version 3.0 Account Number		Form 990 Line Item	Form 990 EZ Line Item	OMB A-122 Cost Principles	United Way of America Accounting Guide
<b>4</b>	<b><u>Contributions, Support</u></b>				
4000	Revenue from direct contributions:				
4010-***	Individual/small business contributions	1a	1	n/a	4000-4099
4020-***	Corporate contributions	1a	1	n/a	4000-4099
4070-***	Legacies & bequests	1a	1	n/a	4300-4399
4075-***	Uncollectible pledges - estimated	contra 1a	1	n/a	4000-4099
4085-***	Long-term pledges discount	contra 1a	1	n/a	4000-4099
4100	Donated goods & services revenue:				
4110-***	Donated professional services-GAAP	Part IV-A & 82b	n/a	match/in-kind	4000-4099
4120-***	Donated other services - non-GAAP	Part IV-A & 82b	n/a	match/in-kind	n/a
4130-***	Donated use of facilities	Part IV-A & 82b	n/a	match/in-kind	n/a
4140-***	Gifts in kind - goods	1d	1	match/in-kind	4000-4099
4150-***	Donated art, etc	1d	1	match/in-kind	4000-4099
4200	Revenue from non-government grants:				
4210-***	Corporate/business grants	1a	1	match/\$	4000-4199
4230-***	Foundation/trust grants	1a	1	match/\$	4000-4199
4250-***	Nonprofit organization grants	1a	1	match/\$	4000-4199
4255-***	Discounts - long-term grants	contra 1a	1	match/\$	4000-4199
4300	Revenue from split-interest agreements:				
4310-***	Split-interest agreement contributions	1a	1	n/a	4000-4199
4350-***	Gain (loss) split-interest agreements	20	1	n/a	4000-4199
4400	Revenue from indirect contributions:				
4410-***	United Way or CFC contributions	1b	1	match/\$	4700-4799
4420-***	Affiliated organizations revenue	1b	1	match/\$	4500-4599
4430-***	Fundraising agencies revenue	1b	1	match/\$	4800-4899
4500	Revenue from government grants:				
4510-***	Agency (government) grants	1c	1	grant/match	5500-5999
4520-***	Federal grants	1c	1	grant/match	5500-5999
4530-***	State grants	1c	1	grant/match	5500-5999
4540-***	Local government grants	1c	1	grant/match	5500-5999

**Unified Chart of Accounts**  
**Cross-Referenced to Selected Not-For-Profit Reporting Requirements**  
**version 3.0**

Income Statement Account Coding  
 XXXX-xxx  
 Line item ← ← Activity Code

version 3.0 Account Number		Form 990 Line Item	Form 990 EZ Line Item	OMB A-122 Cost Principles	United Way of America Accounting Guide
<b>5</b>	<b><u>Earned revenues</u></b>				
5000	Revenue from government agencies:				
5010-***	Agency (government) contracts/fees	2 & 93(g)	2	n/a	5000-5499
5020-***	Federal contracts/fees	2 & 93(g)	2	grant/match	5000-5499
5030-***	State contracts/fees	2 & 93(g)	2	grant/match	5000-5499
5040-***	Local government contracts/fees	2 & 93(g)	2	grant/match	5000-5499
5080-***	Medicare/Medicaid payments	2 & 93f	2	grant/match	5000-5499
5100	Revenue from program-related sales & fees:				
5180-***	Program service fees	2 & 93(a)	2	match/\$	6200-6499
5185-***	Bad debts, est - program fees	2 & 93(a)	2	match/\$	6200-6499
5200	Revenue from dues:				
5210-***	Membership dues-individuals	3 & 94	3	n/a	6000-6099
5220-***	Assessments and dues-organizations	3 & 94	3	n/a	6100-6199
5300	Revenue from investments:				
5310-***	Interest-savings/short-term investments	4 & 95	4	n/a	6500-6599
5320-***	Dividends & interest - securities	5 & 96	4	n/a	6500-6599
5330-***	Real estate rent - debt-financed	6a & 97a	8	n/a	6500-6599
5335-***	Real estate rental cost - debt-financed	6b & 97a	8		
5340-***	Real estate rent - not debt-financed	6a & 97b	8		
5345-***	Real estate rental cost - not debt-financed	6b & 97b	8		
5350-***	Personal property rent	6a & 98	8		
5355-***	Personal property rental cost	6b & 98	8	n/a	6500-6599
5360-***	Other investment income	7 & 99	4	n/a	6500-6599
5370-***	Securities sales - gross	8a-(A) & 100	5a	n/a	6600-6699
5375-***	Securities sales cost	8b-(A) & 100	5b	n/a	6600-6699
5400	Revenue from other sources:				
5410-***	Non-inventory sales - gross	8a-(B) & 100	5a	40	6600-6699
5415-***	Non-inventory sales cost	8b-(B) & 100	5b	40	6600-6699
5440-***	Gross sales - inventory	10a & 102	8	n/a	6400-6499
5445-***	Cost of inventory sold	10b & 102	8	n/a	6400-6499
5450-***	Advertising revenue	11 & 103	8	n/a	6900-6999
5460-***	Affiliate revenues from other entities	11 & 103	8	n/a	6900-6999
5490-***	Misc revenue	11 & 103	8	n/a	6900-6999
5800	Special events:				
5810-***	Special events - non-gift revenue	9a & 101	6a	n/a	4200-4299
5820-***	Special events - gift revenue	1a & (9a)	1 & (6a)	n/a	4200-4299
<b>6</b>	<b><u>Other revenue</u></b>				
6800	Unrealized gain (loss):				
6810-***	Unrealized gain (loss) - investments	Part IV-A	n/a	n/a	6600-6699
6820-***	Unrealized gain (loss) - other assets	Part IV-A	n/a	n/a	6600-6699
6900	Net assets released from restriction:				
6910-***	Satisfaction of use restriction	n/a	n/a	n/a	n/a
6920-***	LB&E acquisition satisfaction	n/a	n/a	n/a	n/a
6930-***	Time restriction satisfaction	n/a	n/a	n/a	n/a
	<b>Total revenue, gains, &amp; other support</b>	<b>12</b>	<b>9</b>	<b>n/a</b>	<b>n/a</b>

**Unified Chart of Accounts**  
**Cross-Referenced to Selected Not-For-Profit Reporting Requirements**  
**version 3.0**

Income Statement Account Coding  
 XXXX-xxx  
 Line item → ← Activity Code

version 3.0 Account Number		Form 990 Line Item	Form 990 EZ Line Item	OMB A-122 Cost Principles	United Way of America Accounting Guide
<b>7</b>	<b><u>Expenses - personnel related</u></b>				
7000	Grants, contracts, & direct assistance				
7010-***	Contracts - program-related	22	10	9	9100-9199
7020-***	Grants to other organizations	22	10	9, 39	9100-9199
7040-***	Awards & grants - individuals	22	10	39	9100-9199
7050-***	Specific assistance - individuals	23	10	34	8900-8999
7060-***	Benefits paid to or for members	24	11	34	?
7200	Salaries & related expenses:				
7210-***	Officers & directors salaries	25	12	7, 32	7000-7099
7220-***	Salaries & wages - other	26	12	7, 32	7000-7099
7230-***	Pension plan contributions	27	12	7, 36	7100-7199
7240-***	Employee benefits - not pension	28	12	7, 13, 49	7100-7199
7250-***	Payroll taxes, etc.	29	12	7	7200-7299
7500	Contract service expenses				
7510-***	Fundraising fees	30	13	39	8000-8099
7520-***	Accounting fees	31	13	39	8000-8099
7530-***	Legal fees	32	13	39	8000-8099
7540-***	Professional fees - other	43	13	39, 44	8000-8099
7550-***	Temporary help - contract	43	13	39	8000-8099
7580-***	Donated professional services - GAAP	Part IV-B, 82b	n/a	12	8000-8099
7590-***	Donated other services - non-GAAP	Part IV-B, 82b	n/a	12	n/a

**Unified Chart of Accounts**  
**Cross-Referenced to Selected Not-For-Profit Reporting Requirements**  
**version 3.0**

Income Statement Account Coding  
 XXXX-xxx  
 Line item → ← Activity Code

version 3.0 Account Number		Form 990 Line Item	Form 990 EZ Line Item	OMB A-122 Cost Principles	United Way of America Accounting Guide
<b>8</b>	<b><u>Non-personnel related expenses</u></b>				0
8100	Nonpersonnel expenses:				
8110-***	Supplies	33	16	28	8100-8199
8120-***	Donated materials & supplies	33	16	12	8100-8199
8130-***	Telephone & telecommunications	34	16	6	8200-8299
8140-***	Postage & shipping	35	15	6, 54	8300-8399
8150-***	Mailing services	35	15	6	8300-8399
8170-***	Printing & copying	38	15	28, 33, 41	8600-8699
8180-***	Books, subscriptions, references	38	15	30, 41	8600-8699
8190-***	In-house publications	38	15	28, 33, 41	8600-8699
8200	Facility & equipment expenses:				
8210-***	Rent, parking, other occupancy	36	14	37, 46	8400-8499
8220-***	Utilities	36	14	19, 46	8400-8499
8230-***	Real estate taxes	36	14	51	8400-8499
8240-***	Personal property taxes	36	14	51	8400-8499
8250-***	Mortgage interest	36	14	23	8400-8499
8260-***	Equipment rental & maintenance	37	14	27, 46	8500-8600
8270-***	Deprec & amort - allowable	42	16	11, 15	9500-9599
8280-***	Deprec & amort - not allowable	42	16	11, 15	9500-9599
8290-***	Donated facilities	Part IV-B, 82b	n/a	12	8400-8499
8300	Travel & meetings expenses:				
8310-***	Travel	39	16	44, 45, 55, 56	8700-8799
8320-***	Conferences, conventions, meetings	40	16	29, 34	8800-8899
8500	Other expenses:				
8510-***	Interest-general	41	16	23	9200-9299
8520-***	Insurance - non-employee related	43	16	5, 22	9300-9399
8530-***	Membership dues - organization	43	16	30	9400-9499
8540-***	Staff development	43	16	44, 53	9400-9499
8550-***	List rental	43	16	23	9400-9499
8560-***	Outside computer services	43	16	39	8000-8099
8570-***	Advertising expenses	43	16	1	9400-9499
8580-***	Contingency provisions	43	16	8	9400-9499
8590-***	Other expenses	43	16	20, 35, 43	9400-9499
8600	Business expenses:				
8610-***	Bad debt expense	43	16	3	9400-9499
8620-***	Sales taxes	43	16	51	9400-9499
8630-***	UBITaxes	43	16	51	9400-9499
8650-***	Taxes - other	43	16	51	9400-9499
8660-***	Fines, penalties, judgments	43	16	10, 16	9400-9499
8670-***	Organizational (corp) expenses	43	16	31, 44, 45, 47, 50	9400-9499
	Total expenses	44	17	n/a	n/a
<b>9</b>	<b><u>Non-GAAP expenses</u></b>				
9800	Fixed asset purchases				
9810-***	Capital purchases - land	capitalized	capitalized	11, 15	LB&E
9820-***	Capital purchases - building	capitalized	capitalized	11, 15, 42	LB&E
9830-***	Capital purchases - equipment	capitalized	capitalized	11, 15	LB&E
9840-***	Capital purchases - vehicles	capitalized	capitalized	11, 15	LB&E
9910-***	Payments to affiliates	16	16	9	9600-9699
9920-***	Additions to reserves	n/a	n/a	n/a	n/a
9930-***	Program administration allocations	n/a	n/a	n/a	n/a

**Unified Chart of Accounts**  
 Cross-Referenced to Selected Not-For-Profit Reporting Requirements

Revenue & Expense Coding

xxxx-XXX

Line Item                  Activity code

Revenue & Expense Coding by Activity  
 (revenue & expense only)

Account Number	Activity Coding	OMB A-122 Cost Principles	United Way's UWAACS	Form 990 Line Item
	Column heading index <input type="text"/>	(a)	(b)	(c)
****-XXX	Activity Code			
****-100 to 199	Program department A	n/a	001-899	IIIa
****-200 to 299	Program department B	n/a	001-899	IIIb
****-300 to 399	Program department C	n/a	001-899	IIIc
****-400 to 449	Program department D	n/a	001-899	III d
****-450 to 499	Other program service activities	n/a	001-899	IIIe
****-460	Lobbying activities	not/25	n/a	85
	Total program services	n/a	n/a	13/44(B)/III f
****-500 to 699	M&G department	(varies)	900-949	14/IIC
****-510	M&G department-general	allowed/indirect	900-949	14/IIC
****-520	M&G department-unallowable (A-122)	not/12,36,41	900-949	14/IIC
****-530	Public relations	1	n/a	n/a
****-540	Investment management	23	n/a	n/a
****-550	Labor relations	24	n/a	n/a
****-610	M&G special event production	not/00	900-949	9b
****-620	M&G special event promotion	not/00	900-949	9b
****-700 to 899	Fundraising department	not/19	900-949	15/IID
****-900 to 999	Cost pools	use permitted	allocated	allocated
****-910	Central services cost pool	use permitted	allocated	allocated
****-920	Common cost pool by line item	use permitted	allocated	allocated
****-930	Common cost pool-other	use permitted	allocated	allocated
****-980	Capital/fixed asset purchases pool	use permitted	capitalized	capitalized

Column heading index:

- (a) Cost principle numbers in OMB *Circular A-122*
- (b) Function code numbers in UWAACS (*United Way of America Accounting Guide*)
- (c) Line item numbers for uniform federal/state Form 990

**Simplified Chart of Accounts -- Cross Referenced to Form 990 and Unified COA**

<u>Level One</u> Up to \$100,000 (All volunteer, Cash-Basis)		<u>Level Two</u> Up to \$300,000 (Salaried staff, Cash-Basis) (Restricted grants)		<u>Level Three</u> Up to \$300,000 (Salaried staff, Accrual-Basis) (Restricted grants)		<b>Cross References</b>	
<u>Acct#</u>	<u>Account (13)</u>	<u>Acct#</u>	<u>Account (26)</u>	<u>Acct#</u>	<u>Account (35)</u>	<b>Form 990</b> <b>Line Items</b>	<b>Unified COA</b> <b>Acct#</b>
						<b>(Chapter 13)</b>	<b>(Chapter 6)</b>
<b>Asset accounts</b>		<b>Asset accounts</b>		<b>Asset accounts</b>			
1010	Cash in bank - operating	1010	Cash in bank - operating	1010	Cash in bank - operating	45	1010
1020	Savings & temporary cash investments	1020	Savings & temporary cash investments	1020	Savings & temporary cash investments	46	1020
				1030	Accounts receivable	47	1030
				1540	Furniture, fixtures, & equipment	57a	1540
				1640	Accumulated depreciation for #1540	57b	1640
	<b>Total assets</b>		<b>Total assets</b>		<b>Total assets</b>	59	Sum
<b>Liability accounts [None, all volunteer]</b>		<b>Liability accounts</b>		<b>Liability accounts</b>			
				2010	Accounts payable	60	2010
<b>Net asset accounts</b>		<b>Net asset accounts</b>		<b>Net asset accounts</b>			
3010	Unrestricted, avail. for general activities	3010	Unrestricted, avail. for general activities	3010	Unrestricted, avail. for general activities	67	3010
				3240	Unrestricted, furniture & equipment/net	67	3240
		3310	Temporarily restricted, activity #120	3310	Temporarily restricted, activity #120	68	3310
		3320	Temporarily restricted, activity #220	3320	Temporarily restricted, activity #220	68	3320
	<b>Total net assets</b>		<b>Total net assets</b>		<b>Total net assets</b>	73	Sum
	<b>Total liabilities &amp; net assets</b>		<b>Total liabilities &amp; net assets</b>		<b>Total liabilities &amp; net assets</b>	74	Sum
<b>Revenue accounts</b>		<b>Revenue accounts</b>		<b>Revenue accounts</b>			
4010	Contributions from individuals	4010	Contributions from individuals	4010	Contributions from individuals	1a	4010
		4230	Foundation grants	4230	Foundation grants	1a	4230
		4510	Government grants	4510	Government contributions (grants)	1c	4510
5060	Program service revenue	5060	Program service revenue	5060	Program service revenue	2	5060
				5110	Membership dues - individuals	3	5110
5510	Interest on savings & temp. cash invest.	5510	Interest on savings & temp. cash invest.	5510	Interest on savings & temp. cash invest.	4	5510
6810	Other revenue	6810	Other revenue	6810	Other revenue	11	6810
	<b>Total Revenue</b>		<b>Total Revenue</b>		<b>Total Revenue</b>	12	Sum
<b>Personnel expense accounts</b>		<b>Personnel expense accounts</b>		<b>Personnel expense accounts</b>			
		7210	Compensation of officers, directors, etc.	7210	Compensation of officers, directors, etc.	25	7210
		7220	Other salaries & wages	7220	Other salaries & wages	26	7220
		7310	Pension plan contributions	7310	Pension plan contributions	27	7310
		7320	Other employee benefits	7320	Other employee benefits	28	7320
		7410	Payroll taxes	7410	Payroll taxes	29	7410
			<b>Total payroll</b>		<b>Total payroll</b>	Sum	Sum
		7540	Professional fees	7540	Professional fees	43	7540
			<b>Total personnel expenses</b>		<b>Total personnel expenses</b>	Sum	Sum
<b>Nonpersonnel expense accounts</b>		<b>Nonpersonnel expense accounts</b>		<b>Nonpersonnel expense accounts</b>			
7710	Supplies	7710	Supplies	7710	Supplies	33	7710
7810	Telephone	7810	Telephone	7810	Telephone	34	7810
7910	Postage and Shipping	7910	Postage and Shipping	7910	Postage and Shipping	35	7910
8010	Occupancy (Rent)	8010	Occupancy (Rent)	8010	Occupancy (Rent)	36	8010
8110	Equipment Rental and Maintenance	8110	Equipment Rental and Maintenance	8110	Equipment Rental and Maintenance	37	8110
8210	Printing and Publications	8210	Printing and Publications	8210	Printing and Publications	38	8210
8310	Travel	8310	Travel	8310	Travel	39	8310
		8510	Conferences and Meetings	8510	Conferences and Meetings	40	8510
				8610	Interest	41	8610
				8650	Depreciation	42	8650
		9300	Other Nonpersonnel Expenses	9300	Other Nonpersonnel Expenses	43	9300
				9830	Capital purchases - equipment	n/a	9830
	<b>Total nonpersonnel expenses</b>		<b>Total nonpersonnel expenses</b>		<b>Total nonpersonnel expenses</b>	Sum	Sum
	<b>Total expenses</b>		<b>Total expenses</b>		<b>Total expenses</b>	44	Sum
15 accounts		26 accounts		35 accounts		UCOA has 151 accounts	



## Simplified Activity Coding System -- Cross Referenced to Form 990 and Unified COA

<u>Level One</u> Up to \$100,000 (All volunteer, Cash-Basis)		<u>Level Two</u> Up to \$300,000 (Salaried staff, Cash-Basis) (Restricted grants)		<u>Level Three</u> Up to \$300,000 (Salaried staff, Accrual-Basis) (Restricted grants)		<u>Cross References</u>	
<u>Code#</u>	<u>Activity (4)</u>	<u>Code#</u>	<u>Activity (7)</u>	<u>Code#</u>	<u>Activity (8)</u>	<u>Form 990</u> <u>Line Items</u>	<u>Unified COA</u> <u>Acct#</u>
100	Program A	100	Program A	100	Program A	IIIa, IIB	100
		120	Special project A, restricted #3310	120	Special project A, restricted #3310	IIIa, IIB	120
200	Program B	200	Program B	200	Program B	IIIb, IIB	200
		220	Special project B, restricted #3320	220	Special project B, restricted #3320	IIIb, IIB	220
510	Management & general	510	Management & general	510	Management & general	14/IIC	510
710	Fundraising	710	Fundraising	710	Fundraising	15/IID	710
		920	Common cost pool by line item	920	Common cost pool by line item	n/a [allocated]	920
				980	Capital purchases pool	n/a	980
4 activities		7 activities		8 activities		up to 1,000 activities	