

**Unified Chart of Accounts (c) (version 3.0)**

**Content - Key Word Index**

*(sorted by account name)*

<i>UCOA version 3.0 account number</i>	<i>possible account names (UCOA names in <b>bold</b>)</i>	<i>account type</i>
1215	A/R - Allowance for doubtful pledges	accounts receivables
1115	A/R - Allowance for doubtful receivables	accounts receivables
1210	A/R - pledges receivable	accounts receivables
1110	A/R due from affiliates	accounts receivables
1310	A/R due from trustees & employees	other current asset
1110	A/R from sales of goods & services	accounts receivables
7240	Accident insurance cost reimbursement	expense
7240	Accident insurance premiums for employees	expense
<b>7520</b>	<b>Accounting fees</b>	<b>expense</b>
7520	Accounting services outsourced	expense
<b>2010</b>	<b>Accounts payable</b>	<b>accounts payable</b>
<b>1110</b>	<b>Accounts receivable</b>	<b>accounts receivables</b>
2120	Accrued compensated absences	other current liability
<b>2150</b>	<b>Accrued expenses - other</b>	<b>other current liability</b>
2110	Accrued expenses - payroll	other current liability
2130	Accrued expenses - payroll withholding	other current liability
1110	Accrued interest & other income	accounts receivables
<b>2120</b>	<b>Accrued paid leave</b>	<b>other current liability</b>
<b>2110</b>	<b>Accrued payroll</b>	<b>other current liability</b>
<b>2130</b>	<b>Accrued payroll taxes</b>	<b>other current liability</b>
<b>1460</b>	<b>Accrued revenues</b>	<b>other current asset</b>
<b>2140</b>	<b>Accrued sales taxes</b>	<b>other current liability</b>
2120	Accrued vacation	other current liability
1735	Accum amort - improv/use	fixed asset
<b>1735</b>	<b>Accum amort- leasehold improvements</b>	<b>fixed asset</b>
<b>1745</b>	<b>Accum deprec - furn,fix,equip</b>	<b>fixed asset</b>
<b>1545</b>	<b>Accum deprec - bldg investment</b>	<b>other current asset</b>
1745	Accum deprec - computers	fixed asset
<b>1725</b>	<b>Accum deprec- buildings</b>	<b>fixed asset</b>
<b>1755</b>	<b>Accum deprec- vehicles</b>	<b>fixed asset</b>
<b>9920</b>	<b>Additions to reserves</b>	<b>other expense</b>
2410	Advances - refundable	other current liability
<b>8570</b>	<b>Advertising expenses</b>	<b>expense</b>
<b>5450</b>	<b>Advertising revenue</b>	<b>income</b>
9910	Affiliate payments	expense
<b>5460</b>	<b>Affiliate revenues from other entities</b>	<b>income</b>
<b>4420</b>	<b>Affiliated organization revenue</b>	<b>income</b>
<b>5010</b>	<b>Agency (government) contracts/fees</b>	<b>income</b>
<b>4510</b>	<b>Agency (government) grants</b>	<b>income</b>
8310	Airfare, train fare, bus fare	expense
2020	Allocations & grants payable	accounts payable
4410	Allocations from federated fundraising groups	income
9930	Allocations of management costs	expense
9930	Allocations of program administration costs	expense
1325	Allowance for doubtful notes & loans	other current asset
1215	Allowance for doubtful pledges	accounts receivables
1115	Allowance for doubtful receivables	accounts receivables
7040	Allowance for equipment under grant	expense
7040	Allowance for travel under grant	expense
8270	Amortization - depreciable assets - allowable	expense
8270	Amortization -- Leasehold improvement - allowable	expense
1735	Amortization cumulative - leasehold improvements	fixed asset
2610	Annuity obligations	long term liability
8170	Artwork - purchased	expense
<b>5220</b>	<b>Assessments &amp; dues from organizations</b>	<b>income</b>
5410	Asset sales	income
1810	Assets - other long-term	other asset
7050	Assistance by others at exp of organization	expense
7530	Attorney fees	expense
7520	Audit & accounting fees	expense
8310	Auto allowance for employees & volunteers	expense
8520	Automobile insurance	expense

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8510	Automotive - interest on loans & leases	expense
8270	Automotive equipment depreciation - allowable	expense
3010	Available unrestricted net assets	equity
8110	Award plaques, non-cash prizes to clients	expense
<b>7040</b>	<b>Awards &amp; grants to individuals</b>	<b>expense</b>
<b>8610</b>	<b>Bad debt expense</b>	<b>expense</b>
<b>5185</b>	<b>Bad debts, est - program fees</b>	<b>income</b>
5185	Bad debts, est - program sales	income
1070	Bank accounts - interest bearing	cash
1010	Bank accounts - non-interest bearing	cash
1020	Bank accounts - payroll	cash
7520	Bank service charges	expense
7050	Beneficiaries - specific assistance to	expense
7240	Benefits - accident insur cost reimbursement	expense
7240	Benefits - accident insurance premiums	expense
7240	Benefits - employment termination expenses	expense
7240	Benefits - health ins premium reimbursement	expense
7240	Benefits - health insurance premiums	expense
7240	Benefits - life insurance premiums	expense
7240	Benefits - out-placement expenses	expense
7240	Benefits - payments to annuitants	expense
7240	Benefits - payments to pensioned employees	expense
7240	Benefits for employees - other than pension	expense
7240	Benefits for officers, directors, & trustees	expense
<b>7060</b>	<b>Benefits paid to or for members</b>	<b>expense</b>
4070	Bequests and legacies	income
3020	Board designated for special purpose - unrestricted	equity
<b>3030</b>	<b>Board designated quasi-endowment</b>	<b>equity</b>
8320	Board meetings, luncheons, dinners	expense
2510	Board member loans	other current liability
<b>3020</b>	<b>Board-designated net assets</b>	<b>equity</b>
2710	Bond liabilities - tax exempt	long term liability
1510	Bonds & stocks - marketable	other current asset
1580	Bonds & stocks - non-marketable	other current asset
<b>2710</b>	<b>Bonds payable</b>	<b>long term liability</b>
7520	Bookeeping services - outside	expense
8110	Bookeeping supplies	expense
<b>8180</b>	<b>Books, subscriptions, references</b>	<b>expense</b>
7540	Brokerage, commission & collection fees	expense
8510	Building & grounds maintenance & supplies	expense
1630	Building improvements	fixed asset
9820	Building purchases	other expense
8510	Building rent & parking fees	expense
<b>1620</b>	<b>Buildings - operating</b>	<b>fixed asset</b>
1725	Buildings for use - cumulative depr	fixed asset
<b>1540</b>	<b>Buildings held for investment</b>	<b>other current asset</b>
1620	Buildings held for use	fixed asset
1545	Buldings, investment - cumulative depr	other current asset
8310	Bus, subway, & taxicab fares	expense
4210	Business and corporate grants	income
8520	Business interruption insurance	expense
5180	Cafeteria for clients, visitors, & staff	income
<b>2750</b>	<b>Capital leases</b>	<b>long term liability</b>
<b>9820</b>	<b>Capital purchases - buildings</b>	<b>other expense</b>
<b>9830</b>	<b>Capital purchases - equipment</b>	<b>other expense</b>
<b>9810</b>	<b>Capital purchases - land</b>	<b>other expense</b>
<b>9840</b>	<b>Capital purchases - vehicles</b>	<b>other expense</b>
8310	Car rental for travel	expense
1010	Cash	cash
1040	Cash - Petty	cash
<b>1010</b>	<b>Cash in bank - operating</b>	<b>cash</b>
<b>1020</b>	<b>Cash in bank - payroll</b>	<b>cash</b>

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1070	CDs	cash
1070	Certificates of deposit & savings accounts	cash
4350	Change in value of split-interest agreements	income
1010	Checking account	cash
7210	Chief executive officer's salary	expense
7050	Children's board for clients	expense
8110	Classroom supplies	expense
7550	Clerical - contract temporary help	expense
7220	Clerical/support staff salaries	expense
2910	Client deposits	long term liability
7250	Client payroll taxes & insurance	expense
7220	Client salaries & wages	expense
7050	Clients - specific assistance to	expense
7050	Clothing for clients	expense
<b>1910</b>	<b>Collections of works of art, etc</b>	<b>other asset</b>
4410	Combined Federal Campaign allocations	income
4010	Commercial co-venture contributions	income
2120	Compensated absences payable	other current liability
7540	Computer programming fees	expense
8560	Computer related service fees	expense
8560	Computer service bureau fees	expense
1640	Computers	fixed asset
1745	Computers - cumulative deprec	fixed asset
8260	Computers - rental & maintenance	expense
<b>8320</b>	<b>Conferences, conventions, meetings</b>	<b>expense</b>
5180	Concessions at program-related activities	income
<b>1660</b>	<b>Construction in progress</b>	<b>fixed asset</b>
<b>8580</b>	<b>Contingency provisions</b>	<b>expense</b>
8540	Continuing education for employees	expense
7540	Contract management fees	expense
7550	Contract temporary help	expense
<b>7010</b>	<b>Contracts - program-related</b>	<b>expense</b>
5010	Contracts/fees from government agencies	income
8120	Contributed materials & supplies	expense
7590	Contributed other services - non-GAAP	expense
7580	Contributed professional services - GAAP	expense
4110	Contributed services - GAAP	income
4120	Contributed services - non-GAAP	income
8290	Contributed use of facilities & utilities	expense
4150	Contributed works of art, etc	income
4420	Contributions from affiliated organizations	income
4020	Contributions from corporations	income
4510	Contributions from government agencies	income
4010	Contributions from individuals	income
4010	Contributions from individuals & small businesses	income
4430	Contributions from other fundraising agencies	income
4310	Contributions from split-interest agreements	income
4010	Contributions through commercial co-ventures	income
4010	Contributions through direct mail	income
4010	Contributions through door-to-door campaigns	income
4010	Contributions through personal solicitation	income
5820	Contributions through special events	income
4010	Contributions through telephone campaigns	income
4010	Contributions through telethons	income
2310	Control accounts for contracts	other current liability
3110	Control accounts for program restricted grants	equity
3120	Control accounts for time restricted grants	equity
8320	Conventions, meetings, conferences	expense
8260	Copy equipment rental & maintenance	expense
8170	Copying & duplicating - outside services	expense
8110	Copying & duplicating materials & supplies	expense
<b>4020</b>	<b>Corporate contributions</b>	<b>income</b>

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*possible account names  
(UCOA names in **bold**)*

*account type*

<b>4210 Corporate/business grants</b>	<b>income</b>
5415 Cost & expense for sales of other assets	income
5375 Cost & expense for sales of securities (for #5360)	income
5445 Cost of goods sold - inventory	income
<b>5445 Cost of inventory sold</b>	<b>income</b>
8110 Craft supplies	expense
8590 Credit card discount fees	expense
8590 Credit card fees	expense
<b>2560 Current portion of long-term loan</b>	<b>other current liability</b>
<b>2910 Custodial funds</b>	<b>long term liability</b>
2350 Deferred & unearned revenue	other current liability
1450 Deferred charges & prepaid expenses	other current asset
2350 Deferred conference fees	other current liability
<b>2310 Deferred contract revenues</b>	<b>other current liability</b>
2350 Deferred dues	other current liability
4070 Deferred giving	income
2350 Deferred revenue (for future periods)	other current liability
2350 Deferred subscription revenues	other current liability
8540 Degree programs for employees	expense
8140 Delivery & messenger service	expense
7050 Dental fees of clients	expense
1950 Deposits	other asset
<b>8270 Deprec &amp; amort - allowable</b>	<b>expense</b>
<b>8280 Deprec &amp; amort - not allowable</b>	<b>expense</b>
8270 Depreciation -- automotive equipment - allowable	expense
8270 Depreciation -- buildings - allowable	expense
8270 Depreciation - equipment - allowable	expense
1755 Depreciation - vehicles	fixed asset
8270 Depreciation, amortization, depletion - allowable	expense
1725 Depreciation, cumulative - buildings for use	fixed asset
1745 Depreciation, cumulative - computers	fixed asset
1745 Depreciation, cumulative - furniture & equipment for use	fixed asset
1545 Depreciation, cumulative - investments	other current asset
7510 Development fees - fund raising related	expense
4010 Direct mail contributions	income
8520 Directors' and officers' liability insurance	expense
7210 Directors' salaries, fees	expense
7250 Disability insurance premiums	expense
4085 Discount - long-term pledges	income
<b>4255 Discounts - long-term grants</b>	<b>income</b>
<b>1245 Discounts - long-term grants</b>	<b>accounts receivables</b>
<b>1225 Discounts - long-term pledges</b>	<b>accounts receivables</b>
<b>5320 Dividends &amp; interest - securities</b>	<b>income</b>
<b>8290 Donated facilities</b>	<b>expense</b>
<b>4150 Donated art, etc</b>	<b>income</b>
1410 Donated inventory - for use by organization	other current asset
1420 Donated inventory - given to clients	other current asset
1410 Donated inventory - sold to clients or public	other current asset
<b>8120 Donated materials &amp; supplies</b>	<b>expense</b>
<b>7590 Donated other services - non-GAAP</b>	<b>expense</b>
<b>4120 Donated other services - non-GAAP</b>	<b>income</b>
<b>4110 Donated professional services - GAAP</b>	<b>income</b>
<b>7580 Donated professional services - GAAP</b>	<b>expense</b>
4110 Donated services - GAAP	income
<b>4130 Donated use of facilities</b>	<b>income</b>
1910 Donated works of art, etc - held	other asset
4010 Donations	income
4010 Donations from donor-advised funds	income
4010 Donor restricted gifts from individuals	income
4010 Door-to-door campaign contributions	income
<b>1115 Doubtful accounts allowance</b>	<b>accounts receivables</b>
<b>1325 Doubtful notes/loans allowance</b>	<b>other current asset</b>

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<b>1215</b>	<b>Doubtful pledges allowance</b>	<b>accounts receivables</b>
8110	Drugs & medicines (clinic use only)	expense
2910	Due to fiscal agent	long term liability
2350	Dues - deferred	other current liability
5220	Dues & assessments from organizations	income
8530	Dues for employee & organization memberships	expense
5210	Dues for individual memberships	income
1110	Dues receivables	accounts receivables
2350	Dues received for future periods	other current liability
8170	Duplicating & copying - outside services	expense
8110	Duplicating & copying materials & supplies	expense
8260	Duplicating equipment rental & maintenance	expense
7540	Education fees	expense
8220	Electricity	expense
<b>1310</b>	<b>Employee &amp; trustee receivables</b>	<b>other current asset</b>
<b>7240</b>	<b>Employee benefits - not pension</b>	<b>expense</b>
7240	Employee benefits for clients on payroll	expense
8540	Employee development, education, etc	expense
2510	Employee loans	other current liability
8530	Employee memberships	expense
7540	Employee recruitment fees	expense
2130	Employee withholding (taxes, TDA, etc )	other current liability
2130	Employer payroll taxes payable	other current liability
7240	Employment termination expenses	expense
3210	Endowment - donor designated	equity
<b>3210</b>	<b>Endowment net assets</b>	<b>equity</b>
8290	Equipment - donated use of	expense
8510	Equipment - loan & lease interest	expense
7040	Equipment allowance under grant	expense
8270	Equipment depreciation - allowable	expense
1640	Equipment for use	fixed asset
1745	Equipment for use - cumulative deprec	fixed asset
8260	Equipment maintenance supplies	expense
9830	Equipment purchases	other expense
8320	Equipment rental - meetings, conferences	expense
<b>8260</b>	<b>Equipment rental &amp; maintenance</b>	<b>expense</b>
5185	Estimated uncollectable program sales revenue	income
5185	Estimated uncollectable sales revenue	income
4075	Estimated uncollectible pledges	income
7210	Executive director's salary	expense
7210	Executive salaries	expense
8590	Expenses - other	expense
2150	Expenses - other accrued	other current liability
5415	Expenses for sales of other assets	income
5375	Expenses for sales of securities (for #5360)	income
6930	Expirations of time restrictions	income
8290	Facilities and utilities - donated	expense
8320	Facility rental - meetings, etc	expense
8130	FAX	expense
7250	Federal & state payroll tax & insurance	expense
<b>5020</b>	<b>Federal contracts/fees</b>	<b>income</b>
8140	Federal Express, UPS, other overnight	expense
<b>4520</b>	<b>Federal grants</b>	<b>income</b>
2130	Federal payroll tax withholdings	other current liability
4410	Federated fundraising group allocations	income
7520	Fees - audit, accounting, & bookkeeping	expense
7510	Fees - fund raising counsel/consultant	expense
7530	Fees - legal	expense
8150	Fees - outside mailing service	expense
7510	Fees - paid solicitor	expense
8560	Fees for outside computer services	expense
5180	Fees for program services	income

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5010	Fees from government agencies	income
7210	Fees paid to directors & trustees	expense
7040	Fellowships	expense
7250	FICA payments - employer's share	expense
2130	FICA payroll tax payable - employer's share	other current liability
2130	FICA payroll tax withholdings - employee's share	other current liability
8520	Fidelity bonds	expense
8110	Film purchases & processing	expense
8170	Films - produced by others	expense
<b>8660</b>	<b>Fines, penalties, judgments</b>	<b>expense</b>
8110	First aid supplies for employees	expense
2910	Fiscal agent - due to	long term liability
5410	Fixed asset sales	income
3040	<b>Fixed operating net assets</b>	<b>equity</b>
8110	Food & beverage - non-program related	expense
8110	Food & beverage - program related	expense
8320	Food & beverage costs for meetings, etc	expense
8110	Food & beverage for employees & visitors	expense
8110	Food & beverage services to clients	expense
7050	Food service for clients	expense
<b>4230</b>	<b>Foundation/trust grants</b>	<b>income</b>
8140	Freight, trucking	expense
7510	Fund raising counsel/consultant fees	expense
<b>4430</b>	<b>Fundraising agencies revenue</b>	<b>income</b>
<b>7510</b>	<b>Fundraising fees</b>	<b>expense</b>
<b>1950</b>	<b>Funds held in trust by others</b>	<b>other asset</b>
2910	Funds held on behalf of others (custodial)	long term liability
1745	Furniture & equipment - cumulative deprec	fixed asset
<b>1640</b>	<b>Furniture, fixtures, &amp; equip</b>	<b>fixed asset</b>
5370	Gain (loss) on sales of securities - realized	income
<b>4350</b>	<b>Gain (loss) split-interest agreements</b>	<b>income</b>
8220	Gas	expense
8140	Gas & oil -- shipping (delivery) related	expense
8310	Gas & oil -- travel related	expense
8520	General liability insurance	expense
5180	Gift shop for clients, visitors, & staff	income
4010	Gifts	income
<b>4140</b>	<b>Gifts in kind - goods</b>	<b>income</b>
4510	Government agency grants	income
5030	Government contracts - state	income
5020	Government contracts/fees - federal	income
5040	Government contracts/fees - other (local)	income
5010	Government fees & contracts for services	income
4520	Government grants - federal	income
4540	Government grants - other (local)	income
4530	Government grants - state	income
4510	Government grants equivalent to contributions	income
1510	Government obligations - over 12 months	other current asset
1070	Government obligations - up to 12 months	cash
8590	Government registration fees (state charity)	expense
<b>2810</b>	<b>Gov't owned fixed assets liability</b>	<b>long term liability</b>
7040	Graduate fellowships	expense
<b>2020</b>	<b>Grants &amp; allocations payable</b>	<b>accounts payable</b>
4250	Grants from churches, civic groups	income
4210	Grants from corporations and other businesses	income
4410	Grants from federated fundraising groups	income
4230	Grants from foundation and trusts	income
4250	Grants from other nonprofit organizations	income
<b>1240</b>	<b>Grants Receivable</b>	<b>accounts receivables</b>
<b>7020</b>	<b>Grants to other organizations</b>	<b>expense</b>
7020	Grants to research institutions	expense
1240	Grants/Rec from govt, corp, fdn, fedrn, etc	accounts receivables

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5330	Gross rents revenue - debt-financed	income
5340	Gross rents revenue - not debt-financed	income
<b>5440</b>	<b>Gross sales - inventory</b>	<b>income</b>
7240	Health insurance premium reimbursement	expense
7240	Health insurance premiums	expense
8220	Heating oil	expense
7050	Homemaker service for clients	expense
8320	Honoraria & expenses for speakers	expense
8310	Hotel, meals, & incidental expenses	expense
8510	Housekeeping & janitorial services	expense
8110	Housekeeping, laundry, & linen supplies	expense
1010	Imprest checking account	cash
8670	Incorporation & other organizational expenses	expense
7540	Independent contractor fees	expense
4420	Indirect support from affiliated organization	income
4410	Indirect support from federations	income
4430	Indirect support from other fundraising agencies	income
<b>4010</b>	<b>Individual/small business contribution</b>	<b>income</b>
7050	Individuals - specific assistance to	expense
<b>8190</b>	<b>In-house publications</b>	<b>expense</b>
4140	In-kind contributions	income
7040	In-kind grants to individuals	expense
7020	In-kind grants to organizations	expense
8520	Insurance - business interruption	expense
8140	Insurance - company shipping vehicles	expense
8310	Insurance - company travel vehicles	expense
8520	Insurance - directors' & officers' liab	expense
8520	Insurance - excluding employee related	expense
8520	Insurance - fidelity bonds	expense
8520	Insurance - general liability	expense
8520	Insurance - malpractice	expense
8520	Insurance - meeting cancelation	expense
<b>8520</b>	<b>Insurance - non-employee related</b>	<b>expense</b>
8520	Insurance - professional liability	expense
8520	Insurance - property	expense
7050	Insurance coverage provided clients	expense
8520	Insurance on shipping & delivery vehicles	expense
8520	Insurance on travel vehicles (automobiles)	expense
1110	Interest - accrued	accounts receivables
<b>8510</b>	<b>Interest - general</b>	<b>expense</b>
5320	Interest & dividends - securities	income
1070	Interest bearing bank accounts	cash
8510	Interest on automobile loans & leases	expense
8510	Interest on equipment loans & leases	expense
8250	Interest on mortgages	expense
8510	Interest on other long-term debt	expense
8510	Interest on other short-term debt	expense
8510	Interest on truck loans & leases	expense
2150	Interest payable	other current liability
1110	Interest receivable	accounts receivables
<b>5310</b>	<b>Interest-savings/short-term investments</b>	<b>income</b>
8130	Internet access fees	expense
<b>1410</b>	<b>Inventories for sale</b>	<b>other current asset</b>
<b>1420</b>	<b>Inventories for use</b>	<b>other current asset</b>
5445	Inventory - cost of goods sold	income
5440	Inventory sales	income
7540	Investment counseling fees	expense
5360	Investment income - other	income
1540	Investments - buildings	other current asset
1545	Investments - cumulative depreciation	other current asset
1510	Investments - marketable securities	other current asset
<b>1580</b>	<b>Investments - other</b>	<b>other current asset</b>

**Unified Chart of Accounts (c) (version 3.0)**

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*(sorted by account name)*

<i>UCOA version 3.0 account number</i>	<i>possible account names (UCOA names in <b>bold</b>)</i>	<i>account type</i>
1580	Investments - other noncurrent	other current asset
6810	Investments - unrealized gain (loss)	other income
8510	Janitorial & similar service fees	expense
8660	Judgments, fines, & penalties	expense
7210	Key employee salaries	expense
<b>1610</b>	<b>Land - operating</b>	<b>fixed asset</b>
<b>1530</b>	<b>Land held for investment</b>	<b>other current asset</b>
1610	Land held for use	fixed asset
9810	Land purchases	other expense
8110	Laundry, linen, & housekeeping supplies	expense
<b>6920</b>	<b>LB&amp;E acquisition satisfactions</b>	<b>income</b>
8510	Lease interest	expense
9820	Leasehold improvement - capital purchase	other expense
<b>1630</b>	<b>Leasehold improvements</b>	<b>fixed asset</b>
1735	Leasehold improvements - cumulative amort	fixed asset
1630	Leasehold improvements - use, not investment	fixed asset
8140	Leasing costs - shipping vehicles (not intr)	expense
8310	Leasing costs - travel vehicles (not intr )	expense
2120	Leave payable	other current liability
<b>4070</b>	<b>Legacies &amp; bequests</b>	<b>income</b>
<b>7530</b>	<b>Legal fees</b>	<b>expense</b>
2810	Liabilities for government owned fixed assets	long term liability
2610	Liabilities related to split-interest agreements	long term liability
8520	Liability insurance	expense
8590	License fees - other	expense
8510	Licenses & permits - occupancy related	expense
8140	Licenses & permits - shipping vehicles	expense
8310	Licenses & permits - travel vehicles	expense
7240	Life insurance premiums	expense
<b>2550</b>	<b>Line of credit</b>	<b>other current liability</b>
<b>8550</b>	<b>List rental</b>	<b>expense</b>
5490	List rental revenue	income
1310	Loans & notes due from trustees & employees	other current asset
2770	Loans & notes payable - long-term	long term liability
2570	Loans & notes payable - short-term	other current liability
1320	Loans & notes receivable - other	other current asset
2510	Loans from trustees & employees	other current liability
8310	Local & out-of-town travel	expense
8310	Local bus, subway, & taxicab fares - travel	expense
<b>5040</b>	<b>Local government contracts/fees</b>	<b>income</b>
<b>4540</b>	<b>Local government grants</b>	<b>income</b>
7250	Local payroll tax & insurance	expense
8510	Long-term debt interest	expense
4255	Long-term grants discounts	income
1510	Long-term investments	other current asset
<b>2770</b>	<b>Long-term liabilities - other</b>	<b>long term liability</b>
2770	Long-term notes & loans payable	long term liability
<b>4085</b>	<b>Long-term pledges discount</b>	<b>income</b>
8130	Mailgram	expense
<b>8150</b>	<b>Mailing services</b>	<b>expense</b>
8310	Maintenance -- company travel vehicles	expense
8260	Maintenance - copiers, computers, etc	expense
8210	Maintenance & supplies - building & grounds	expense
7220	Maintenance employees' salaries & wages	expense
8140	Maintenance of shipping (delivery) vehicles	expense
8260	Maintsupplies - copiers, computers, etc	expense
4010	Major gifts from individuals - unrestricted	income
8520	Malpractice insurance	expense
7540	Management fees	expense
9930	Management cost allocation	expense
<b>1510</b>	<b>Marketable securities</b>	<b>other current asset</b>
1510	Marketable stocks & bonds	other current asset



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<i>UCOA version 3.0 account number</i>	<i>possible account names (UCOA names in <b>bold</b>)</i>	<i>account type</i>
8310	Meals, hotel, & incidental expenses	expense
7540	Medical & dental fees	expense
7050	Medical fees of clients	expense
7250	Medicare payments - employer's share	expense
2130	Medicare payroll tax payable - employer's share	other current liability
2130	Medicare payroll tax withholdings - employee's share	other current liability
<b>5080</b>	<b>Medicare/Medicaid payments</b>	<b>income</b>
8110	Medicine & drugs (clinic use only)	expense
7050	Medicines for client	expense
8520	Meeting cancelation insurance	expense
8320	Meeting space & equipment rental	expense
8320	Meeting supplies	expense
8320	Meeting, etc- registration fees	expense
8320	Meetings - food & beverage costs	expense
8320	Meetings - notices, badges	expense
8320	Meetings - related printing costs	expense
8320	Meetings - speakers' honoraria & expenses	expense
8320	Meetings, conferences, conventions	expense
8310	Meetings, etc- employee & volunteer travel	expense
8320	Meetings, luncheons, dinners with board	expense
8320	Meetings, luncheons, dinners with volunteers	expense
<b>5210</b>	<b>Membership dues - individuals</b>	<b>income</b>
<b>8530</b>	<b>Membership dues - organization</b>	<b>expense</b>
5220	Membership dues -- organizations	income
8530	Membership dues for employees & organization	expense
2350	Membership dues received for future periods	other current liability
8140	Messenger & delivery service	expense
<b>5490</b>	<b>Miscellaneous revenue</b>	<b>income</b>
1070	Money market funds	cash
<b>8250</b>	<b>Mortgage interest</b>	<b>expense</b>
<b>2730</b>	<b>Mortgages payable</b>	<b>long term liability</b>
8520	Motor vehicle insurance	expense
8590	Moving expenses	expense
3010	Net assets - available unrestricted	equity
3040	Net assets - buildings	equity
3040	Net assets - buildings held for use, not investment	equity
3210	Net assets - endowment	equity
3040	Net assets - furniture & equipment	equity
3040	Net assets - land	equity
3040	Net assets - land held for use, not investment	equity
3040	Net assets - leasehold improvements	equity
3110	Net assets - temporarily restricted for programs	equity
3120	Net assets - temporarily time restricted grants	equity
3010	Net assets available for general activities	equity
8170	Newsletters, leaflets - purchased	expense
4140	Non-cash gifts	income
1010	Non-interest bearing bank accounts	cash
<b>5410</b>	<b>Non-inventory sales</b>	<b>income</b>
<b>5415</b>	<b>Non-inventory sales cost</b>	<b>income</b>
<b>4250</b>	<b>Nonprofit organization grants</b>	<b>income</b>
2770	Notes payable - long-term	long term liability
2570	Notes payable - short-term	other current liability
<b>1320</b>	<b>Notes/loans receivable - other</b>	<b>other current asset</b>
8320	Notices, badges for meetings	expense
2750	Obligations under capital leases	long term liability
8210	Occupancy	expense
8210	Occupancy (rent, parking fees)	expense
8210	Occupancy related licenses & permits	expense
8210	Office rent	expense
8110	Office supplies	expense
<b>7210</b>	<b>Officers &amp; directors salaries</b>	<b>expense</b>
8220	Oil for heating	expense

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<i>UCOA version 3.0 account number</i>	<i>possible account names (UCOA names in <b>bold</b>)</i>	<i>account type</i>
<b>8670</b>	<b>Organizational (corp) expenses</b>	<b>expense</b>
8530	Organization's memberships	expense
6820	Other assets - unrealized gain (loss)	other income
<b>8590</b>	<b>Other expenses</b>	<b>expense</b>
4140	Other gifts in kind	income
5040	Other government contracts/fees	income
4540	Other government grants	income
<b>5360</b>	<b>Other investment income</b>	<b>income</b>
<b>1810</b>	<b>Other long-term assets</b>	<b>other asset</b>
2770	Other long-term bonds, notes, & loans payable	long term liability
1320	Other notes/loans receivable	other current asset
7540	Other professional fees	expense
5490	Other revenue	income
7590	Other services donated - non-GAAP	expense
2570	Other short-term notes & loans payable	other current liability
1320	Other short-term notes & loans receivable	other current asset
7240	Out-placement expenses	expense
<b>8560</b>	<b>Outside computer services</b>	<b>expense</b>
8170	Outside copying & duplicating services	expense
8150	Outside mailing service fees	expense
7520	Outsourced accounting services	expense
7540	Outsourced management services	expense
8140	Overnight (e g , Federal Express, UPS)	expense
7510	Paid solicitor fees	expense
8110	Paper, ink, film, & copying materials	expense
8140	Parcel post & postage	expense
8210	Parking fees & building rent	expense
8210	Parking space rental	expense
2010	Payables - A/P general	accounts payable
2150	Payables - other	other current liability
<b>9910</b>	<b>Payments to affiliates</b>	<b>expense</b>
7240	Payments to annuitants	expense
1020	Payroll bank account	cash
7240	Payroll benefits other than pension	expense
7250	Payroll disability insurance premiums	expense
7250	Payroll federal & state taxes & insurance	expense
7250	Payroll FICA & Medicare payments (employer's share)	expense
7250	Payroll insurance related expense	expense
2110	Payroll payable	other current liability
7520	Payroll services - outside	expense
2130	Payroll tax withholdings - employees' share	other current liability
2130	Payroll taxes payable - employer's share	other current liability
<b>7250</b>	<b>Payroll taxes, etc</b>	<b>expense</b>
7250	Payroll unemployment insurance and taxes	expense
7250	Payroll worker's compensation insurance	expense
8660	Penalties, judgements, & fines	expense
7230	Pension for officers, directors, & trustees	expense
<b>7230</b>	<b>Pension plan contributions</b>	<b>expense</b>
8310	Per deim expenses	expense
8180	Periodicals	expense
3210	Permanently restricted net assets	equity
8590	Permit fees - other	expense
8210	Permits & licenses - occupancy related	expense
8140	Permits & licenses -- shipping vehicles	expense
8310	Permits & licenses -- travel vehicles	expense
<b>5350</b>	<b>Personal property rent</b>	<b>income</b>
<b>5355</b>	<b>Personal property rental cost</b>	<b>income</b>
<b>8240</b>	<b>Personal property taxes</b>	<b>expense</b>
<b>1040</b>	<b>Petty cash</b>	<b>cash</b>
8170	Photo copying - purchased	expense
8170	Photography - purchased	expense
4070	Planned gifts & gift agreements	income

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<i>UCOA version 3.0 account number</i>	<i>possible account names (UCOA names in <b>bold</b>)</i>	<i>account type</i>
1210	Pledge/Rec from individuals & organizations	accounts receivables
4010	Pledges	income
4075	Pledges - estimated uncollectible	income
<b>1210</b>	<b>Pledges receivable</b>	<b>accounts receivables</b>
8140	Postage & parcel post	expense
<b>8140</b>	<b>Postage &amp; shipping</b>	<b>expense</b>
8260	Postage meters - rental & maintenance	expense
8140	Postal permit fees	expense
2350	Prepaid conference fees	other current liability
<b>1450</b>	<b>Prepaid expenses</b>	<b>other current asset</b>
<b>8170</b>	<b>Printing &amp; copying</b>	<b>expense</b>
8320	Printing costs - meetings, conferences, etc	expense
4210	Private foundations - corporate "owned"	income
8320	Production fees - meetings, etc	expense
7520	Professional fees - audit, accounting, etc	expense
7540	Professional fees - brokerage & commission	expense
7540	Professional fees - computer programming	expense
7540	Professional fees - education	expense
7540	Professional fees - employee recruitment	expense
7510	Professional fees - fundraising	expense
7540	Professional fees - independent contractors	expense
7540	Professional fees - investment counseling	expense
7530	Professional fees - legal	expense
7540	Professional fees - medical & dental	expense
<b>7540</b>	<b>Professional fees - other</b>	<b>expense</b>
7540	Professional fees - psychological	expense
7540	Professional fees - public relations	expense
7540	Professional fees - rehabilitation	expense
7510	Professional fundraising fees	expense
8520	Professional liability insurance	expense
7580	Professional services - donated - GAAP	expense
7220	Professional staff salaries	expense
<b>9930</b>	<b>Program administration allocation</b>	<b>expense</b>
5180	Program related fees	income
5180	Program related sales	income
<b>5180</b>	<b>Program service fees</b>	<b>income</b>
7010	Program-related contracts to other entities	expense
8520	Property insurance	expense
8240	Property taxes - personal	expense
8110	Prosthetic appliances (clinic use only)	expense
7050	Prosthetic appliances for clients	expense
8580	Provision for contingencies	expense
7540	Psychological fees	expense
7540	Public relations fees	expense
8190	Publications - in-house	expense
8180	Publications (published by others)	expense
8180	Purchase of books, publications	expense
9820	Purchases - buildings	other expense
9830	Purchases - equipment	other expense
9810	Purchases - land	other expense
9840	Purchases - vehicle	other expense
3030	Quasi-endowment - unrestricted	equity
<b>5330</b>	<b>Real estate rent - debt-financed</b>	<b>income</b>
<b>5340</b>	<b>Real estate rent - not debt-financed</b>	<b>income</b>
<b>5335</b>	<b>Real estate rental cost - debt-financed</b>	<b>income</b>
<b>5345</b>	<b>Real estate rental cost - not debt-financed</b>	<b>income</b>
<b>8230</b>	<b>Real estate taxes</b>	<b>expense</b>
5370	Realized gain (loss) on sales of securities	income
1110	Receivables - general A/R	accounts receivables
1240	Receivables - grants	accounts receivables
1320	Receivables - other notes & loans	other current asset
1210	Receivables - pledges	accounts receivables

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<i>UCOA version 3.0 account number</i>	<i>possible account names (UCOA names in <b>bold</b>)</i>	<i>account type</i>
1110	Receivables due from affiliates	accounts receivables
1310	Receivables due from trustees & employees	other current asset
8170	Recordings - produced by others	expense
7050	Recreation service for clients	expense
8110	Recreational supplies	expense
8180	Reference materials	expense
<b>2410</b>	<b>Refundable advances</b>	<b>other current liability</b>
8320	Registration fees for meetings, etc	expense
7540	Rehabilitation fees	expense
5335	Related rental cost - debt-financed	income
5345	Related rental cost - not debt-financed	income
6920	Release of LB&E-restricted net assets	income
6930	Release of time-restricted net assets	income
6910	Release of use-restricted net assets	income
1950	Rent & utility deposits	other asset
2150	Rent payable	other current liability
<b>8210</b>	<b>Rent, parking, other occupancy</b>	<b>expense</b>
8310	Rental - car for travel	expense
8260	Rental - copiers, computers, postage meters	expense
8550	Rental expense for outside lists	expense
5335	Rental expenses for debt-financed investment property	income
5345	Rental expenses for non-debt-financed investment property	income
8320	Rental of space & equip for meetings, etc	expense
8140	Rental of trucks for shipping (delivery)	expense
5330	Rents from debt-financed investment property - gross	income
5340	Rents from non-debt-financed investment property - gross	income
8310	Repairs -- company travel vehicles	expense
8140	Repairs of shipping (delivery) vehicles	expense
9920	Reserve additions	other expense
1215	Reserve for doubtful pledges	accounts receivables
1115	Reserve for doubtful receivables	accounts receivables
3030	Reserves	equity
4010	Restricted contributions from individuals	income
7230	Retirement plan contributions	expense
2350	Revenue - deferred & unearned	other current liability
5490	Revenue - other	income
2350	Revenue designated for future periods	other current liability
5450	Revenue from advertising in publications	income
5460	Revenue from affiliations with other entities	income
5180	Royalty income	income
8590	Royalty payments	expense
8590	Safety deposit box fees	expense
<b>7220</b>	<b>Salaries &amp; wages - other</b>	<b>expense</b>
7220	Salaries & wages of clerical/support staff	expense
7220	Salaries & wages to other employees	expense
7210	Salaries of officers, directors, & trustees	expense
7220	Salaries of professional staff	expense
7220	Salaries of temporary help - on payroll	expense
1310	Salary advances	other current asset
7210	Salary of chief executive officer	expense
7210	Salary of executive director	expense
5440	Sales - inventory	income
5410	Sales - non-inventory	income
5415	Sales expenses - other assets	income
5410	Sales of assets	income
5440	Sales of program related inventory	income
2140	Sales tax liability	other current liability
<b>8620</b>	<b>Sales taxes</b>	<b>expense</b>
2140	Sales taxes collected & due	other current liability
2140	Sales taxes payable	other current liability
6930	Satisfaction (expiration) of time restrictions	income
6920	Satisfaction of fixed asset acq restrictions	income

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<i>UCOA version 3.0 account number</i>	<i>possible account names (UCOA names in <b>bold</b>)</i>	<i>account type</i>
6920	Satisfaction of LB&E acquisition restrictions	income
6910	Satisfaction of program restrictions	income
<b>6910</b>	<b>Satisfaction of use restrictions</b>	<b>income</b>
5310	Savings account interest	income
1070	Savings accounts & certificates of deposit	cash
<b>1070</b>	<b>Savings and short-term investments</b>	<b>cash</b>
7040	Scholarships & tuition payments	expense
5320	Securities interest & dividends	income
<b>5370</b>	<b>Securities sales - gross</b>	<b>income</b>
<b>5375</b>	<b>Securities sales cost (for #5360)</b>	<b>income</b>
8560	Service bureau fees - computer related	expense
7050	Services by others at expense of organization	expense
8220	Sewer & water	expense
7050	Shelter for clients	expense
8140	Shipping - insurance -- company vehicles	expense
8210	Shipping - interest on truck loans & leases	expense
8140	Shipping - leasing costs - vehicles (no intr)	expense
8140	Shipping - licenses & permits for vehicles	expense
8140	Shipping - tires -- company vehicles	expense
8520	Shipping & delivery vehicle insurance	expense
8140	Shipping (delivery)	expense
8140	Shipping (delivery) - gas & oil	expense
8140	Shipping (delivery) & postage	expense
8140	Shipping (delivery) vehicle maintenance	expense
8210	Short-term debt interest	expense
5310	Short-term investment interest	income
<b>2570</b>	<b>Short-term liabilities - other</b>	<b>other current liability</b>
2570	Short-term notes & loans payable	other current liability
7540	Speaker fees	expense
8320	Speakers' honoraria & expenses for meetings	expense
<b>5820</b>	<b>Special event - gift revenue</b>	<b>income</b>
5810	Special events - gross revenue excl gifts	income
<b>5810</b>	<b>Special events - non-gift revenue</b>	<b>income</b>
5810	Special events - total value to payers	income
5820	Special events contributions	income
5810	Special events revenues	income
5820	Special fundraising events (gift portion)	income
3020	Special purpose net assets	equity
<b>7050</b>	<b>Specific assistance - individuals</b>	<b>expense</b>
<b>4310</b>	<b>Split-interest agreement contributions</b>	<b>income</b>
<b>1850</b>	<b>Split-interest agreements</b>	<b>other asset</b>
4350	Split-interest agreements - change in value	income
<b>2610</b>	<b>Split-interest liabilities</b>	<b>long term liability</b>
<b>8540</b>	<b>Staff development</b>	<b>expense</b>
8540	Staff development, education, training, etc	expense
8590	State & local charity registration fees	expense
<b>5030</b>	<b>State contracts/fees</b>	<b>income</b>
<b>4530</b>	<b>State grants</b>	<b>income</b>
7250	State payroll tax & insurance	expense
2130	State payroll tax withholdings	other current liability
2130	State unemployment tax payable	other current liability
8110	Stationary, typing, accounting, etc supplies	expense
1510	Stocks & bonds - marketable	other current asset
1580	Stocks & bonds - non-marketable	other current asset
8210	Storage space rental	expense
5330	Sublet income - debt-financed	income
5340	Sublet income - not debt-financed	income
2350	Subscription fees received for future periods	other current liability
8180	Subscriptions to other publications	expense
8180	Subscriptions to periodicals	expense
8310	Subway, & taxicab fares	expense
2130	SUI payable	other current liability

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<i>UCOA version 3.0 account number</i>	<i>possible account names (UCOA names in <b>bold</b>)</i>	<i>account type</i>
7240	Supplemental payments to pensioned employees	expense
<b>8110</b>	<b>Supplies</b>	<b>expense</b>
8110	Supplies - classroom	expense
8110	Supplies - computer, typing, accounting, etc	expense
8320	Supplies - conferences, conventions, meetings	expense
8120	Supplies - donated materials	expense
8260	Supplies - equipment maintenance	expense
8110	Supplies - first aid for employees	expense
8110	Supplies - housekeeping, laundry, & linen	expense
8110	Supplies - paper, ink, film, & copying mat'ls	expense
8210	Supplies & maintenance - building & grounds	expense
8110	Supplies- plaques, non-cash prizes for clients	expense
2710	Tax exempt bond liabilities	long term liability
<b>8650</b>	<b>Taxes - other</b>	<b>expense</b>
7250	Taxes - payroll federal, state, & local	expense
8240	Taxes - property, similar	expense
8230	Taxes - real estate	expense
8620	Taxes - sales	expense
8630	Taxes - unrelated business income (UBIT)	expense
8310	Taxicab fares	expense
7220	Technician salaries	expense
8130	Telecommunications	expense
8130	Telegram, telex	expense
8130	Telegraph expense (mailgram, etc )	expense
<b>8130</b>	<b>Telephone &amp; telecommunications</b>	<b>expense</b>
4010	Telephone campaign contributions	income
8130	Telephone equipment maintenance	expense
8130	Telephone related expense	expense
4010	Telethon campaign contributions	income
3110	Temporarily restricted net assets - programs	equity
3120	Temporarily restricted net assets - time	equity
<b>7550</b>	<b>Temporary help - contract</b>	<b>expense</b>
7220	Temporary help salaries - on payroll	expense
7240	Termination of employee expenses	expense
<b>3120</b>	<b>Time restricted net assets</b>	<b>equity</b>
<b>6930</b>	<b>Time restriction satisfaction</b>	<b>income</b>
8140	Tires - company shipping vehicles	expense
8310	Tires - company travel vehicles	expense
7040	Trainee scholarships	expense
8540	Training seminars & workshops for staff	expense
8310	Transportation - travel related	expense
7050	Transportation service for clients	expense
<b>8310</b>	<b>Travel</b>	<b>expense</b>
8310	Travel - airfare, train fare, bus fare	expense
8310	Travel - auto allowance for employees	expense
8310	Travel - for volunteers on business	expense
8310	Travel - gas & oil	expense
8310	Travel - hotel, meals, & incidental expenses	expense
8310	Travel - insurance - company vehicles	expense
8210	Travel - interest on auto loans & leases	expense
8310	Travel - leasing costs - vehicles (not intr )	expense
8310	Travel - licenses & permits on vehicles	expense
8310	Travel - local & out-of-town travel	expense
8310	Travel - local bus, subway, & taxicab fares	expense
8310	Travel - per diem payments	expense
8310	Travel - repairs - company vehicles	expense
8310	Travel - tires - company vehicles	expense
8310	Travel & travel-related transportation	expense
1310	Travel advances	other current asset
7040	Travel allowance under grant	expense
8310	Travel for meetings & conferences	expense
8520	Travel vehicle (automobile) insurance	expense

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<i>UCOA version 3.0 account number</i>	<i>possible account names (UCOA names in <b>bold</b>)</i>	<i>account type</i>
8210	Truck loan & lease interest	expense
8140	Truck maintenance - shipping (delivery)	expense
8140	Truck rental for shipping (delivery)	expense
8140	Trucking, freight	expense
4230	Trust & foundation grants	income
<b>2510</b>	<b>Trustee &amp; employee loans payable</b>	<b>other current liability</b>
7210	Trustees' salaries, fees	expense
7040	Tuition & scholarship payments	expense
8260	Typewriter rental & maintenance	expense
8110	Typewriter supplies	expense
<b>8630</b>	<b>UBIT taxes</b>	<b>expense</b>
5185	Uncollectable sales revenue - estimated	income
8610	Uncollected accounts receivable (bad debt)	expense
<b>4075</b>	<b>Uncollectible pledges - estimated</b>	<b>income</b>
5185	Uncollectible program fees	income
2310	Unearned contract revenues	other current liability
2350	Unearned revenue (for future periods)	other current liability
<b>2350</b>	<b>Unearned/deferred revenue - other</b>	<b>other current liability</b>
7250	Unemployment insurance and taxes	expense
<b>4410</b>	<b>United Way or CFC allocations</b>	<b>income</b>
<b>6810</b>	<b>Unrealized gain (loss) - investments</b>	<b>other income</b>
<b>6820</b>	<b>Unrealized gain (loss) - other assets</b>	<b>other income</b>
3010	Unrestricted available net assets	equity
4010	Unrestricted contributions from individuals	income
<b>3010</b>	<b>Unrestricted net assets</b>	<b>equity</b>
8140	UPS, Federal Express, other overnight	expense
1510	US Treasury Bills - over 12 months	other current asset
1070	US Treasury Bills - up to 12 months	cash
8290	Use of facilities and utilities - donated	expense
4130	Use of facilities donated	income
<b>3110</b>	<b>Use restricted net assets</b>	<b>equity</b>
<b>8220</b>	<b>Utilities</b>	<b>expense</b>
8290	Utilities & use of facilities - donated	expense
2120	Vacation owed	other current liability
9840	Vehicle purchases	other expense
<b>1650</b>	<b>Vehicles</b>	<b>fixed asset</b>
1755	Vehicles - cumulative deprec	fixed asset
1650	Vehicles for use	fixed asset
8110	Vocational supplies	expense
4120	Volunteer services	income
7590	Volunteer services	expense
7050	Wage supplements for clients	expense
8220	Water & sewer	expense
8560	Web design fees	expense
2130	Withheld payroll taxes	other current liability
2130	Withholding - employee (taxes, TDA, etc )	other current liability
7250	Worker's compensation insurance	expense
1910	Works of art & similar assets	other asset
4150	Works of art, etc income	income

**Unified Chart of Accounts (c) (version 3.0)**

**Content - Key Word Index**

*(sorted by account name)*

*UCOA  
version  
3.0  
account  
number*

*possible account names  
(UCOA names in **bold**)*

*account type*