

Unified Chart of Accounts (UCOA)

Version 3.0 Account Numbers

Account Number	Account Description	Illustrative GAAP Exhibit (a)	Form 990 Line Item	Form 990 EZ Line Item	OMB A-122 Cost Principles	United Way of America Accounting
Balance Sheet or Statement or Financial Position Accounts (1000-3999)						
1	Assets					
1000	Cash:					
1010	Cash in bank-operating	1	45	22	n/a	1000-1099
1020	Cash in bank-payroll	1	45	22	n/a	1000-1099
1040	Petty cash	1	45	22	n/a	1000-1099
1070	Savings & short-term investments	2	46	22	n/a	1100-1199
1100	Accounts receivable:					
1110	Accounts receivable	3	47a	24	n/a	1200-1299
1115	Doubtful accounts allowance	3(contra)	47b	24	n/a	1200-1299
1200	Contributions receivable:					
1210	Pledges receivable	4	48a	24	n/a	1300-1399
1215	Doubtful pledges allowance	4(contra)	48b	24	n/a	1300-1399
1225	Discounts - long-term pledges	n/a(contra)	48a	24	n/a	1300-1399
1240	Grants receivable	5	49	24	n/a	1300-1399
1245	Discounts - long-term grants	n/a(contra)	49	24	n/a	1300-1399
1300	Other receivables:					
1310	Employee & trustee receivables	3	50	24	n/a	1200-1299
1320	Notes/loans receivable	3	51a	24	n/a	1200-1299
1325	Doubtful notes/loans allowance	3(contra)	51b	24	n/a	1200-1299
1400	Other assets:					
1410	Inventories for sale	6	52	24	n/a	1400-1499
1420	Inventories for use	6	52	24	n/a	1400-1499
1450	Prepaid expenses	7	53	24	n/a	1500-1599
1460	Accrued revenues		47a	24	n/a	1200-1299
1500	Investments:					
1510	Marketable securities	8	54	22	n/a	1700-1799
1530	Land held for investment	n/a	55a	22	n/a	1800-1899
1540	Buildings held for investment	n/a	55a	22	n/a	1800-1899
1545	Accum deprec - bldg investment	n/a(contra)	55b	22	n/a	1800-1899
1580	Investments - other	9	56	22	n/a	1900-1999
1600	Fixed operating assets:					
1610	Land - operating	11	57a	23	n/a	1800-1899
1620	Buildings - operating	12	57a	23	n/a	1800-1899
1630	Leasehold improvements	13	57a	24	n/a	1800-1899
1640	Furniture, fixtures, & equip	14	57a	24	n/a	1800-1899
1650	Vehicles	14	57a	24	n/a	1800-1899
1660	Construction in progress	n/a	57a	24	n/a	1800-1899
1700	Accum deprec - fixed operating assets:					
1725	Accum deprec - building	12(contra)	57b	23	n/a	1800-1899
1735	Accum amort - leasehold improvements	13(contra)	57b	24	n/a	1800-1899
1745	Accum deprec - furn,fix,equip	14(contra)	57b	24	n/a	1800-1899
1755	Accum deprec - vehicles	14(contra)	57b	24	n/a	1800-1899
1810	Other long-term assets	n/a	58	24	n/a	1900-1999
1850	Split-interest agreements	n/a	58	24	n/a	1900-1999
1910	Collections - art, etc	n/a	58	24	n/a	1900-1999
1950	Funds held in trust by others	n/a	58	24	n/a	1900-1999
	Total assets	15	59	25	n/a	n/a

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2	Liabilities					
2000	Payables:					
2010	Accounts payable	21	60	26	n/a	2000-2099
2020	Grants & allocations payable	n/a	61	26	n/a	2200-2399
2100	Accrued liabilities:					
2110	Accrued payroll	22	60	26	n/a	2100-2199
2120	Accrued paid leave	22	60	26	n/a	2100-2199
2130	Accrued payroll taxes	23	60	26	n/a	2100-2199
2140	Accrued sales taxes		60	26	n/a	2100-2199
2150	Accrued expenses - other	24	60	26	n/a	2100-2199
2300	Unearned/deferred revenue:					
2310	Deferred contract revenue	25	62	26	n/a	n/a
2350	Unearned/deferred revenue - other	25	62	26	n/a	2500-2599
2410	Refundable advances	n/a	62	26	n/a	2500-2599
2500	Short-term notes & loans payable:					
2510	Trustee & employee loans payable	n/a	63	26	n/a	2400-2499
2550	Line of credit	n/a	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	n/a	65	26	n/a	2400-2499
2700	Long-term notes & loans payable:					
2710	Bonds payable	n/a	64a	26	n/a	2600-2699
2730	Mortgages payable	27	64b	26	n/a	2600-2699
2750	Capital leases	n/a	64b	26	n/a	2600-2699
2770	Long-term liabilities - other	n/a	64a	26	n/a	2600-2699
2810	Gov't-owned fixed assets liability	n/a	65	26	n/a	2600-2699
2910	Custodial funds	n/a	65	26	n/a	2600-2699
	Total liabilities	28	66	26	n/a	n/a
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3	Equity					
3000	Unrestricted net assets:					
3010	Unrestricted net assets	29	21 & 67	21 & 27	n/a	3000-3999
3020	Board-designated net assets	31	21 & 67	21 & 27	n/a	3000-3999
3030	Board designated quasi-endowment	30	21 & 67	21 & 27	n/a	3000-3999
3040	Fixed operating net assets	32	21 & 67	21 & 27	n/a	3000-3999
3100	Temporarily restricted net assets:					
3110	Use restricted net assets	34	21 & 68	21 & 27	req	3000-3999
3120	Time restricted net assets	n/a	21 & 68	21 & 27	req	3000-3999
3200	Permanently restricted net assets:					
3210	Endowment net assets	35	21 & 69	21 & 27	n/a	3000-3999
	Total net assets	36	21 & 73	21 & 27	n/a	n/a
	Total liabilities & net assets		74	n/a	n/a	n/a
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Income Statement or Statement of Financial Activities Accounts (4000-9999)						
4 Contributions, Support						
Account Number	Account Description	Illustrative GAAP Exhibit (a)	Form 990 Line Item	Form 990 EZ Line Item	OMB A-122 Cost Principles	United Way of America Accounting
4000 Revenue from direct contributions:						
4010-xxx	Individual/small business contributions	51	1a	1	n/a	4000-4099
4020-xxx	Corporate contributions		1a	1	n/a	4000-4099
4070-xxx	Legacies & bequests	53	1a	1	n/a	4300-4399
4075-xxx	Uncollectible pledges - estimated	51(contra)	contra 1a	1	n/a	4000-4099
4085-xxx	Long-term pledges discount	n/a(contra)	contra 1a	1	n/a	4000-4099
4100 Donated goods & services revenue:						
4110-xxx	Donated professional services-GAAP	54	Part IV-A & 82b	n/a	match/in-kind	4000-4099
4120-xxx	Donated other services - non-GAAP	(not GAAP)	Part IV-A & 82b	n/a	match/in-kind	n/a
4130-xxx	Donated use of facilities		Part IV-A & 82b	n/a	match/in-kind	n/a
4140-xxx	Gifts in kind - goods	55	1d	1	match/in-kind	4000-4099
4150-xxx	Donated art, etc	n/a	1d	1	match/in-kind	4000-4099
4200 Revenue from non-government grants:						
4210-xxx	Corporate/business grants	51	1a	1	match/\$	4000-4199
4230-xxx	Foundation/trust grants	51	1a	1	match/\$	4000-4199
4250-xxx	Nonprofit organization grants	51	1a	1	match/\$	4000-4199
4255-xxx	Discounts - long-term grants	n/a(contra)	contra 1a	1	match/\$	4000-4199
4300 Revenue from split-interest agreements:						
4310-xxx	Split-interest agreement contributions	n/a	1a	1	n/a	4000-4199
4350-xxx	Gain (loss) split-interest agreements	n/a	20	1	n/a	4000-4199
4400 Revenue from indirect contributions:						
4410-xxx	United Way or CFC contributions	56	1b	1	match/\$	4700-4799
4420-xxx	Affiliated organizations revenue	n/a	1b	1	match/\$	4500-4599
4430-xxx	Fundraising agencies revenue	n/a	1b	1	match/\$	4800-4899
4500 Revenue from government grants:						
4510-xxx	Agency (government) grants	n/a	1c	1	grant/match	5500-5999
4520-xxx	Federal grants	n/a	1c	1	grant/match	5500-5999
4530-xxx	State grants	n/a	1c	1	grant/match	5500-5999
4540-xxx	Local government grants	n/a	1c	1	grant/match	5500-5999
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5 Earned revenues						
5000 Revenue from government agencies:						
5010-xxx	Agency (government) contracts/fees	58	2 & 93(g)	2	n/a	5000-5499
5020-xxx	Federal contracts/fees	58	2 & 93(g)	2	grant/match	5000-5499
5030-xxx	State contracts/fees	58	2 & 93(g)	2	grant/match	5000-5499
5040-xxx	Local government contracts/fees	58	2 & 93(g)	2	grant/match	5000-5499
5080-xxx	Medicare/Medicaid payments		2 & 93f	2	grant/match	5000-5499
5100 Revenue from program-related sales & fees:						
5180-xxx	Program service fees		2 & 93(a)	2	match/\$	6200-6499
5185-xxx	Bad debts, est - program fees		2 & 93(a)	2	match/\$	6200-6499
5200 Revenue from dues:						
5210-xxx	Membership dues-individuals	n/a	3 & 94	3	n/a	6000-6099
5220-xxx	Assessments and dues-organizations	n/a	3 & 94	3	n/a	6100-6199
5300 Revenue from investments:						
5310-xxx	Interest-savings/short-term investments	60	4 & 95	4	n/a	6500-6599
5320-xxx	Dividends & interest - securities	61	5 & 96	4	n/a	6500-6599
5330-xxx	Real estate rent - debt-financed	n/a	6a & 97a	8	n/a	6500-6599
5335-xxx	Real estate rental cost - debt-financed		6b & 97a	8		
5340-xxx	Real estate rent - not debt-financed		6a & 97b	8		
5345-xxx	Real estate rental cost - not debt-financed		6b & 97b	8		
5350-xxx	Personal property rent		6a & 98	8		
5355-xxx	Personal property rental cost	n/a(contra)	6b & 98	8	n/a	6500-6599
5360-xxx	Other investment income	n/a	7 & 99	4	n/a	6500-6599

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5370-xxx	Securities sales - gross	62	8a-(A) & 100	5a	n/a	6600-6699
5375-xxx	Securities sales cost	62(contra)	8b-(A) & 100	5b	n/a	6600-6699
5400	Revenue from other sources:					
5410-xxx	Non-inventory sales - gross	n/a	8a-(B) & 100	5a	40	6600-6699
5415-xxx	Non-inventory sales cost	n/a(contra)	8b-(B) & 100	5b	40	6600-6699
5440-xxx	Gross sales - inventory	n/a	10a & 102	8	n/a	6400-6499
5445-xxx	Cost of inventory sold	n/a(contra)	10b & 102	8	n/a	6400-6499
5450-xxx	Advertising revenue	64	11 & 103	8	n/a	6900-6999
5460-xxx	Affiliate revenues from other entities	64	11 & 103	8	n/a	6900-6999
5490-xxx	Misc revenue	64	11 & 103	8	n/a	6900-6999
5800	Special events:					
5810-xxx	Special events - non-gift revenue	52	9a & 101	6a	n/a	4200-4299
5820-xxx	Special events - gift revenue	52	1a & (9a)	1 & (6a)	n/a	4200-4299

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6	Other revenue					
6800	Unrealized gain (loss):					
6810-xxx	Unrealized gain (loss) - investments	63	Part IV-A	n/a	n/a	6600-6699
6820-xxx	Unrealized gain (loss) - other assets	n/a	Part IV-A	n/a	n/a	6600-6699
6900	Net assets released from restriction:					
6910-xxx	Satisfaction of use restriction	65	n/a	n/a	n/a	n/a
6920-xxx	LB&E acquisition satisfaction	n/a	n/a	n/a	n/a	n/a
6930-xxx	Time restriction satisfaction	n/a	n/a	n/a	n/a	n/a
	Total revenue, gains, & other support	66	12	9	n/a	n/a

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7	Expenses - personnel related					
7000	Grants, contracts, & direct assistance					
7010-xxx	Contracts - program-related	135	22	10	9	9100-9199
7020-xxx	Grants to other organizations	n/a	22	10	9, 39	9100-9199
7040-xxx	Awards & grants - individuals	135	22	10	39	9100-9199
7050-xxx	Specific assistance - individuals	136	23	10	34	8900-8999
7060-xxx	Benefits paid to or for members		24	11	34	?
7200	Salaries & related expenses:					
7210-xxx	Officers & directors salaries	121	25	12	7, 32	7000-7099
7220-xxx	Salaries & wages - other	121	26	12	7, 32	7000-7099
7230-xxx	Pension plan contributions	122	27	12	7, 36	7100-7199
7240-xxx	Employee benefits - not pension	122	28	12	7, 13, 49	7100-7199
7250-xxx	Payroll taxes, etc.	122	29	12	7	7200-7299
7500	Contract service expenses					
7510-xxx	Fundraising fees	124	30	13	39	8000-8099
7520-xxx	Accounting fees	124	31	13	39	8000-8099
7530-xxx	Legal fees	124	32	13	39	8000-8099
7540-xxx	Professional fees - other	124	43	13	39, 44	8000-8099
7550-xxx	Temporary help - contract	124	43	13	39	8000-8099
7580-xxx	Donated professional services - GAAP	124	Part IV-B, 82b	n/a	12	8000-8099
7590-xxx	Donated other services - non-GAAP	n/a	Part IV-B, 82b	n/a	12	n/a
	(e) Line item numbers for Federal eGrants budgets					

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8	Non-personnel related expenses					
8100	Nonpersonnel expenses:					

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8110-xxx	Supplies	125	33	16	28	8100-8199
8120-xxx	Donated materials & supplies	125	33	16	12	8100-8199
8130-xxx	Telephone & telecommunications	126	34	16	6	8200-8299
8140-xxx	Postage & shipping	127	35	15	6, 54	8300-8399
8150-xxx	Mailing services	127	35	15	6	8300-8399
8170-xxx	Printing & copying	130	38	15	28, 33, 41	8600-8699
8180-xxx	Books, subscriptions, references	130	38	15	30, 41	8600-8699
8190-xxx	In-house publications	n/a	38	15	28, 33, 41	8600-8699
8200	Facility & equipment expenses:					
8210-xxx	Rent, parking, other occupancy	128	36	14	37, 46	8400-8499
8220-xxx	Utilities	128	36	14	19, 46	8400-8499
8230-xxx	Real estate taxes	128	36	14	51	8400-8499
8240-xxx	Personal property taxes	128	36	14	51	8400-8499
8250-xxx	Mortgage interest	128	36	14	23	8400-8499
8260-xxx	Equipment rental & maintenance	129	37	14	27, 46	8500-8600
8270-xxx	Deprec & amort - allowable	137	42	16	11, 15	9500-9599
8280-xxx	Deprec & amort - not allowable	137	42	16	11, 15	9500-9599
8290-xxx	Donated facilities	128	Part IV-B, 82b	n/a	12	8400-8499
8300	Travel & meetings expenses:					
8310-xxx	Travel	131	39	16	44, 45, 55, 56	8700-8799
8320-xxx	Conferences, conventions, meetings	132	40	16	29, 34	8800-8899
8500	Other expenses:					
8510-xxx	Interest-general	133	41	16	23	9200-9299
8520-xxx	Insurance - non-employee related	134	43	16	5, 22	9300-9399
8530-xxx	Membership dues - organization	138	43	16	30	9400-9499
8540-xxx	Staff development	138	43	16	44, 53	9400-9499
8550-xxx	List rental	n/a	43	16	23	9400-9499
8560-xxx	Outside computer services	n/a	43	16	39	8000-8099
8570-xxx	Advertising expenses	n/a	43	16	1	9400-9499
8580-xxx	Contingency provisions	n/a	43	16	8	9400-9499
8590-xxx	Other expenses	138	43	16	20, 35, 43	9400-9499
8600	Business expenses:					
8610-xxx	Bad debt expense	n/a	43	16	3	9400-9499
8620-xxx	Sales taxes	n/a	43	16	51	9400-9499
8630-xxx	UBITaxes	n/a	43	16	51	9400-9499
8650-xxx	Taxes - other	n/a	43	16	51	9400-9499
8660-xxx	Fines, penalties, judgments	n/a	43	16	10, 16	9400-9499
8670-xxx	Organizational (corp) expenses	n/a	43	16	31, 44, 45, 47, 50	9400-9499
	Total expenses	146	44	17	n/a	n/a
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9	Non-GAAP expenses					
9800	Fixed asset purchases					
9810-xxx	Capital purchases - land	capitalized	capitalized	capitalized	11, 15	LB&E
9820-xxx	Capital purchases - building	capitalized	capitalized	capitalized	11, 15, 42	LB&E
9830-xxx	Capital purchases - equipment	capitalized	capitalized	capitalized	11, 15	LB&E
9840-xxx	Capital purchases - vehicles	capitalized	capitalized	capitalized	11, 15	LB&E
9910-xxx	Payments to affiliates	n/a	16	16	9	9600-9699
9920-xxx	Additions to reserves	n/a	n/a	n/a	n/a	n/a
9930-xxx	Program administration allocations	n/a	n/a	n/a	n/a	n/a

Unified Chart of Accounts (UCOA)

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Account Number	Activity Code	Form 990 Line Item	OMB A-122 Cost Principles	United Way of America Accounting
Revenue & Expense Coding by Activity				
xxxx-XXX				
xxxx-100	Program department A	IIIa	n/a	001-899
xxxx-200	Program department B	IIIb	n/a	001-899
xxxx-300	Program department C	IIIc	n/a	001-899
xxxx-400	Program department D	IIId	n/a	001-899
xxxx-450	Other program service activities	IIIe	n/a	001-899
xxxx-460	Lobbying activities	85	not/25	n/a
	Total program services	13/44(B)/IIIff	n/a	n/a
xxxx-500	M&G department	14/IIC	(varies)	900-949
xxxx-510	M&G department-general	14/IIC	allowed/indirect	900-949
xxxx-520	M&G department-unallowable (A-122)	14/IIC	not/12,36,41	900-949
xxxx-530	Public relations	n/a		n/a
xxxx-540	Investment management	n/a		n/a
xxxx-550	Labor relations	n/a		n/a
xxxx-610	M&G special event production	9b	not/00	900-949
xxxx-620	M&G special event promotion	9b	not/00	900-949
xxxx-700	Fund raising department	15/IID	not/19	900-949
xxxx-900	Cost pools	allocated	use permitted	allocated
xxxx-910	Central services cost pool	allocated	use permitted	allocated
xxxx-920	Common cost pool by line item	allocated	use permitted	allocated
xxxx-930	Common cost pool-other	allocated	use permitted	allocated
xxxx-980	Capital/fixed asset purchases pool	capitalized	use permitted	capitalized