chart of account

ABC Organization
Chart of Accounts

ACCOUNT CODE	TITLE
Current Assets	
1000	Cash
1001	Accounts Receivable
1002	Prepaid assets
Fixed Assets	
1100	Equipment
Other Assets	
1200	Leasehold Improvements
Current Liabilities	
2000	Current Note Payable
2001	Accounts Payable
2002	Accrued Wages and Payroll Taxes w/h
Long Term Liabilities	
2100	Note Payable
Revenue	
4000	Grant Revenue
4001	Endowment interest
4002	Gifts
4003	Interest Income
Direct Program Cost	
5000	Direct Labor - NIH
5001	Direct Labor - NSF
5002	Direct Labor - NIFA
5003	Direct Labor - IR&D
5100	Consultants
5200	Equipment
5300	Supplies
5400	Travel
5500	Other/Misc
5600	Consortium/Contractual
Other Direct Costs	
5701	Membership Activities
5702	Fundraising Activities
Fringe Benefits	
6001	Vacation
6002	Holidays
6003	Sick Leave
6004	Payroll Taxes
6005	401(k) Plan
6006	Group Insurance
Indirect/Administrative	
7000	Indirect/Administrative Labor
7001	Rent
7002	Utilities
7003	Telephone
7004	Equipment Rental
7005	Expendable Equipment
7006	Repairs & Maintenance
7007	General Lab Supplies
7008	Travel
7009	Consultants
7010	Waste Diposal
7011	Training
7012	Office Supplies
7013	Legal & Accounting
7014	Liability Insurance
7015	Licenses
7016	Dues & Subscriptions
7017	Postage
7018	Recruitment/Relocation
Unallowables	
8000	Interest Expense
8001	Contributions
8002	Exhibits
8003	Entertainment