

TABLE 2.2

Uniform Chart of Accounts, Non-Personnel-Related Expenses

8	Non-Personnel-Related Expenses
8100	Non-personnel expenses
8110-***	Supplies
8120-***	Donated materials & supplies
8130-***	Telephone & telecommunications
8140-***	Postage & shipping
8150-***	Mailing services
8170-***	Printing & copying
8180-***	Books, subscriptions, & references
8190-***	In-house publications
8200	Facility & equipment expenses
8210-***	Rent, parking, & other occupancy
8220-***	Utilities
8230-***	Real estate taxes
8240-***	Personal property taxes
8250-***	Mortgage interest
8260-***	Equipment rental & maintenance
8270-***	Depreciation & amortization—allowable
8280-***	Depreciation & amortization—not allowable
8290-***	Donated facilities

Source: “Unified Chart of Accounts,” National Center for Charitable Statistics, <http://nccs.urban.org/projects/ucoa.cfm>.