

TABLE 2.3

Example With Uniform Chart of Accounts, Neighborhood Association Expenses

7	Personnel-Related Expenses	Budget (\$)	Actual (\$)	8	Non-Personnel-Related Expenses	Budget (\$)	Actual (\$)
7000	Grants, contracts, & direct assistance			8100	Non-personnel expenses		
7010	Contracts—program related			8110	Supplies	900	
7020	Grants to other organizations			8120	Donated materials & supplies		
7040	Awards & grants—individuals			8130	Telephone & telecommunications		
7050	Specific assistance—individuals			8140	Postage & shipping	1,200	
7060	Benefits paid to or for members			8150	Mailing services		
7200	Salaries & related expenses			8170	Printing & copying	200	
7210	Officers' & directors' salaries			8180	Books, subscriptions, references		
7220	Salaries & wages—other			8190	In-house publications		
7230	Pension plan contributions			8200	Facility & equipment expenses		
7240	Employee benefits—not pension			8210	Rent, parking, & other occupancy		
7250	Payroll taxes, etc.			8220	Utilities		
7500	Contract service expenses			8230	Real estate taxes		
7510	Fundraising fees			8240	Personal property taxes		
7520	Accounting fees	600		8250	Mortgage interest		
7530	Legal fees	4,000		8260	Equipment rental & maintenance		
7540	Professional fees—other			8270	Depreciation & amortization—allowable		
7550	Temporary help—contract			8280	Depreciation & amortization—not allowable		
7580	Donated professional services—GAAP			8290	Donated facilities		
7590	Donated other services—non-GAAP						

Source: National Center for Charitable Statistics, <http://nccs.urban.org/projects/ucoa.cfm>.