### Chart of Accounts - List Only

#### Assets

**Current Assets**

**Checking**
- 1-100100 - General Checking
- 1-100200 - Restricted Checking
- 2-100100 - Building Checking
- 3-100100 - Day Care Checking

**Investments**

**General**
- 1-102100 - Mutual Savings & Loan-General

**Restricted**
- 1-102110 - FUNB - Smith Endowment
- 1-102120 - FUNB - Branden Endowment

**Building**
- 2-102100 - FUNB - Certificate of Deposit
- 2-102200 - SCNB - Certificate of Deposit

**Accounts Receivable**
- 1-140100 - Pay Advance
- 3-140100 - Receivables - Day Care
- 3-140200 - Receivables Misc. Day Care

#### Fixed Assets

**Buildings and Land**
- 1-150100 - Sanctuary
- 1-150200 - Educational Building
- 1-150300 - Administration Building

**Furniture & Equipment**
- 1-151100 - Office & Computer Equipment
- 1-151200 - Music Equipment
- 1-151300 - Furniture

**Vehicles**
- 1-152100 - Church Auto
- 1-152200 - Church Van
- 1-152300 - Church Bus

#### Liabilities

**Loan Principal Payments**
- 2-200100 - Sanctuary Loan Principal
- 2-200200 - Education Building Principal
- 2-200300 - Administration Building Principal

**Payroll Withheld**

**Taxes Payable-Church**
- 1-220100 - Federal Taxes
- 1-220200 - FICA Taxes - Employee
- 1-220210 - FICA Taxes - Employer
- 1-220300 - Medicare Taxes - Employee
- 1-220310 - Medicare Taxes - Employer
- 1-220400 - State Taxes

**Taxes Payable-Day Care**
- 3-220100 - Federal Taxes-Daycare
- 3-220200 - FICA Taxes Employee-Daycare
- 3-220210 - FICA Taxes Employer-Daycare
- 3-220300 - Medicare Taxes Employer-Daycare
- 3-220310 - Medicare Employee-Daycare
- 3-220400 - State Taxes-Daycare

**Other Payroll Deductions**
- 1-222100 - Tax Deferred Annuity
- 1-222200 - Hospitalization Withheld
- 1-222300 - Dental Insurance Withheld

**Accounts Payable**
- 1-240100 - Church Accounts Payable Accruals
- 2-240100 - Building Accounts Payable Accruals
- 3-240100 - Day Care Accounts Payable Accruals
### Chart of Accounts - List Only

#### Active Flag

#### Fund Principal
- 1-299999 - Fund Principal - Church
- 2-299999 - Fund Principal - Building Fund
- 3-299999 - Fund Principal - Day Care

#### Revenues
**Offerings**

**Tithes and Offerings**
- 1-400100 - Pledge Offerings
- 1-400110 - Non-pledge Offerings
- 1-400200 - Arrears Pledge Offerings
- 1-400300 - Mid Week Offerings

**Miscellaneous Income**
- 1-420100 - Room Usage
- 1-420200 - Wedding Fees

**Building Fund**
- 2-400100 - Building Fund Pledge Gifts
- 2-400110 - Building Fund Non-pledGE
- 2-420200 - Together We Build

**Day Care**
- 3-400100 - Day Care Fees
- 3-400110 - Babies/Toddlers Reg. Fees
- 3-400120 - 4-K Registration Fees
- 3-400130 - 5-K Registration Fees
- 3-400200 - Late Fees
- 3-400250 - Tuition
- 3-400300 - Miscellaneous Income

#### Expenses
**Personnel**

**Pastor**
- 1-500110 - Pastor Salary
- 1-500112 - Housing Pastor
- 1-500114 - Auto Allowance Pastor
- 1-500116 - Pension Plan Pastor
- 1-500118 - Continuing Ed/Pastor

**Associate Pastor**
- 1-500210 - Assoc. Pastor Salary
- 1-500212 - Housing Assoc. Pastor
- 1-500214 - Auto Assoc. Pastor
- 1-500216 - Pension Plan Assoc. Pastor
- 1-500218 - Continuing Ed Assoc. Pastor

**Family Counseling Ministry**
- 1-500310 - Salary Family Counseling
- 1-500316 - Pension Plan Family Coun

**Church Administrator**
- 1-500410 - Administrator Salary
- 1-500414 - Auto Allow. Administrator
- 1-500416 - Pension Plan Administrator

**Office Staff**
- 1-500510 - Pastor's Secretary
- 1-500520 - Assoc. Pastor's Secretary
- 1-500530 - Receptionist
- 1-500540 - Financial Secretary
- 1-500550 - Mail Clerk

**Maintenance Staff**
- 1-500610 - Maintenance Personnel
- 1-600620 - Lawn Keeper
- 2-500600 - Janitorial Salaries
- 2-500610 - Building Maintenance Personnel

**Other Staff**
- 1-500710 - Part-time Help
- 1-500740 - Contract Labor
**Accounts**

**Other Personnel Expenses**
- 1-500900 - FICA - Church
- 1-500910 - Medicare - Church
- 1-500920 - Hospitalization
- 1-500940 - Disability Insurance
- 1-500960 - Pension
- 1-500990 - Christmas Bonus
- 3-500900 - FICA-Daycare
- 3-500910 - Medicare-Daycare

**Benevolences**

**Outreach**
- 1-520100 - World Missions
- 1-520110 - World Hunger
- 1-520120 - Good Samaritan

**Community Projects**
- 1-520200 - Habitat for Humanity
- 1-520210 - Homeless Shelter

**Building & Maintenance**

**Utilities**
- 1-550100 - Natural Gas
- 1-550110 - Electricity
- 1-550120 - Water
- 1-550130 - Telephone
- 3-550130 - Day Care Utilities

**Maintenance Contracts**
- 1-550400 - Computer Software Support
- 1-550410 - Computer Hardware Support
- 1-550415 - Copier Support

**Beautification**
- 1-550600 - Sanctuary Flowers
- 1-550610 - Interior Decorating

**Depreciation**
- 1-550900 - Equipment Depreciation
- 1-550910 - Vehicle Depreciation

**Maintenance & Repairs**
- 2-510100 - Sanctuary Maintenance
- 2-510110 - Education Bldg. Maintenance
- 2-510120 - Administration Building

**Maintenance Supplies**
- 1-540510 - Maintenance Supplies
- 1-540520 - Maintenance Paper Products

**Office Expense**
- 1-560100 - Postage
- 1-560110 - Office Supplies
- 1-560120 - Copier Paper
- 1-560130 - Printing
- 1-560140 - Computer Supplies
- 1-560150 - Worship Supplies

**Ministries**

**Preschool/Children Ministry**
- 1-570100 - Nursery Director Salary
- 1-570200 - Teaching Supplies - Preschool/Child

**Youth Ministry**
- 1-572200 - Teaching Supplies - Youth
- 1-572230 - Retreats & Workshops

**Adult Ministry**
- 1-574200 - Teaching Resources
- 1-574240 - Annual Dinner

**Older Adult Ministry**
- 1-576200 - Teaching Supplies - Older Adults
- 1-576240 - Golden Age Dinner
## Accounts

### Music
- 1-578020 - Music Supplies
- 1-578040 - Music Equipment
- 1-578060 - Music Equipment Maintenance

### Fellowship
- 1-580100 - Church Hostess
- 1-580500 - Food
- 1-580510 - Kitchen Supplies
- 1-580520 - Kitchen Paper Products

### Debt Retirement
- 2-580100 - SCN - Loan Payment

### Day Care

### Salaries & Benefits
- 3-500100 - Director
- 3-500200 - Teachers Salaries
- 3-500210 - Part-time Teachers

### Equipment & Supplies
- 3-570200 - Teaching Supplies - Equipment/Supp
- 3-570210 - Craft Supplies
- 3-570220 - Toys

### Temporary Restricted

### Memorials
- 1-800100 - John Smith Memorial Fund
- 1-800200 - Harry James Memorial Fund

### Special Offerings

### Local Needs
- 1-820100 - Needy Family
- 1-820110 - Habitat
- 1-820400 - Christmas Offering
- 1-820410 - Easter Offering

### Missions Offerings
- 1-822100 - Foreign Missions
- 1-822200 - State Missions
- 1-822500 - Everett Smith - Brazil
- 1-822900 - Miscellaneous Missions

### Youth Funds
- 1-840100 - Youth Beach Trip
- 1-840200 - Biking Trip
- 1-840300 - Youth Service Retreat
- 1-840400 - Adopt a Family

### Miscellaneous Designated
- 1-860100 - Fall Retreat
- 1-860200 - Special Project Fund
- 1-880100 - Budget Prepayments
- 1-880200 - Choir Robes
- 1-880500 - Parking Area Landscaping
- 1-880600 - Earthquake Victims
- 1-880700 - Hurricane Victims
- 1-880800 - Flood Victims
- 1-890100 - Van Fund

### Permanent Restricted

### Endowments
- 1-900100 - Smith Endowment
- 1-900200 - Branden Endowment