

Chart Of Accounts Detail List Report
 Company: 7784 Name: Church Departments Only
 Fiscal Year Beginning: 1/1/2013
 Active Account Only

Type	Account#	Description	Closing Account
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Department Name: 0 Balance Sheet Accounts

Asset		Assets 10000 - 19999	
Asset		Current Assets 10000 - 14995	
Asset		Cash 10000 - 11993	
Asset	10050	Petty Cash	
Asset	10100	ABC Bank Church Checking	
Asset	10200	ABC Bank Payroll Checking	
Asset	10300	ABC Bank Savings	
Asset	10600	Investment Co Money Market	
Asset		Total Cash	
Asset	12100	Prepaid Expense	
Asset	13100	Accounts Receivable (registrations)	
Asset	13300	Pledge Receivable	
Asset	14100	Investments	
Asset		Total Current Assets	
Asset		Net Fixed Assets 15100 - 15995	
Asset	15100	Land	
Asset	15200	Buildings	
Asset	15300	Computer Equipment	
Asset	15400	Equipment	
Asset	15500	Furnishings	
Asset	15990	Res For Accum Depreciation	
Asset		Total Net Fixed Assets	
Asset	16100	Deposits	
Asset		Total Assets	
Capital		Liabilities & Net Assets 20000 - 39999	
Liability		Liabilities 20000 - 29995	
Liability		Current Liabilities 20000 - 23993	
Liability	21100	Accounts Payable (accrual basis)	
Liability	21110	Credit Card Payable (used in CC Module)	
Liability	21200	Federal Withholding Payable	
Liability	21300	Social Security Payable	
Liability	21400	Medicare Payable	
Liability	21500	State Withholding Payable	
Liability	21600	Retirement Payable	
Liability	21700	Non-cash Clearing Account	
Liability	22100	Accrued Payroll	
Liability	22200	Accrued Expenses - Other	
Liability	22500	Transfers between Bank Accounts	
Liability	23100	Notes Payable	
Liability		Total Current Liabilities	
Liability		Long Term Liabilities 24100 - 24993	
Liability	24100	Notes Payable - Long Term	

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Liability		Total Long Term Liabilities	
Liability		Designated Funds-NOT FASB 117 25100 - 25993	
Liability	25100	Kitchen Fund	
Liability	25200	Library Fund	
Liability	25300	Memorial Fund	
Liability		Total Designated Funds-NOT FASB 117	
Liability		Total Liabilities	
Capital		Net Assets 30000 - 39995	
Capital		Unrestricted 30000 - 30993	
Capital	30110	Operating	
Capital	30310	Net Investment in Property & Equip	
Capital		Total Unrestricted	
Capital		Temp Restricted 31000 - 33993	
Capital		Temp Restricted Benev/Missions 31000 - 31992	
Capital	31010	Missions	
Capital	31020	Elder Benevolence	
Capital	31030	Food Bank	
Capital		Total Temp Restricted Benev/Missions	
Capital		Temp Restricted Building 33000 - 33992	
Capital	33110	Building	
Capital		Total Temp Restricted Building	
Capital		Total Temp Restricted	
Capital		Total Net Assets	
Capital		Total Liabilities & Net Assets	

Department Name: 10 Tithes/Offerings/Misc Income

Income		Income 40000 - 49997	
Income		Giving 40000 - 40993	
Income	40010	Offerings-(Pledged)	30110
Income	40020	Offerings-(non-Pledged)	30110
Income	40030	Offerings-(Loose Plate)	30110
Income	40050	Offerings-(Sunday School)	30110
Income	40510	Stock Gifts	30110
Income		Total Giving	
Income		Misc Income 41120 - 41993	
Income	41120	Interest	30110
Income	41130	Nursery	30110
Income	41140	Other	30110
Income	41170	Facility Use	30110
Income		Total Misc Income	
Income		Total Income	

Department Name: 100 Personnel

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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Expense		Personnel 50000 - 59996	
Expense		Salaries 50000 - 51492	
Expense	51050	Directors	30110
Expense	51100	Facility Staff	30110
Expense	51150	Intern Staff	30110
Expense	51200	Nursery Staff	30110
Expense	51250	Office Staff	30110
Expense	51400	Pastoral Housing	30110
Expense	51450	Pastoral Staff	30110
Expense		Total Salaries	
Expense		Benefits 51510 - 51892	
Expense	51510	Auto-Milage	30110
Expense	51515	Cell Phone-Allowance	30110
Expense	51520	Dental Insurance	30110
Expense	51530	Health Insurance	30110
Expense	51540	Retirement	30110
Expense	51550	Social Security	30110
Expense	51580	Social Security Allowance (Pastors)	30110
Expense	51590	Workers Compensation Ins	30110
Expense		Total Benefits	
Expense		Total Personnel	

Department Name: 150 Administration

Expense		Administration Expenses 50000 - 59996	
Expense	52110	Accountant/Audit	30110
Expense	52180	Insurance	30110
Expense	52190	Internet Access	30110
Expense	52200	Kitchen Supplies	30110
Expense	52210	Legal Fees	30110
Expense	52220	Marketing	30110
Expense	52250	Office Supplies	30110
Expense	52270	Postage	30110
Expense	52280	Printing	30110
Expense	52300	Small Equipment	30110
Expense	52340	Supplies	30110
Expense	52350	Technology-Equip Maint	30110
Expense	52360	Technology-Software	30110
Expense	52370	Website	30110
Expense		Total Administration Expenses	

Department Name: 200 Facilities

Expense		Facilities Expense 50000 - 59996	
Expense	53110	Electric	30110

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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Expense	53120	Telephone	30110
Expense	53130	Water/Sewer	30110
Expense	53140	Custodial Supplies	30110
Expense	53150	Maintenance-A/C Heating	30110
Expense	53160	Maintenance-Buildings	30110
Expense	53170	Maintenance-Grounds	30110
Expense	53180	Pest Control	30110
Expense	53190	Security	30110
Expense	53200	Vehicles	30110
Expense		Total Facilities Expense	

Department Name: 225 Debt Service

Expense		Debt Service 50000 - 59996	
Expense	54110	Interest Notes	30110
Expense	54150	Principal Pymt Notes (not GAAP)	30110
Expense		Total Debt Service	

Department Name: 250 Pastoral

Expense		Pastoral 50000 - 59996	
Expense	52120	CD's/DVD's	30110
Expense	52140	Continuing Education	30110
Expense	52170	Hospitality/Information Table	30110
Expense	52230	Ministry Contacts	30110
Expense	52270	Postage	30110
Expense	52280	Printing	30110
Expense	52290	Resource Material	30110
Expense	52300	Small Equipment	30110
Expense	52340	Supplies	30110
Expense		Total Pastoral	

Department Name: 300 Children

Income		Net Income/(Expense) Children 40000 - 59996	
Income		Income 40000 - 49995	
Income	42100	Camps	30110
Income	42200	Activities	30110
Income		Total Income	
Expense		Expenses 50000 - 59995	
Expense	52120	CD's/DVD's	30110
Expense	52150	Curriculum/Study Books	30110
Expense	52230	Ministry Contacts/Gifts	30110
Expense	52240	Nursery Supplies	30110
Expense	52260	Outreach	30110

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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Expense	52270	Postage	30110
Expense	52280	Printing	30110
Expense	52290	Resource Material	30110
Expense	52300	Small Equipment	30110
Expense	52305	Snacks	30110
Expense	52330	Staff Development	30110
Expense	52340	Supplies	30110
Expense	57100	Camps	30110
Expense	57200	Activities	30110
Expense	57250	VBS	30110
Expense		Total Expenses	
Income		Total Net Income/(Expense) Children	

Department Name: 350 Students

Income		Net Income/(Expense) Students 40000 - 59996	
Income		Income 40000 - 49995	
Income	42100	Camps	30110
Income	42200	Activities	30110
Income		Total Income	
Expense		Expenses 50000 - 59995	
Expense	52120	CD's/DVD's	30110
Expense	52150	Curriculum/Study Books	30110
Expense	52230	Ministry Contacts/Gifts	30110
Expense	52260	Outreach	30110
Expense	52270	Postage	30110
Expense	52280	Printing	30110
Expense	52290	Resource Material	30110
Expense	52300	Small Equipment	30110
Expense	52330	Staff Development	30110
Expense	52340	Supplies	30110
Expense	57100	Camps	30110
Expense	57200	Activities	30110
Expense	57275	Weds Nite Blast	30110
Expense		Total Expenses	
Income		Total Net Income/(Expense) Students	

Department Name: 450 Adults/Community Groups

Income		Net Income/(Expense) Adults/Community Groups 40000 - 59996	
Income		Income 40000 - 49995	
Income	42100	Retreats	30110
Income	42200	Activities	30110
Income		Total Income	
Expense		Expenses 50000 - 59995	

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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Expense	52120	CD's/DVD's	30110
Expense	52150	Curriculum/Study Books	30110
Expense	52230	Ministry Contacts/Gifts	30110
Expense	52260	Outreach	30110
Expense	52270	Postage	30110
Expense	52280	Printing	30110
Expense	52290	Resource Material	30110
Expense	52330	Staff Development	30110
Expense	52340	Supplies	30110
Expense	57100	Retreats	30110
Expense	57200	Activities	30110
Expense		Total Expenses	
Income		Total Net Income/(Expense) Adults/Community Groups	

Department Name: 500 Music/Worship

Income		Net Income/(Expense) Music/Worship 40000 - 59996	
Income		Income 40000 - 49995	
Income	42200	Activities	30110
Income		Total Income	
Expense		Expenses 50000 - 59995	
Expense	52120	CD's/DVD's	30110
Expense	52130	Communion Supplies	30110
Expense	52160	Decorations/Banners	30110
Expense	52230	Ministry Contacts/Gifts	30110
Expense	52260	Outreach	30110
Expense	52270	Postage	30110
Expense	52280	Printing	30110
Expense	52290	Resource Material	30110
Expense	52300	Small Equipment	30110
Expense	52310	Sound	30110
Expense	52320	Special Guests	30110
Expense	52330	Staff Development	30110
Expense	52340	Supplies	30110
Expense	57100	Activities	30110
Expense		Total Expenses	
Income		Total Net Income/(Expense) Music/Worship	

Department Name: 550 Sports

Income		Net Income/(Expense) Sports 40000 - 59996	
Income		Income 40000 - 49995	
Income	42100	Camps	30110
Income	42200	Activities	30110
Income		Total Income	

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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Expense		Expenses 50000 - 59995	
Expense	52120	CD's/DVD's	30110
Expense	52230	Ministry Contacts/Gifts	30110
Expense	52260	Outreach	30110
Expense	52270	Postage	30110
Expense	52280	Printing	30110
Expense	52290	Resource Material	30110
Expense	52300	Small Equipment	30110
Expense	52330	Staff Development	30110
Expense	52340	Supplies	30110
Expense	57100	Camps	30110
Expense	57200	Activities	30110
Expense		Total Expenses	
Income		Total Net Income/(Expense) Sports	

Department Name: 600 All Church Events

Income		Net Income/(Expenses) All Church Events 40000 - 59996	
Income		Income 40000 - 49995	
Income	42200	Activities	30110
Income	47575	Summer Water World	30110
Income	47600	Fall Harvest Festival	30110
Income		Total Income	
Expense		Expenses 50000 - 59995	
Expense	57100	Activities	30110
Expense	57500	Christmas	30110
Expense	57525	Easter	30110
Expense	57550	Spring Picnic	30110
Expense	57575	Summer Water World	30110
Expense	57600	Fall Harvest Festival	30110
Expense		Total Expenses	
Income		Total Net Income/(Expenses) All Church Events	

Department Name: 750 Missions-Budget

Expense		Missions 50000 - 59996	
Expense	52270	Postage	30110
Expense	52280	Printing	30110
Expense	52340	Supplies	30110
Expense	55110	Campus Crusade	30110
Expense	55120	Wycliff Bible	30110
Expense	55130	Freedom in Christ	30110
Expense	55140	Salvation Army	30110
Expense	55150	Needy	30110
Expense	55160	Neighborhood Ministries	30110

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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Expense		Total Missions	

Department Name: 900 Designated Gifts

Income		Net Income/(Expense) Designated Gifts 40000 - 99998	
Income		Income 40000 - 49995	
Income	48010	Missions	30110
Income	48020	Elder Benevolence	31020
Income	48030	Food Bank	31030
Income	49110	Building	33110
Income		Total Income	
Expense		Expenses 50000 - 59995	
Expense	58010	Missions	30110
Expense	58020	Elder Benevolence	31020
Expense	58030	Food Bank	31030
Expense	59110	Building	33110
Expense		Total Expenses	
Income		Total Net Income/(Expense) Designated Gifts	

Department Name: 990 Non-Cash

Expense		Non Cash 50000 - 99998	
Expense	91010	Depreciation	30110
Expense		Total Non Cash	