

Chart Of Accounts Detail List Report  
 Company: 9 Name: First Church  
 Fiscal Year Beginning: 1/1/2015  
 Active Account Only

<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
<b>Fund Name: 1 Church Operations</b>			
<b>Department Name: 0 Balance Sheet Accounts</b>			
Asset		<b>Assets 10000 - 19999</b>	
Asset		<b>Current Assets 10000 - 14995</b>	
Asset		<b>Cash 10000 - 11993</b>	
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		<b>Total Cash</b>	
Asset	12100	Prepaid Expenses	
Asset	13100	Accounts Receivable (registrations)	
Asset	13300	Pledge Receivable	
Asset	14100	Investments	
Asset		<b>Total Current Assets</b>	
Asset		<b>Net Fixed Assets 15100 - 15995</b>	
Asset	15100	Land	
Asset	15200	Buildings	
Asset	15300	Computer Equipment	
Asset	15400	Equipment	
Asset	15500	Furnishings	
Asset	15990	Res For Accum Depreciation	
Asset		<b>Total Net Fixed Assets</b>	
Asset	16100	Deposits	
Asset		<b>Total Assets</b>	
Capital		<b>Liabilities &amp; Net Assets 20000 - 39999</b>	
Liability		<b>Liabilities 20000 - 29995</b>	
Liability		<b>Current Liabilities 20000 - 23993</b>	
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		<b>Total Current Liabilities</b>	
Liability		<b>Long Term Liabilities 24100 - 24993</b>	
Liability	24100	Notes Payable -Long Term	
Liability		<b>Total Long Term Liabilities</b>	

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Type	Account#	Description	Closing Account
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		Total Net Assets	
Capital		Total Liabilities & Net Assets	

**Fund Name: 1 Church Operations**  
**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	

**Fund Name: 1 Church Operations**  
**Department Name: 100 Personnel**

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

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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Expense	51580	Social Security Allowance (Pastors)	30110
Expense	51590	Workers Compensation Ins	30110
Expense		<b>Total Benefits</b>	
Expense		<b>Total Personnel</b>	

**Fund Name: 1 Church Operations**  
**Department Name: 150 Administration**

<b>Expense Administration Expenses 50000 - 59996</b>			
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		<b>Total Administration Expenses</b>	

**Fund Name: 1 Church Operations**  
**Department Name: 200 Facilities**

<b>Expense Facilities Expenses 50000 - 59996</b>			
Expense	53110	Electric	30110
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		<b>Total Facilities Expenses</b>	

**Fund Name: 1 Church Operations**  
**Department Name: 225 Debt Service**

<b>Expense Debt Service 50000 - 59996</b>			
Expense	54110	Interest Notes	30110
Expense	54150	Principal Payment Notes (not GAAP)	30110
Expense		<b>Total Debt Service</b>	

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Type	Account#	Description	Closing Account
<b>Fund Name: 1 Church Operations</b>			
<b>Department Name: 250 Pastoral</b>			
Expense		<b>Pastoral Expenses 50000 - 59996</b>	
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		<b>Total Pastoral Expenses</b>	

<b>Fund Name: 1 Church Operations</b>			
<b>Department Name: 300 Children</b>			
Income		<b>Net Income/Expens (Children) 40000 - 59996</b>	
Income		<b>Income 40000 - 49995</b>	
Income	42100	Camps	30110
Income	42200	Activities	30110
Income		<b>Total Income</b>	
Expense		<b>Expenses 50000 - 59995</b>	
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
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		<b>Total Expenses</b>	
Income		<b>Total Net Income/Expens (Children)</b>	

<b>Fund Name: 1 Church Operations</b>			
<b>Department Name: 350 Students</b>			
Income		<b>Net Income/Expense (Students) 40000 - 59996</b>	
Income		<b>Income 40000 - 49995</b>	
Income	42100	Camps	30110
Income	42200	Activities	30110

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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
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)	

**Fund Name: 1 Church Operations**  
**Department Name: 450 Adults/Community Groups**

Income		Net Income/Expense (Adult/Community Groups) -1 - 59996	
Income		Income 40000 - 49995	
Income	42100	Retreats	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	52330	Staff Development	30110
Expense	52340	Supplies	30110
Expense	57100	Retreats	30110
Expense	57200	Activities	30110
Expense		Total Expenses	
Income		Total Net Income/Expense (Adult/Community Groups)	

**Fund Name: 1 Church Operations**  
**Department Name: 500 Music/Worship**

Income		Net Income/Expense (Music/Worship) 40000 - 59996	
Income		Income 40000 - 49995	
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	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		<b>Total Expenses</b>	
Income		<b>Total Net Income/Expense (Music/Worship)</b>	

**Fund Name: 1 Church Operations**  
**Department Name: 550 Sports**

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

**Fund Name: 1 Church Operations**  
**Department Name: 600 All Church Events**

Income		Net Income/Expense (All Church Events) 40000 - 59996	
Income		Income 40000 - 49995	
Income	42200	Activities	30110
Income	47575	Summer Water World	30110

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Type	Account#	Description	Closing Account
Income	47600	Fall Harvest Festival	30110
<b>Income</b>		<b>Total Income</b>	
<b>Expense</b>		<b>Expenses 50000 - 59995</b>	
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
<b>Expense</b>		<b>Total Expenses</b>	
<b>Income</b>		<b>Total Net Income/Expense (All Church Events)</b>	

**Fund Name: 1 Church Operations**

**Department Name: 750 Missions-Budget**

<b>Expense</b>		<b>Missions 50000 - 59996</b>	
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	Homeless	30110
Expense	55160	Neighborhood Ministries	30110
<b>Expense</b>		<b>Total Missions</b>	

**Fund Name: 1 Church Operations**

**Department Name: 990 Non-Cash**

<b>Expense</b>		<b>Non Cash 50000 - 99996</b>	
Expense	81010	Depreciation	30110
<b>Expense</b>		<b>Total Non Cash</b>	

**Fund Name: 2 Designated Missions & Benevolence**

**Department Name: 0 Balance Sheet Accounts**

<b>Asset</b>		<b>Assets 10000 - 19999</b>	
<b>Asset</b>		<b>Current Assets 10000 - 14995</b>	
<b>Asset</b>		<b>Cash 10000 - 11993</b>	
Asset	10100	ABC Bank Church Checking	
Asset	10300	ABC Bank Savings	
Asset	10500	ABC Bank Designated Mission Checking	
<b>Asset</b>		<b>Total Cash</b>	
Asset	14100	Investments	
<b>Asset</b>		<b>Total Current Assets</b>	
<b>Asset</b>		<b>Total Assets</b>	
<b>Capital</b>		<b>Liabilities &amp; Net Assets 20000 - 39999</b>	
<b>Liability</b>		<b>Liabilities 20000 - 29995</b>	

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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Liability		<b>Current Liabilities 20000 - 23993</b>	
Liability	21100	Accounts Payable (accrual basis)	
Liability	21110	Credit Card Payables (used in CC Module)	
Liability	22500	Transfers between bank accounts	
Liability		<b>Total Current Liabilities</b>	
Liability		<b>Designated Funds-NOT FASB117 25100 - 25993</b>	
Liability	25100	Kitchen Fund	
Liability	25200	Library Fund	
Liability	25300	Memorial Fund	
Liability		<b>Total Designated Funds-NOT FASB117</b>	
Liability		<b>Total Liabilities</b>	
Capital		<b>Net Assets 30000 - 39995</b>	
Capital		<b>Temp Restricted Mission/Benevolence 30000 - 33993</b>	
Capital		<b>Temp-Res Designated Missions 30000 - 31492</b>	
Capital	31105	Thanksgiving For Missions	
Capital	31110	African Mission Trip	
Capital	31120	Haiti Mission Trip	
Capital	31130	Colombia Mission Trip	
Capital	31210	Missionary-BB	
Capital	31220	Missionary-CJ	
Capital	31230	Missionary-CN	
Capital	31310	Prison Ministry	
Capital	31320	Habitat for Humanity	
Capital	31330	Phoenix Light House	
Capital		<b>Total Temp-Res Designated Missions</b>	
Capital		<b>Temp-Rest Designated Benevolence 31500 - 31692</b>	
Capital	31510	Benevolence	
Capital	31520	Food Bank	
Capital	31530	Back to School	
Capital		<b>Total Temp-Rest Designated Benevolence</b>	
Capital		<b>Total Temp Restricted Mission/Benevolence</b>	
Capital		<b>Total Net Assets</b>	
Capital		<b>Total Liabilities &amp; Net Assets</b>	

**Fund Name: 2 Designated Missions & Benevolence**

**Department Name: 910 Designated Missions**

Income		<b>Net Income/Expense (Designated Missions) 40000 - 99996</b>	
Income		<b>Designated Mission Gifts 40000 - 49995</b>	
Income	48105	Offerings-Thanksgiving for Missions	31105
Income	48110	Africa Mission Trip	31110
Income	48120	Haiti Mission Trip	31120
Income	48130	Colombia Mission Trip	31130
Income	48210	Missionary-BB	31210
Income	48220	Missionary-CJ	31220
Income	48230	Missionary-CN	31230



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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Income	48310	Prison Ministry	31310
Income	48320	Habitat for Humanity	31320
Income	48330	Phoenix Light House	31330
<b>Income</b>		<b>Total Designated Mission Gifts</b>	
<b>Expense</b>		<b>Designated Mission Expense 50000 - 59995</b>	
Expense	58100	Thanksgiving for Missions	31105
Expense	58110	Africa Mission Trip	31110
Expense	58123	Haiti Mission Trip	31120
Expense	58130	Colombia Mission Trip	31130
Expense	58210	Missionary-BB	31210
Expense	58220	Missionary-CJ	31220
Income	58230	Missionary CN	31230
Expense	58310	Prison Ministry	31310
Expense	58320	Habitat for Humanity	31320
Expense	58330	Phoenix Light House	31330
<b>Expense</b>		<b>Total Designated Mission Expense</b>	
<b>Income</b>		<b>Total Net Income/Expense (Designated Missions)</b>	

**Fund Name: 2 Designated Missions & Benevolence**

**Department Name: 920 Designated Benevolence**

<b>Income</b>		<b>Net Income/Expense (Designated Benevolence) 40000 - 99996</b>	
<b>Income</b>		<b>Designated Benevolence Gifts 40000 - 49995</b>	
Income	48510	Offerings-Benevolence	31510
Income	48520	Offerings-Food Bank	31520
Income	48530	Offerings-Back To School	31530
<b>Income</b>		<b>Total Designated Benevolence Gifts</b>	
<b>Expense</b>		<b>Designated Benevolence Expenses 50000 - 58995</b>	
Expense	58510	Benevolence	31510
Expense	58520	Food Bank	31520
Expense	58530	Back to School	31530
<b>Expense</b>		<b>Total Designated Benevolence Expenses</b>	
<b>Income</b>		<b>Total Net Income/Expense (Designated Benevolence)</b>	

**Fund Name: 3 Building**

**Department Name: 0 Balance Sheet Accounts**

<b>Asset</b>		<b>Assets 10000 - 19999</b>	
<b>Asset</b>		<b>Cash 10000 - 11993</b>	
Asset	10100	ABC Bank Church Checking	
Asset	10300	ABC Bank Savings	
<b>Asset</b>		<b>Total Cash</b>	
<b>Asset</b>		<b>Total Assets</b>	
<b>Capital</b>		<b>Liabilities &amp; Net Assets 20000 - 39999</b>	
<b>Liability</b>		<b>Liabilities 20000 - 29995</b>	
<b>Liability</b>		<b>Current Liabilities 20000 - 23993</b>	
Liability	21100	Accounts Payable (accrual basis)	
Liability	21110	Credit Card Payable (used in CC Module)	

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Liability	22500	Transfers between bank accounts	
Liability		<b>Total Current Liabilities</b>	
Liability		<b>Total Liabilities</b>	
Capital		<b>Net Assets 30000 - 39995</b>	
Capital		<b>Temp Restricted 30000 - 33993</b>	
Capital		<b>Temp Restricted Building 30000 - 33992</b>	
Capital	33110	Parking Lot	
Capital	33120	Roof Project	
Capital	33130	Sound System Upgrade	
Capital	33140	Technology	
Capital		<b>Total Temp Restricted Building</b>	
Capital		<b>Total Temp Restricted</b>	
Capital		<b>Total Net Assets</b>	
Capital		<b>Total Liabilities &amp; Net Assets</b>	

**Fund Name: 3 Building**  
**Department Name: 990 Building**

Income		<b>Net Income/Expense (Designated Building) 40000 - 99998</b>	
Income		<b>Designated Building Gifts 40000 - 49995</b>	
Income	49110	Offerings-Parking Lot	33110
Income	49120	Offerings-Roof Project	33120
Income	49130	Offerings-Sound System Upgrade	33130
Income	49140	Offerings-Technology	33140
Income		<b>Total Designated Building Gifts</b>	
Expense		<b>Designated Building Expenses 50000 - 59995</b>	
Expense	59110	Parking Lot	33110
Expense	59120	Roof Project	33120
Expense	59130	Sound System Upgrade	33130
Expense	59140	Technology	33140
Expense		<b>Total Designated Building Expenses</b>	
Income		<b>Total Net Income/Expense (Designated Building)</b>	