



Chart Of Accounts Detail List Report  
 Company: 7788 Name: Church and School Departments Only  
 Fiscal Year Beginning: 1/1/2013  
 Active Account Only

<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Liability	22500	Transfers between bank accounts	
Liability	23100	Notes Payable	
<b>Liability</b>		<b>Total Current Liabilities</b>	
<b>Liability</b>		<b>Long Term Liabilities 24100 - 24993</b>	
Liability	24100	Notes Payable - Long Term	
<b>Liability</b>		<b>Total Long Term Liabilities</b>	
<b>Liability</b>		<b>Designated Funds-NOT FASB117 25100 - 25993</b>	
Liability	25100	Kitchen Fund	
Liability	25200	Library Fund	
Liability	25300	Memorial Fund	
<b>Liability</b>		<b>Total Designated Funds-NOT FASB117</b>	
<b>Liability</b>		<b>Total Liabilities</b>	
<b>Capital</b>		<b>Net Assets 30000 - 39995</b>	
<b>Capital</b>		<b>Unrestricted 30000 - 30993</b>	
Capital	30110	Operating-Church	
Capital	30210	Operating-School	
Capital	30310	Net Investment in Property & Equip	
<b>Capital</b>		<b>Total Unrestricted</b>	
<b>Capital</b>		<b>Temp Restricted 31000 - 33993</b>	
<b>Capital</b>		<b>Temp Restricted Benev/Missions 31000 - 31992</b>	
Capital	31010	Missions	
Capital	31020	Elder Benevolence	
Capital	31030	Food Bank	
<b>Capital</b>		<b>Total Temp Restricted Benev/Missions</b>	
<b>Capital</b>		<b>Temp Restricted Building 33000 - 33992</b>	
Capital	33110	Building	
<b>Capital</b>		<b>Total Temp Restricted Building</b>	
<b>Capital</b>		<b>Total Temp Restricted</b>	
<b>Capital</b>		<b>Total Net Assets</b>	
<b>Capital</b>		<b>Total Liabilities &amp; Net Assets</b>	

Department Name: 10 Tithes/Offerings/Misc Income

<b>Income</b>		<b>Income 40000 - 49997</b>	
<b>Income</b>		<b>Giving 40000 - 40993</b>	
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
<b>Income</b>		<b>Total Giving</b>	
<b>Income</b>		<b>Misc Income 41120 - 41993</b>	
Income	41120	Interest	30110
Income	41130	Nursery	30110

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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Income	41140	Other	30110
Income	41170	Facility Use	30110
Income		<b>Total Misc Income</b>	
Income		<b>Total Income</b>	

**Department Name: 100 Personnel**

<u>Expense</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
<b>Personnel 50000 - 59996</b>			
<b>Salaries 50000 - 51492</b>			
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		<b>Total Salaries</b>	
<b>Benefits 51510 - 51892</b>			
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		<b>Total Benefits</b>	
Expense		<b>Total Personnel</b>	

**Department Name: 150 Administration**

<u>Expense</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
<b>Administration Expense 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

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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Expense	52370	Website	30110
Expense		<b>Total Administration Expense</b>	

**Department Name: 200 Facilities**

<b>Facilities Expenses 50000 - 59996</b>			
Expense		<b>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>	

**Department Name: 225 Debt Service**

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

**Department Name: 250 Pastoral**

<b>Pastoral Expense 50000 - 59996</b>			
Expense		<b>Pastoral Expense 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 Expense</b>	

**Department Name: 300 Children**

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

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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	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>	
Expense		<b>Total Net Income/Expense (Children)</b>	

Department Name: 350 Students

Income		Net Income/Expense (Students) 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	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	57275	Weds Nite Blast	30110
Expense		<b>Total Expenses</b>	
Income		<b>Total Net Income/Expense (Students)</b>	

Department Name: 450 Adults/Community Groups

Income		Net Income/Expense (Adult/Community Groups 40000 - 59996)	
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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Income		Income 40000 - 49995	
Income	42100	Retreats	30110
Income	42200	Activities	30110
Income		Total Income	
Expense		Expenses 50000 - 59995	
Expense	52120	CD/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)	

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

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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Income		Net Income/Expense (Sports) 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	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/Expense (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/Expense (All Church Events)	

Department Name: 750 Missions

Expense		Missions 50000 - 59996	
Expense	52270	Postage	30110
Expense	52280	Printing	30110
Expense	52340	Supplies	30110
Expense	55110	Campus Crusade	30110

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

Department Name: 800 School

Income		<b>NET INCOME/EXPENSE (SCHOOL) 40000 - 99998</b>	
Income		<b>Income 40000 - 49995</b>	
Income		<b>Giving 40000 - 40993</b>	
Income	40110	General Giving	30210
Income	40510	Stock Gifts	30210
Income		<b>Total Giving</b>	
Income		<b>Misc Income 41120 - 41993</b>	
Income	41120	Interest Income	30210
Income	41140	Other Income	30210
Income		<b>Total Misc Income</b>	
Income		<b>Activities Income 42200 - 42993</b>	
Income	42200	Activities	30210
Income	42250	Booster Club	30210
Income	42300	Lunch Program	30210
Income		<b>Total Activities Income</b>	
Income		<b>Registration/Tuition 43050 - 43993</b>	
Income	43050	Registration	30210
Income	43100	Tuition	30210
Income		<b>Total Registration/Tuition</b>	
Income		<b>Total Income</b>	
Expense		<b>Expenses 50000 - 59995</b>	
Expense		<b>Personnel 50000 - 51993</b>	
Expense		<b>Salaries 50000 - 51492</b>	
Expense	51050	Directors	30210
Expense	51100	Facility Staff	30210
Expense	51250	Office Staff	30210
Expense	51400	Teachers	30210
Expense	51450	Teacher-Aides	30210
Expense		<b>Total Salaries</b>	
Expense		<b>Benefits 51510 - 51892</b>	
Expense	51510	Auto-Milage	30210
Expense	51515	Cell Phone-Allowance	30210
Expense	51520	Dental Insurance	30210
Expense	51530	Health Insurance	30210
Expense	51540	Retirement	30210



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<u>Type</u>	<u>Account#</u>	<u>Description</u>	<u>Closing Account</u>
Expense	51555	Social Security	30210
Expense	51590	Workers Compensation Ins	30210
Expense		<b>Total Benefits</b>	
Expense		<b>Total Personnel</b>	
Expense		<b>Administration Expenses 52000 - 52993</b>	
Expense	52110	Accountant/Audit	30210
Expense	52180	Insurance	30210
Expense	52190	Internet Access	30210
Expense	52210	Legal Fees	30210
Expense	52220	Marketing	30210
Expense	52250	Office Supplies	30210
Expense	52270	Postage	30210
Expense	52280	Printing	30210
Expense	52300	Small Equipment	30210
Expense	52340	Supplies	30210
Expense	52350	Technology-Equip Maint	30210
Expense	52360	Technology-Software	30210
Expense	52370	Website	30210
Expense		<b>Total Administration Expenses</b>	
Expense		<b>Facilities Expenses 53000 - 53293</b>	
Expense	53110	Electric	30210
Expense	53120	Telephone	30210
Expense	53130	Water/Sewer	30210
Expense	53140	Custodial Supplies	30210
Expense	53150	Maintenance-A/C Heating	30210
Expense	53160	Maintenance-Buildings	30210
Expense	53170	Maintenance-Grounds	30210
Expense	53180	Pest Control	30210
Expense	53190	Security	30210
Expense	53200	Vehicles	30210
Expense		<b>Total Facilities Expenses</b>	
Expense		<b>Classroom Expenses 56000 - 56993</b>	
Expense	56110	Classroom Supplies	30210
Expense	56130	Library	30210
Expense	56150	Lunch Program	30210
Expense	56170	Music/Art	30210
Expense	56190	Playground	30210
Expense	56200	Small Equipment Classroom	30210
Expense	56220	Snacks	30210
Expense	56240	Text Books	30210
Expense		<b>Total Classroom Expenses</b>	
Expense		<b>Total Expenses</b>	
Income		<b>TOTAL NET INCOME/EXPENSE (SCHOOL)</b>	

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Department Name: 900 Designated

Income		Net Income/Expense (Designated Gifts) 40000 - 99998	
Income		Income 40000 - 49995	
Income	48010	Missions	31010
Income	48020	Elder Benevolence	31020
Income	48030	Food Bank	31030
Income	49110	Building	33110
Income		Total Income	
Expense		Expenses 50000 - 59995	
Expense	58010	Missions	31010
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	