

SAMPLE CHURCH CHART OF ACCOUNTS

CHURCH NAME

Statement
Balance Income

1000 Assets

1020 Current Assets

1030 General Checking	X	
1040 Savings Account	X	
1050 Investment Account	X	
1110 HST Receivable	X	
1120 Prepaid Expenses	X	
1130 Accounts Receivable	X	

1200 Fixed Assets

1210 Land	X	
1220 Building	X	
1230 Furniture & Equipment	X	

2000 Liabilities

2020 Current Liabilities

2030 Accounts Payable	X	
2040 Loan	X	

2200 Long-Term Liabilities

2210 Mortgage	X	
2220 Loan	X	

3000 Fund Balances

3320 Restricted Fund Balances

3321 Capital Development	X	
3322 Benevolent/ Love-in-Action Fund	X	
3323 Other Designated Funds	X	

3350 Unrestricted Funds

3351 General Operating Fund	X	
3352 Other	X	

4000 Income

4005 General Budget		X
4010 Capital Development		X
4020 Global Missions		X
4030 Church Development		X
4040 Leadership Development		X
4050 Quebec Ministries		X
4060 Local Outreach		X
4070 Benevolent Fund		X
4080 Other Designated Giving		X

5000 Expenses

5100 Management

5110 Pastoral Staff Salaries/Wages & Housing Allowance		X
5120 Pension Expenses		X
5130 Benefits Expenses		X
5230 Travel Expense		X

5200 Administration	X
5210 Bank Charges	X
5220 Payroll Charges	X
5230 Office Expenses	X
5240 General Conference Expense	X
5250 CORE Giving	X
5300 Building & Equipment	X
5310 Equipment Maintenance	X
5320 Repairs and Maintenance	X
5330 Telephone, Internet	X
5340 Heat	X
5350 Electricity	X
5360 Insurance	X
5370 Small Office Equipment Purchase (non capital)	X
5400 Capital Depreciation Expense	X
5410 Capital Depreciation Expense	X
5500 Nurture Ministries	X
5510 Childrens Ministry	X
5520 Youth Ministry	X
5530 Adult Ministry	X
5600 Ministry Expenses	X
5610 Special Music, Special Speakers	X
5620 Worship & Music Supplies	X
5630 Care of Persons	X
5640 Pastoral Staff Education, Books	X
5650 Network & Ministers' Conference Expense	X
5700 Giving beyond Church	X
5710 Giving Streams	X
5711 Global Missions	X
5712 Church Development	X
5713 Leadership Development	X
5714 Quebec Ministries	X
5715 Child Care	X
5720 Community Outreach/Giving	X
5721 Benevolent (Love-in-Action) Fund	X
5722 Community Food Bank	X
5723 Other	X
5730 World Relief	X
5740 Evangelical Fellowship of Canada	X