

## My Chart of Accounts

<b>ASSETS</b>	<b>1000's</b>
	1100 Cash and Marketable Securities
	1110 Checking Account
	1111 Unrestricted Funds
	1112 Temporarily Restricted
	1120 Savings Account
	1121 Permanently Restricted
	1130 Petty Cash
	1200 Receivables
	1210 Accounts Receivable
	1220 Pledges Receivable
	12000 Undeposited Funds   (automatically created by QuickBooks)
	1300 Prepaid Assets
	1310 Prepaid Assets
	1400 Property, Plant, and Equipment
	1410 Land
	1420 Buildings
	1430 Computers
	1440 Furniture
	1450 Vehicles
	1470 Accumulated Depreciation
	1471 Accumulated Depreciation-Buildings-35 Years
	1472 Accumulated Depreciation-Computers-3 Years
	1473 Accumulated Depreciation-Furniture and Equipment-8 Years
	1474 Accumulated Depreciation-Vehicles-5 Years
	Other Assets (use this account if you are unsure where to put an asset, 1900 accountant can come through later and decide)
<b>LIABILITIES</b>	<b>2000's</b>
	2100 Accounts Payable
	2110 Accounts Payable
	2200 Unearned Revenue
	2210 Unearned Revenue
	2300 Accrued Liabilities
	2310 Wages Payable
	2320 Payroll Tax Withholding
	2321 Federal Tax Withheld
	2322 FICA Liability
	2323 Medicare Liability
	2324 State Tax Liability
	2325 Local Tax Liability

2326 State SUI Liability

2327 State SDI Liability

2400 Notes Payable

2410 Notes Payable to Bank

Other Liabilities (use this account if you are unsure where to put a liability, an accountant can come through and put it where it belongs)  
2900

**NET ASSETS                    3000's**

3100 Unrestricted Net Assets

3200 Temporarily Restricted Net Assets

3300 Permanently Restricted Net Assets

**INCOME/Revenues        4000's**

4100 Tithes/Offerings Income

4110 Weekly Offerings/Envelopes

4120 Weekly EFT Offerings

4130 Building Endowment Income

4200 Fundraising Income

4210 Fundraiser Event 1

4220 Fundraiser Event 2

4300 Pledge Income

4310 General Pledge Income

4400 Investment Income

4410 Interest Income

4420 Realized Gain/Loss Investment

4430 Unrealized Gain/Loss Investment

4500 Net Assets Released from Restrictions

Other Income (If you don't know where to put some income, then put it here  
4900 and we'll have the accountant look at it later)

**Expenses                    5000's**

5100 Utility Expenses

5110 Electricity

5120 Gas

5130 Oil

5140 Water

5150 Other

5200 Vehicle Expenses

5300 Administrative Expenses

5310 Office Supplies

5320 Postage and Mailing

5330 Telephone Expense

Other Admin Expenses (put admin expenses here if you don't know

5390 where else to put them).

5400 Wage Expenses

5410 Clergy Salary

5420 Administrator Salary

5490 Other Salary

Leave Room here for Employee Benefit Costs

5500 Program Expenses

5510 Missionary Program Expense

5520 Youth Program Expense

5530 Building Program Expense

5590 Other Program Expense

5600 Depreciation Expenses

5610 Depreciation Expense-Buildings

5620 Depreciation Expense-Computers

5630 Depreciation Expense-Furniture and Equipment

5640 Depreciation Expense-Vehicles

5690 Depreciation-Expense-Other

8000 Ask My Accountant

It's a good idea to put all transactions that you are unsure of in this account.  
That way the accountant can easily find them.