

First Church  
Chart of Accounts

07/01/2010 03:36 PM

Fund: 01 - GENERAL FUND

Page: 1

Level / Description	Acct-Sub	Type	DB/CR	Category	Active
1. ASSETS	1000	Group	DB	Asset	Y
2. BANK ACCOUNTS	1050	Group	DB	Asset	Y
3. CHECKING ACCOUNTS	1100	Group	DB	Asset	Y
5. First Bank - Checking	1110	Detail	DB	Asset	Y
3. SAVINGS ACCOUNTS	1200	Group	DB	Asset	Y
5. First Bank - Savings	1210	Detail	DB	Asset	Y
2. CASH ON HAND	1250	Group	DB	Asset	Y
5. Petty Cash	1260	Detail	DB	Asset	Y
2. INVESTMENTS	1300	Group	DB	Asset	Y
5. Money Mrkt Acct	1310	Detail	DB	Asset	Y
2. FIXED ASSETS	1500	Group	DB	Asset	Y
3. LAND	1501	Group	DB	Asset	Y
5. Land	1510	Detail	DB	Asset	Y
3. BUILDINGS	1600	Group	DB	Asset	Y
5. Church Building	1610	Detail	DB	Asset	Y
5. Accum. Depr. - Buildings	1699	Detail	DB	Asset	Y
3. VEHICLES	1700	Group	DB	Asset	Y
5. Church Van	1710	Detail	DB	Asset	Y
5. Accum. Depr. - Vehicles	1799	Detail	DB	Asset	Y
3. EQUIPMENT	1800	Group	DB	Asset	Y
5. Accum. Depr. - Equipment	1899	Detail	DB	Asset	Y
2. OTHER ASSETS	1900	Group	DB	Asset	Y
1. LIABILITIES	2000	Group	CR	Liability	Y
2. CURRENT LIABILITIES	2010	Group	CR	Liability	Y
3. PAYROLL DEDUCTIONS	2201	Group	CR	Liability	Y
4. TAXES PAYABLE	2205	Group	CR	Liability	Y
5. Federal Taxes Payable	2210	Detail	CR	Liability	Y
5. Federal Withholding	2215	Detail	CR	Liability	Y
5. Social Security	2217	Detail	CR	Liability	Y
5. Medicare	2219	Detail	CR	Liability	Y
5. State Taxes Payable	2220	Detail	CR	Liability	Y
5. Local Taxes Payable	2230	Detail	CR	Liability	Y
4. OTHER DEDUCTIONS	2250	Group	CR	Liability	Y
5. Insurance Withheld	2260	Detail	CR	Liability	Y
5. Life Insurance Withheld	2265	Detail	CR	Liability	Y
5. Health Insurance Withheld	2270	Detail	CR	Liability	Y
5. Dental Insurance Withheld	2275	Detail	CR	Liability	Y
5. Retirement Withheld	2280	Detail	CR	Liability	Y
5. Disability Ins. Withheld	2285	Detail	CR	Liability	Y
5. Wage Garnishment	2290	Detail	CR	Liability	Y
3. PASS THRU CONTRIBUTIONS	2300	Group	CR	Liability	Y
3. OTHER CURRENT LIABILITIES	2400	Group	CR	Liability	Y
5. Building Use Deposits	2410	Detail	CR	Liability	Y
2. LONG TERM LIABILITIES	2600	Group	CR	Liability	Y
3. MORTGAGES & LOANS	2610	Group	CR	Liability	Y
5. Mortgage	2620	Detail	CR	Liability	Y
1. NET ASSETS	3000	Group	CR	Equity	Y
2. UNRESTRICTED	3100	Group	CR	Equity	Y
5. Unrestricted Net Assets	3110	Detail	CR	Equity	Y
2. DONOR RESTRICTED	3200	Group	CR	Equity	Y
3. SHORT-TERM RESTRICTED	3201	Group	CR	Equity	Y
5. Missions	3210-100	Detail	CR	Equity	Y

First Church  
Chart of Accounts

07/01/2010 03:36 PM

Fund: 01 - GENERAL FUND

Page: 2

Level / Description	Acct-Sub	Type	DB/CR	Category	Active
5. Building	3220-101	Detail	CR	Equity	Y
3. PERM DONOR RESTRICTED	3300	Group	CR	Equity	Y
1. INCOME	4000	Group	CR	Income	Y
2. CONTRIBUTION INCOME	4010	Group	CR	Income	Y
3. UNRESTRICTED	4020	Group	CR	Income	Y
5. Tithes and Offerings	4030	Detail	CR	Income	Y
3. DONOR RESTRICTED	4200	Group	CR	Income	Y
4. SHORT-TERM RESTRICTED	4201	Group	CR	Income	Y
5. Missions	4210-100	Detail	CR	Income	Y
5. Building	4220-101	Detail	CR	Income	Y
5. Memorials	4250	Detail	CR	Income	Y
4. PERM DONOR RESTRICTED	4300	Group	CR	Income	Y
2. INTEREST INCOME	4500	Group	CR	Income	Y
5. Banking Interest	4510	Detail	CR	Income	Y
5. Investment Interest	4520	Detail	CR	Income	Y
2. MISCELLANEOUS INCOME	4600	Group	CR	Income	Y
5. Building Use Income	4610	Detail	CR	Income	Y
5. Book Sales	4611	Detail	CR	Income	Y
5. Tape/CD Sales	4612	Detail	CR	Income	Y
5. Miscellaneous Income	4620	Detail	CR	Income	Y
2. RELEASE FROM RESTRICTIONS	4800	Group	CR	Income	Y
3. TEMP RESTRICTED RELEASE	4801	Group	CR	Income	Y
5. Missions	4810-100	Detail	CR	Income	Y
5. Building	4820-101	Detail	CR	Income	Y
3. PERM RESTRICTED RELEASE	4900	Group	CR	Income	Y
3. UNRESTRICTED RELEASE	4998	Group	CR	Income	Y
5. Release from restrictions	4999	Detail	CR	Income	Y
1. EXPENSES	5000	Group	DB	Expense	Y
2. FIXED EXPENSES	5010	Group	DB	Expense	Y
3. PASTORAL STAFF	5050	Group	DB	Expense	Y
4. PASTORAL SALARIES	5060	Group	DB	Expense	Y
5. SENIOR PASTOR	5061	Group	DB	Expense	Y
6. SP Salary	5062-001	Detail	DB	Expense	Y
6. SP Housing	5062-002	Detail	DB	Expense	Y
6. SP Retirement	5063-003	Detail	DB	Expense	Y
6. SP Health Insurance	5064-004	Detail	DB	Expense	Y
6. SP Christmas Bonus	5065-005	Detail	DB	Expense	Y
5. ASSOCIATE PASTOR	5070	Group	DB	Expense	Y
6. AP Salary	5071-001	Detail	DB	Expense	Y
6. AP Housing	5072-002	Detail	DB	Expense	Y
6. AP Retirement	5073-003	Detail	DB	Expense	Y
6. AP Health Insurance	5074-004	Detail	DB	Expense	Y
6. AP Christmas Bonus	5075-005	Detail	DB	Expense	Y
5. MINISTER OF MUSIC	5080	Group	DB	Expense	Y
6. MM Salary	5081-001	Detail	DB	Expense	Y
6. MM Housing	5082-002	Detail	DB	Expense	Y
6. MM Retirement	5083-003	Detail	DB	Expense	Y
6. MM Health Insurance	5084-004	Detail	DB	Expense	Y
6. MM Christmas Bonus	5085-005	Detail	DB	Expense	Y
5. YOUTH PASTOR	5090	Group	DB	Expense	Y
6. YP Salary	5091-001	Detail	DB	Expense	Y
6. YP Housing	5092-002	Detail	DB	Expense	Y

First Church  
Chart of Accounts

07/01/2010 03:36 PM

Fund: 01 - GENERAL FUND

Page: 3

Level / Description	Acct-Sub	Type	DB/CR	Category	Active
6. YP Retirement	5093-003	Detail	DB	Expense	Y
6. YP Health Insurance	5094-004	Detail	DB	Expense	Y
6. YP Christmas Bonus	5095-005	Detail	DB	Expense	Y
3. SUPPORT STAFF	5150	Group	DB	Expense	Y
4. STAFF SALARIES	5151	Group	DB	Expense	Y
5. Office Manager	5155	Detail	DB	Expense	Y
5. Secretary	5165	Detail	DB	Expense	Y
5. Receptionist	5175	Detail	DB	Expense	Y
5. Custodian	5185	Detail	DB	Expense	Y
5. Musician	5195	Detail	DB	Expense	Y
4. BENEFITS	5250	Group	DB	Expense	Y
5. Staff Insurance	5251-004	Detail	DB	Expense	Y
5. Staff Retirement	5260-003	Detail	DB	Expense	Y
5. Staff Christmas Bonus	5270-005	Detail	DB	Expense	Y
4. EMPLOYER EXPENSES	5300	Group	DB	Expense	Y
5. Payroll Taxes	5305	Detail	DB	Expense	Y
5. Workers Comp Insurance	5310	Detail	DB	Expense	Y
3. ADMINISTRATIVE EXPENSE	5400	Group	DB	Expense	Y
4. ADVERTISING	5410	Group	DB	Expense	Y
5. Yellow Pages	5412	Detail	DB	Expense	Y
5. Newspaper	5413	Detail	DB	Expense	Y
5. Other Advertising	5414	Detail	DB	Expense	Y
4. Bank Charges	5420	Detail	DB	Expense	Y
4. Office Supplies	5430	Detail	DB	Expense	Y
4. Postage	5440	Detail	DB	Expense	Y
4. Printing	5450	Detail	DB	Expense	Y
4. Mileage Reimbursements	5470	Detail	DB	Expense	Y
4. Comprehensive Insurance	5480	Detail	DB	Expense	Y
4. Professional Services	5490	Detail	DB	Expense	Y
4. Staff Training	5495	Detail	DB	Expense	Y
4. PHONES	5515	Group	DB	Expense	Y
5. Church Phones	5517	Detail	DB	Expense	Y
5. Cell Phones	5525	Detail	DB	Expense	Y
5. Pagers	5535	Detail	DB	Expense	Y
4. INTERNET	5550	Group	DB	Expense	Y
5. Website	5555	Detail	DB	Expense	Y
5. Internet Access	5560	Detail	DB	Expense	Y
4. COMPUTER EXPENSES	5570	Group	DB	Expense	Y
5. Computer Hardware	5572	Detail	DB	Expense	Y
5. Computer Software	5574	Detail	DB	Expense	Y
5. Support Contracts	5576	Detail	DB	Expense	Y
4. LEASED EQUIPMENT	5580	Group	DB	Expense	Y
5. Copier Lease	5583	Detail	DB	Expense	Y
5. Postage Machine/Meter	5585	Detail	DB	Expense	Y
5. Leased Computers	5587	Detail	DB	Expense	Y
4. Office Equip Depreciation	5595	Detail	DB	Expense	Y
3. BUILDING & GROUNDS	5600	Group	DB	Expense	Y
4. Mortgage	5610	Detail	DB	Expense	Y
4. UTILITIES	5630	Group	DB	Expense	Y
5. Electricity	5635	Detail	DB	Expense	Y
5. Water & Sewer	5645	Detail	DB	Expense	Y
5. Gas	5655	Detail	DB	Expense	Y

First Church  
Chart of Accounts

07/01/2010 03:36 PM

Fund: 01 - GENERAL FUND

Page: 4

Level / Description	Acct-Sub	Type	DB/CR	Category	Active
5. Waste	5665	Detail	DB	Expense	Y
4. Security	5675	Detail	DB	Expense	Y
4. BUILDING MAINTENANCE	5700	Group	DB	Expense	Y
5. Janitorial Supplies	5710	Detail	DB	Expense	Y
5. Cleaning Service	5720	Detail	DB	Expense	Y
5. Pest Control	5730	Detail	DB	Expense	Y
5. Repairs/Maintenance	5740	Detail	DB	Expense	Y
5. Maintenance Equipment	5750	Detail	DB	Expense	Y
4. GROUNDS MAINTENANCE	5800	Group	DB	Expense	Y
5. Landscaping	5810	Detail	DB	Expense	Y
5. Lawn Service	5820	Detail	DB	Expense	Y
5. Grounds Supplies	5830	Detail	DB	Expense	Y
4. Building Depreciation	5890	Detail	DB	Expense	Y
4. Maintenance Equip Deprec.	5895	Detail	DB	Expense	Y
3. VEHICLES	5900	Group	DB	Expense	Y
4. Insurance	5910	Detail	DB	Expense	Y
4. Tags/License	5920	Detail	DB	Expense	Y
4. Vehicle Maintenance	5930	Detail	DB	Expense	Y
4. Vehicle Fuel	5940	Detail	DB	Expense	Y
4. Vehicle Depreciation	5950	Detail	DB	Expense	Y
2. DEPARTMENTS/COMMITTEES	6000	Group	DB	Expense	Y
3. MISSIONS DEPARTMENT	6010	Group	DB	Expense	Y
4. Mission A	6015	Detail	DB	Expense	Y
4. Mission B	6020	Detail	DB	Expense	Y
4. Mission C	6030	Detail	DB	Expense	Y
3. Benevolence	6100	Detail	DB	Expense	Y
3. CHRISTIAN EDUCATION	6200	Group	DB	Expense	Y
4. Children Sunday School	6205	Detail	DB	Expense	Y
4. Youth Sunday School	6210	Detail	DB	Expense	Y
4. Adult Sunday School	6215	Detail	DB	Expense	Y
4. VBS	6220	Detail	DB	Expense	Y
4. test	6222	Detail	DB	Expense	Y
3. MUSIC	6275	Group	DB	Expense	Y
4. Choir	6280	Detail	DB	Expense	Y
4. Music Supplies	6285	Detail	DB	Expense	Y
4. Copyright Licensing	6287	Detail	DB	Expense	Y
4. Music Instruments	6290	Detail	DB	Expense	Y
4. Audio/Visual Equipment	6295	Detail	DB	Expense	Y
4. Drama	6297	Detail	DB	Expense	Y
3. EVANGELISM/OUTREACH	6300	Group	DB	Expense	Y
4. Speaker Expense	6310	Detail	DB	Expense	Y
4. Revivals	6315	Detail	DB	Expense	Y
4. Special Events	6320	Detail	DB	Expense	Y
4. Pastors Hospitality	6330	Detail	DB	Expense	Y
3. Men's Ministry	6350	Detail	DB	Expense	Y
3. Women's Ministry	6360	Detail	DB	Expense	Y
3. Senior Adults Ministry	6370	Detail	DB	Expense	Y
3. Single Adults Ministry	6380	Detail	DB	Expense	Y
3. Youth Ministry	6390	Detail	DB	Expense	Y
3. RECREATION	6400	Group	DB	Expense	Y
4. Athletics	6410	Detail	DB	Expense	Y
4. Fellowship Meals	6420	Detail	DB	Expense	Y

First Church  
Chart of Accounts

07/01/2010 03:36 PM

Fund: 01 - GENERAL FUND

Page: 5

Level / Description	Acct-Sub	Type	DB/CR	Category	Active
3. MINISTRY EXPENSE	6450	Group	DB	Expense	Y
4. Kitchen Supplies	6460	Detail	DB	Expense	Y
4. Flowers/Gifts	6465	Detail	DB	Expense	Y
4. Visitor Materials	6470	Detail	DB	Expense	Y
4. Church Supplies	6480	Detail	DB	Expense	Y
4. Books & Literature	6490	Detail	DB	Expense	Y
2. OTHER EXPENSES	6550	Group	DB	Expense	Y
3. CONVENTIONS & SEMINARS	6560	Group	DB	Expense	Y
4. National Convention	6565	Detail	DB	Expense	Y
4. State Convention	6570	Detail	DB	Expense	Y
4. Seminars & Training	6580	Detail	DB	Expense	Y
3. Miscellaneous Expense	6600	Detail	DB	Expense	Y
1. TRANSFER ACCOUNTS	9000	Group	CR	Transfer	Y
2. TRANSFER TO OTHER FUNDS	9001	Group	CR	Transfer	Y
5. Transfer to Fund 01	9010	Detail	CR	Transfer	Y
2. TRANSFER FROM OTHER FUNDS	9500	Group	CR	Transfer	Y
5. Transfer from Fund 01	9510	Detail	CR	Transfer	Y