

North Texas Conference Suggested Chart of Accounts for Churches

Account	Fund Name	Account Name	Account Number	Table #/line #
Asset			1.101.100	
Asset		Checking Account 2	1.101.200	
Subtotal			Total Checking	Table II line 37
Asset		Savings Account	1.102.100	
Asset		Investment Account	1.103.100	
Subtotal			Total Savings and Investments	Table II line 37
Asset		Fixed Assets: Land/Buildings/Equipment	1.900.100	
Subtotal			Total Fixed Assets	Table II line 36
Subtotal			Total Assets	
Liability		Accounts Payable Vendors	2.100.100	
A/P Vendor		Vendor names here		
A/P Vendor		Vendor names here		
A/P Vendor		Vendor names here		
A/P Vendor		Vendor names here		
Liability		941 Payroll Withholding	2.201.100	
Subtotal			Total Payroll Withholdings	
Liability		Mortgage (secured debt)	2.800.100	Table II line 38
Liability		Loan (unsecured debt)	2.900.100	Table II line 39
Subtotal			Total Loans	
Subtotal			Total Liabilities	
Fund	General Fund	General Fund Balance	3.100.000	
Fund	Building Fund	Building Fund Balance	3.200.000	
Fund	Missions Fund	Missions Fund Balance	3.300.000	
Fund	Memorial Fund	Memorial Fund Balance	3.400.000	

Fund	Memorial Fund	Memorial Subfund 1	3.400.100	
Fund	Memorial Fund	Memorial Subfund 2	3.400.200	
Fund	Memorial Fund	Memorial Subfund 3	3.400.300	
Fund	Fixed Asset Equity	Fixed Asset Equity Fund Balance	3.900.000	
Subtotal			Total Fund Balances	
Income	General Fund	Pledged Contributions	4.100.100	Table III line 67.a
Income	General Fund	Non-Pledged Contributions	4.100.150	Table III line 67.b
Income	General Fund	Loose Offering/Unidentified Gifts	4.100.200	Table III line 67.c
Subtotal			Total Regular Giving	
Income	General Fund	Special Giving - Holiday	4.101.110	
Income	General Fund	Special Giving - Six Annual Specials	4.101.150	Table III line 68.d
Income	General Fund	Special Gifts - Other	4.101.210	
Income	General Fund	Interest Income	4.102.100	Table III line 67.d
Income	General Fund	Dividend Income	4.102.150	Table III line 67.d
Income	General Fund	Fundraisers	4.102.200	Table III line 67.g
Income	General Fund	Equitable Compensation Received	4.102.300	Table III line 69.a
Income	General Fund	Advance Special, Apportioned, and Connectional Income	4.102.400	Table III line 69.b
Income	General Fund	Other Grants and Financial Support	4.102.500	Table III line 69.c
Subtotal			Total General Fund Income	
Income	Building Fund	Contributions- Building Fund	4.200.100	
Income	Building Fund	Capital Campaign Income	4.200.200	Table III line 68.a
Income	Building Fund	Building Use Fees/Rental	4.200.300	Table III line 67.f
Income	Building Fund	Special Gifts - Maintenance	4.200.400	
Subtotal			Total Building Fund Income	
Income	Missions Fund	Contributions - Missions	4.300.100	
Income	Missions Fund	UM Missions Giving	4.300.200	
Income	Missions Fund	Other charitable giving (non-UM)	4.300.300	

Subtotal			Total Missions Fund Income	
Income	Memorial Fund	Memorial Giving	4.400.000	Table III line 68.b
Income	Memorial Fund	Memorial Giving Subfund 1	4.400.100	Table III line 68.b
Income	Memorial Fund	Memorial Giving Subfund 2	4.400.200	Table III line 68.b
Income	Memorial Fund	Memorial Giving Subfund 3	4.400.300	Table III line 68.b
Subtotal			Total Memorial Fund Income	
Subtotal			Total Income	
Expense	General Fund	Apportionments - Conference	5.000.100	
Expense	General Fund	Apportionments - District	5.000.200	
Expense	General Fund	Apportionments - Mission Society	5.000.300	
Subtotal			Total Apportionments	
Expense	General Fund	Pastor Base Salary	5.101.100	Table II line53
Expense	General Fund	Pastor Housing Allow.	5.101.200	Table II line 55
Expense	General Fund	Pastor Pension	5.101.300	Table II line 51
Expense	General Fund	Pastor Medical Ins.	5.101.400	Table II line 52
Expense	General Fund	Pastor Accountable Reimbursement	5.101.500	Table II line 56
Expense	General Fund	Pastor Cash Allowance (non-accountable)	5.101.600	Table II line 57
Subtotal			Total Pastor Compensation	
Expense	General Fund	Associate Pastor Base Salary	5.102.100	Table II line54
Expense	General Fund	Associate Pastor Housing Allow.	5.102.200	Table II line 55
Expense	General Fund	Associate Pastor Pension	5.102.300	Table II line 51
Expense	General Fund	Associate Pastor Medical Ins.	5.102.400	Table II line 52
Expense	General Fund	Associate Pastor Accountable Reimbursement	5.102.500	Table II line 56
Expense	General Fund	Assoc. Pastor Cash Allowance (non-accountable)	5.102.600	Table II line 57
Subtotal			Total Assoc Pastor Compensation	
Expense	General Fund	Deacon Base Salary	5.103.100	Table II line 58
Expense	General Fund	Deacon Housing Allow.	5.103.200	Table II line 58
Expense	General Fund	Deacon Pension	5.103.300	Table II line 58

Expense	General Fund	Deacon Medical Ins.	5.103.400	Table II line 58
Expense	General Fund	Deacon Accountable Reimbursement	5.103.500	Table II line 58
Expense	General Fund	Deacon Cash Allowance (non-accountable)	5.103.600	Table II line 58
Subtotal			Total Deacon Compensation	
Expense	General Fund	Custodian Salary	5.110.100	Table II line 60
Expense	General Fund	Music Director Salary	5.110.200	Table II line 60
Expense	General Fund	Admin Dept. Salaries	5.110.300	Table II line 60
Expense	General Fund	Lay Employee Health Insurance	5.110.400	Table II line 60
Expense	General Fund	Employer Payroll Taxes	5.110.500	Table II line 60
Subtotal			Total Lay Employee Compensation	
Subtotal			Total Payroll Expenses	
Expense	General Fund	Telephone - Church	5.202.100	Table II line 62
Expense	General Fund	Telephone - Pastor	5.202.150	Table II line 55
Expense	General Fund	Gas - Church	5.202.200	Table II line 62
Expense	General Fund	Gas - Pastor	5.202.250	Table II line 55
Expense	General Fund	Electric - Church	5.202.300	Table II line 62
Expense	General Fund	Electric - Pastor	5.202.350	Table II line 55
Expense	General Fund	Internet - Church	5.202.400	Table II line 62
Expense	General Fund	Internet - Pastor	5.202.450	Table II line 55
Expense	General Fund	Mobile Phone - Church/Admin	5.202.500	Table II line 62
Expense	General Fund	Mobile Phone - Pastor	5.202.600	Table II line 55
Expense	General Fund	Water- Church	5.202.700	Table II line 62
Expense	General Fund	Water - Pastor	5.202.750	Table II line 55
Subtotal			Total Utilities	
Expense	General Fund	Office Expense	5.205.100	Table II line 62
Expense	General Fund	Copy Machine	5.205.105	Table II line 62
Expense	General Fund	Postage	5.205.110	Table II line 62
Expense	General Fund	Paper	5.205.115	Table II line 62
Expense	General Fund	Miscellaneous Expense	5.205.135	Table II line 62

Subtotal			Total Administrative Expenses	
Expense	General Fund	Property/Liability Insurance	5.205.500	Table II line 62
Expense	General Fund	Cleaning Supplies	5.205.510	Table II line 62
Expense	General Fund	Property Maintenance/Repairs	5.205.520	Table II line 62
Expense	General Fund	Property Taxes	5.205.550	Table II line 62
Subtotal			Total Property Expenses	
Expense	General Fund	Sunday School Supplies	5.206.100	Table II line 61
Expense	General Fund	Teacher Training	5.206.105	Table II line 61
Expense	General Fund	Sunday School Adult	5.207.100	Table II line 61
Subtotal			Total Christian Education Expenses	
Expense	General Fund	Flowers	5.208.100	Table II line 61
Expense	General Fund	Special Speakers	5.208.105	Table II line 61
Expense	General Fund	Bulletins	5.208.110	Table II line 61
Expense	General Fund	Worship Supplies	5.208.120	Table II line 61
Subtotal			Total Worship Expenses	
Expense	General Fund	Music Material	5.209.100	Table II line 61
Expense	General Fund	Special Musicians	5.209.105	Table II line 61
Subtotal			Total Music Expenses	
Expense	General Fund	Loan Principal	5.210.100	Table II line 63
Expense	General Fund	Loan Interest	5.210.200	Table II line 63
Subtotal			Total Loan Payments	
Expense	Building Fund	Building Fund Expenses	5.300.100	
Subtotal			Total Building Fund Expenses	
Expense	Missions Fund	Missions Fund Expenses	5.400.100	
Expense	Missions Fund	UM Charitable Causes	5.400.150	Table II line 48
Expense	Missions Fund	Other Charitable Causes (non-UM)	5.400.200	Table II line 49
Subtotal			Total Missions Fund Expenses	
Expense	Memorial Fund	Memorial Fund Expenses	5.500.100	
Expense	Memorial Fund	Memorial Expense Subfund 1	5.400.100	
Expense	Memorial Fund	Memorial Expense Subfund 2	5.400.200	
Expense	Memorial Fund	Memorial Expense Subfund 3	5.400.300	

Subtotal			Total Memorial Fund Expenses	
Subtotal			Total Expenses	

