

CDM+ Sample Chart of Accounts

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We are often asked for a sample Chart of Accounts (COA), but each Chart of Accounts should be unique to the organization it serves. The COA is a comprehensive listing of every category of income and expense for an organization, plus every possible class of asset and liability. Its importance cannot be understated. Every time you enter a journal entry, you'll be linking that entry to at least two ledger accounts (a debit account and a credit account) in the Chart of Accounts. Clearly, the exact configuration of line items on a Chart of Accounts varies from one entity to another. That said, there are a few basic categories that will be found in just about every accounting ledger.

We hope you find guide useful as a starting point as you design the Chart of Accounts that is right for your organization.

Asset

A - Cash Accounts

1000	General Fund Checking
1050	Capital Reserve Checking
1100	Savings
1200	Investments
1400	Accounts Receivable

B - Fixed Assets

1500	Church Building
1510	Furnishings, Fixtures & Equipment
1520	Parsonage
1530	Trailers
1540	Vans
1550	Bus

Liability

C - Current Liabilities

2000	Federal Tax Payables
2010	FICA/Medicare Payables
2020	State Tax Payables
2030	Local Tax Payables
2040	403B Pension Fund
2500	Accounts Payable
2550	Pass Through Account
2560	Chase Credit Card

D - Long Term Liabilities

2600	Mortgage
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Fund

E - Undesignated Funds

3000	General Fund
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T - Designated Funds

3100	Building Fund
3110	Missions Fund
3120	Memorial Fund
3130	Day Care
3200	Special Fund (In & Out)
3250	Next Step Fund
3300	Adult Ministries
3400	Family Ministries

W - Equity Funds

3500	Building Equity Fund
3510	Furnishings Equity Fund
3520	Parsonage Equity Fund
3530	Trailer Equity Fund
3540	Van Equity Fund

General Fund
Income

F - Regular Income	
40000	Tithes & Offerings - Worship Services
40001	Tithes & Offerings - Office
40002	Tithes & Offerings - Online Giving
40010	Loose Offering
40900	Miscellaneous Income
G - Designated Income	
40510	Interest Income
40511	Wedding
40520	Soda Machine
K - Property	
K-40 Office	
40500	Copy and Postage Reimbursement

Expense

H - Adult Ministries	
<Accounts Without Sub-Categories>	
50000	Senior Minister Salary
50010	Senior Minister Housing
50020	Senior Minister Car Allowance
50400	Travel Expenses
50450	Housing
50800	Pension
50900	Church's FICA/Medicare Portion
I - Administrative	
51100	Office Supplies
51200	Office Equipment
51300	Telephone
K - Property	
51900	General Maintenance
52000	Insurance
52100	Custodial Supplies
52200	Gas for Van
52500	Gas - Heat
52600	Electricity
52700	Water and Sewer
53500	Miscellaneous Expenses
53550	Building Repairs
L - Outreach	
52800	Communion Supplies
52900	Bulletins
53000	Special Guest Speakers
53100	Special Services
M - Worship	
53200	Denominational Support
53300	World Hunger Project
53400	Local Outreach Ministries

Expense (con't)

N - Personnel

N-10 - Human Resources

50300 Secretary Salary

50310 Custodian Salary

O - Designated Expense

52300 Mortgage Principal

52400 Mortgage Interest

7900 Electronic Banking Fees

P- Feast Day Expense

82100 Easter Offering Expense

82200 Pentecost Offering Expense

82300 Thanksgiving Offering Expense

82400 Christmas Offering Expense

82450 New Year Offering

Q - Youth Development

53551 Miscellaneous Expenses