

BUILD YOUR CHART OF ACCOUNTS

Charts of Accounts are essentially a listing of the various categories for income, expenses, asset, liabilities, and net assets associated with the finances of an organization. While the exact configuration of the line items on a chart of accounts may vary slightly from one entity to another, there are a few basic categories that will be found in just about every accounting ledger.

If your church is not associated with a diocese or parent organization that has mandated you use a static or standard chart of accounts, and if you did not convert your previous application data into ConnectNow Ledger & Payables, you will need to design your own Chart of Accounts.



If you have not previously designed a chart of accounts, start by reviewing the Statement of Activities (a.k.a. Income Statement or Profit & Loss Statement) and Statement of Financial Position (a.k.a. Balance Sheet) from your old system; as these reports usually contain all of the information you need.

Before you can enter your accounts, you must first review and design the Account Code Levels; Account Type, Entity and Level(s) and Sub Account.

ACCOUNT TYPES

The Account Type defines the type of account you're working with. There are six account types:

- Asset – What I have
- Liability – What I owe
- Income – What I've gained/new money
- Expense – What I've lost/spent
- Net Asset – What I'm worth
- Dedicated – of my assets, what's not really mine

Sample Account Code—Asset, Liability, Net Asset type

A-1-100-01

Account Type Entity Level 1 (Class) Sub-Account

Sample Account Code—Income, Expense, Dedicated type

E-1-100-23-5200-01

Account Type Entity Level 1 (Category) Level 2 (Cost Center) Level 3 (Account) Sub-Account

ENTITIES

An Entity refers to the various entities you may have that operate within your overall church. Each Entity you create will have its own chart of accounts, which include Assets and Net Assets, and may include: Income, Expense, Liability and Dedicated Accounts

For example, you may want to include an Entity for:

- Church Operations
- School
- Cemetery



Entities Setup lets you define the name and code number of each Entity.

1. Click the **Setup** button.



2. Click **Entities**.



Entities

3. Enter the **Description** and **Code**.

Entity Information	
Description:	<input type="text" value="Cemetery"/>
Code:	<input type="text" value="4"/>

4. Click **Submit** to save.

Entities that you add to your system can be assigned to specific accounts.

Training Exercise:

Create the following Entities:

- 1 Church Operations
- 2 School
- 3 Cemetery

LEVELS



The ConnectNow Church Accounting system utilizes multi-level account code structure that supports multiple entities, categories, cost centers and operations. These relationships are easy to define and flexible enough to allow the church to modify or expand the account structure as needed. With the multi-level account code structure, the church can report on any level(s) of the organization as desired.

As you review the Income Statement and Balance Sheet from your previous application, look at how the various accounts are grouped together. When you define the Levels, you will be determining how each account is grouped and sub-totaled. Think of the Level as a "group header".

While you can have up to five levels of grouping, you are not required to use all five. If yours is a smaller church with a limited Chart of Accounts, you may only use a single level for each account.

Larger churches with more complex chart of accounts may choose to use multiple levels when defining your chart of accounts.

Sample of Simple Income Statement from small church
Income Statement

	March Actual	March Budget
Income:		
<i>Church Operations</i>		
Regular Offerings		
400 Envelope- Adults	4,740.00	10,000.00
401 Envelope Offering - Youth	153.25	500.00
402 Plate Offering	213.00	400.00
Regular Offerings	5,106.25	10,900.00
Special Income		
410 Special Gifts	750.00	2,000.00
411 Visitor Contributions	390.00	1,000.00
412 Interest - Savings	41.37	100.00
Special Income	1,181.37	3,100.00
<i>Church Operations</i>	6,287.62	14,000.00
<i>School</i>		
School Income		
420 School Tuition	100.00	4,000.00
421 School Room & Hall Rental	225.00	1,000.00
422 Book Store Income	0.00	700.00
School Income	325.00	5,700.00
<i>Day Care Ministry</i>		
Child Care		
440 Child Care Fees	1,574.00	3,000.00
441 Registration & Supplies Fees	285.75	500.00
442 Scholarship Fund Earnings	0.00	1,000.00
Child Care	1,859.75	4,500.00

Sample of Multi-Level Income Statement from larger church
Income Statement

	March Actual	March Budget
Income:		
<i>Church Operations</i>		
Regular Offerings		
<i>Miscellaneous</i>		
402 Plate Offering	213.00	400.00
Regular Income		
400 Envelope- Adults	4,740.00	10,000.00
401 Envelope Offering - Youth	153.25	500.00
Regular Income	4,893.25	10,500.00
Regular Offerings	5,106.25	10,900.00
Special Income		
<i>Miscellaneous</i>		
411 Visitor Contributions	390.00	1,000.00
Regular Income		
412 Interest - Savings	41.37	100.00
Special Income		
410 Special Gifts	750.00	2,000.00
Special Income	1,181.37	3,100.00
<i>Church Operations</i>	6,287.62	14,000.00
<i>School</i>		
School Income		
<i>Miscellaneous</i>		
420 School Tuition	100.00	4,000.00
421 School Room & Hall Rental	225.00	1,000.00
422 Book Store Income	0.00	700.00
Miscellaneous	325.00	5,700.00

Asset, Liability, and Net Asset

Level 1: Digits:

Level 2: Digits:

Level 3: Digits:

Income, Expense, and Dedicated

Sub-Account I

Level 1: Digits:

Level 2: Digits:

Level 3: Digits:

Level 4: Digits:

Level 5: Digits:

Sub-Account Digits:

DEFINE LEVELS FOR ASSET, LIABILITY AND NET ASSET ACCOUNTS

Within your chart of accounts, you will need to define the levels of your Assets, Liabilities and Net Assets. The Levels that you assign will be what determines the sort and sub-total on your Statement of Financial Position (a.k.a. Balance Sheet) report.

Under the Asset, Liability, Net Asset section, type a Description and choose the desired number of Digits for each Level for your Asset, Liability, and Net Asset accounts.

NOTE: Most churches find that a single level with 2 to 3 digits is sufficient under the Asset, Liability, and Net Asset section. The most common term used in this section is Natural Account.

1. Click the **Setup** button.



2. Click **Define Account Code Levels**.



Define Account Code Levels

3. Under the Asset, Liability, Net Asset section, type the **Description** of "Natural Account" at Level 1 and choose the desired number of **Digits** for each Level for your Asset, Liability, and Net Asset accounts; enter 2 digits.

*NOTE: Most churches find that a single level with 2 to 3 digits is sufficient under the Asset, Liability, and Net Asset section. The most common term used in this section is **Class**.*

4. Select the desired number from the Sub-Accounts Digits field. Recommend 2 digits.
5. Click **Submit** to save
6. Click the Define Levels button next to the Level 1 under Asset, Liability and Net Asset section.
7. Enter the Description and Code for the Levels desired and click Submit.

Asset, Liability, and Net Asset

Level 1:	<input type="text" value="Natural Account"/>	Digits: <input type="text" value="4"/>	<input type="button" value="Define Levels"/>
Level 2:	<input type="text"/>	Digits: <input type="text" value="0"/>	<input type="button" value="Define Levels"/>
Level 3:	<input type="text"/>	Digits: <input type="text" value="0"/>	<input type="button" value="Define Levels"/>
Level 4:	<input type="text"/>	Digits: <input type="text" value="0"/>	<input type="button" value="Define Levels"/>
Level 5:	<input type="text"/>	Digits: <input type="text" value="0"/>	<input type="button" value="Define Levels"/>

Sub-Account Digits:

Level Information

Description:

Code:

ASSET, LIABILITY AND NET ASSET ACCOUNT LEVEL 1 EXAMPLES

The following are some examples of Level 1 descriptions for the Asset, Liability and Net Asset section.

Code	Description	
1000	Checking and Petty Cash	Assets
1100	Savings and Investments	
1200	Receivables	
1300	Vehicles and Equipment	
1400	Land and Buildings	
2000	Accounts Payable	Liabilities
2100	Payroll Withholdings	
2200	Credit Cards	
2300	Mortgage and Loans	
3000	Net Asset - Equity	Net Assets

Training Exercise:

Enter these Asset, Liability, Net Asset Codes

ADD NEW ASSET, LIABILITY, NET ASSET ACCOUNTS

Now that you have the Entity and Levels set up for the Asset, Liability and Net Asset codes, let's start entering those accounts.

- 1 Click **Accounts**.



Accounts

- 2 Click **New Account**.

New Account Find Account

- 3 Type the **Description** of your church checking's bank account name (e.g., Lakewood Bank - Church).

- 4 Select the Account Type **Asset** from the lookup.

- 5 Enter the Shortcut number **1000.01C** for the account. We recommend you utilize the same number as the Natural Account to start the Shortcut number. If you feel you may have additional similar accounts (i.e. multiple church checking accounts) enter the sub-account after the Natural Account separated by a period. You may also enter alphabetical characters in the shortcut to identify Entity or Department.

- 6 Choose the Entity **Church Operations** from the lookup table.

- 7 Choose the Natural Account **Checking & Petty Cash** from the lookup table.

- 8 The system will automatically enter the Sub-Account—the last field of the account code. The Sub-Account field is available to make the account unique if you have two accounts with the same type, Entity, and level(s). You can change this number if needed.

- 9 Check the **Bank Account** box in order to make this account available to print checks and for the system's Bank Reconciliation process.

- 10 Click the **Submit** button to save. Your new account will now be available for transactions.

Account Information			
Church Checking: A-1-1000-01 1000C			
Definition	Budget	History	Comments
Description: Church Checking			
Account Type: Asset			
Shortcut: 1000.01C			
Entity: 1: Church Operations			
Natural Account: 1000: Checking and Petty Cash			
Sub-Account: 1			
Annual Report Code:			
Balance: 0.00			
<input type="checkbox"/> Archive Account			
Additional Asset Information			
<input checked="" type="checkbox"/> Bank Account			
Service Charge Account:			
Interest Account:			
Check Number Ceiling:			
Submit		Delete Account	

Training Exercise: Enter the following accounts.

Description	Type	Shortcut	Entity	Natural Account	Sub-Account	Check Box?
Petty Cash	Asset	1000.02C	1 - Church Operations	1000 - Checking & Petty Cash	02	
Savings Account	Asset	1100.00C	1 - Church Operations	1100 - Savings & Investments	01	
School Checking	Asset	1000.01SCH	2 - School	1000 - Checking & Petty Cash	01	Yes
Land	Asset	1400.01C	1 - Church Operations	1400 - Land & Buildings	01	
Vehicles	Asset	1300.01C	1 - Church Operations	1300 - Vehicles & Equipment	01	
Payroll W/H – FICA	Liability	2100.01C	1 - Church Operations	2100 - Payroll Withholdings	01	
Payroll W/H – Federal	Liability	2100.02C	1 - Church Operations	2100 - Payroll Withholdings	02	
Payroll W/H – State	Liability	2100.03C	1 - Church Operations	2100 - Payroll Withholdings	03	
Payroll W/H – Other	Liability	2100.04C	1 - Church Operations	2100 - Payroll Withholdings	04	
Pastor’s Credit Card	Liability	2200.01C	1 - Church Operations	2200 - Credit Cards	01	Yes
Custodian’s Credit Card	Liability	2200.02C	1 - Church Operations	2200 - Credit Cards	02	Yes
Church Mortgage	Liability	2300.01C	1 - Church Operations	2300 - Mortgage & Loans	01	
Fund Balance Church	Net Asset	3000.01C	1 - Church Operations	3000 - Net Asset – Equity	01	
Fund Balance School	Net Asset	3000.01SCH	2 - School	3000 - Net Asset - Equity	01	

Don’t forget to click New Account after Submitting the Last Account entered!

Notice how the Shortcut Number and Sub-Account number fills in for you! You just need to remember to change the Shortcut Number when you switch from Assets to Liabilities to Net Assets. Once you’ve established your Shortcut numbers for the various account types, the system will prompt you with the next available number.

STATEMENT OF FINANCIAL POSITION (A.K.A. BALANCE SHEET)

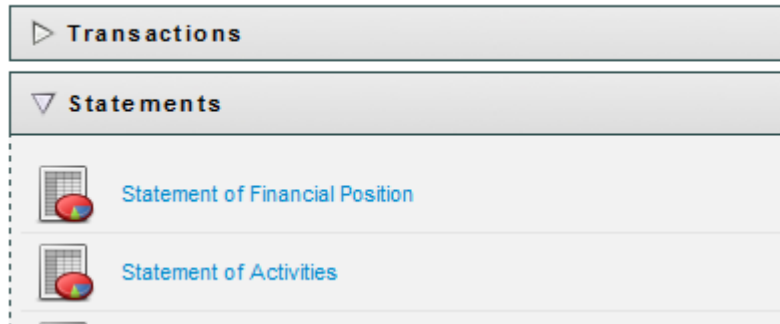
Now that you've entered the accounts, let's check your work!

- 1 Click **Reports**.

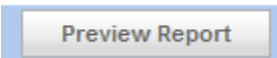


- 2 Click **Statements > Statement of Financial Position**.

Standard Reports



- 3 Scroll to the bottom of the display and click **Preview Report**.



- 4 Notice how the accounts are grouped together; the Checking and Petty Cash accounts and the Payroll Withholding Accounts are listed individually yet sub-totaled.

As you are entering the Chart of Accounts for your church, consider how you would like the accounts grouped together on your Financial Statements. The Grouping would be considered a "Level".

Training Church 20					
Statement of Financial Position					
July 2009					
	Year Begin Balance	Year to Date Balance	Year to Date Change	Balance Last Month	Year to Date Last Year
Assets					
Checking and Petty Cash					
1000 Lakewood Bank - Church	0.00	0.00	0.00	0.00	0.00
1001 Petty Cash	0.00	0.00	0.00	0.00	0.00
1003 School Checking	0.00	0.00	0.00	0.00	0.00
Checking and Petty Cash Totals:	0.00	0.00	0.00	0.00	0.00
Savings and Investments					
1002 Savings Account	0.00	0.00	0.00	0.00	0.00
Vehicles and Equipment					
1005 Vehicles	0.00	0.00	0.00	0.00	0.00
Land and Buildings					
1004 Land	0.00	0.00	0.00	0.00	0.00
Assets Totals:	0.00	0.00	0.00	0.00	0.00
Liabilities					
Payroll Withholdings					
2000 Payroll W/H - FICA	0.00	0.00	0.00	0.00	0.00
2001 Payroll W/H - Federal	0.00	0.00	0.00	0.00	0.00
2002 Payroll W/H - State	0.00	0.00	0.00	0.00	0.00
2003 Payroll W/H - Other	0.00	0.00	0.00	0.00	0.00
Payroll Withholdings Totals:	0.00	0.00	0.00	0.00	0.00
Credit Cards					
2004 Pastors Credit Card	0.00	0.00	0.00	0.00	0.00
2005 Custodians Credit Card	0.00	0.00	0.00	0.00	0.00
Credit Cards Totals:	0.00	0.00	0.00	0.00	0.00
Mortgage and Loans					
2006 Church Mortgage	0.00	0.00	0.00	0.00	0.00
Liabilities Totals:	0.00	0.00	0.00	0.00	0.00
Net Assets					
Net Asset - Equity					
3000 Fund Balance - Church	0.00	0.00	0.00	0.00	0.00
3001 Fund Balance - School	0.00	0.00	0.00	0.00	0.00
Net Asset - Equity Totals:	0.00	0.00	0.00	0.00	0.00
Net Income	0.00	0.00	0.00	0.00	0.00
Net Assets Totals:	0.00	0.00	0.00	0.00	0.00
Total Liabilities & Net Assets:	0.00	0.00	0.00	0.00	0.00

DEFINE LEVELS FOR INCOME, EXPENSE AND DEDICATED ACCOUNTS

Within your chart of accounts, you will need to define the levels of your Income, Expense and Dedicated Accounts. The Levels that you assign will be what determines the sort and sub-total on your Statement of Activities (a.k.a. Income Statement) report.

Under the Income, Expense and Dedicated section, type a Description and choose the desired number of Digits for each Level for your Income, Expense and Dedicated accounts.

NOTE: Most smaller churches find that a single level with 3 to 4 digits is sufficient under the Income, Expense and Dedicated section; medium size churches may find that two levels with 2 to 4 digits allow them more flexibility in reporting, while larger churches find that three levels with 3 to 4 digits gives them the most flexibility in reporting.

For training, we will use the setup for a medium size church and utilize two levels.

The most common terms used in this section are Department (or Category), Cost Center and Accounts.

1. Click the **Setup** button.



Setup

2. Click **Define Account Code Levels**.



Define Account Code Levels

3. Under the Income, Expense and Dedicated section, type the **Description** of “Department” at Level 1 and choose the desired number of **Digits** for each Level for your Income, Expense and Dedicated accounts; enter 2 digits.
4. Under the Income, Expense and Dedicated section, type the **Description** of “Natural Account” at Level 2 and choose the desired number of **Digits** for each Level for your Income, Expense and Dedicated accounts; enter 4 digits.

NOTE: Most smaller churches find that a single level with 3 to 4 digits is sufficient under the Income, Expense and Dedicated section; medium size churches may find that two levels with 2 to 4 digits allow them more flexibility in reporting, while larger churches find that three levels with 3 to 4 digits gives them the most flexibility in reporting.

5. Select the desired number from the Sub-Accounts Digits field. Recommend 2 digits.
6. Click **Submit** to save.

7. Click the Define Levels button next to the Level 1 Department under Income, Expense and Dedicated section.
8. Enter the Description and Code for the Levels desired and click Submit.

Income, Expense, and Dedicated

Level 1: Digits: 2

Level 2: Digits: 4

Level 3: Digits: 0

Level 4: Digits: 0

Level 5: Digits: 0

Sub-Account Digits: 2

Level Information

Description:

Code:

Level 1 – Department

Training Exercise:

Enter these Income, Expense and Dedicated Level 1 codes

Code	Description
1	General and Administrative
2	Ministry and Liturgy
3	Religious Education
4	Charity and Outreach

5	Preschool and Daycare
6	Cemetery/Columbarium
7	Other Church Programs
8	Facilities
10	Endowments
11	Capital
13	Restricted Donations

9. Click the Define Levels button next to the Level 2 Natural Account under Income, Expense and Dedicated section.
10. Enter the Description and Code for the Levels desired and click Submit.

Income, Expense, and Dedicated

Level 1:	<input type="text" value="Department"/>	Digits: 2	<input type="button" value="Define Levels"/>
Level 2:	<input type="text" value="Natural Account"/>	Digits: 4	<input type="button" value="Define Levels"/>
Level 3:	<input type="text"/>	Digits: 0	<input type="button" value="Define Levels"/>
Level 4:	<input type="text"/>	Digits: 0	<input type="button" value="Define Levels"/>
Level 5:	<input type="text"/>	Digits: 0	<input type="button" value="Define Levels"/>

Sub-Account Digits:

Level Information

Description:

Code:

Level 3 – Account

Training Exercise:

Enter these Income, Expense and Dedicated Level 2 codes

Code	Description
4000	Offertory
4100	Donations, General
4200	Fees
4300	Rental Income
4400	Interest Income
5000	Clergy Compensation
5100	Clergy Benefits

5200	Lay Employees Salaries
5300	Lay Employees Payroll Taxes
5400	Lay Employees Benefits
5500	Utilities
5600	Office Supplies
5700	Bank Charges

ADD NEW INCOME, EXPENSE AND DEDICATED ACCOUNTS

Now that you have the Entity and Levels set up for the Asset, Liability and Net Asset codes, let's start entering those accounts.

- 1 Click **Accounts**.



Accounts

- 2 Click **New Account**.

[New Account](#) [Find Account](#)

- 3 Type the **Description** of your weekly offering, such as Offertory.
- 4 Select the Account Type **Income** from the lookup.
- 5 Enter the Shortcut number **4000.01GEN** for the account. We recommend you utilize the same number as the Natural Account to start the Shortcut number. If you feel you may have additional similar accounts (i.e. multiple church checking accounts) enter the sub-account after the Natural Account separated by a period. You may also enter alphabetical characters in the shortcut to identify Entity or Department.
- 6 Choose the Entity **Church Operations** from the lookup table.
- 7 Choose the Department **General** from the lookup table.
- 8 Choose the Natural Account **Offertory** from the lookup table.
- 9 The system will automatically enter the Sub-Account—the last field of the account code. The Sub-Account field is available to make the account unique if you have two accounts with the same type, Entity, and level(s). You can change this number if needed.

- 10 Click the **Submit** button to save. Your new account will now be available for transactions.

Account Information			
Offertory: I-1-01-4000-01 4000GEN			
Definition	Budget	History	Comments
Description: <input type="text" value="Offertory"/>			
Account Type: <input type="text" value="Income"/>			
Shortcut: <input type="text" value="4000.01GEN"/>			
Entity: <input type="text" value="1: Church Operations"/>			
Department: <input type="text" value="1: General and Administrative"/>			
Natural Account: <input type="text" value="4000: Offertory"/>			
Sub-Account: <input type="text" value="1"/>			
Annual Report Code: <input type="text"/>			
Balance: <input type="text" value="0.00"/>			
<input type="checkbox"/> Archive Account			
<input type="button" value="Submit"/>		<input type="button" value="Delete Account"/>	

Training Exercise: Enter the following accounts.

Description	Type	Shortcut	Entity	Department	Account	Sub-Account
Bequests, Unrestricted	Income	4100.01GEN	1 - Church Operations	1 - General and	4100 - Donations, General	01
Poor Box Receipts	Income	4100.02GEN	1 - Church Operations	1 - General and	4100- Donations, General	02
Hall Rental Income	Income	4300.01HALL	1 - Church Operations	1 - General and	4300 - Rental Income	01
Gym Rental Income	Income	4300.01GYM	2 - School	1 - General and	4300 - Rental Income	01
Interest Income	Income	4400.01GEN	1 - Church Operations	1 - General and	4400 - Interest Income	01
Religious Ed Tuition	Income	4200.01RE	1 - Church Operations	3 - Religious Education	4200 - Fees	01
School Tuition	Income	4200.01SCH	2 - School	5 - Preschool and Daycare	4200 - Fees	01
Pastor's Salary	Expense	5000.01GEN	1 - Church Operations	1 - General and	5000 - Clergy Compensation	01
Secretary's Salary	Expense	5200.01GEN	1 - Church Operations	1 - General and	5200 - Lay Employees Salaries	01
Custodian's Salary	Expense	5200.01FAC	1 - Church Operations	8 - Facilities	5200 - Lay Employee Salaries	01
Payroll Taxes	Expense	5300.01GEN	1 - Church Operations	1 - General and	5300 - Lay Employees Payroll Taxes	01
Pastor's Health Insurance	Expense	5100.01GEN	1 - Church Operations	1 - General and Administrative	5100 - Clergy Benefits	01

Don't forget to click New Account after Submitting the Last Account entered!

Employee's Health Insurance	Expense	5400.01GEN	1 - Church Operations	1 - General and Administrative	5400 - Lay Employees Benefits	01
Electricity	Expense	5500.01FAC	1 - Church Operations	8 - Facilities	5500 - Utilities	01
Water, Sewer and Garbage	Expense	5500.02FAC	1 - Church Operations	8 - Facilities	5500 - Utilities	02
Telephone/ Internet/Cable TV	Expense	5500.02FAC	1 - Church Operations	8 - Facilities	5500 - Utilities	03
Office Supplies – Church	Expense	5600.01GEN	1 - Church Operations	1 - General and Administrative	5600 - Office Supplies	01
Office Supplies – RE	Expense	5600.01RE	1 - Church Operations	3 - Religious Education	5600 - Office Supplies	01
Office Supplies – School	Expense	5600.01SCH	2 - School	1 - General and Administrative	5600 - Office Supplies	01
Bank Charges	Expense	5700.01GEN	1 - Church Operations	1 - General and Administrative	5700 - Bank Charges	01

Shortcut numbers may also contain alphabetical characters and symbols. If you have similar accounts for different Entities or Departments, you may find it helpful to use the same four digit Shortcut number with an alphabetic abbreviation for the different Entity/Department. If you know you may have more than one account with the same basic code, you can enter .01, .02, .03 after the first four digits to keep them separate.

For example, if you have an Office Supply expense for the Church, Religious Education and School, enter the shortcut numbers as follows:

- Office Supplies Church = 5600.01GEN
- Office Supplies RE = 5600.01RE
- Office Supplies School = 5600.01SCH

As you do your data entry in the system, you simply need to remember to enter 5013 for Office Supplies and you will be able to select the correct account.

Notice how the Shortcut Number and Sub-Account number fills in for you! You just need to remember to change the Shortcut Number when you switch from Income to Expenses to Dedicated. Once you've established your Shortcut numbers for the various account types, the system will prompt you with the next available number.

STATEMENT OF ACTIVITIES (A.K.A. INCOME STATEMENT)

Now that you've entered the accounts, let's check your work!

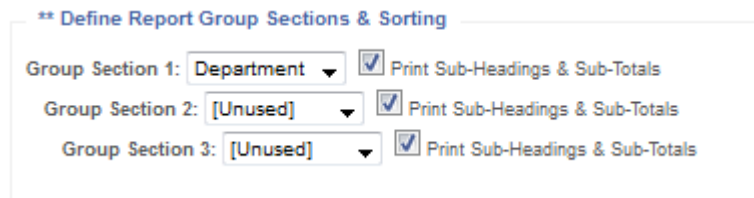
- 1 Click **Reports**.



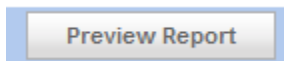
- 2 Click **Statements > Statement of Activities**.



- 3 Under **Define Report Group Sections and Sorting**, set the **Group Section 1 to Department**.



- 4 Scroll to the bottom of the display and click **Preview Report**.



- 5 Notice how the accounts are grouped together; the General and Administrative accounts and the Religious Education accounts are listed individually yet sub-totaled.

Training Church 20						
Statement of Activities						
July 2009						
Account Shortcut and Description	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget	Annual Budget	Year to Date Last Year
Income						
General and Administrative						
4000 Offertory	0.00	0.00	0.00	0.00	0.00	0.00
4001 Sacramental Offerings	0.00	0.00	0.00	0.00	0.00	0.00
4002 Bequests, Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00
4003 Pledge Receipts	0.00	0.00	0.00	0.00	0.00	0.00
4004 Hall Rental Income	0.00	0.00	0.00	0.00	0.00	0.00
4006 Interest Income	0.00	0.00	0.00	0.00	0.00	0.00
4005 Gym Rental Income	0.00	0.00	0.00	0.00	0.00	0.00
General and Administrative Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Religious Education						
4007 Religious Education Tuition	0.00	0.00	0.00	0.00	0.00	0.00
4008 Religious Education - Books	0.00	0.00	0.00	0.00	0.00	0.00
Religious Education Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Preschool and Daycare						
4009 School Tuition	0.00	0.00	0.00	0.00	0.00	0.00
4010 School Books	0.00	0.00	0.00	0.00	0.00	0.00
Preschool and Daycare Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Income Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Expense						
General and Administrative						
6000 Pastors Salary	0.00	0.00	0.00	0.00	0.00	0.00
6004 Pastors Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00
6001 Secretaries Salary	0.00	0.00	0.00	0.00	0.00	0.00
6003 Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00
6005 Employee's Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00
6013CH Office Supplies - Church	0.00	0.00	0.00	0.00	0.00	0.00
6014 Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00
6013SCH Office Supplies - School	0.00	0.00	0.00	0.00	0.00	0.00
General and Administrative Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Religious Education						
6013RE Office Supplies - RE	0.00	0.00	0.00	0.00	0.00	0.00
Facilities						
6002 Custodians Salary	0.00	0.00	0.00	0.00	0.00	0.00
6010 Electricity	0.00	0.00	0.00	0.00	0.00	0.00
6011 Water, Sewer and Garbage	0.00	0.00	0.00	0.00	0.00	0.00
6012 Telephone/Internet/Cable TV	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Totals:	0.00	0.00	0.00	0.00	0.00	0.00

6 Click the Back button on your internet Browser to get back to the report selection display.

7 Under **Define Report Group Sections and Sorting**, set the **Group Section 1 to Account**.

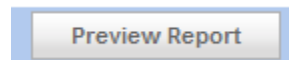
**** Define Report Group Sections & Sorting**

Group Section 1: **Account** Print Sub-Headings & Sub-Totals

Group Section 2: **[Unused]** Print Sub-Headings & Sub-Totals

Group Section 3: **[Unused]** Print Sub-Headings & Sub-Totals

8 Scroll to the bottom of the display and click **Preview Report**.



9 Notice how the accounts are now grouped together; the Donations, General accounts and the Rental Income accounts are listed individually yet sub-totaled.

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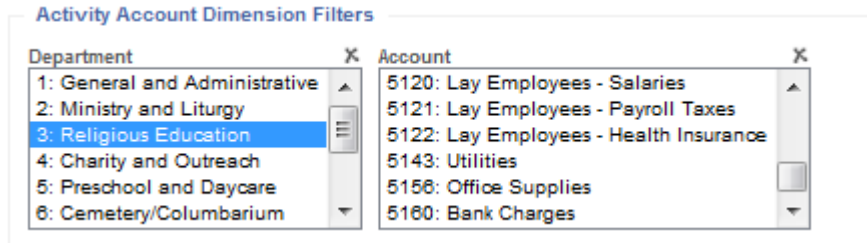
Statement of Activities
July 2009

Account Shortcut and Description	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget	Annual Budget	Year to Date Last Year
Income						
Offering						
4000 Offering	0.00	0.00	0.00	0.00	0.00	0.00
Donations, General						
4001 Sacramental Offerings	0.00	0.00	0.00	0.00	0.00	0.00
4002 Bequests, Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00
4003 Poor Box Receipts	0.00	0.00	0.00	0.00	0.00	0.00
Donations, General Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Fees - Religious Education						
4007 Religious Education Tuition	0.00	0.00	0.00	0.00	0.00	0.00
4008 Religious Education - Books	0.00	0.00	0.00	0.00	0.00	0.00
Fees - Religious Education Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Fees - Preschool						
4009 School Tuition	0.00	0.00	0.00	0.00	0.00	0.00
4010 School Books	0.00	0.00	0.00	0.00	0.00	0.00
Fees - Preschool Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Rental Income						
4004 Hall Rental Income	0.00	0.00	0.00	0.00	0.00	0.00
4005 Gym Rental Income	0.00	0.00	0.00	0.00	0.00	0.00
Rental Income Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income						
4006 Interest Income	0.00	0.00	0.00	0.00	0.00	0.00
Income Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Expense						
Clergy Compensation						
8000 Pastors Salary	0.00	0.00	0.00	0.00	0.00	0.00
Clergy - Health Insurance						
8004 Pastors Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Lay Employees - Salaries						
8001 Secretaries Salary	0.00	0.00	0.00	0.00	0.00	0.00
8002 Custodians Salary	0.00	0.00	0.00	0.00	0.00	0.00
Lay Employees - Salaries Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Lay Employees - Payroll Taxes						
8003 Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Lay Employees - Health Insurance						
8005 Employee's Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Utilities						

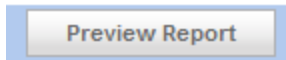
Printed: 10/10/2011 10:31:50 AM Printed By: Support Admin Page 1 of 2

10 Click the Back button on your internet Browser to get back to the report selection display.

11 Under **Activity Account Dimension Filters**, click the Department **Religious Education**.



12 Scroll to the bottom of the display and click **Preview Report**.



13 Now you can see only those accounts related to the Religious Education department. This type of report would go to your Director of Religious Education!

Training Church 20

Statement of Activities
July 2009

Account Shortcut and Description	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget	Annual Budget	Year to Date Last Year
Income						
Fees - Religious Education						
4007 Religious Education Tuition	0.00	0.00	0.00	0.00	0.00	0.00
4008 Religious Education - Books	0.00	0.00	0.00	0.00	0.00	0.00
Fees - Religious Education Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Income Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Expense						
Office Supplies						
6013RE Office Supplies - RE	0.00	0.00	0.00	0.00	0.00	0.00
Expense Totals:	0.00	0.00	0.00	0.00	0.00	0.00
Income - Expense:	0.00	0.00	0.00	0.00	0.00	0.00

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SAMPLE ACCOUNT CODE LEVELS

Due to time constraints in training, we can only enter a small sampling of accounts. The following is a complete sample list of levels and accounts that you may choose to incorporate into your churches chart of accounts.

ASSET, LIABILITY, NET ASSET ACCOUNT LEVELS

Code	Description
1000	Checking and Petty Cash
1100	Savings and Investments
1200	Receivables
1300	Vehicles and Equipment
1400	Land and Buildings
2000	Accounts Payable
2100	Payroll Withholdings
2200	Credit Cards
2300	Mortgage and Loans
3000	Net Asset - Equity

INCOME, EXPENSE AND DEDICATED ACCOUNT LEVEL EXAMPLES

The following are examples of tri-level account structure codes for the Income, Expense, and Dedicated Account Types generally used by larger churches. If you are a medium size church, you may choose not to utilize the Cost Center concept and only use Department/Category and Accounts. If you are a smaller church, you may choose to not utilize the Department and Cost Center concept and only use the Accounts.

Only enter the codes that would be appropriate for your church. Levels and Accounts may be added, changed or deleted (if not in use) at any time.

Level 1 – Department

Code	Description
1	General
2	Ministry and Liturgy
3	Religious Education
4	Charity and Outreach
5	Preschool and Daycare
6	Cemetery/Columbarium
7	Other Church Programs
8	Facilities
9	General and Administrative
10	Endowments
11	Capital
12	School
13	Restricted Donations

Level 2 – Cost Center

Code	Description
1	General Church Revenue
2	Liturgy
3	Music
4	Evangelization
5	Family Life
6	Stewardship
7	Hispanic Ministry
8	Religious Articles for Sale
9	Ministry and Liturgy General
10	Children’s Religious Ed
11	Youth Religious Ed
12	Adult Religious Ed
13	Youth Ministry
14	Community Life
15	Church Nurse Program
16	Charity General
17	Preschool

18	Daycare
19	Cemetery
20	Columbarium
21	Other Church Programs General
22	Facility Expense – Church
23	Facility Expense – Rectory
24	Facility Expense – General
25	Finance Administration
26	General and Administration
27	Endowment Gains/Losses
28	School – General
29	School – Administration
30	School – Facilities
31	School – Cafeteria
32	School – Programs
33	Restricted Donations

Level 3 – Natural Account

Code	Description
4000	Offertory
4100	Donations, General/In Kind
4150	Bequests, Unrestricted
4200	Subsidies
4250	Fundraising Activity Revenue
4300	Fundraising Activity Expense
4350	Tuition and Fees
4400	Tuition Assistance
4450	Product Sales Income
4500	Rental Income
4550	Interest Income
4600	Gain/Loss Disposal of Assets
4650	Other Income
4700	Capital/Facilities Fund General
4750	Debt Reduction Collection
4800	Gain/Loss on Endowments
5000	Clergy Compensation
5100	Clergy Benefits
5150	Extra Clergy Compensation
5200	Lay Employees – Salaries
5250	Lay Employees – Payroll Taxes
5300	Lay Employees – Benefits
5350	Depreciation

5400	Equipment & Furnishings
5450	Equipment Repairs & Servicing
5500	Building Repairs, Maintenance,
5550	Janitorial Service & Supplies
5600	Grounds Maintenance
5650	Property/Liability Insurance
5700	Property Tax
5750	Building Rent
5800	Utilities
5850	Church Events/Programs
5900	Program Supplies
5950	Curriculum/Instructional Supplies
6000	Vehicle Lease/Maint Expense
6050	Mileage Reimbursement
6100	Travel & Meal Expense
6150	Professional Services
6200	Religious Supplies
6250	Collection Envelopes
6300	Office Supplies
6350	Postage
6400	Copying
6450	Communication
6500	Bank Charges
6550	Small Office Equip & Furniture
6600	Computers & Peripheral Equipment

6650	Professional Development
6700	Books, Periodicals & Subscriptions
6750	Interest Expense
6800	Miscellaneous
6850	Charity
8000	Donations, Restricted
8100	Restricted Donations Expended
9000	Bequests, Restricted
