

Sample Chart of Accounts

Assets

Bank	Checking Account Direct Deposit Account Money Market Account Petty Cash Debit Cards Xx Debit Card Yy Debit Card
Other Current Asset	Accounts Receivable Investment Account

Liabilities

Other Current Liabilities	Credit Card Accounts Payable Payroll Liabilities
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Income

CONTRIBUTIONS
 Pledged Contributions
 Restricted Contributions
 Special Offerings
 Sunday Offering
EVENT INCOME
GRANT INCOME
INVESTMENT INCOME
PROGRAM FEES

Expenses

MISSIONS
 Local Missions
 UCC Missions

CHRISTIAN FORMATION
 Adult
 Children
 Nursery Wages
 Youth
DEACONS
 Flowers
 Worship Supplies
GENERAL
 Payroll Taxes
 Workers' Comp Insurance

MINISTERS
 Salary
 Housing
 Benefits
 MUSIC
 Organist Salary
 Music Supplies
 Substitute Musicians
 OFFICE
 Copier
 Office Supplies
 PROPERTY
 Capital Expenditures
 Custodian
 Insurance
 Maintenance
 Utilities
 STEWARDSHIP

Other Income INVESTMENT RETURN
 Investment Dividends
 Investment Gain / (Loss)
 Investment Management Fees

Other Expenses Fund Balance Transfer
 UNKNOWN

Sample List of Funds

Unrestricted Funds	General Fund Capital Reserve
Donor Restricted Funds	Building Fund Mission Funds Next Year Fund Special Offering Fund Neighbors in Need One Great Hour of Sharing Youth Group Fund
Endowment Funds	Temporarily Restricted Endowment Income Permanently Restricted Funds