

Sample Church Chart of Accounts

Assets

- 101 - Petty Cash on hand
- 102 - Checking Account
- 103 - Savings Account
- 130 - Land
- 131 - Buildings
- 132 - Furniture & Equipment

Liabilities

- 201 - Van Loan
- 202 - Credit Card Payable
- 203 - Mortgage Payable

Equity/Net Assets

(Churches do not typically use this)

Revenue/Income

- 401 - Tithes and Offerings
- 402 - Donations
- 403 - Missions
- 404 - Fundraising Income

Expenses

- 501 - Payroll Expense
 - 502 - Utilities
 - 504 - Ministry Supplies
 - 505 - Building Maintenance
 - 506 - Mission Expenses
 - 507 - Outreach Programs
 - 508 - Insurance
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