

Sample Wesleyan Church Chart of Accounts

Choose the detail level that's right for you

LCSR Simple

Assets
 Line 32 Checking Accounts
 Line 32 Savings Accounts
 Line 33 Investments
Liabilities
 Line 31 Loan or Mortgage Payable
 Payroll Liabilities
 Accounts Payable
Net Assets
 Net Assets

Income
 Line 34 Unrestricted Tithes
 Line 35 Grant Income
 Line 35 Wills and Bequests
 Line 35 Restricted Gifts (Building)
 Line 35 Restricted Gifts (Missions)
 Line 35 Restricted Gifts - Other
 Line 36 Interest/investment Earnings
 Line 38 Other Income

Expenses

Payroll (Total Compensation and Benefits)

Line 40 Ministerial Wages
 Line 40 Ministerial Benefits and Taxes
 Line 40 Non-ministerial Wages
 Line 40 Non-ministerial Benefits and Taxes

Administrative Expenses

Line 41 Office Expenses
 Line 41 Marketing

Discipleship Expenses

Line 42 Sunday School
 Line 42 Children's Ministry
 Line 42 Youth Ministries
 Line 42 Women's/Men's Ministry
 Line 42 Worship

Line 42 Other Discipleship

Church Assessment Payments

Line 43 Church Assessment Payments
Mortgage & Note Payments

Line 44 Mortgage and Note payments

Facility Expenses

Line 45 Utilities
 Line 45 Insurance
 Line 45 Repairs/Maintenance
 Line 45 Grounds Expense

New Property and Major Remodeling Expenses

Line 49 New Property and Major Remodeling Expenses

Local Outreach and Benevolence

Line 46 Events
 Line 46 Benevolence
 Line 46 Local Missions

Missions (National and Global)

Line 48 National Missions

Line 48 Global Missions

Other Expenses (Pass Throughs)

Line 50 Pass-through Expenses

Other

Net Enterprise Income

Line 37 Enterprise Income

LCSR Detailed

Assets
 Line 32 Checking Accounts
 Line 32 Savings Account
 Restricted Cash Accounts
 Line 33 Investments
 Church Land and Property Value
Liabilities
 Line 31 Loan or Mortgage Payable
 Payroll Liabilities
 Accounts Payable
Net Assets
 Net assets (unrestricted)
 Net assets (restricted)

Income
 Line 34 Unrestricted Tithes
 Line 35 Grant Income
 Line 35 Wills and Bequests
 Line 35 Restricted Gifts (Building)
 Line 35 Restricted Gifts (Missions)
 Line 35 Restricted Gifts - Other
 Line 36 Interest/investment Earnings
 Line 38 Other Income

Expenses

Payroll (Total Compensation and Benefits)

Line 40 Ministerial Wages
 Line 40 Ministerial Pension
 Line 40 Ministerial Health Ins.
 Line 40 Ministerial Other Benefits
 Line 40 Non-Ministerial Wages
 Line 40 Non-Ministerial Pension
 Line 40 Non-Ministerial Health Ins.
 Line 40 Non Ministerial Other Benefits

Administrative Expenses

Line 41 Office Expenses
 Line 41 Marketing

Discipleship Expenses

Line 42 Sunday School
 Line 42 Children's Ministries
 Curriculum/Programming
 Line 42 Children's Ministries Special Events

Line 42 Children's Ministries Supplies
 Line 42 Children's Ministries Other

Line 42 Youth Ministries
 Curriculum/Programming
 Line 42 Youth Ministries Special Events
 Line 42 Youth Ministries Supplies
 Line 42 Youth Ministries Other
 Line 42 Women's Ministries
 Line 42 Men's Ministries

Line 42 Small Group Ministries

Line 42 Worship Music-Related
 Line 42 Worship Service-Related
 Line 42 Worship Other

Church Assessment Payments

Line 43 Church Assessment Payments
Mortgage & Note Payments

Line 44 Mortgage/Loan Interest
 Line 44 Mortgage/Loan Principal

Facility Expenses

Line 45 Utilities - Electricity
 Line 45 Utilities - Gas
 Line 45 Utilities - Water
 Line 45 Utilities - Phone/Internet
 Line 45 Insurance
 Line 45 Repair/Maintenance

LCSR Detailed with Numbers

Assets
 Line 32 1000 Checking Accounts
 Line 32 1010 Savings Account
 1015 Restricted Cash Accounts
 Line 33 1020 Investments
 1050 Church Land and Property Value
Liabilities
 Line 31 2010 Loan or Mortgage Payable
 2020 Payroll Liabilities
 2030 Accounts Payable
Net Assets
 3000 Net assets (unrestricted)
 3100 Net assets (restricted)

Income
 Line 34 4000 Unrestricted Tithes
 Line 35 4010 Grant Income
 Line 35 4020 Wills and Bequests
 Line 35 4030 Restricted Gifts (Building)
 Line 35 4040 Restricted Gifts (Missions)
 Line 35 4050 Restricted Gifts - Other
 Line 36 4060 Interest/investment Earnings
 Line 38 4070 Other Income

Expenses

Payroll (Total Compensation and Benefits)

Line 40 5100 Ministerial Wages
 Line 40 5110 Ministerial Pension
 Line 40 5120 Ministerial Health Ins.
 Line 40 5130 Ministerial Other Benefits
 Line 40 5200 Non-Ministerial Wages
 Line 40 5210 Non-Ministerial Pension
 Line 40 5220 Non-Ministerial Health Ins.
 Line 40 5230 Non Ministerial Other Benefits

Administrative Expenses

Line 41 6000 Office Expenses
 Line 41 6100 Marketing

Discipleship Expenses

Line 42 6300 Sunday School
 Children's Ministries
 Line 42 6400 Curriculum/Programming
 Children's Ministries Special Events

6410 Children's Ministries Supplies
 Line 42 6420 Children's Ministries Other
 Line 42 6430 Children's Ministries Other

Line 42 6500 Youth Ministries
 Curriculum/Programming
 Line 42 6510 Youth Ministries Special Events
 Line 42 6520 Youth Ministries Supplies
 Line 42 6530 Youth Ministries Other
 Line 42 6600 Women's Ministries
 Line 42 6700 Men's Ministries

Line 42 6800 Small Group Ministries

Line 42 6900 Worship Music-Related
 Line 42 6910 Worship Service-Related
 Line 42 6920 Worship Other

Church Assessment Payments

Line 43 7000 Church Assessment Payments
Mortgage & Note Payments

Line 44 7100 Mortgage/Loan Interest
 Line 44 7200 Mortgage/Loan Principal

Facility Expenses

Line 45 7500 Utilities - Electricity
 Line 45 7510 Utilities - Gas
 Line 45 7520 Utilities - Water
 Line 45 7530 Utilities - Phone/Internet
 Line 45 7600 Insurance
 Line 45 7700 Repair/Maintenance

Sample Wesleyan Church Chart of Accounts

Choose the detail level that's right for you

<u>LCSR</u>	<u>Simple</u>
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Line 37 Enterprise Expenses

<u>LCSR</u>	<u>Detailed</u>
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Line 45 Grounds Expense
New Property and Major Remodeling Expenses

Line 49 New Property and Major Remodeling Expenses
Local Outreach and Benevolence

Line 46 Events - Christmas

Line 46 Events - Easter

Line 46 Events - Other

Line 46 Benevolence

Line 46 Local Missions
Missions (National and Global)

Line 48 National Missions

Line 48 Global Partners

Line 48 World Hope

Other Global Missions
Other Expenses (Pass Throughs)

Line 50 Pass-through Expenses

Other

Net Enterprise Income

Line 37 DayCare Income

Line 37 DayCare Expenses

Rental Income

Rental Expenses

<u>LCSR</u>	<u>Detailed with Numbers</u>
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Line 45 7800 Grounds Expense
New Property and Major Remodeling Expenses

Line 49 7900 New Property and Major Remodeling Expenses
Local Outreach and Benevolence

Line 46 8000 Events - Christmas

Line 46 8100 Events - Easter

Line 46 8200 Events - Other

Line 46 8300 Benevolence

Line 46 8400 Local Missions
Missions (National and Global)

Line 48 8500 National Missions

Line 48 8600 Global Partners

Line 48 8700 World Hope

8800 Other Global Missions
Other Expenses (Pass Throughs)

Line 50 Pass-through Expenses

Other

Net Enterprise Income

Line 37 DayCare Income

Line 37 DayCare Expenses

Rental Income

Rental Expenses