

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
Line 42 6400 Children's Ministries
Curriculum/Programming
Line 42 6410 Children's Ministries Special Events

6420 Children's Ministries Supplies
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

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

<u>LCSR</u>	<u>Detailed</u>
Line 45	Grounds Expense <i>New Property and Major Remodeling Expenses</i>
Line 49	New Property and Major Remodeling Expenses <i>Local Outreach and Benevolence</i>
Line 46	Events - Christmas
Line 46	Events - Easter
Line 46	Events - Other
Line 46	Benevolence
Line 46	Local Missions <i>Missions (National and Global)</i>
Line 48	National Missions
Line 48	Global Partners
Line 48	World Hope
	Other Global Missions
	<i>Other Expenses (Pass Throughs)</i>
Line 50	Pass-through Expenses
	<u>Other</u>
	<u>Net Enterprise Income</u>
Line 37	DayCare Income
Line 37	DayCare Expenses
	Rental Income
	Rental Expenses

<u>LCSR</u>		<u>Detailed with Numbers</u>
Line 45	7800	Grounds Expense <i>New Property and Major Remodeling Expenses</i>
Line 49	7900	New Property and Major Remodeling Expenses <i>Local Outreach and Benevolence</i>
Line 46	8000	Events - Christmas
Line 46	8100	Events - Easter
Line 46	8200	Events - Other
Line 46	8300	Benevolence
Line 46	8400	Local Missions <i>Missions (National and Global)</i>
Line 48	8500	National Missions
Line 48	8600	Global Partners
Line 48	8700	World Hope
	8800	Other Global Missions
		<i>Other Expenses (Pass Throughs)</i>
Line 50		Pass-through Expenses
		<u>Other</u>
		<u>Net Enterprise Income</u>
Line 37		DayCare Income
Line 37		DayCare Expenses
		Rental Income
		Rental Expenses