

**MODEL CHART OF ACCOUNTS
FOR
PARISHES AND MISSIONS**

Parochial Report Categories							
	Line #	Acct No.	Parochial Report Description	Sub-Acct	Description	Budget Amount	
Operating Revenues	3	0300	Regular Giving	301	Pledged Income		
				302	Non-Pledged Income		
				303	Plate Cash		
				304	Operating Income NOS		
				305	Guild Funding Transfer		
						subtotal line 3	0
	4	0400	Investment Income Used for Operations	401	Interest Earnings		
						subtotal line 4	0
	5	0500	Other Operating Income & Gifts	501	Advertising		
				502	Altar Guild		
				503	Christian Education		
				504	Donut/Coffee		
				505	Flowers		
				506	Garden Guild		
				507	Music Guild		
				508	Nursery		
				509	Parish Life		
				510	SGEP Overhead		
				511	Stewardship		
				512	Vestry Discretionary Fund		
513				Worship Guild			
					subtotal line 5	0	
6	0600	Unrestricted Bequests used for	601	Unrestricted Gifts			
					subtotal line 6	0	
subtotal Operating Revenue						0	
Non-Operating Revenues	8	0800	Capital	801	Capital Building Account		
				802	Furniture and Fixtures (Minor Capi		
				803	Grounds and Gardens (Minor Capi		
						subtotal line 8	0
	9	0900	Investment Funds and Endowments	901	Capital Investment Earnings		
						subtotal line 9	0
	10	1000	Outreach and Mission Programs	1001	Daughters of the King		
				1002	ECW		
				1003	EYC		
				1004	Men's Guild		
				1005	Outreach		
				1006	Order of St. Luke		
				1007	Rector's Discretionary Income		
				1008	YELL		
						subtotal line 10	0
	11	1100	Transmitted Income	1101	Transmitted Income		
				1102	SGEP Payroll Taxes		
						subtotal line 11	0
	subtotal Non-Operating Revenue						0
Total Revenue						0	

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Expenses

Operating Expenses	12	1200	Diocesan Assessment	1200	Diocesan Assessment	
	13	1300	Outreach	1301	Outreach Expenses	
	14	1400	Operating Expenses (all other)			
		1402	Clergy	1402-1	Rector Stipend	
				1402-2	Rector Housing	
				1402-3	Rector Car Allowance	
				1402-4	Rector Professional Allowance	
				1402-5	Rector Pension	
				1402-6	Rector Life and Health	
				1402-7	Rector Dental and Vision	
				1402-8	Asst Priest Housing	
				1402-9	Other Clergy Compensation	
		1403	Utilities	1403-1	Electricity	
				1403-2	Water	
				1403-3	Trash	
				1403-4	Telephone	
		1404	Insurance	1404-1	Worker's Comp Insurance	
				1404-2	Property & Liability Insurance	
				1404-3	Director & Officer Insurance	
		1405	Contract Services	1405-1	Supply Organist	
				1405-2	Supply Priest	
				1405-3	Nursery Caregivers	
				1405-4	Cleaning Services	
				1405-5	Other Contract Services	
		1406	Property Maintenance	1406	Property Maintenance and Repairs	
		1407	Operations Support	1407-1	Copier Lease	
				1407-2	Postage	
				1407-3	Communion Expenses	
				1407-4	Office Supplies	
				1407-5	IT Expenses	
				1407-6	Advertising	
				1407-7	Background Checks	
				1407-8	Banking Fees	
				1407-9	Misc Operating Expenses	
		1408	Other Operating Expenses	1408-1	Altar Guild	
				1408-2	Christian Education	
				1408-3	Donut/Coffee	
				1408-4	Flowers	
			1408-5	Garden Guild		
			1408-6	Music Guild		
			1408-7	Nursery Guild		
			1408-8	Parish Life Guild		
			1408-9	Stewardship Guild		
			1408-10	Vestry Discretionary		
			1408-11	Worship Guild		
	6560	Payroll Expenses	6560-1	SGEC Salaries		
			6560-2	SGEC Matching Payroll Tax Expense		
			subtotal line 14		0	

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			subtotal of operating expenses	0
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Non-Operating Expenses	15	1500	Capital expenditures	1501	Capital Expenses	
				1502	Furniture and Fixtures	
				1503	Grounds and Gardens	
				1504	Land Loan	
				1505	Crump Loan	
				subtotal line 15		
	16	1600	Outreach and Mission Program Expenses	1601	Daughters of the King	
				1602	ECW	
				1603	EYC	
				1604	Men's Group	
				1605	Nursery Guild	
				1606	Order of St. Luke	
				1607	Rector's Discretionary Fund	
				1608	YELL	
	subtotal line 16					0
	17	1700	Transmitted Funds	1702	Transmitted Funds	
				6560-5	Payroll Taxes - SGPS	
				subtotal line 17		
	subtotal of non-operating expenses					0
	Total All Expenses					0