

APPENDIX 2 – STANDARD CHART OF ACCOUNTS

Account	Type	Account Description	Roll-up	Restriction
100000	AH	A S S E T S		
110000	AH	CASH & IMPREST		
111000	AD	Cash at Bank		
112000	AD	Petty Cash Advances		
113000	AD	General Deposit Account		Inter-company
113900	AD	General Deposit Account – Premium		Inter-company
114000	AD	Red Shield Deposit Account		Inter-company
115000	AD	Area Reserves Deposit Account	Roll-up	Inter-company
116000	AD	Interest on Area Reserves Deposit Account		Inter-company
117000	AD	Capital Deposit Account		Inter-company
117900	AD	Capital Deposit Account – Premium		Inter-company
118000	AD	PMA Deposit Account		Inter-company
118900	AD	PMA Deposit Account – Premium		Inter-company
119000	AD	Other Cash Equivalent		
122000	AD	Appointment Change Travel Advances		DHQ Only
129000	AD	Other Imprest & Suspense Items		
129099	AD	Payroll Clearing Account		
129999	A7	TOTAL CASH & IMPREST		
130000	AH	RECEIVABLES		
131000	AD	Accounts Receivable Control		
131100	AD	Provision For Bad Debts - Contra Account		
132000	AD	GST Rebate Receivable		
133000	AD	HST Rebate Receivable		
134000	AD	QST Rebate Receivable		
137000	AD	GST/HST/QST Rebates in Transit		
139000	AD	Other Receivables		
139100	AD	Receivables from THQ		Inter-company
139200	AD	Receivables from DHQ		Inter-company
139210	AD	Receivable from DHQ – Capital Projects		Inter-company
139500	AD	Receivables from Ministry Units		Inter-company
139580	AD	Receivables from MUs – Bridge Financing Capital Proj.		Inter-company
139999	A7	TOTAL RECEIVABLES		
140000	AH	OTHER CURRENT ASSETS		
141000	AD	General Prepaid Expenses		
142000	AD	Prepaid Rent Deposits		
149000	AD	Other Prepaid Expenses		
149999	A7	TOTAL OTHER CURRENT ASSETS		
160000	AH	INVENTORIES		
161000	AD	Inventories		
169999	AD	TOTAL INVENTORIES		
170000	AH	FIXED ASSETS		
171000	AD	Furniture & Equipment		
171100	AD	Accumulated Depreciation - Furniture & Equip.		
172000	AD	Computer Equipment		
172100	AD	Accumulated Depreciation - Computers		
173000	AD	Vehicles		
173100	AD	Accumulated Depreciation - Vehicles		
174000	AD	Other Fixed Assets		
174100	AD	Accumulated Depreciation - Other Fixed Assets		
175000	AD	Leasehold Improvements		

175100	AD	Accumulated Deprec. - Leasehold Improvements		
177000	AD	Building		
177100	AD	Accumulated Depreciation - Building		
177500	AD	Work-In-Progress		Bermuda DHQ
178000	AD	Land		THQ & Bermuda
179999	A7	TOTAL NET FIXED ASSETS		
180000	AH	LONG TERM RECEIVABLES		
181000	AD	Long Term Receivables		
181100	AD	Long Term Loans Receivables from Ministry Units		DHQ Only Inter-company
181900	AD	Provision For Bad Debts - Contra Account		
189999	A7	TOTAL LONG TERM RECEIVABLES		
199999	A9	TOTAL ASSETS		
200000	LH	LIABILITIES		
210000	LH	ACCOUNTS PAYABLE & ACCRUED LIABILITIES		
211000	LD	Accounts Payable Control		
212100	LD	Due to Territorial Headquarters		Inter-company
212180	LD	Due to Territorial Headquarters - Mission Trips		Inter-Company
212200	LD	Due to Divisional Headquarters		Inter-company
212800	LD	Due to Camps		Inter-company
213000	LD	Due to Corps		Inter-company
214000	LD	Due to Family Services		Inter-company
215000	LD	Due to Social Centres		Inter-company
216000	LD	Capital Projects Payable		Inter-company
217000	LD	Employees' Benefits Payable		
217100	LD	Employees' Benefits Payable - Group Life Insurance		
217200	LD	Employees' Benefits Payable - Group Medical		
217300	LD	Employees' Benefits Payable - Pension/RRSP		
217900	LD	Employees' Benefits Payable - Other		
218000	LD	Payable to Government		
218100	LD	Payable to Government - Payroll Deductions		
218200	LD	Payable to Government - Payroll Taxes		
218400	LD	Payable to Government - GST/HST Payable		
218500	LD	Payable to Government - PST/QST Payable		
218600	LD	Payable to Government - Health Tax/Premium		
218700	LD	Payable to Government - Workers Comp/CSST		
218800	LD	Payable to Government - Garnisheed Wages		
218900	LD	Payable to Government - Other		
219000	LD	Other Payables & Accrued Liabilities		
219080	LD	Mission Trip Payable		
219100	LD	Other Payables - Union Dues		
219200	LD	Other Payables - Payroll Charitable Deductions		
219400	LD	Short Term Loan Payable		
219410	LD	Short Term Loan Payable to Territorial Headquarters		Inter-company
219420	LD	Short Term Loan Payable to Divisional Headquarters		Inter-company
219430	LD	Short Term Loan Payable to Ministry Unit		Inter-company
219500	LD	Accrued Vacation Payable		
219600	LD	Due to THQ – Disaster Funding		Inter-company
219999	L3	TOTAL ACCOUNTS PAYABLES		
240000	LH	PROPERTY MAINTENANCE HELD IN TRUST		
242000	LD	Property Maintenance Accounts - Camps	Roll-up	Inter-company
243000	LD	Property Maintenance Accounts - Corps	Roll-up	Inter-company
244000	LD	Property Maintenance Accounts - Family Services	Roll-up	Inter-company
245000	LD	Property Maintenance Accounts - Social Services	Roll-up	Inter-company
246000	LD	Property Maintenance Accounts - Thrift Stores	Roll-up	Inter-company
249000	LD	Property Maintenance Accounts - Other	Roll-up	Inter-company
249999	L3	TOTAL PROPERTY MAINTENANCE HELD IN TRUST		
250000	LH	DESIGNATED FUNDS HELD IN TRUST		

255000	LD	Client/Resident Budget Management Services	
256000	LD	Other Funds Held in Trust	
259999	L3	TOTAL DESIGNATED FUNDS HELD IN TRUST	
260000	LH	DEFERRED REVENUE	
261000	LD	Deferred Revenue	
269999	L3	TOTAL DEFERRED REVENUE	
280000	LH	LONG TERM LIABILITIES	
281100	LD	Loan Payable to THQ	Inter-company
281200	LD	Loan Payable to DHQ	Inter-company
281210	LD	Loan Payable to DHQ – Bridge Financing Capital Proj.	Inter-company
281300	LD	Other Long Term Liabilities	
289999	L3	TOTAL LONG TERM LIABILITIES	
299999	L5	TOTAL LIABILITIES	
400000	CH	F U N D B A L A N C E	
410000	CH	OPERATING FUND BALANCE	
411000	CD	Operating Fund balance	
419000	CD	Operating Fund Balance - Externally Restricted	
419999	C3	TOTAL OPERATING FUND BALANCE	
420000	CH	INTERNALLY RESTRICTED FUND BALANCE	
421000	CD	CDA Fund Balance	
421001	CD	CDA Fund Balance - Uncommitted	DHQ Only
421002	CD	CDA Fund Balance - Committed	DHQ Only
421003	C2	TOTAL CDA FUND BALANCE	
422100	CD	PMA Fund Balance	
422110	C2	TOTAL PMA FUND BALANCE	
423100	CD	Camps Reserves	
423200	CD	Corps Reserves	
423300	CD	Family services Reserves	
423400	CD	Social services Reserves	
423500	CD	Thrift Store Reserves	
423600	CD	Other Reserves	
423606	CD	NRO Reserve	DHQ Only
424100	CD	Congregational Ministry Grant Fund Balance	DHQ Only
429999	C3	TOTAL INTERNALLY RESTRICTED FUND BALANCE	
430000	CH	EXTERNALLY RESTRICTED FUND BALANCE	
431000	CD	Externally Restricted Funds	Roll-up
431110	CD	Partners in Mission Fund Balance	
431120	CD	Home Missions Fund Balance	
431130	CD	Child Sponsorship Fund Balance	
431150	CD	Red Shield Fund Balance	DHQ Only
431199	C2	TOTAL RESTRICTED CONTRIBUTIONS FUND BALANCE	
431200	CD	Capital Project Fund Balance	
431299	C2	TOTAL CAPITAL PROJECT FUND BAL	
432000	CD	Legacy Funds	Roll-up
432010	CD	XXXX Reserve - Uncommitted	DHQ Only
432011	CD	XXXX Reserve - Committed	DHQ Only
432012	C2	TOTAL XXXX LEGACY FUNDS	DHQ Only
432015	CD	YYYY Reserve - Uncommitted	DHQ Only
432016	CD	YYYY Reserve - Committed	DHQ Only
432017	C2	TOTAL YYYY LEGACY FUNDS	DHQ Only

Add additional reserve groupings as required

439999	C3	TOTAL EXTERNALLY RESTRICTED FUND BALANCE	
440000	CH	INVESTED IN CAPITAL	
441100	CD	Invested in Capital	
449999	C3	TOTAL INVESTED IN CAPITAL	
459999	L5	TOTAL FUND BALANCE & RESERVES	
499999	L9	TOTAL LIABILITIES, FUND BALANCE & RESERVES	
500000	IH	INTER-DEPARTMENTAL / INTER-FUND TRANSFERS	
510000	IH	INTER-DEPARTMENTAL TRANSFERS	
511100	ID	Inter-Departmental Transfers	
511200	ID	PMA Inter-Departmental Transfers	
511300	ID	Capital Projects Inter-Departmental Transfers	
511400	ID	Thrift Store Interdepartmental Transfers	
513000	ID	Partners in Mission Transfers	Inter-company
514000	ID	Home Mission transfers	Inter-company
515000	ID	Sponsorship transfers	Inter-company
519999	I5	TOTAL INTER-DEPARTMENTAL TRANSFERS	
520000	IH	INTER-FUND TRANSFERS	
521100	ID	Ministry Unit Inter-fund Transfers	Inter-company
521200	ID	Camp Inter-fund Transfers	Inter-company
521300	ID	Christmas kettle Inter-fund Transfer	Inter-company
529999	I5	TOTAL INTER-FUND TRANSFERS	
599999	I7	TOTAL INTER-DEPARTMENTAL / INTER-FUND TRANSFERS	
600000	IH	I N C O M E	
610000	IH	EXTERNAL INCOME	
611100	ID	General Donations	
611200	ID	Specified Donations	
611300	ID	United Way Income	
611500	ID	Rent Income - External	
611600	ID	Interest Income - External	
611700	ID	Government Grants & Subsidies	Roll-up
611710	ID	Municipal government Grant - Operating	
611720	ID	Municipal government Grant - Capital	
611730	ID	Provincial government Grant - Operating	
611740	ID	Provincial government Grant - Capital	
611750	ID	Federal Government Grant - Operating	
611760	ID	Federal Government Grant - Capital	
611800	ID	S.A. Publication Sales	
611900	ID	Other External Income	
612100	ID	Unallocated Revenues (received at THQ)	THQ Only
612200	ID	Special Events Income	
612210	ID	Fundraising Income	
612304	ID	Territorial Project Income	
612305	ID	Divisional Project Income	
613000	ID	Partners in Mission Income	
614000	ID	Home Missions Income	
615100	ID	Sponsorship Income	
619999	I3	TOTAL EXTERNAL INCOME	
630000	IH	PROGRAM INCOME	
631000	ID	Program or Department Specific Income	
631600	ID	Annual Red Shield Kick-Off Breakfast/Luncheon/Dinner	
632100	ID	User Fees Income	
632200	ID	Canteen Sales	
632300	ID	Tee Shirt Sales	
632400	ID	Souvenir Sales	
632500	ID	Equipment Rental Income	

633100	ID	Cartridges/Envelopes	
633200	ID	Members Contributions	
633300	ID	Offerings/Collections	
633400	ID	Bus Ministry	
633500	ID	Audio / Video Ministry	
633600	ID	Serenading	
633700	ID	Flower Fund Income	
634100	ID	Client/Resident Fees	
634200	ID	Kettle Income	
635200	ID	Meals Income	
635300	ID	Beds/Room & Board Income	
636100	ID	Retail Sales	
636200	ID	Salvage Sales	
636300	ID	Furniture Sales	
636400	ID	New Mattress Sales	
638010	ID	Bible School Fees	
638012	ID	Continuing Education Fees	
639899	I3	TOTAL PROGRAM INCOME	
642000	IH	INTERNAL INCOME	
642100	ID	Grants from DHQ - General	Inter-company
642110	ID	Grants from DHQ - Red Shield Allocation	Inter-company
642120	ID	Grants from DHQ - Legacy	Inter-company
642130	ID	Grants from DHQ - NRO	Inter-company
642140	ID	Grants from DHQ - CMG	Inter-company
642180	ID	Grants from DHQ – Home Missions	Inter-company
642200	ID	Interest Income from DHQ/THQ	Inter-company
642210	ID	PMA Interest income	Inter-company
642300	ID	Grants From Other SA Units	Inter-company
642400	ID	Grants from THQ – General	Inter-company
642401	ID	Grants from THQ - Trusts/Endowments	Inter-company
642410	ID	Grants from THQ - Red Shield Allocation	DHQ Only Inter-company
642430	ID	Grants from THQ - NRO	DHQ Only Inter-company
642440	ID	Grants from THQ - CMG	DHQ Only Inter-company
642450	ID	Grants from THQ - Operating (for DHQ, CFOT, PRD,etc)	Inter-company
642460	ID	Grants from THQ - Property Sale Proceeds	Inter-company
642500	ID	Legacy Income	Inter-company
642700	ID	Contributed Services	Inter-company
642800	ID	Rent Income - Internal	Inter-company
642900	ID	Other Income from SA Sources	Inter-company
645999	I3	TOTAL INTERNAL INCOME	
653000	IH	INCOME FROM MSA	Bermuda DHQ
653200	ID	Camp MSA	Inter-company
653300	ID	Corps MSA	Inter-company
653400	ID	Family Services MSA	Inter-company
653500	ID	Social Centres MSA	Inter-company
653600	ID	Thrift Store MSA	Inter-company
653700	ID	Day Care MSA	Inter-company
653800	ID	Christmas Kettle MSA	Inter-company
653900	ID	Other MSA Income	Inter-company
654999	I3	TOTAL INCOME FROM MSA	Bermuda DHQ
661000	IH	DONATIONS - GIFTS IN KIND	
661100	ID	Donations - Gifts in kind	
661999	I3	TOTAL DONATIONS - GIFTS IN KIND	
699999	I6	TOTAL INCOME	
700000	EH	E X P E N S E S	
710000	EH	PERSONNEL EXPENSES	
711100	ED	Officer Allowances	

711200	ED	Salaries	
711300	ED	Salaries - Part Time (optional)	
711500	ED	Contract Fees	
711800	ED	Salary Recovery - Contra	
711900	ED	Other Wages & Salaries	
711990	ED	Married Woman Officers Allocation	
712100	ED	Canada/Quebec Pension Premiums	
712200	ED	Employment Insurance Premiums	
712300	ED	Provincial Health Tax/Premiums	
712400	ED	Workers' Compensation/CSST Premiums	
712500	ED	Employer Pension/RRSP Contributions	
712600	ED	Employees' Health Benefit Plan	
712800	ED	Bermuda Payroll Taxes	Bermuda DHQ
712900	ED	Other Payroll Taxes	
713500	ED	Officers' Laundry Allowance	
713600	ED	Officers' Tax Grants	
713800	ED	Officers' Benefit Plan Levy	Inter-company
714100	ED	Landscaping	
714300	ED	Officers' Uniform Allowances	
714400	ED	Officers' Child Care Expenses	
714500	ED	Scholarship/Dependent Child Grants	
714600	ED	Transportation Allowance	
714700	ED	Auto Expenses	Roll-up
714710	ED	Auto Expenses - Leasing	
714720	ED	Auto Expenses - Maintenance & Insurance	
714730	ED	Auto Expenses - Gas	
715100	ED	Quarters Furnishings & Equipment	
715200	ED	Quarters Maintenance & Repairs	
715300	ED	Quarters Rent Expense – Leased	
715350	ED	Quarters Rent - DHQ	Inter-company
715400	ED	Quarters Property Maintenance – Leased	DHQ Only Inter-company
715500	ED	Quarters Property Maintenance – Owned	DHQ Only Inter-company
715600	ED	Quarters Utilities	
715700	ED	Quarters Insurance	Inter-company
715800	ED	Quarters Taxes	
716100	ED	Other Personnel Expenses	
719999	E5	TOTAL PERSONNEL EXPENSES	
720000	EH	OPERATING EXPENSES	
721100	ED	Advertising & Promotion	
721200	ED	Association & Membership Fees	
721300	ED	Books, Literature & Software	
721400	ED	Special Events Costs	
721410	ED	Fundraising costs	
721500	ED	Couriers & Postage	
721600	ED	Fax & Telephone	
721700	ED	Office Supplies, Printing & Stationery	
721800	ED	S.A. Publication Purchases	Inter-company
722100	ED	Audit, Accounting, Consulting & Legal Fees	Roll-up
722101	ED	Legal Fees	
722102	ED	External Audit & Accounting Fees	
722103	ED	THQ Finance Accounting Fees	Inter-company
722104	ED	Consulting Fees	
722200	ED	Bad Debts Write-Off	
722300	ED	Bank, Payroll & Ceridian Charges	
722310	ED	Interest on Operating Loans	Inter-company
722400	ED	Conventions, Conferences & Retreats	
722500	ED	Education & Training	
722600	ED	Gifts & Presentations	
722700	ED	Special Guest Costs	
722800	ED	Travel & Meals	
722900	ED	Unallocated Visa Expenses	

723000	ED	Program Vehicle Expenses	
723100	ED	Other Miscellaneous Expenses	
723200	ED	Supplies & Purchasing Expense	Inter-company
729999	E5	TOTAL OPERATING EXPENSES	

730000	EH	PROGRAM EXPENSES	
731000	ED	Department Specific Expenses	
731600	ED	Annual Red Shield Kick-Off Breakfast/Luncheon/Dinner	PRD Only
732100	ED	Pool / Swimming Supplies	
732200	ED	Canteen	
732300	ED	Tuck Shop	
732400	ED	Water Craft	
732500	ED	Camp & Play Grounds	
732600	ED	Camp Truck or Tractor	
732700	ED	Food & Kitchen Supplies	
732800	ED	Craft & Recreational Activities	
733100	ED	Sanctuary Supplies	
733200	ED	Counseling	
733300	ED	Corps Special Ministries	
733400	ED	Bus Ministry	
733500	ED	Audio / Visual Ministry	
733600	ED	Corps Serenading/Music	
733700	ED	Flower Fund	
733800	ED	Visitation	
733900	ED	Evangelism & Outreach	
734100	ED	Emergency and Disaster Relief	
734200	ED	Pastoral Care	
734300	ED	Client Assistance	
734400	ED	Christmas Assistance	
734410	ED	Christmas Kettle Expenses	
734500	ED	Suicide Prevention	
734600	ED	Camp Programs	
735100	ED	Medical Supplies & Prescriptions	
735200	ED	Linen & Laundry	
735300	ED	House Hold Supplies	
735400	ED	Residential Supplies	
735500	ED	Client's Legal Fees	
735600	ED	Travel & Transportation Assistance	
735700	ED	Clothing Assistance	
736100	ED	Store Consignment Fees	
736200	ED	Cost of Goods Sold	
736300	ED	Retail & Display	
736400	ED	Warehouse & Storage	
736500	ED	Cash Register & Supplies	
737100	ED	Day Care Program Expenses	
737300	ED	Program Publications	
738100	ED	College Cadet Child Care	
738200	ED	Curriculum Expenses	
738300	ED	Library Expenses	
739100	ED	Grants and allocations to individuals	
739200	ED	Grants to Non SA Organizations	
739999	E5	TOTAL PROGRAM EXPENSES	

740000	EH	OCCUPANCY EXPENSES	
741100	ED	Minor Office Equipment	
741200	ED	Equipment Rental/Lease	
741300	ED	Equipment Maintenance & Repair	
741400	ED	Depreciation Expense	
741500	ED	Loss on Disposal of Assets	
741600	ED	Office Furniture	
741800	ED	Musical Instruments & Accessories	
741900	ED	Other Equipment & Furniture	

742100	ED	Property Taxes		
742200	ED	Janitorial Expenses		
742300	ED	Property Maintenance & Repairs		
742400	ED	Waste Disposal		
742500	ED	Utilities		
742600	ED	Rent, Lease Charge		
742630	ED	Rent paid to another SA ministry unit		
742700	ED	Capital Loan Repayment	Roll-up	
742710	ED	Capital Loan Repayment - THQ Capital Loan		Inter-company
742720	ED	Capital Loan Repayment - External Loan		
742800	ED	Grounds/Parking/Pool Maint. and Repairs		
742900	ED	Insurance		Inter-company
743100	ED	Other Property Expenses		
743900	ED	Occupancy Cost Recovery - Contra		
749999	E5	TOTAL OCCUPANCY EXPENSES		
750000	EH	HEADQUARTERS SUPERVISION		
751000	ED	Management Support Assessment		Inter-company
755000	ED	DHQ Camp Levy		Inter-company
759000	ED	Other Miscellaneous Levies		Inter-company
759999	E5	TOTAL HEADQUARTERS SUPERVISION		
760000	EH	GRANTS & ALLOCATIONS		
761000	ED	Grants to Territorial Headquarters		Inter-company
761200	ER	Allocations to Capital Projects	Roll-up	Inter-company
761201	ED	Allocations to Capital Project - CDA Funding		Inter-company
761202	ED	Allocations to Capital Project - GDA Funding		Inter-company
761203	ED	Allocations to Capital Project - PMA Funding		Inter-company
761204	ED	Allocations to Capital Project - Local Funding		Inter-company
761205	ED	Allocations to Capital Project - Govt Funding		Inter-company
761206	ED	Allocations to Capital Project - DHQ Capital & Legacy Res		Inter-company
↓		↓		↓
761290	ED	Allocations to Capital Project - DHQ Legacy Reserves		Inter-company
761300	ED	Specified Payments to THQ/DHQ	Roll-up	Inter-company
761301	ED	Payments of Partners in Mission		Inter-company
761302	ED	Payments of Home Missions		Inter-company
761303	ED	Payments of Sponsorship		Inter-company
761304	ED	Payment of Territorial Projects		Inter-company
761305	ED	Payment of Divisional Projects		Inter-company
762000	ED	Grants to Camp		Inter-company
763000	ED	Grants to Corps & Community Services		Inter-company
764000	ED	Grants to Family Services		Inter-company
765000	ED	Grants to Social Services		Inter-company
767000	ED	Allocation of Interest to PMAs		Inter-company
769000	ED	Other Grants and Allocations		Inter-company
769999	E5	TOTAL GRANTS & ALLOCATIONS		
799999	E6	TOTAL EXPENSES		
998899	I7	NET SURPLUS/(DEFICIT) BEFORE TRANSFERS		
999999	I8	NET SURPLUS/(DEFICIT) AFTER TRANSFERS		