

BCS

Descriptive Chart of Accounts

Sorted by account

Peoplesoft Account	Product	Account Name	Description	Comments, Examples
1000		Bank Accounts	Deposit Account	
1005		CFAR Cash Accounts	Disbursement Account	
1200		Petty Cash	Petty Cash	
1205		Change Funds	A cash fund used to provide change to the cash registers.	
1300		Accounts Receivable	Amounts owed to the Church by an outside entity for a good or service provided but not yet paid for.	
1300	WE1302	Accounts Receivable - Clearing	Billable items held until they are billed	
1400	WE1400	Inventory - Materials and Supplies	Inventory	
1400	WE1416	Inventory - Gasoline	Inventory - Gasoline	
1400	WE1417	Inventory - Diesel	Inventory - Diesel	
1400	WE1425	Inventory - Direct Purchase	Inventory - Direct Purchase	
1400	WE1426	Inventory - Inventory - Off Site	Inventory - Off Site	
1420	WE5649	Inventory - Church Commodities	Inventory - Church Commodities	
1420	WE5650	Inventory - Family Canning	Inventory - Family Canning	
1801		Leasehold Improvements	Leasehold Improvements	
1809		Accum Depreciation - Leasehold Improvements	Accum Depreciation - Leasehold Improvements	HQ use only. Record depreciation expense in account 5880.
1811		Land - WIP	Land	
1821	WE1832 WE1833 WE1835 WE1838	Land Improvements - WIP	Land Improvements - WIP	
1829		Accum Depreciation - Land Improvements	Accum Depreciation - Land Improvements	HQ use only. Record depreciation expense in account 5882.
1831	WE1832 WE1833 WE1835 WE1838	Buildings - WIP	Buildings - WIP	
1839		Accumulated Depreciation - Buildings	Accumulated Depreciation - Buildings	HQ use only. Record depreciation expense in account 5883.
1851		Equipment - WIP	Equipment - WIP	For equipment costs over 5,000. For equipment purchases under 5,000 see account 5700
1851	WE1832 WE1833 WE1835 WE1838	Equipment - WIP	Equipment - WIP	
1859		Accumulated Depreciation - Equipment	Accumulated Depreciation - Equipment	HQ use only. Record depreciation expense in account 5885.
1861	WE1832 WE1833 WE1835	Vehicles - WIP	Vehicles - WIP	
1869		Accumulated Depreciation - Vehicles	Accumulated Depreciation - Vehicles	HQ use only. Record depreciation expense in account 5886.
1910	WE2536	Other Clearing	Inventory Transfers - Out	BCS use only.
1910	WE2537	Other Clearing	Inventory Transfers - In	BCS use only.
1910	WWM000	Other Clearing	Clearing account for Waste Management billings	
1912		Travel Clearing	Used to record travel transactions whose ultimate coding is temporarily unavailable or inaccessible. Clear items posted to this account within the monthly reporting cycle.	
1920		Prepaid Expenses	Expenses paid for before being actually incurred.	
1925		Security Deposits	Amounts paid to secure future obligations, such as deposits for rent, utilities, and leases. Clear items from this account when the obligation is no longer in effect.	
2105		Accounts Payable - Manual	Manual Accounts Payable Entries	
2113		Other Liabilities		
2113	WE2114	Employee Funds	Employee Fund	
2113	WE5654	Price Variance		???????
2125		Other Accrued Liabilities	Liabilities accrued to reflect an accounting period's financial position - to be reversed in a later period.	HQ use only.
2131		Accrued Payroll	Payroll amounts earned but not yet remitted to employees.	HQ use only.
2420		Deferred Income	Deferred Income	
3410		Retained Equity	Retained Equity	HQ use only.
4100	WE5920	General Donations	General Donations	
4500	WE4520	Scrap Sales	Income from sales of scrap materials	
4500	WE4530	Delivery Income	Income received from hauling commodities	
4500	WE4539	Miscellaneous Income	Any income not included in other accounts	
4600	WE4642	Sales - Family Canning - Dry Pack	Sales - Family Canning - Dry Pack	
4601	WE4610	Commercial Sales	Sales to commercial entities. Use of this account is limited to special transactions and unusual circumstances. Offset is 5603 WE5602	HQ use only.
4602	WE4641	Other Welfare Sales - Church Commodities	Sales of Cannery commodities to the BCS or a Storehouse.	
4604	WE4640	Sales- Other Church	Sales of commodities to other church units.	
4604	WE4644	Sales- Humanitarian	Sales of commodities to Humanitarian projects	HQ use only
46XX	WE1418	Sales Diesel Fuel	Sales of Diesel Fuel to Commercial, Welfare, or Other Church	
4700		Disposal of Assets	Proceeds from the Disposal of Assets.	
5000		Salaries and Wages	Salaries and wages for permanent employees	
5010		Salaries and Wages - Overtime	Cost of overtime for employees	
5025		Salaries and Wages - Temporary	Salaries and wages for temporary employees (less than six months)	
5050		Social Security Taxes	Social Security taxes paid by the Church	

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5053		Retirement Program	Employer's expenses related to employee retirement programs, including: calculated expense for internally administered plans and cash paid to outside third parties, including trust funds.	
5058		Retirement Savings Program	Retirement benefit costs and Church participation share for savings and retirement	
5060		Medical Insurance Program	Church share of employees' medical & life insurance	
5100		Travel - Employee	Cost of travel for Church business	
5104		Travel - Mileage Reimbursement	Mileage Reimbursement for business use of personal vehicle	
5109		Travel - Conferences and Seminars	Cost of travel to Conferences and Seminars	
5200	WE5505	Emergency Response	Emergency Response Supplies	
5200		Operating Materials and Supplies	Office and other supplies NOT used in producing or distributing commodities. Printing and copying costs	
5234		Safety Supplies	Cost of safety supplies	
5310	WE5309	O&M Carpet/Upholstery Cleaning	Carpet cleaning performed by Physical Facilities	HQ use only.
5310	WE5310	O&M Facility Cleaning	Facility cleaning performed by Physical Facilities	HQ use only.
5310	WE5316	Snow Removal	Snow Removal contracted and paid by Welfare	
5310	WE5317	HVAC Maintenance	HVAC Maintenance contracted and paid by Welfare	
5310	WE5318	Grounds Maintenance	Grounds Maintenance contracted and paid by Welfare	
5310	WE5319	Facility Cleaning	Facility cleaning contracted and paid by Welfare	
5310	WE5320	Carpet Cleaning	Carpet cleaning contracted and paid by Welfare	
5350		Outside Services	Cost of services received from non-welfare entities excluding maintenance contracts and other costs related to equipment and physical facilities	
5370		Telephone, Facsimile, Telex	Cost of telephone service and related expenses	
5375		Freight and Express Mail	(Freight Out) Freight for transfers of inventory from BCS to SH/Can or BCS.	For Freight on original purchase of inventory see 5920 WE5633
5375	WE5375	Freight-non-BCS	Freight-non-BCS	
5379		Postage and Regular Mailing Costs	Cost of stamps and other mailing services	
5400		Internal - External Conferences and Seminars	Cost for training events for employees	
5460		Bad Debts, Write-offs, and Adjustments	Bad Debts, Write-offs, and Adjustments	
5465		Cash Over and Short	The amount the cash register is over or under the register summary tape	
5480		Business Permits Taxes	Licensing costs and taxes for operation of the unit	
5500		Miscellaneous Expense	Small, infrequent administrative expenses	
5520		Subscriptions	Dues for membership in professional organizations magazine and newspaper subscriptions	
56XX	WE1418	Cost of Sales Diesel Fuel	Average Cost of Diesel Fuel	
5603	WE4501	Material Costs - Discount	Discounts given to the unit by vendors for prompt payment of invoices	
5603	WE4644	Material Costs - Humanitarian	Cost of ingredients, labels, and packaging used in cannery production for Humanitarian projects.	HQ use only
5603	WE5602	Material Costs - Products - Commercial	Material Costs - Products - Commercial. Offset is Commercial Sales 4601 WE4610	
5603	WE5649	Material Costs - Church Canning	Cost of ingredients, labels, and packaging used in cannery production for the church	
5603	WE5650	Material Costs - Family Canning	Cost of ingredients, labels, and packaging used in cannery production for families.	
5700		Furnishings and Equipment Purchase	Equipment costing less than 5,000 with an estimated life greater than one year	
5760		Equipment Lease and Rent Expense	Cost to rent or lease equipment	
5772		Vehicle Maintenance and Repair	Cost of repairs and maintenance for Church vehicles	
5776		Equipment Maintenance and Repair	Cost for repairs and maintenance to equipment totaling under 5,000	
5780		Major Maintenance	Cost over 5,000 for repairs or maintenance to fixed assets	
5781	WE1833	R&I Maintenance	Cost of approved R&I Maintenance Expense	HQ use only.
5782	WE1417	Vehicle Fuel	Cost of gas and diesel used in Church vehicles	
5783		Vehicle Tax and License	Cost of taxes and licenses on Church vehicles	
5784		Vehicle Insurance	Cost of insurance on Church owned vehicles	
5800		Property Taxes	Property Taxes	
5810		Gain / Loss on Sale of an Asset	Gain / Loss on Sale of an Asset	
5850	WE5851	Facility and Miscellaneous Maintenance	Cost of Underground tank removal	
5850	WE5852	Facility and Miscellaneous Maintenance	Cost - Asbestos Abatement	
5860		Building and Grounds Maintenance	Costs for repairs and maintenance to buildings and grounds totaling under 5,000	
5862		Facility Rent and Lease Payment Expense	Cost to rent or lease physical facilities	
5864		Custodial Supplies	Cost of custodial supplies for buildings	
5869		Electricity Expense	Cost of Electricity	
5870		Heating Fuel Expense	Cost of fuel to heat the facilities	
5871		Garbage Hauling Expense	Cost of Garbage Collection	
5872		Water & Sewer Expense	Cost of Water and Sewer	
5880		Depreciation Expense - Leasehold Improvements	Periodic depreciation charges for Leasehold Improvements	HQ use only.
5882		Depreciation Expense - Land Improvements	Periodic depreciation charges for Land Improvements	HQ use only.
5883		Depreciation Expense - Buildings	Periodic depreciation charges for Buildings	HQ use only.
5885		Depreciation Expense - Equipment	Periodic depreciation charges for Equipment	HQ use only.
5886		Depreciation Expense - Vehicles	Periodic depreciation charges for Vehicles	HQ use only.
5920	WE4501	Charitable Assistance - Discounts Taken	Discounts given to the unit by vendors for prompt payment of Charitable Assistance invoices	
5920	WE5601	Unit of Measure Change	Changes in inventory value due to unit of measure change in Glavia	HQ use only.
5920	WE5604	Production Supplies	Cost of supplies used in producing, warehousing, and distributing commodities.	
5920	WE5608	Processing Expenses	Process expenses for apples and rasins	

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5920	WE5633	Freight In	Cost of freight for original purchase of inventory into the storehouse system	For Freight on transfers between BCS to SH or BCS see 5375
5920	WE5648	Inventory Price Change	Amount of Yearly Inventory Price Change from the CHES System.	
5920	WE5654	Price Variance	Difference between standard price and actual price of direct-purchased inventory	
5920	WE5655	Inventory Adjustment	Difference between inventory counts at standard cost and the general ledger inventory balance	
5920	WE5658	Spoilage & Damage - Non-Perishable	Cost of non-perishable inventory damaged or spoiled	
5920	WE5675	Diesel Fuel Inventory Adjustment	Inventory Adjustment between Actual inventory and GL amount.	
5920	WE5921	Assistance Provided	Cost of non-perishable commodities distributed on bishops orders	
5920	WE5922	Assistance Provided - Perishable	Cost of perishable commodities purchased or transferred in for distribution on bishops orders	
5920	WE5923	Assistance Provided - Stake	Cost of commodities donated to charities per Agent Stake authorization (Under 500)	
5920	WE5924	Assistance Provided - HQ	Cost of commodities donated to charities per HQ authorization (Over 500)	
5920	WE5925	Assistance Provided - Clothing	Cost of clothing distributed on bishops orders.	
5920	WE5944	Assistance Provided - Transient	Cost of assistance provided to transients.	