

'95 ACCOUNT NUMBERING GUIDELINES (Professional Edition: Level VIII ledgers)

INTRODUCTION

These guidelines are specifically for level VIII ledgers used by the LUCIS Software Professional Edition. The principles address in these guidelines are applicable in all cases, but the numbers recommended are for ledgers following the 1995 LUCIS account numbering standard which is based on the current North American Division accounting manual. A future guideline will illustrate the new General Conference global account numbering standard.

There are certain principles under which the general ledger programs operate. An understanding of these principles will assist in setting up charts of accounts that will provide the information desired for financial reporting. In any case, it is **STRONGLY RECOMMENDED** that you follow the account numbering codes spelled out in the guidelines for the standard you intend to use.

The account number given to any account, in relation to other accounts, determines how that account balance will show up in the reports. Different parts of the number determine what account balances are grouped together and totaled for different levels of reporting. For this reason the place to start in setting up a new chart of accounts is with the financial reports desired. The highest level of reporting, Statements of Position and Activity, should be considered first. The supporting schedules should be considered next.

Before discussing the logic of setting up a chart of accounts, the parts of the account number must be defined. The account number is divided into three parts: the fund/function code, the classification code, and the object code (e.g. 100.21.300). The parts are shown separated by periods. **Fund/function** codes allow you to break accounts into major groups -- accounting entities (funds) and net asset/financial activity, cost, or income/expense areas (functions). **Classification** codes are used to define types of assets, liabilities, balances, income and expenses. **Object** codes primarily serve to make each account number unique.

ACCOUNTING MANUAL

The current North American Division accounting manual describes accounting methods to be used. Organizations covered by these manuals should follow the examples in the manuals as much as possible. This chapter gives specific coding that will achieve the reporting requirements of the manual. Other organizations may also find it beneficial to follow the coding specifications found here. A future guideline will address the new General Conference global account coding standard.

FUND / FUNCTION CODE SECTION

The **first** account code section (fund/function) identifies major account groups. It identifies separate ledgers in multi-ledger files (e.g. annuities, endowments, trusts, etc.) and net asset/financial activity functions (e.g. income/expense or cost areas) in multi-function ledgers (e.g. operating and plant funds).

Multi-function ledgers (operating, plant, etc.) have a single asset and liability section. The section must use the starting fund/function code of the range assigned to the ledger and all asset and liability accounts must use that fund/function code. The asset/liability fund/function code will be used as the fund number although the fund will actually be made up of a range of codes starting with that number. Net asset/financial activity functions must then be assigned unique function codes within the remainder of the range. All net asset/financial activity accounts (balance, income, expense, and transfer) for a given function must be assigned the same fund/function code.

Multi-ledger files may be used for trusts, annuities, endowments, etc. A file can consist of multiple small ledgers each with its own complete set of accounts. Each ledger is normally assigned a single unique fund/function number used by all accounts in the ledger. Although the programs can also handle multiple multi-function ledgers in the same file it is not recommended.

The following rules apply when assigning fund/function codes:

- 1) Fund/function codes may be up to **nine digits**. They should be as small as practical since they must be entered each time an entry is posted. Leading zeros will be eliminated.
- 2) The numerical sequence of the codes determine the order in which they appear on reports.
- 3) Each ledger in a multi-ledger file must be assigned a unique fund code (or range of codes if multiple functions also apply).
- 4) All **asset & liability accounts** in a ledger must be assigned the same fund/function code. The fund/function name assigned to these accounts should be the name of the fund (operating, plant, etc.). The fund/function code assigned must be the lowest value of the range for the ledger and will identify the ledger for reporting purposes.
- 5) Each **net asset/financial activity area (function)** must be given a unique code within the range of codes assigned to the ledger of which it is a part. If your ledger contains multiple net asset/activity functions, the fund/function name of each should describe the function -- use the fund name for all accounts in single function ledgers.

General Function Assignments

General function areas themselves are predefined by the program. However, the function code ranges used for each general area are assigned and edited by the advanced option of the G/L Control Edit program (GLCEdit). Not all predefined areas will necessarily be used but each account will fall within one of them:

COMMON
UNALLOCATED
ALLOCATED
 Programs
 Other Operating
 Unexpended Plant (Capital)
 Plant Investment
 Other

The rules for assigning code ranges to the **general function areas** are:

- 1) Each area is assigned a starting function code. The range covered is from that code up to the next higher starting code.
- 2) Each starting function code for **common, unallocated, and allocated** areas must be numerically greater than the codes preceding it.
- 3) Function codes may be up to **nine digits** (i.e. 0 thru 999999999).

Specific Functions

Specific function codes are assigned and defined using the G/L Account Organizer (GLOrganizer). The specific code assigned will determine in which general function area (see above) it will be considered a part. The following rules apply:

- 1) Function codes may be up to **nine digits**. The function code used must fall within the range specified for the appropriate general function area of which it is a part (see above).
- 2) A separate function code should be assigned for each separate activity area..
- 3) The numerical sequence of the function codes will determine the order in which they appear on reports.

Function Groups

Function groups are assigned and defined using the G/L Account Organizer (GLOrganizer). Function groups are used for financial statement sub-totaling. The following rules apply:

- 1) Up to three levels of function groups may be defined for ranges of 10, 100, and 1000 codes. A code groups contains all specific function codes within the group ranges.
- 3) Groups may be nested (e.g. a group of 100 may contain groups of 10, etc), however, there is a maximum limit of 4 levels of nesting that can be handled by the financial report program.
- 4) All codes within a group must use the same high-order digit(s) used to define the group. This means that:
 - a) a code used to define a 10 group must end with 0 -- codes with the same digits above the units position will be part of the group
 - b) a code used to define a 100 group must end with 00 -- codes with the same digits above the tens position will be part of the group
 - c) a code used to define a 1000 group must end with 000 -- codes with the same digits above the hundreds position will be part of the group
- 5) Each report style determines which levels of function groups appear on the report, if any. Report styles may be edited by support personnel.

**CLASSIFICATION
CODE SECTION**

The **second** section of the account number (classification code) is the intermediate identifier of account groups. Use classification codes to identify natural account types (e.g. cash, receivables, payables, income, expense, etc.).

Classifications should be assigned consistently for all ledgers if you will be producing combined statements. It is best to have a single master list of classification codes and use it for all ledgers (the codes in this guideline are recommended).

**General
Classification
Assignments**

General classification areas themselves are predefined by the program. However, the classification code ranges used for each general area are assigned and edited by the advanced option of the G/L Control Edit program (GLCEdit). Not all predefined areas will necessarily be used but each account will fall within one of them:

- ASSETS
- LIABILITIES
- NET ASSETS
 - Permanently Restricted Net Assets
 - Temporarily Restricted Net Assets
 - Tithe Net Assets (optional)
 - Unrestricted Net Assets

The rules for assigning code ranges to the **general classification areas** are:

- 1) Each area is assigned a starting classification code. The range covered is from that code up to the next higher starting code.
- 2) Each starting classification code for **assets, liabilities, and net assets** areas must be numerically greater than the codes preceding it.
- 3) Classification codes may be up to **four digits** (i.e. 1 thru 9999).

Note: All restricted AND unrestricted net asset/financial activity accounts for a given function should use the same fund/function code. The classification code will distinguish between them.

Specific Classifications

Specific classification codes are assigned and defined using the G/L Account Organizer (GLOrganizer). The specific code assigned will determine in which general classification area (see above) it will be considered a part. The following rules apply:

- 1) Classification codes may be up to **four digits**. The classification code used must fall within the range specified for the appropriate general classification area of which it is a part (see above).
- 2) A separate classification code should be assigned for each line item that is to show on the statement of position (balance sheet) or net asset/financial activity statement. The individual accounts will show up on supporting schedules.
- 3) The numerical sequence of the classification codes will determine the order in which the classification amounts appear on reports.

Classification Groups

Classification groups are assigned and defined using the G/L Account Organizer (GLOrganizer). Class groups are used for financial statement sub-totaling. The following rules apply:

- 1) Up to three levels of class groups may be defined for ranges of 10, 100, and 1000 codes. A code groups contains all specific classification codes within the group ranges.
- 3) Groups may be nested (e.g. a group of 100 may contain groups of 10, etc), however, there is a maximum limit of 4 levels of nesting that can be handled by the financial report program.
- 4) All codes within a group must use the same high-order digit(s) used to define the group. This means that:
 - a) a code used to define a 10 group must end with 0 -- codes with the same digits above the units position will be part of the group
 - b) a code used to define a 100 group must end with 00 -- codes with the same digits above the tens position will be part of the group
 - c) a code used to define a 1000 group must end with 000 -- codes with the same digits above the hundreds position will be part of the group
- 5) Each report style determines which levels of classification groups appear on the report, if any. Report styles may be edited by support personnel.

OBJECT CODE SECTION

The **third** section of the account number (object code) is used to make each account number unique. It identifies each account within its fund/function and classification code group..

The following rules and recommendations apply when assigning object codes:

- 1) Object codes may be up to **seven digits**. They should be as small as practical since they must be entered each time an entry is posted. Leading zeros in the object code will be eliminated..
- 2) The numerical sequence of the object codes will determine the order in which the account balances will appear on reports.
- 3) **Related accounts** between or within classification areas should contain the same object code. For example, current and long-term accounts for the same individual should have the same object code. The use of the same object code will serve to emphasize the relationships and will be required for some future reporting features.

Another example is property management. There are two basic ways to organize property management accounts:

- a) Each property can be set up as a separate net asset/activity area. For convenience you can then use the same classification and object codes for the various types of activity accounts (e.g. taxes, insurance, repair, etc.) for each property. This organization allows you to track the activity for each property separately.
 - b) All properties could be lumped together into a single net asset/activity area. The classification code would still be used to identify each type of activity (e.g. taxes, insurance, repair, etc.) but the object code would identify each property (each account concerning a particular property would use the same object code).
- 4) The object code of **transfer accounts**, both between functions in the same ledger must identify the related function; transfers between funds should do the same.

Transfer accounts must be set up in pairs; a source and a destination. The fund/function code places each account in the appropriate activity area of the ledger (source or destination fund/function). The classification code defines them as transfer accounts. The object code then "points" to the fund/function where the other account of the pair is located (i.e. the mate of the transfer account 102:950:714 would be 714:950:102).

MISCELLANEOUS RULES

- 1) The maximum number of digits allowed in an account number is **fifteen digits**. (the period separators are not counted toward this maximum) This is less than the sum of the maximum size allowed for each code section.
- 2) Account numbers require a period between the account number code sections.
- 3) The account number components can be variable size therefore leading zeros are not required. If entered they will be edited out. The period separators are used to determine the size of each section of the account number.
- 4) Fund/function and classification names and characteristics are automatically inherited by accounts assigned to specific fund/functions and classes.. You must enter the specific account name (object) when setting up accounts. Typically all three parts of the account name (fund/function, class, and object) are printed and displayed separated by periods where appropriate following the format of the account number.

FUND/FUNCTION CODES: CONFERENCE OPERATING

100	Operating Assets/Liab	(CON-OP)	PUBLISHING PROGRAMS (400-499)	
101	Unallocated Tithe	(UNA-TI)	445	Literature Evang Lit (LE-LIT)
102	Unallocated Non-Tithe	(UNA-NT)	446	Literature Evang Oper (LE-OPR)
			491	Publishing - Misc. (PUB-MS)
			499	Publishing Staff/General (PUBLSH)
CHURCH PROGRAMS (200-299)				
	Pastoral/Ministerial (200-219)			
200	Pastors & Bible Workers	(PASTOR)	SPECIAL SERVICE PROGRAMS (500-599)	
210	Ministerial Interns	(INTERN)	505	Better Living Center (B-L-C)
219	Ministerial Staff/Gen.	(MINIST)	513	Communications Staff/Gen (COM-PR)
	Unassigned (220-229)		514	Community Services Cntrs (COM-SV)
	Evangelistic Programs (230-249)		534	Health/Temp. Staff/Gen (HEALTH)
230	General Evangelism	(G-EVAN)	535	Home and Family Services (HM-FAM)
235	Child Evangelism	(C-EVAN)	537	Inner City (IN-CTY)
240	Health Evangelism	(H-EVAN)	546	Religious Liberty, Emerg (RL-EMR)
245	Radio-TV Evangelism	(R-TV)	566	Religious Lib. Staff/Gen (REL-LB)
248	Misc. Evangelism	(MSC-EV)	574	Temperance Rallies (TEMP)
	Unassigned (250-259)		577	Trust Services Staff/Gen (TR-SRV)
	Youth Programs (260-279)		591	Special Services, Misc. (SPC-MS)
264	Pathfinders	(PATHFD)		
266	Task Force	(TASK-F)	OTHER PROGRAMS (600-699)	
268	Vacation Bible Schools	(V-B-S)	637	Ingathering Reversion (ING-RV)
271	Youth Activities	(Y-ACTV)	667	Retirement Plan (RETIRE)
273	Youth Camps	(Y-CAMP)	695	Misc. Tithe Approp. (TI-APR)
277	Youth Congress	(Y-CONG)	696	Misc. Non-Tithe Approp. (NT-APR)
278	Youth Services - Misc.	(Y-MISC)		
	Other (280-299)			
282	Campground	(CAMPGR)	SUPPORTING SERVICES (700-799)	
283	Campmeeting	(CAMPMT)	702	A.S.I. (A-S-I)
287	Church Building/Equip.	(CH-B/E)	714	Computer Services (COMPTR)
299	Church Ministr Staff/Gen	(CH-MIN)	715	Conventions & Meetings (CV-MTG)
			732	Group Hospital Plan (G-HOSP)
			745	Loss Control (LOSS)
			749	Moving Van Operation (MV-VAN)
EDUCATIONAL PROGRAMS (300-399)			756	Office Operation/Maint (OFF-OP)
	Instructional (300-309)		766	Residences Rental (RENTAL)
302	Church School Operation	(CH-SCH)	798	Gen Admin - General (ADM-GN)
304	Academy Operation	(ACA-OP)	799	Gen Admin - Staff (ADM-ST)
308	College Operation	(COL-OP)		
	Instructional Support (320-329)		MISCELLANEOUS FUNCTIONS (800-899)	
322	Curriculum Development	(CUR-DV)	811	Req Working Cap: Tithe (REQ-TI)
327	Teacher Training	(TCH-TR)	812	Req Working Cap: N/Tithe (REQ-NT)
	Student Financial Aid (360-369)		821	Securities Fluc: Tithe (S/F-TI)
364	Academy Student Aid	(ST-AID)	822	Securities Fluc: N/Tithe (S/F-NT)
	General Support (370-379)		831	Oth Asset/Loans: Tithe (OTH-TI)
378	Misc. Educational	(MSC-ED)	832	Oth Asset/Loans: N/Tithe (OTH-NT)
379	Education Staff/General	(EDUC)		
	Capital (390-399)			
392	Church School Bldg/Equip	(SCH-CP)		
394	Academy Building/Equip	(ACA-CP)		
398	College Building/Equip	(COL-CP)		

FUND/FUNCTION CODES: SCHOOL OPERATING

100	Operating Assets/Liab	(SCH-OP)	GEN INSTITUTIONAL SUPPORT (370-379)
103	Unallocated Operating	(UNA-OP)	371 Principal's Office (PRINCP)
			372 Treasurer's Office (TREASR)
			374 Security (SECURE)
INSTRUCTIONAL PROGRAMS (310-319)			
310	Instructional	(INSTRC)	
311	Library Operation	(LIBROP)	AUXILIARY OPERATIONS (380-389)
			381 Bookstore (BK-STR)
320-329	(unassigned)		382 Boys' Dormitory (B-DORM)
330-339	(unassigned)		383 Girls' Dormitory (G-DORM)
			384 Food Service (FOODSV)
			385 Laundry (LAUNDR)
			389 Staff Housing (HOUSNG)
STUDENT SERVICES (340-349)			
341	Health Services	(HEALTH)	390-399 (unassigned)
342	Lyceum	(LYCEUM)	
343	Registrar's Office	(REGIST)	
344	Student Accident Insur	(AC-INS)	
PLANT OPERATION/MAINT (350-359)			
354	Plant Operation/Maint	(PLT-OP)	MISC FUNCTIONS (800-899)
			813 Required Working Capital (REQ-CP)
			823 Securities Fluctuation (S-FLUC)
			833 Other Assets & Loans (OTH-AL)
STUDENT FINANCIAL AID (360-369)			
364	Student Financial Aid	(ST-AID)	INDEPENDENT OPERATIONS (930-939)
			930-939 Various Indep Operations

FUND/FUNCTION CODES: PLANT

CONFERENCE			SCHOOL		
100	Plant Assets/Liabilities	(CON-PF)	100	Plant Assets/Liabilities	(SCH-PF)
756*	Conference Plant Activity	(PL-INV)	354*	School Plant Activity	(PL-INV)
1236	Unexp Evang Equipment	(EV-EQP)	1356	Unexp School Land Imp	(SCH-LI)
1272	Unexp Yth Camp Land Imp	(YC-L/I)	1357	Unexp School Buildings	(SCH-BL)
1274	Unexp Youth Camp Bldgs	(YC-BLD)	1358	Unexp School Equipment	(SCH-EQ)
1276	Unexp Youth Camp Equip	(YC-EQP)	1381	Unexp Bookstore Capital	(BS-CAP)
1282	Unexp Campgrnd Land Imp	(CG-L/I)	1382	Unexp Boy's Dorm Capital	(BD-CAP)
1284	Unexp Campground Bldgs	(CG-BLD)	1383	Unexp Girl's Dorm Capital	(GD-CAP)
1285	Unexp Campmeeting Equip	(CM-EQP)	1384	Unexp Cafeteria Capital	(CF-CAP)
1746	Unexp Moving Van Equip	(VAN-EQ)	1385	Unexp Laundry Capital	(LN-CAP)
1752	Unexp Conf Off Land Impr	(OF-L/I)	1389	Unexp Housing Capital	(SH-CAP)
1754	Unexp Conf Off Buildings	(OF-BLD)			
1756	Unexp Conf Off Equipment	(OF-EQP)			
1762	Unexp Residence Land Imp	(RS-L/I)			
1764	Unexp Residence Building	(RS-BLD)			
1766	Unexp Residence Equipment	(RS-EQP)			

* These numbers are the same as the operating function where depreciation would be recorded if it were recorded in the operating fund. Multiple functions can be used if desired.

See Plant Fund Accounting guide for additional information.

FUND/FUNCTION CODES: OTHER

INVESTMENT FUND

100	Assets/Liabilities	(INV-FD)
800	Investment Bal/Inc/Exp	(IN-I/E)
823	Securities Fluc: Invest	(IN-S/F)

GIFT ANNUITIES FUND

3200-3999 Individual Annuities

ENDOWMENT FUND

4200-4999 Individual Endowments

AGENCY FUND

5200-5999 Individual Depositors

REVOLVING FUND

100	Assets/Liabilities	(REV-FD)
6100	Balance/Additions/Deductions	
6101-6199	Sinking Functions	

IRREVOCABLE TRUSTS

7200-7999	Individual Trusts	(IRV-TR)
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REVOCABLE TRUSTS

8200-8999	Individual Trusts	(REV-TR)
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CLASSIFICATION CODES: OPERATING ASSETS/LIABILITIES

CURRENT ASSETS, OPERATING

001-009	(unassigned)	
010-019	(unassigned)	
	Cash & Bank (020-029)	
021	Cash	(CSH)
022	Checking Accounts	(CHK)
023	Savings Accounts	(SAV)
024	Time Certificates	(TIM)
025	Money Market Certificate	(MMC)
026	Treasury Bills	(TRB)
028	Commercial Paper	(COM)
029	Other Cash & Bank	(OTH)
030-039	Securities & Investments	(S/I)
	Accounts Receivable (040-049)	
041	A/R Remittance Control	(A/R)
042	A/R Churches	(A/R)
043	A/R Schools	(A/R)
044	A/R Auxiliaries	(A/R)
045	A/R Other SDA Entities	(A/R)
046-048	(other A/R groups)	(A/R)
049	A/R Miscellaneous	(A/R)
	Notes/Loans Receivable (050-059)	
051	L/R Remittance Control	(L/R)
052	L/R Churches	(L/R)
053	L/R Schools	(L/R)
054	L/R Auxiliaries	(L/R)
055	L/R Other SDA Entities	(L/R)
056-058	(other L/R groups)	(L/R)
059	L/R Miscellaneous	(L/R)
060-069	Inventories & Supplies	(INV)
070-079	Other Current Assets	(OTH)
	Due from Other Funds (080-089) *	
081	Due from Operating Funds *	(DFO)
082	Due from Nonoperating Fd *	(DFN)
	Loans to Other Funds (090-099) *	
91	Loan to Operating Funds *	(LTO)
092	Loan to Nonoperating Fds *	(LTN)

OTHER ASSETS, OPERATING

	Notes/Loans Rec - L/Term (100-109)	
102	L/R Churches, Long Term	(L/R)
103	L/R Schools, Long Term	(L/R)
104	L/R Auxiliaries, L-Term	(L/R)
105	L/R Other SDA, Long Term	(L/R)
106-108	(other L/R groups)	(L/R)
109	L/R Misc., Long Term	(L/R)
110-119	Other Operating Assets	(OTH)

CURRENT LIABILITIES, OPERATING

	Accounts Payable (220-229)	
221	A/P Union/G.C.	(A/P)
222	A/P Churches	(A/P)
223	A/P Schools	(A/P)
224	A/P Auxiliaries	(A/P)
225	A/P Other SDA Entities	(A/P)
226-228	(other A/P groups)	(A/P)
229	A/P Miscellaneous	(A/P)
	Notes/Loans Payable (230-239)	
231	L/P Union/G.C.	(L/P)
232	L/P Churches	(L/P)
233	L/P Schools	(L/P)
234	L/P Auxiliaries	(L/P)
235	L/P Other SDA Entities	(L/P)
236-238	(other L/P groups)	(L/P)
239	L/P Miscellaneous	(L/P)
240-249	Deferred Restricted Inc	(DRI)
250-259	Trust Funds	(TRF)
260-269	(unassigned)	
270-279	Other Current Liab.	(OTH)
	Due to Other Funds (280-289) *	
281	Due to Operating *	(DTO)
282	Due to Nonoperating *	(DTN)
	Loans from Other Funds (290-291) *	
291	Loan from Operating *	(LFO)
292	Loan from Nonoperating *	(LFN)

OTHER LIABILITIES, OPERATING

	Notes/Loans Payable L-Term (300-309)	
301	L/R Union/G.C., Long Term	(L/R)
302	L/R Churches, Long Term	(L/R)
303	L/R Schools, Long Term	(L/R)
304	L/R Auxiliaries, L-Term	(L/P)
305	L/R Other SDA Entities	(L/R)
306-308	(other L/R groups)	(L/R)
309	L/R Miscellaneous	(L/R)
310-319	Other Operating Liab.	(OTH)

* use corresponding fund/function number as object code.

CLASSIFICATION CODES: NONOPERATING ASSET/LIABILITY

OTHER ASSETS, NONOPERATING

	Cash & Bank (120-129)	
121	Cash	(CSH)
122	Checking Accounts	(CHK)
123	Savings Accounts	(SAV)
124	Time Certificates	(TIM)
125	Money Market Certificate	(MMC)
126	Treasury Bills	(TRB)
128	Commercial Paper	(COM)
129	Other Cash & Bank	(OTH)
	Securities & Investments (130-139)	
131-139	(same breakdown as operating)	
	Accounts Receivable (140-149)	
142	A/R Churches	(A/R)
143	A/R Schools	(A/R)
144	A/R Auxiliaries	(A/R)
145	A/R Other SDA Entities	(A/R)
146-148	(other A/R groups)	(A/R)
149	A/R Miscellaneous	(A/R)
	Notes/Loans Receivable (150-159)	
152	L/R Churches	(L/R)
153	L/R Schools	(L/R)
154	L/R Auxiliaries	(L/R)
155	L/R Other SDA Entities	(L/R)
156-158	(other L/R groups)	(L/R)
159	L/R Miscellaneous	(L/R)
160-169	(unassigned)	
170-179	Other Nonoperating Assets	(OTH)
	Due From Other Funds (180-189) *	
181	Due to Operating Funds *	(DTO)
182	Due to Nonoperating Fds *	(DTN)
	Loans from Other Funds (190-199)	
191	Loan from Operating Fds	(LFO)
192	Loan from Nonoper. Funds	(LFN)

PLANT ASSETS, NONOPERATING

	Property, Plant & Equip (200-209)	
201	Land	(LND)
202	Land Improvements	(L/I)
204	Buildings	(BLD)
206	Equipment	(EQP)
208	Vehicles	(VEH)
209	Other Plant Assets	(OTH)
210-219	(unassigned)	

OTHER LIABILITIES, NONOPERATING

	Accounts Payable (320-329)	
321	A/P Union/G.C.	(A/P)
322	A/P Churches	(A/P)
323	A/P Schools	(A/P)
324	A/P Auxiliaries	(A/P)
325	A/P Other SDA Entities	(A/P)
326-328	(other A/P groups)	(A/P)
329	A/P Miscellaneous	(A/P)
	Notes/Loans Payable (330-339)	
331	L/P Union/G.C.	(L/P)
332	L/P Churches	(L/P)
333	L/P Schools	(L/P)
334	L/P Auxiliaries	(L/P)
335	L/P Other SDA Entities	(L/P)
336-338	(other L/P groups)	(L/P)
339	L/P Miscellaneous	(L/P)
340-349	Deferred Restricted Inc *	(DRI)
350-359	Trust Funds	(TRF)
360-369	Present Annuity Liab.	(PAL)
370-379	Other Nonoperating Liab.	(OTH)
	Due to Other Funds (380-389) *	
381	Due to Operating *	(DTO)
382	Due to Nonoperating *	(DTN)
	Loans from Other Funds (390-391) *	
391	Loan from Operating *	(LFO)
392	Loan from Nonoperating *	(LFN)

* use corresponding fund/function number as object code.

CLASSIFICATION CODES: BALANCES & NON-CAPITAL INCOME

PERMANENTLY RESTRICTED INCOME

400	Perm Endowment Balance	(PEB)
410	Perm Endowment Donations	(PED)
462	Perm Restr Matured Tr/Wills	(PRT)
465	Perm Restr Annuities, Gift	(PRA)
466	Perm Restr Annuities, Adj	(PRA)

UNRESTRICTED BALANCES, (600-609)

600	Unallocated	(UNA)
601	Pooled Investment	(PIN)
602	Allocated: Operation	(ALL)
603	Allocated: Contingency	(ALL)
604	Allocated: Quasi-Endow.	(ALL)
605	Allocated: Capital Bal	(ALL)
607	Nonexpendable Plant Bal	(NEP)
608	Nonexpendable Annuity Bal	(NEA)
609	Unowned Balance	(UOX)

TEMPORARILY RESTRICTED INCOME

	Temp Restr Balances (500-509)	
502	Temp Restr: Operation	(TRO)
503	Temp Restr: Term Endowment	(TRE)
505	Temp Restr: Capital	(TRC)
508	Temp Restr: Annuity	(TRA)
510-519	Temp Restr Donations	(TRD)
	Temp Restr Subsidies Rcvd (520-529)	
521	Temp Restr Sub: Gen.Conf.	(TRS)
523	Temp Restr Sub: Union Conf	(TRS)
524	Temp Restr Sub: Local Conf	(TRS)
525	Temp Restr Sub: Churches	(TRS)
526	Temp Restr Sub: Schools	(TRS)
528	Temp Restr Sub: Other SDA	(TRS)
529	Temp Restr Sub: Other Org	(TRS)
530-539	(unassigned)	
	Temp Restr Invest Income (540-549)	
541	Temp Restr Invest Income	(TRI)
543	Temp Restr Endow Income	(TRI)
549	Temp Restr Invest Distrib	(TRI)
550-559	Temp Restr Endow Donation	(TRE)
	Temp Restricted Bequests (560-569)	
562	Temp Restr Matured Tr/Wills	(TRT)
565	Temp Restr Annuities, Gift	(TRA)
566	Temp Restr Annuities, Adj	(TRA)
	Temp Restr Misc Income (570-579)	
571	Ingathering Reversion	(TRI)
580-589	(unassigned)	
590	From (to-) Deferred Inc	(DRI)
591-594	(unassigned)	
	Restricted Transfers (595-598)	
595	Restr Function Transfers	(RFT)
597	Restr Fund Transfers	(RFT)
599	Released to Unrestricted	(REL)

UNRESTRICTED INCOME

	Tithe Income (610-614)	
610	Gross Tithe Income	(TIN)
612	Tithe Percentages	(TI%)
615-619	Unrestricted Donations	(DON)
	Unrestricted Subsidies Rcvd (620-629)	
621	Unrestr Sub: General Conf	(SUB)
623	Unrestr Sub: Union Conf	(SUB)
624	Unrestr Sub: Local Conf	(SUB)
625	Unrestr Sub: Churches	(SUB)
626	Unrestr Sub: Schools	(SUB)
628	Unrestr Sub: Other SDA	(SUB)
629	Unrestr Sub: Other Org	(SUB)
	Direct Operating Income (630-639)	
631	Tuition	(TUI)
632	Fees	(FEE)
634	Campmeeting Fees	(OPI)
635	Youth Camp Fees	(OPI)
636	Rent Income	(OPI)
637	Moving Van Income	(OPI)
639	Misc Operating Income	(OPI)
	Investment Earnings	
642	Investment Earnings (N/Tithe)	(INI)
643	Unrestr Endowment Earngs	(ENI)
648	Revolving Fund Earnings	(RFI)
	Unrestr Matured Bequests (660-669)	
662	Unrestr Matured Tr/Wills	(TRI)
665	Unrestr Annuities, Gift	(ANI)
666	Unrestr Annuities, V-Adj	(ANI)
	Miscellaneous Income (670-679)	
671	Church School Charges	(SCH)
675	Tithe Exchange	(TIX)
676	Tithe Return	(TIR)
679	Miscellaneous Income	(MSI)
680-689	(unassigned)	
690-698	(unassigned)	
698	Valuation Increase	(VAL)
699	Released from Restricted	(REL)

CLASSIFICATION CODES: NON-CAPITAL EXPENSES

<u>EXPENSES, OPERATING</u>		General Expenses (850-859)	
800-809	Selling/Sales Expenses	851	Auditing Expense (GNX)
	Worker & Related Expense (810-819)	852	Committees/Meetings Exp (GNX)
811	Salary & Allowances (WXX)	853	Insurance, General (GNX)
813	Moving Expense (WXX)	854	Legal Expense (GNX)
814	Scholarship Expense (WXX)	855	Postage & Shipping Exp (GNX)
816	Health Care Expense (WXX)	856	Printing & Copying Exp (GNX)
818	Other Worker Related Exp (WXX)	857	Supplies Expense (GNX)
819	Worker & Related Returns (WXX)	858	Telephone & Related Exp (GNX)
	Travel Expenses (820-829)	859	Misc General Expense (GNX)
822	Regular Travel Expense (TVX)		Public Evangelism/Seminars (860-869)
823	Special Travel Expense (TVX)	863	Evangelistic Efforts (PEX)
829	Travel Expense Returns (TVX)	864	Family Life Seminars (PEX)
	Appropriations & Grants (830-839)	865	Health Seminars (PEX)
831	Approp to: General Conf (APP)	866	Radio/TV (PEX)
833	Approp to: Union Conf (APP)	867	Revelation Seminars (PEX)
834	Approp to: Local Conf (APP)		Operation/Maint of Plant (870-879)
835	Approp to: Churches (APP)	872	Equip Maint/Oper/Rental (OPX)
836	Approp to: Schools (APP)	873	Vehicle Maint/Oper/Rental (OPX)
838	Approp to: Other SDA (APP)	875	Property Tax (OPX)
839	Approp to: Other Org (APP)	876	Property Insurance (OPX)
	Residences Rental Expense (840-849)	877	Plant Maint/Rental (OPX)
843	Rental Exp: Maintenance (RSX)	878	Utilities (OPX)
845	Rental Exp: Insurance (RSX)	879	Plant Oper Distribution (OPX)
846	Rental Exp: Interest (RSX)	880-889	(depreciation - see plant fund)
847	Rental Exp: Taxes (RSX)		Other Operating Expenses (890-899)
849	Rental Exp: Misc (RSX)	891	Retirement Plan Payments (RTX)
		893	Annuity Payments (ANX)
		895	Agency Payments (AGX)
		896	Revolving Fund Expenses (RFE)
		897	Trust Payments (TRX)
		898	Valuation Decrease (VAL)
		899	Misc Other Expenses (MSX)

CLASSIFICATION CODES: PLANT ACTIVITY

UNRESTRICTED PLANT ACTIVITY	Unexpended	UNRESTRICTED PLANT INVESTMENT
Plant Activity (900-909)		Depreciation Expense (880-889) *
605 Allocated: Capital Balance	(ALL)	607 Nonexpendable Plant Balance (NEX)
901 Capital Additions (Cash) (DON)		882 Land Improvements Depr * (DPX)
902 Unexp Investment Earnings	(INI)	884 Building Depreciation * (DPX)
903 Plant Assets Sale Income	(SLI)	886 Equipment Depreciation * (DPX)
904 Insur Proceeds: Prop Loss	(INS)	888 Vehicles Depreciation * (DPX)
905 Released from Restriction	(REL)	889 Other Plant Asset Depr * (DPX)
906 Acquisition Payments	(ACQ)	Plant Investment Activity (910-919)
907 Loan Principal Payments	(PRI)	913 Plant Assets Sold - Net (SLD)
908 Loan Interest Payments	(INT)	914 Plant Assets Donated (DON)
909 Misc Unexp Plant Activity	(MSC)	915 Plant Assets Purchased (PUR)
		916 New Loans (NP+)
		917 Loan Reductions (NP-)
		919 Misc Plant Inv Activity (MSC)

* Depreciation is the only operating activity handled in the plant fund. All other is capital activity.

CLASSIFICATION CODES: OTHER CAPITAL ACTIVITY

920-929 REVOLVING SINKING FUND ACTIVITY	(SFD)
930-939 AGENCY CAPITAL ACTIVITY	(AGY)
940-949 TRUST CAPITAL ACTIVITY	(TRS)

CLASSIFICATION CODES: TRANSFER ACTIVITY

595 Restr Function Transfers	(RFT)
597 Restr Fund Transfers	(RFT)
950 Unrestr Function Transfer	(UFT)
970 Operation Funding	(OPF)
980 Depreciation Funding	(DPF)
990 Acquisition Funding	(AQF)