

# Presbytery of San Francisco 2026 Chart of Accounts

## Income

### 400 PRESBYTERY BUDGETED INCOME

#### 4000 MISSION BUDGETED GIVING

4001 Presbytery Mission Receipts

4003 GA Mission Receipts

4005 Synod Mission Receipts

Total 4000 MISSION BUDGETED GIVING

#### 4020 PER CAPITA BUDGETED INCOME

4021 Presbytery [23.94] Income

4028 Allowance for Unpaid PC

4029 Prior Year Per Capita

Total 4020 PER CAPITA BUDGETED INCOME

#### 4030 GRANT INCOME

4031 Anne Penke Grant Income

4032 Anne Penke Grant Expense

4035 Synod Partnership Grant

Total 4030 GRANT INCOME

#### 4050 INTEREST INCOME

4052 Synod Acct #1272

4055 Synod MM #4363

4057 Ramp Business Rewards

4062 VANCO MM Interest

4064 PILP #8608 Interest

Total 4050 INTEREST INCOME

Total 400 PRESBYTERY BUDGETED INCOME

### 410 OTHER INCOME

#### 4100 CLP/CRE INCOME

4110 CRE Tuition

Total 4100 CLP/CRE INCOME

4120 Presbytery Meal Income

4140 Processing Fees Support Income

4150 Ashbury Office Income

Total 410 OTHER INCOME

Total Income

Gross Profit

Expenses

### 500 PRESBYTERY BUDGETED EXPENSE

#### 5100 EXECUTIVE STAFF

##### 5110 TRANSITIONAL EXECUTIVE PRESBYTE

5111 Presbyter Salary/Housing

5113 Presbyter Insur/Benefits

5114 Presbyter Study Leave

5115 Presbyter Travel/Meal

5116 Executive Coaching

5117 Spiritual Direction  
5118 Meals with Presbytery Members  
Total 5110 TRANSITIONAL EXECUTIVE PRESBYTE  
5120 TRANSITIONAL ASSC PARTNER  
5121 TAP Salary  
5123 TAP Insurance/ Benefits  
5124 TAP Study Leave  
5125 TAP Travel/Meals Expense  
5126 TAPExec Coach Expense  
5127 TAP Spiritual Direction Exp  
5128 TAP Meals with Presby Members  
Total 5120 TRANSITIONAL ASSC PARTNER  
Total 5100 EXECUTIVE STAFF  
5200 NON-EXEC AND ADMIN STAFF  
5210 OFFICE OF STATED CLERK  
5211 Stated Clerk-Salary/Housing  
5212 Stated Clerk Payroll Taxes  
5213 Stated Clerk Travel/Meal/Exp  
5214 Stated Clerk Health Insurance  
5215 Stated Clerk Study Leave  
Total 5210 OFFICE OF STATED CLERK  
5220 OFFICER COORDINATOR  
5221 Office Coordinator Salary  
5222 Office Coordinat Payroll Tax  
5223 Office Coordinator Benefits  
Total 5220 OFFICER COORDINATOR  
5230 ADMINISTRATIVE COORDINATOR  
5231 Admin Coordinator Salary  
5232 Admin Coordinator Payroll Tax  
Total 5230 ADMINISTRATIVE COORDINATOR  
5240 RACISM AUDIT COORDINATOR  
5241 Racism Audit Coordinator Salary  
5242 Racism Audit Coordinator PR Tax  
Total 5240 RACISM AUDIT COORDINATOR  
5250 CRE COORDINATOR  
5251 Coordinator Salary  
5252 Coordinator Payroll Taxes  
Total 5250 CRE COORDINATOR  
5270 ACCOUNTING, LEGAL, & MISC SERVICE  
5271 Contracted Accounting Service  
5272 Business Mgr Function Outsource  
5273 Legal Retainer Expense  
5274 Audit Fees  
Total 5270 ACCOUNTING, LEGAL, & MISC SERVICE  
Total 5200 NON-EXEC AND ADMIN STAFF  
5300 MISC STAFF EXPENSES  
5301 Staff Worker Comp Insurance  
5302 Accrued PTO Expense

**5303 Personnel Consulting**

**5304 Personnel Spiritual Direction**

**5306 Staff Internet & Phone Reimbursements**

**Total 5300 MISC STAFF EXPENSES**

**5400 ADMINISTRATIVE EXPENSES**

**5410 Office Facilities**

**5411 Janitorial Supplies**

**5412 Contracted Janitorial Service**

**5413 Pest Control Service**

**5414 Ashbury Property Tax**

**5415 Office Utilities (Water, Gas, Electricity)**

**5416 Office Property Insurance**

**5417 Office General Maint/Repair**

**Total 5410 Office Facilities**

**5430 Office Operations**

**5431 Computer Hardware/Software**

**5432 IT Contract Services**

**5433 Copier Lease Payment**

**5434 Copy Machine Maint**

**5435 Internet Connection**

**5436 Subscriptions**

**5437 Telephone Service**

**5438 Payroll Process Fees**

**Total 5430 Office Operations**

**5450 Other Admin Expenses**

**5451 Bank Fees**

**5453 Office Supplies**

**5454 Postage/Shipping Cost**

**5455 Staff Meals/Mileage Expense**

**5456 Volunteer Insurance**

**Total 5450 Other Admin Expenses**

**Total 5400 ADMINISTRATIVE EXPENSES**

**5500 MVL SUPPORT BUDGET**

**5501 Personnel Admin Expense**

**5502 Presbytery Meeting Expense**

**5503 Presbytery Meeting Translation**

**5504 Recording Clerk Protem**

**5506 Leadership Development**

**5508 Partnership Working Group Exps**

**5510 Race Equity Expenses (T-Care Racism Audit)**

**5515 Youth Triennium**

**5520 NOM Support Expense**

**5525 CORBE Support Expenses**

**Total 5500 MVL SUPPORT BUDGET**

**5600 CONGRE / MISSION SUPPORT BUDGET**

**5601 1st PC Portuguese**

**5605 LUEC & IPB Congregational Support**

**5605.1 LUEC & IPB Board of Pension Payments**

**Total 5605 LUEC & IPB Congregational Support**  
**5608 IPB NCD Brazilian Support**  
**5610 LUEC Rent Support Grant**  
**Total 5600 CONGRE / MISSION SUPPORT BUDGET**  
**5800 FPOC**  
**5801 FPOC Misc Expenses**  
**5802 Covenant PC Property Cost**  
**5803 St. Paul's PC Property**  
**5810 Accrual for Doubtful Church Lns**  
**Total 5800 FPOC**  
**5900 PARTNERSHIPS SUPPORT TO GA/SYN**  
**5901 NWC Expenses**  
**Total 5900 PARTNERSHIPS SUPPORT TO GA/SYN**  
**Total 500 PRESBYTERY BUDGETED EXPENSE**  
**600 ECCLESIASTICAL EXPENSE**  
**6010 OFFICER EXPENSES**  
**6015 Officers/Commissioners Exp GA**  
**Total 6010 OFFICER EXPENSES**  
**6100 COM**  
**6101 Retirees Gathering**  
**6102 COM Meeting Expense**  
**6103 COM Travel/Meal Exp**  
**6104 Presbytery Associates**  
**6105 Ministers Retreat**  
**6106 Conflict Training Resolution**  
**6107 Safe Gatherings Min Background**  
**6110 CLP/CRE EXPENSES**  
**6113 Admin Support Salary**  
**6114 Instructor Expenses**  
**6115 CRE Supplies**  
**6116 Instructor Travel Expenses**  
**6117 Program Hospitality Expenses**  
**6118 Translator Expense**  
**Total 6110 CLP/CRE EXPENSES**  
**Total 6100 COM**  
**6200 CPM**  
**6201 Psychological Evaluations**  
**6202 Candidate Travel**  
**6204 Scholarship Funds**  
**6205 CPM Meeting Expense**  
**6206 Resources & Supplies**  
**Total 6200 CPM**  
**6300 SYNOD / GA PAYMENTS**  
**6302 GA Per Capita Paid**  
**6304 Synod Per Capita Paid**  
**6306 GA Mission Receipts Paid**  
**6308 Synod Mission Receipts Paid**  
**Total 6300 SYNOD / GA PAYMENTS**

**6500 JUDICIAL EXPENSES**

6501 Permanent Judicial Commission

**Total 6500 JUDICIAL EXPENSES**

**Total 600 ECCLESIASTICAL EXPENSE**

**Total Expenses**

**Net Operating Income**

**Other Income**

**710 OPERATING BUDGET SUPPORT INCOME**

7110 Release for Budget Shortfall

7120 Investment Loans Interest Income

71202 Golden Gate Interest Income

71204 Oakland 1st PC Interest Earned

71208 Primer Iglesia Interest

71211 Faith PC Interest Income

**Total 7120 Investment Loans Interest Income**

**Total 710 OPERATING BUDGET SUPPORT INCOME**

**720 NON-DONOR FUND ACTIVITY**

7230 FPOC Funds Activity

72310 New Liberation Fund Activity

72311 New Liberation Expense

72312 New Liberation Income

**Total 72310 New Liberation Fund Activity**

72340 Ashbury Property Projects Fd

72342 Ashbury Prop Project Fd Exp

72343 Ashbury Prop Project Exp Labor

**Total 72340 Ashbury Property Projects Fd**

72350 Fruitvale Funds

72351 Fruitvale Income

72352 Fruitvale Expenses

**Total 72350 Fruitvale Funds**

72360 South Hayward Parish Fd Activit

72361 South Hayward Income

72362 South Hayward Parish Expense

72363 SHP Liability Insurance

**Total 72362 South Hayward Parish Expense**

**Total 72360 South Hayward Parish Fd Activit**

**Total 7230 FPOC Funds Activity**

**7240 COM Funds Income**

7241 Deacon Fund Income

**Total 7240 COM Funds Income**

**7400 Investment Accounts Unrealized Gains/Losses**

7410 Fidelity Unrealized Gains/Loss

7412 Fidelity Management Fees

**Total 7410 Fidelity Unrealized Gains/Loss**

7425 New Covenant Unrealized Gain/Loss

7427 New Covenant Management Fees

**Total 7425 New Covenant Unrealized Gain/Loss**

**Total 7400 Investment Accounts Unrealized Gains/Losses**

**Total 720 NON-DONOR FUND ACTIVITY**  
**7510 Donor Restricted Available Income**  
    7511 F Logan Fd #1957 Avail Income  
    7512 Williams Mem Fd #5228 Avail Income  
    7513 St Pauls Organ Fd #2124 Avail Income  
    7514 HH Dobbins Fd #3043 Avail Income  
    7516 L Logan Mem Fd #1983 Avail Income  
    7518 F&L Logan Fd #1958 Avail Income  
    7519 High Street Fd #1967 Avail Income  
    7521 CR&EC Helter Mem Fd #0096 Avail Income  
**Total 7510 Donor Restricted Available Income**  
**7800 Pass Thru Funds to GA Income**  
    7806 GA Hunger Fund Income  
    7808 GA Christmas Joy Income  
    7810 GA Peacemaking Income  
**Total 7800 Pass Thru Funds to GA Income**  
**7880 Pass Through Funds Local Income**  
    7889 Local Pass Through Income  
**Total 7880 Pass Through Funds Local Income**  
**Total Other Income**  
**Other Expenses**  
**820 NON-DONOR FUND EXPENSES**  
    8260 Working Groups Funds Expenses  
        8263 Hunger Fund Expenses  
    **Total 8260 Working Groups Funds Expenses**  
**Total 820 NON-DONOR FUND EXPENSES**  
**8300 Managed Investment Expenses**  
    8302 Regional Mission Initiative (#2) Expenses  
    8303 Supporting Congregations Fund (#3) Expenses  
    8304 NWC Fund (#4) Expenses  
    8305 Support Minister Members Fund (#5) Expenses  
    8306 Undesignated/Restricted Fund (#6) Expenses  
**Total 8300 Managed Investment Expenses**  
**8800 Pass Thru Fund to GA Expenses**  
    8804 GA Disaster Relief Expense  
    8806 GA Hunger Fund Expense  
    8808 GA Christmas Joy Expense  
    8814 GA OGHS Expense  
**Total 8800 Pass Thru Fund to GA Expenses**  
**8880 Pass Thru Funds Local Expenses**  
    8884 Westminster Woods Expense  
    8889 Local Pass Through Expense  
**Total 8880 Pass Thru Funds Local Expenses**  
**9900 Reallocating Rest. Funds to Balance Sheet**  
**Total Other Expenses**  
**Net Other Income**  
**Net Income**

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