



Church360° Members Ledger

Importing Books from Shepherd's Staff

In addition to importing membership, attendance, and offering data from Shepherd's Staff, users are also able to import books from the Finance module of the desktop software as well.

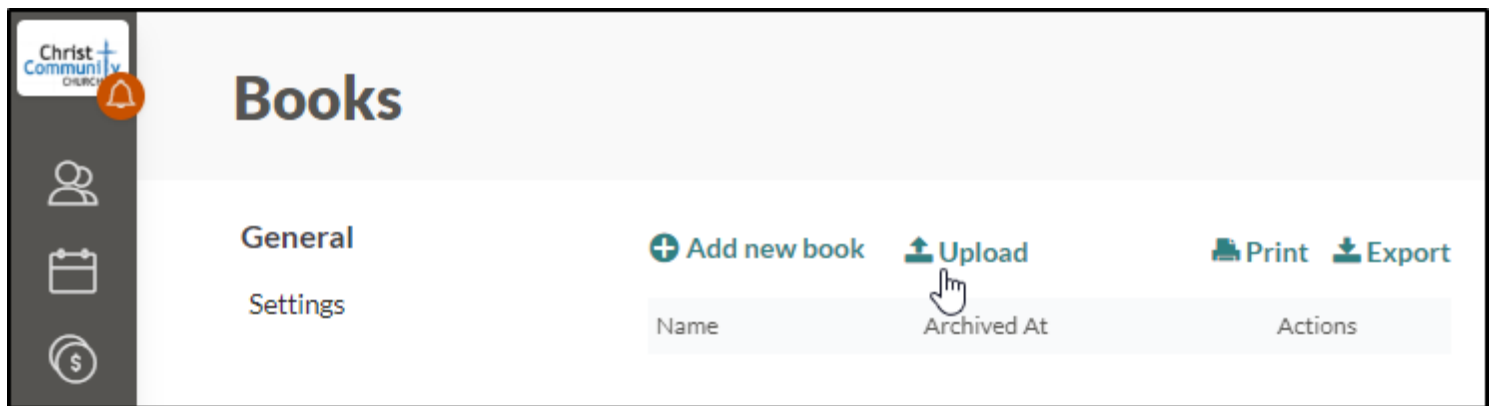
In order to import from a Shepherd's Staff database, you will need to know where the database is located on your computer network. In most cases, the database will be found at C:\ShepherdsStaff and the database is usually named Staff8.mdb or a similar variation.

If you are unsure of your database name or location, you can open your Shepherd's Staff program and click on the name of your church at the lower-left corner of your login screen to see where your current database is located.

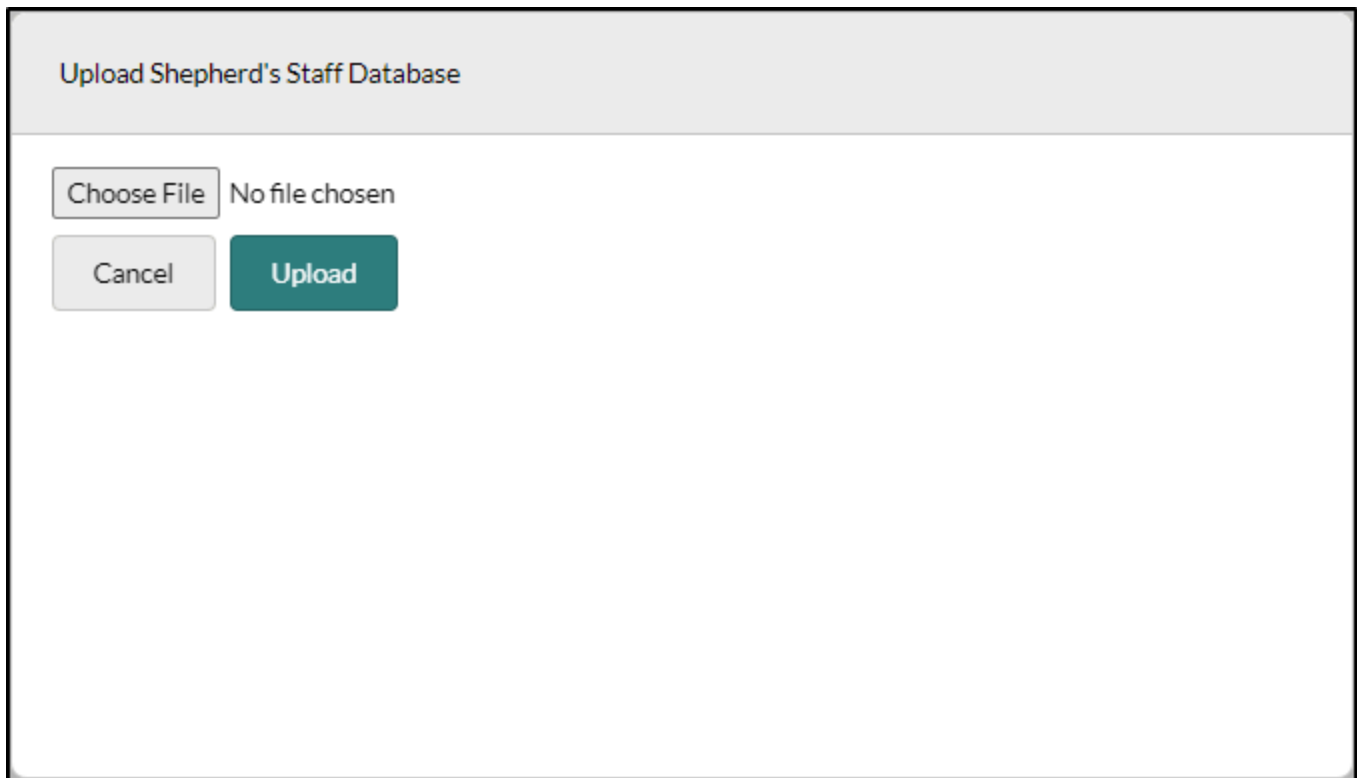
Users with Shepherd's Staff database versions older than 9.0 can call CTS support to update their database for your site. A technician will then log into your computer, take a copy of your database, and update the database for you. They will then send you an import summary after the upload completes.

To import a financial book/fund from Shepherd's Staff into Church360° Members:

1. Click on the gear icon to open your Settings view.
2. Scroll down the navigation menu on the left and select "Books" under the Ledger section.
3. Click to "Upload".



4. Click "Choose File" to navigate to the location of the database, select the database file, and click "Open". The file name will appear in the Upload window.



5. Click "Upload" to confirm the file selection. It may take a few seconds for the system to read the file.

- If your database is not supported, please contact support for help updating and uploading your database.
- If your Shepherd's Staff database holds more than one book, check the boxes for the books you want to import.

6. Click "Import" to start the import. Once the import is finished, you may need to refresh your screen to see the new books populate.

Upload Shepherd's Staff Database

Choose which books to import from Staff32.MDB

General Operations (Last transaction: 2023-12-31 Accounts: 71 Transactions: 6302 Imported: No)

Cancel

Import



Understanding differences between the old and new Church360° Ledger

Over the years, CTS has collected and reviewed feedback from Church360° Ledger users on how to better improve financial management and tasks for church offices.

With these suggestions and improvements as well as additional software and security requirements, a new interface has been built and added to the church management aspect of Church360°, Church360° Members.

To better factor in the needs for a streamlined, simplified experience for users without dedicated accounting backgrounds while also offering more control over account behavior and calculations for those with more accounting experience, the new Ledger interface introduces some new concepts that users are free to use as their administration prefers.

In addition to the new user interface, the hope of these deviations primarily revolves around offering additional account and customization options to allow users to continue with their current processes they had in place in the former Church360° Ledger site or branch out into various organizational and reporting improvements.

Restricted Funds and (Equity-backed) Funds

The biggest difference between the two Ledger systems involves how special purpose funds are addressed. When churches receive donations relating to a specific project or purpose, they are required to use those funds appropriately. To track and monitor how funds are dispersed, it's common for non-profit software to create a unique account type for these situations.

In the previous Church360° Ledger system, these funds are set up as Restricted Funds, which act as a piece of the overall "pie" that is an asset account, usually a general checking account. This allows the asset account to report on the current balance of what part is restricted for various purposes and unrestricted for general spending. Users could then write checks, make payments, and transfer funds between the various restricted funds to maintain their balances. However, this required users to manually create income and expense accounts for these funds to track the incoming and outgoing totals throughout the year.

In the new system, these funds act as a part of the equity of a church's finances, with built-in income and expense accounts to track its activity. These groups of accounts are then displayed under their own section

called "Funds". This will allow for easier creation, budgeting, management, and reporting for these types of items in the chart of accounts.

This paradigm change isn't mandatory but is recommended. For users migrating from the previous system, restricted funds are imported as sub-accounts under their determined asset account, maintaining their balance and behavior from the previous system. Users can continue to use these sub-accounts in the same way they did previously, with little to no change in their workflow.

If a church office elects to start using Equity-backed Funds instead, users will need to move those funds from the asset side of the accounting equation to the equity side. Please visit our article on that process for more information.

Categories and Parent Accounts

In the previous Church360° Ledger system, users could set up their chart of accounts with various account types and add categories for better organization. These categories could then be used to group and total similar accounts for quick reference on reports.

Importing into the new Ledger module in Church360°, those categories have been imported along with their accounts as parent accounts.

Parent accounts act very similar to categories, in that they do not hold their own balance but simply group and total the accounts listed under it.

The main difference between the two would be in regards to reconciliation. Previously, reconciliation had to be done account-by-account, which could cause some confusion regarding restricted accounts set under an asset account like a checking or savings account.

With categories now acting as parent accounts with sub-accounts, an overarching parent account can be reconciled with all transactions from its sub-accounts appearing in the reconciliation window.

More Visibility on Equity Accounts

To maintain accurate accounting balances, financial software must ensure that totals on both sides of the accounting equation are always equal. Both of the Church360° systems keep this in check by adjusting calculations as different account types increase and decrease, typically by adjusting the equity part of the equation.

In the previous Church360° Ledger site, equity is largely hidden and is calculated automatically as asset, liability, and restricted funds fluctuate. Since most churches do not usually need to account for/report on

equity balances, use of this account type can typically be ignored.

However, some accounting personnel or church councils might require more dominion over equity balances and reporting. For this reason, the chart of accounts does offer insight on both a book's overall equity and retained income from the previous fiscal year.

Users can create equity accounts as well as transfer funds to accounts designated for specific purposes (now called Funds).

Use of equity accounts, book equity, or retained income is not required for users; it is only an additional feature that those with more experience in editing equity amounts can take advantage of. Users are encouraged to edit equity balances only with the guidance of an accounting authority at their church.

Integrations

In response to various feedback regarding payroll integrations, the new Ledger module will eventually allow for both Paychex and Paycor integrations.

Report Writer

To offer more transparency and easier auditing processes, the new Ledger module will also come with a brand new report writer to allow users to report on their finances in a more customized manner.

Users can start with a default report or completely from scratch and save and share their dynamic reports with other users.

Please visit our article on the [Report Writer](#) for more information.

Migrating your Data from Church360° Ledger

The new Ledger interface in Church360° has the ability to import accounts, transactions, and other data from a church's separate Church360° Ledger site (located at your-subdomain.360ledger.com) into the same Church360° site as a church's membership, attendance, and offering information (located at your-subdomain.church360.app).

Users with access to the Church360° Members site (and appropriate permissions to access the import utility) will need to log into the site and initialize the import to bring that information over.

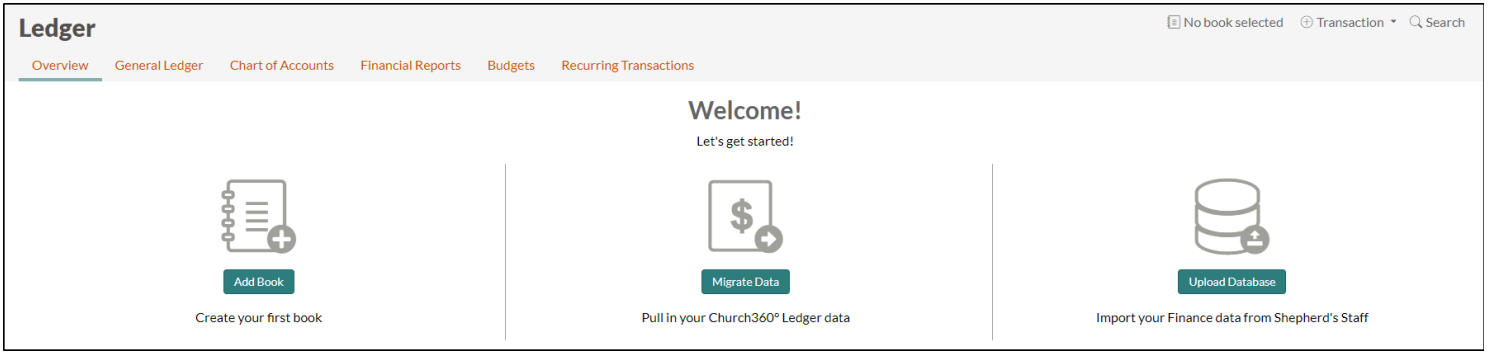
- Note: Before starting the import, users will need to address and generate all instances found under Pending Transactions on the Church360° Ledger site. It is also prudent to export or print various reports for comparison after the import.
- Note: Users will not immediately lose access or use of the Church360° Ledger site after an import. If users need to re-import their data into Church360° Members from Church360° Ledger, they can contact support to wipe their previous import.

The import happens in two parts.

- The first part is the import of the data, including books, accounts (and categories), transactions, payees, budgets, fiscal years, reconciliations, and recurring transactions.
- The second part involves assigning or creating roles and logins for emails found on the Church360° Ledger site.

To import data from a Church360° Ledger site into the new Ledger module in Church360° Members,

1. Log into the Church360° Members site. Users will need administrator permissions to access and manage the Ledger module to access the import utility.
2. Click the dollar sign icon on the navigation bar to the left of the site to open the Ledger module.
3. On the Overview view, there will be three options for starting a financial book. Click "Migrate Data" to bring data from an existing Church360° Ledger site.



4. The next screen further explains the two parts of the import process. Click "Start data migration" to initialize the process.

Welcome to the Church360° Ledger migration utility!

- 1 This utility will import *Books, Accounts & Categories, Transactions, Payees, Budgets, Fiscal Years, Reconciliations and Recurring Transactions*.
After starting the migration, you will see, in real time, your data coming over from Church360° Ledger and a summary of the imported information.
Please review your data after the migration completes.
- 2 When the import completes, you will get the opportunity to configure access to your Church360° Ledger data.
You will see all the logins from Church360° Ledger and take action on each one.
If a login already has the ability to access to Church360° you may grant roles to that existing Church360° login. If a login doesn't have access to Church360°, you'll have the option to send them an invitation.

[Start data migration](#)

5. A table will appear showing the calculation and processing of various financial data. Once the process finishes, review the data to see if any records were invalid or skipped. Keep these in mind in case a template or record needs to be recreated manually. Click "Continue to Logins and Roles" to start on the second part of the import process.

Collection	Created	Invalid	Skipped	Total	Time
Books	1	0	0	1	0.210s
Fiscal Years	4	0	0	4	0.039s
Payees	23	0	0	23	0.623s
Accounts	179	0	0	179	1.805s
Budgets	1744	0	0	1744	4.868s
Reconciliations	0	0	0	0	0.000s
Transactions	137	0	0	137	4.143s
Recurring Transactions	0	0	0	0	0.000s

[Continue to Logins and Roles](#)

A live summary is provided showing you the progress and results of the transfer of each type of data that is migrated. You may see the import report some records as invalid and/or skipped. Below is a list of

situations where you might see this and what, if any, action is required.

- **Invalid: Budgets**

It is not uncommon to see a number of invalid budgets in a migration. This generally means that an account or accounts were deleted or deactivated at some point in the past, so the budgets that were created for those accounts is no longer relevant. Those budgets will not be imported.

No action is required in this situation.

- **Skipped: Transactions**

There are system-generated transactions in Old Ledger that created beginning balances when a fiscal year was closed out. Those will not be migrated, as those transactions are re-created in New Ledger.

No action is required in this situation.

- **Skipped: Recurring transactions**

New Ledger requires that recurring transactions be created from an existing transaction. A transaction in Old Ledger that was created as recurring without being based on an existing transaction cannot be migrated, and will be listed as skipped.

For any of those skipped recurring transactions, you can find the last transaction that was created from it in Old Ledger, and make it recurring in New Ledger.

In the next part of the process, users will be greeted with a list of all email addresses attached to their Church360° Ledger site. These emails can either be assigned to an existing Church360° Members login, attached to a person record with an invitation to create a new login, or skipped entirely.

For each email address on the left side,

1. Click the email to show available options on the right side of the screen.

- If this email belongs to a person with an existing login, click "Yes" and select the login from the drop-down list.
- If this email belongs to a person without an existing login, click "No".
 - If there is a person record with this specific email as a home, personal, or work email, an invitation will be sent to the email to create a login.

- If there isn't a person record with this specific email, select a person with any existing email and an invitation will be sent to the person's email to create a login.
 - If the person you want to invite doesn't have a personal or work email on their record, skip their email in this process and create a login manually after the import.
 - If this email belongs to a person who no longer needs access to Ledger, click to "Skip migrating this user".
2. Below the first option section, there is a section showing all of the permissions they had on the previous site. Users can use this as reference when creating and choosing appropriate roles to assign to logins. In the third section, click an existing role to assign to this login or click "Add Role" to create a custom role with specific permissions.
 3. Click the "Done" button to confirm your choices.
 4. Repeat the above steps for each email. Each email should have a checkmark or "X" mark to show choices have been made and confirmed. Once all choices have been confirmed, click "Save Selections" to finish the assignments. If a message appears regarding an email, go to that email and edit your choices as needed. Logins and roles can always be edited after the import.

Matching Up Logins and Picking Roles

Here are the logins we found in your Church360° Ledger account.
 Let's match those logins up to ones you already have in Church360° Members or invite new logins for those that don't already have access.
 You can also choose to not migrate a login from Church360° Ledger if that makes sense for your situation.

briyol@btcmmod.com ✓	
dawson2@fmuss.com ✗	
mick536@hitbase.net	

mick536@hitbase.net

Does this person have the ability to login to Church360° Members already?

[Skip migrating this user](#)

We didn't find anyone in your church with that email, so you'll need to select someone who will receive the invitation.

These are the permissions this login had in Church360° Ledger

Cannot Manage Tenant	Cannot Manage Chart	Can Manage Payees
Can Create Checks	Can Create Deposits	Can Create Payments
Can Create Transfers	Can Create Journal Entries	Can Edit Transactions
Can Print Checks	Can See All Accounts	

What Church360° Members Finance roles should this login be assigned?

For more information on logins or roles after the import, please visit our articles on [adding logins](#), [reassigning logins](#), [adding roles](#), [editing roles](#), and [role permissions](#).

Importing Financial Information from third-party software

When using the Ledger portion of Church360°, some users may want to import data from other financial software as a way of retaining and integrating historical and structural data.

Since most software can export into a CSV format, Church360° offers utilities for importing data from these types of files into four areas of Ledger:

- Chart of Accounts
- Payees (Vendors/Employees/Customers)
- Budgets
- Transactions

If an exported file is in another format (i.e. .xlsx), users can typically resave the file using most spreadsheet programs. For more information on saving a file as a CSV, please visit our article [here](#).

Account Import Utility

When starting with a new book, users may have a list of accounts that they'd like to import instead of adding new accounts manually.

After a chart of accounts has already been imported, further imports should be done with caution.

For more information on the account importer, please visit our article [here](#).

Payee Import Utility

When users have a list of individuals or businesses to be used in transactions, they can import a spreadsheet using either of the available Payee import utilities. Since Payees are a separate setting from books, these can be imported before or after accounts or budgets.

For accuracy in regards to Payee status, it's recommended to separate imports between people and organizations. However, this status can be [edited](#) after the import if needed.

For more information on the payee importer, please visit our article [here](#).

Budget Import Utility

After a book's chart of accounts have been established (either from an import or created manually), budgets can be added using a spreadsheet including each account name and their annual or monthly budget amounts.

For more information on the budget importer, please visit our article [here](#).

Transaction Import Utility

If all Payees and the full Chart of Accounts are in place, users can then also import transactions exported from another software. There are certain requirements for this data in terms of what is extracted and how it is formatted.

For more information on the transaction importer, please visit our article [here](#).

Understanding Double-Entry Bookkeeping

The Ledger module of Church360° uses basic accounting rules and principles to help users, both with or without extensive accounting knowledge, to track their church's finances and report on financial activity accurately and transparently.

The primary standard of double-entry bookkeeping requires all transactions to involve corresponding and opposite account entries where credit and debit totals are equal.

This concept is supported by the accounting equation as it's visibly represented on the Ledger Overview, where transactions can be added continually to your chart of accounts while still keeping everything in balance.

Debit and credit designations are automatically made based on the transaction type and the selected accounts. A chart on debit and credit behavior by account type can be seen below.

Account Type	Increases	Decreases
Asset	Debit	Credit
Liability	Credit	Debit
Equity (and Equity-backed Funds)	Credit	Debit
Income	Credit	Debit
Expense	Debit	Credit

Most transactions (except for transfers and journal entries) will typically ask for a main account (where money is being deposited, what account will this check be written from, etc), then provide line items for various offset accounts to be used (income accounts for deposits or expense accounts for payments are common examples). As line items total, the debit and credits are calculated within the system, without additional user effort.

Specifically journal entries, where any account type can be used, users must ensure the totals for all debit and credit line items are equal in order for the transaction to be saved and posted. Transfers apply debits and credits according to account type and which account is set as the Transfer From account (the account that is to be decreased) and the Transfer To account (the account that is to be increased).

Transaction Type	Debited Account Type	Credited Account Type
Deposit	Asset	Income, Liability, or Fund (Income)
Payment	Liability, Expense, or Fund (Expense)	Asset or Liability
Check	Liability, Expense, or Fund (Expense)	Asset
Transfer	Any account type (must match credited account type)	Any account type (must match debited account type)

Payroll	Liability (if used under Payroll Details), Expense, or Fund (Expense)	Asset (and Liability if used under Withhold)
Journal Entry	Any account type	Any account type

Navigating the Ledger Overview

When navigating to the Ledger portion of Church360° for the first time, users will be greeted with either a zero-state page containing the ability to start a financial book from scratch or import from a previous product or the Overview screen which is a snapshot of your church's finances. Currently, only Shepherd's Staff and Church360° Ledger site data can be imported.

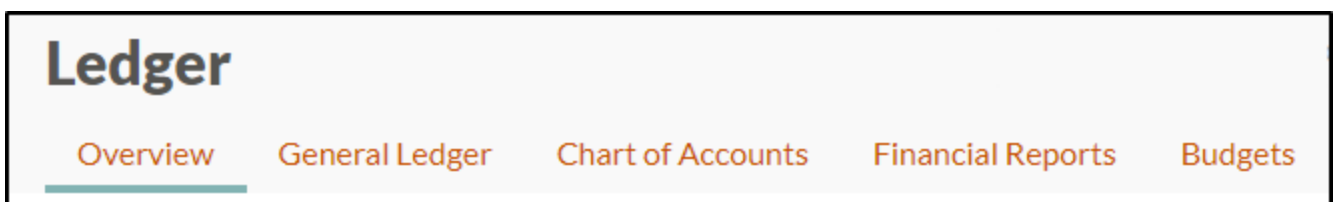
For more information on importing into the Ledger module, please visit our articles on each [import option](#).

Once a book has been imported or started, clicking the icon for Ledger will open the overview page of current balances and recent activity.

Ledger Navigation

At the top of the overview page, there are various tabs available for different views related to your financial records.

- **Overview** - The current view shows account balances and to-do items that might be outstanding.
- **General Ledger** - This view shows all transactions within a book.
- **Chart of Accounts** - This view shows all accounts within a book and their balances.
- **Financial Reports** - This view allows users to create, edit, or view customized reports regarding their financial records.
- **Budgets** - This view shows current and past budgets for all budgetable accounts.
- **Recurring Transactions** - This view shows all transactions marked to reoccur on a determined frequency basis.

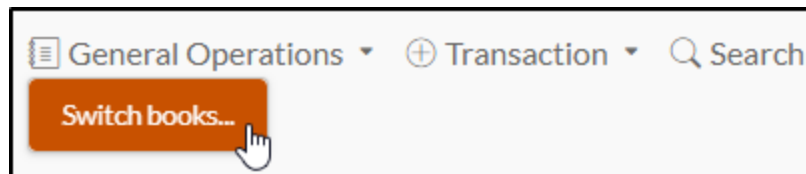


Action Buttons

Near the top right corner of most views, there will be buttons available for specific tasks related to the records and settings in the view.

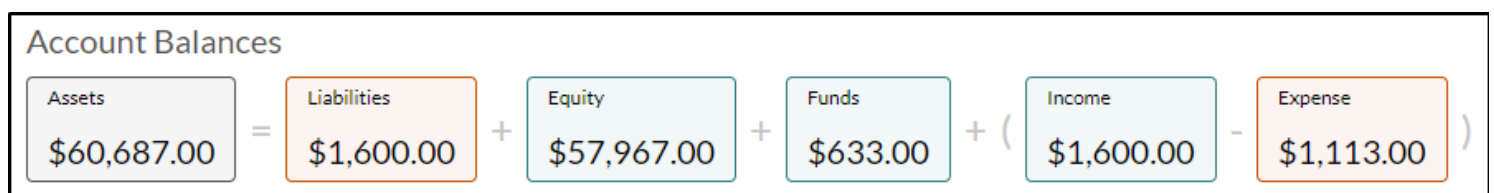
In the Ledger Overview, there are options to select a book, create a new transaction, or search the Ledger portion of Church360°.

- Book Selector - Clicking the name of the current financial book will allow users to switch to another book if one exists. If Ledger only holds one book, this area is non-responsive. New books can be created from the Books view under Settings.
- Transaction writer - Clicking the Transaction button will show a drop-down where users choose which specific type of transaction they are looking to create. A window will appear for the user to complete entering the new transaction for the current book.
- Search - This option allows you to search a particular word or words within the Ledger area. Users can specify if they want to search all the Finance-related areas, or only a specific area, like Accounts, Payees, or Transactions. Clicking on a search option will navigate to the record's detail view.



Accounting Equation and Balances

Under the navigation tabs, an interactive equation will show the overall totals for all six account types for the current fiscal year. Clicking a box within the equation will open a detail page for the account type.





Todo Items

This section shows any tasks related to Ledger that need attention, like pending offering deposits, recurring transactions, or checks in the print queue.

Clicking a pending transaction, users can create a transaction for their ledger or dismiss it.

Clicking a pending check, users can choose to send the check to a printer or mark it as already printed, in the case of handwritten checks.

Todo Items

-  1 check to print
-  3 pending transactions to review

Income at-a-glance

This section totals all income accounts to show an overall year-to-date total, a budget total for the fiscal year, and how they relate to one another.

Income at-a-glance			
Year-to-Date	Budgeted	Difference	% of Budget
\$1,600.00	\$1,200.00	\$400.00	133.3%

Expense at-a-glance

This section totals all expense accounts to show an overall year-to-date total, a budget total for the fiscal year, and how they relate to one another.

Expense at-a-glance			
Year-to-Date	Budgeted	Difference	% of Budget
\$1,113.00	\$2,400.00	\$1,287.00	46.4%

Top Accounts

This section shows accounts that have been used the most frequently or most recently, along with its current balance. Clicking the arrow button under Actions will take users to the account's detailed view.

Top Accounts		
Name	Balance	Actions
Missions	\$1,577.00	>
USA Checking	\$21,880.00	>
Building Loan	\$1,570.00	>
Moon Savings	\$5,300.00	>
USA Savings	\$30,000.00	>

Top Funds

This section shows equity-backed funds that have been used the most frequently or most recently, along with its current balance. Clicking the arrow button under Actions will take users to the fund's detailed view.

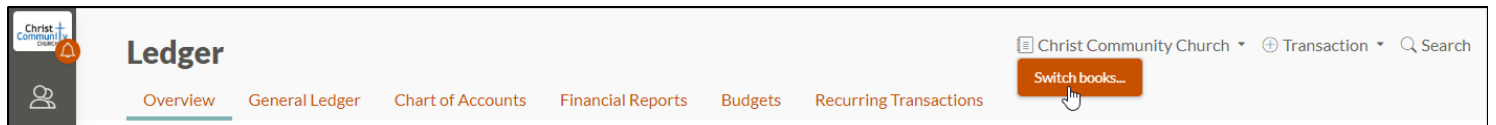
Top Funds		
Name	Balance	Actions
Men's Ministry	\$161.00	>
Women's Ministry	\$163.00	>
Music Ministry	\$309.00	>

Selecting Books

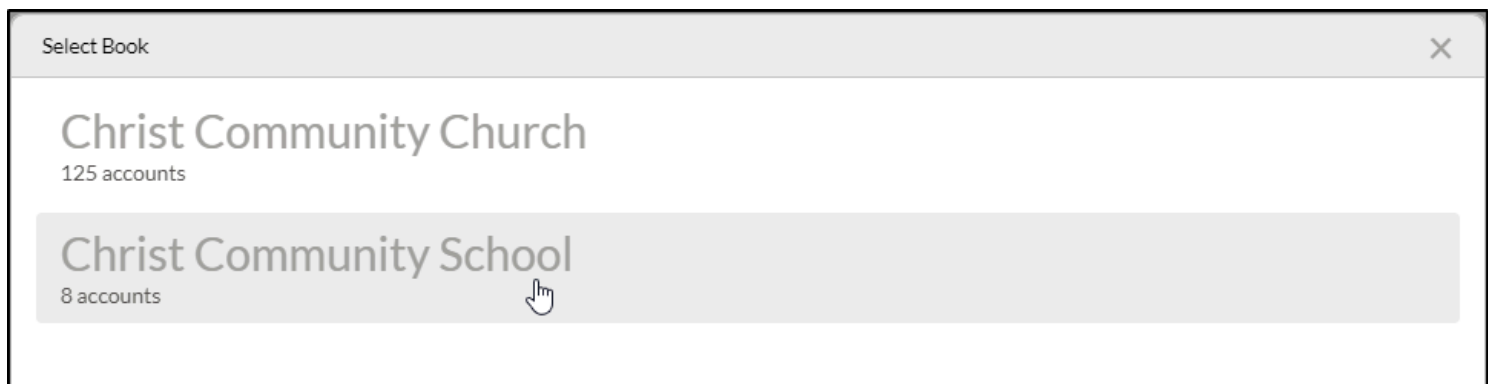
If a church uses multiple books, you may need to switch over to another book.

To select a different book than the one you're using,

1. While on any Ledger view, go to the book selector at the upper right and click "Switch books...."



2. In the window that appears, select the book you want to use.



3. Navigate to your Chart of Accounts to make sure you're in the correct book now. If the list of accounts is empty or incorrect, try refreshing your screen to see if the correct accounts show.

Note: The book with the most accounts is typically the church's main book.

How to move Restricted Funds to Equity-backed Funds (EBF)

Note: To avoid confusion in reporting and future auditing, it's recommended to make major changes to your chart of accounts after finishing the current fiscal year. This will also allow all existing income and expense accounts to zero out before the change.

Users of the previous version of Church360° Ledger may have imported or created smaller assets as restricted funds to track money designated for specific purposes. While some users have found success with restricted funds, others have experienced frustration with navigating an asset account and their related offset accounts.

When migrating to the new Ledger software, these accounts will be accurately converted into asset sub-accounts housed under a parent account.

Users can then choose to continue using the previous restricted fund system by using these sub-accounts as they have been or they can move those funds over to a new conceptual account type, called a Fund.

If a church administration would like to move to the new concept of equity-backed Funds, this article highlights the main tasks needed to do so.

1. Take note of current balances of all of your accounts.

Continue to use your accounts as normal for the ending fiscal year until all transactions have been entered and all year-end related reports have been run. Do not create transactions for the current fiscal year. Print a Chart of Accounts report from under Financial Reports for the fiscal year that has concluded. This will be used as a double-check once changes have been made.

To print the Chart of Accounts report,

1. Go to the Financial Reports tab.
2. Find the Chart of Accounts report and click the arrow button under Actions to view the report.
3. If the report does not show the previous fiscal year (the one that has just concluded), be sure to change the fiscal year appropriately. This particular report is not affected by the selected month.
4. Click to "Print" or "Export" the report and keep it handy for subsequent steps.

Financial Reports

Book 1 Transaction Search

Overview General Ledger Chart of Accounts **Financial Reports** Budgets Recurring Transactions

+ Add New Report

Report	Author	Actions
Balance Sheet	Church360°	★ 🗑️ ✎ ➤
Chart of Accounts	Church360°	★ 🗑️ ✎ ➤ View report
Check Register	Church360°	★ 🗑️ ✎ ➤
General Ledger	Church360°	★ 🗑️ ✎ ➤
Statement of Income and Expense	Church360°	★ 🗑️ ✎ ➤

Financial Report

Book 1 Transaction Search

Overview General Ledger Chart of Accounts **Financial Reports** Budgets Recurring Transactions

Print Export

Chart of Accounts

FISCAL YEAR: Current Fiscal Year PERIOD: Current Month

	This Year Starting balance	This Year Ending balance	This Year Debits	This Year Credits	Change +/-	Change %
Assets						
USA Bank						
Youth Ministry Fund	\$0.00	\$200.00	\$1,000.00	\$800.00	\$200.00	--
Women's Ministry Fund	\$0.00	\$200.00	\$700.00	\$500.00	\$200.00	--
Scholarship Fund	\$0.00	\$700.00	\$1,000.00	\$300.00	\$700.00	--
Outreach Fund	\$0.00	\$400.00	\$800.00	\$400.00	\$400.00	--
Music Ministry Fund	\$0.00	\$500.00	\$600.00	\$100.00	\$500.00	--
Men's Ministry Fund	\$0.00	\$600.00	\$800.00	\$200.00	\$600.00	--
Memorial Fund	\$0.00	\$300.00	\$600.00	\$300.00	\$300.00	--
Building Remodel Fund	\$0.00	\$400.00	\$900.00	\$500.00	\$400.00	--
Unrestricted (USA Bank)	\$10,000.00	\$5,800.00	\$100.00	\$4,300.00	-\$4,200.00	-42%
USA Bank	\$10,000.00	\$9,100.00	\$6,500.00	\$7,400.00	-\$900.00	-9%
Assets	\$10,000.00	\$9,100.00	\$6,500.00	\$7,400.00	-\$900.00	-9%

2. Create new (equity-backed) Funds in the new Ledger system.

Create a respective Fund from the Chart of Accounts view for each restricted fund. This will also create an attached equity, income, and expense account automatically for tracking Fund activity.

To add a new Fund,

1. Go to the Chart of Accounts tab.
2. Click "Add to chart" to open an account entry window.
3. Enter the Account name (can be the same as the restricted fund) and number (optional).
4. Under "Create account under", use the drop-down menu to select "Funds".
5. If you'd like to budget this account's income and expense account, check to box to allow entering a budget.
6. Click "Save" to save the new account.

7. Do this for each restricted fund replacement.

The screenshot displays the 'Chart of Accounts' interface. On the left, a table lists existing accounts with columns for Name, Account Number, Parent, and Type. The accounts are categorized into Assets, Liabilities, Funds, and Equity. On the right, a 'New Account' form is open. The 'Account name' field contains 'Youth Ministry Fund' and the 'Account number' field contains '017-00-00-08'. The 'Create account under' dropdown menu is open, showing a list of categories: Assets, Liabilities, Funds (highlighted), Equity, Income, Expense, and Assets. At the bottom of the form are 'Cancel' and 'Save' buttons.

3. Transfer Restricted Fund totals from Book equity into their respective Fund equity account.

Create a journal entry for the new Funds and the Book Equity, crediting the Funds and debiting the Book Equity account. This transfers the amounts for each purpose into the new accounts.

To create this journal entry,

1. Click "Transaction" in the upper right corner of the page and choose "Journal Entry".
2. Add the transaction's date as the last date of the fiscal year. For example, for calendar fiscal years, the date would be for 12/31.
3. Enter in the line items for every newly created Fund's Equity account and credit them according to their respective account's ending balance on the Chart of Accounts report from step 1. This will bring the balance of each back to its appropriate total.
4. Debit the total credit amount (found in the top right corner of the transaction window) to the Book Equity account. This keeps the accounting equation in balance.
5. Add in a memo explaining the change.
6. Click "Save" to save the journal entry.

Journal Entry X

Date:

Debit Total: \$3,300.00 Credit Total: \$3,300.00

Credits and Debits

Account	Debits	Credits	Description	
Youth Ministry Fund (Equity) ▼	\$ Debit Amou	\$ 200.00	Description	
Women's Ministry Fund (Equity) ▼	\$ Debit Amou	\$ 200.00	Description	
Scholarship Fund (Equity) ▼	\$ Debit Amou	\$ 700.00	Description	
Outreach Fund (Equity) ▼	\$ Debit Amou	\$ 400.00	Description	
Music Ministry Fund (Equity) ▼	\$ Debit Amou	\$ 500.00	Description	
Men's Ministry Fund (Equity) ▼	\$ Debit Amou	\$ 600.00	Description	
Memorial Fund (Equity) ▼	\$ Debit Amou	\$ 300.00	Description	
Building Remodel Fund (Equity) ▼	\$ Debit Amou	\$ 400.00	Description	
Book Equity ▼	\$ 3300.00	\$ Credit Amou	Description	

[+ Add Line](#)

Memo:

Receipts:

[Save](#)

4. Doublecheck amounts in the previous Chart of Accounts to the new Chart of Accounts to ensure all looks accurate.

Checking the Chart of Accounts view in Ledger, compare the beginning balances of the new Funds to the ending balances of the restricted sub-accounts from the Chart of Accounts report from step 1.

If there are any discrepancies, you can reopen the journal entries to tweak as needed.

Note: It's important to make sure these amounts are correct before continuing to the next step.

5. Consolidate all previously restricted funds into a singular asset.

Create a journal entry of all restricted and unrestricted funds, crediting all restricted funds of their total amounts and debiting the related unrestricted account.

To create this journal entry,

1. Click "Transaction" in the upper right corner of the page and choose "Journal Entry".
2. Add the transaction's date as the last date of the fiscal year. For example, for calendar fiscal years, the date would be for 12/31.
3. Enter in the line items for every restricted fund and credit them according to their ending balance on the Chart of Accounts report. This will bring the balance of each of these accounts to zero.
4. Debit the total credit amount (found in the top right corner of the transaction window) to the unrestricted fund.
5. Add in a memo explaining the change.
6. Click "Save" to save the journal entry.

Journal Entry X

Date

Debit Total Credit Total

\$3,300.00 **\$3,300.00**

Credits and Debits

Account	Debits	Credits	Description
<input type="text" value="Youth Ministry Fund"/>	\$ Debit Amou	\$ 200.00	Description
<input type="text" value="Women's Ministry Fund"/>	\$ Debit Amou	\$ 200.00	Description
<input type="text" value="Scholarship Fund"/>	\$ Debit Amou	\$ 700.00	Description
<input type="text" value="Outreach Fund"/>	\$ Debit Amou	\$ 400.00	Description
<input type="text" value="Music Ministry Fund"/>	\$ Debit Amou	\$ 500.00	Description
<input type="text" value="Men's Ministry Fund"/>	\$ Debit Amou	\$ 600.00	Description
<input type="text" value="Memorial Fund"/>	\$ Debit Amou	\$ 300.00	Description
<input type="text" value="Building Remodel Fund"/>	\$ Debit Amou	\$ 400.00	Description
<input type="text" value="Unrestricted (USA Bank)"/>	\$ 3300.00	\$ Credit Amou	Description

[+ Add Line](#)

Memo

Receipts

[Save](#)

6. Archive or delete any asset, income, and expense accounts that will no longer be in use.

By now, the sub-accounts (that were previously restricted funds) and any income and expense accounts related to them (that were most likely manually created) should be reduced to a zero balance and are no

longer needed. To archive an account, there must not be any transactions for the current fiscal year.

To maintain historical records, the new Ledger system only archives accounts that have previous transactions attached to them. If an account has no transactions attached to it, it can be deleted.

To clean up your chart of accounts, you'll want to archive any accounts related to the previous restricted fund system. Archived accounts are automatically hidden in the Chart of Accounts view but can be shown by clicking "Show Archived".

To archive/delete accounts in the Chart of Account view,

1. Go to the Chart of Accounts tab.
2. Find an account that has no balance and click the leftmost icon under Actions. If the account has transactions, the box icon will archive them. If it has no transactions, the trash can icon will delete it entirely.
3. Do this for each account that is not needed for the new fiscal year.

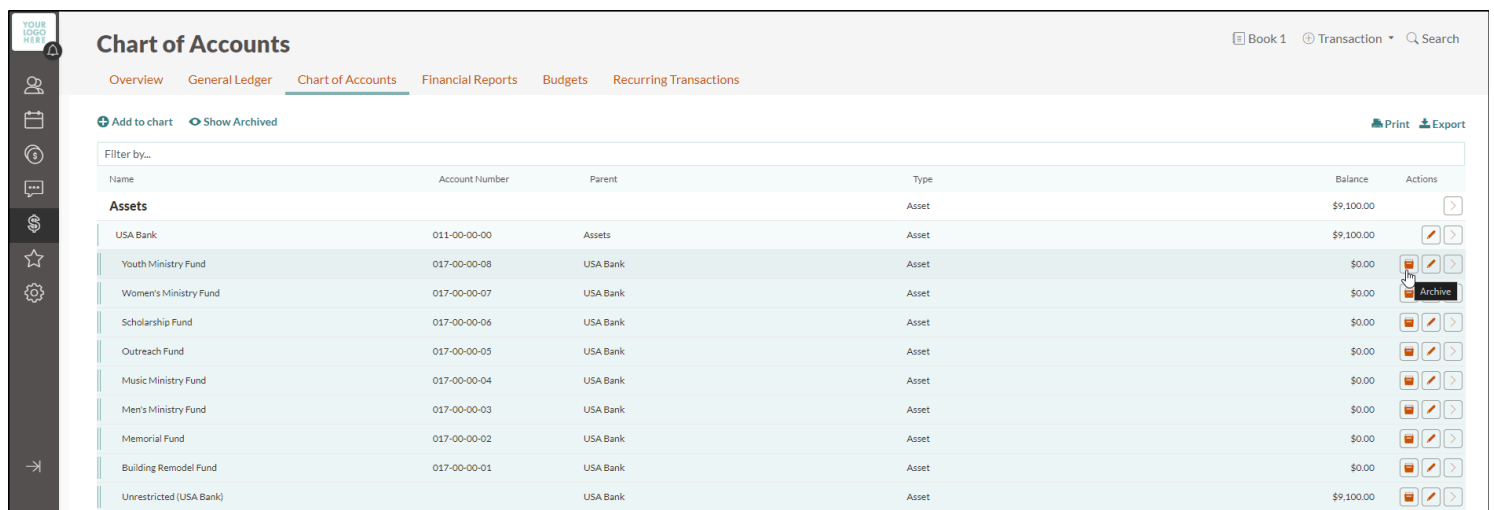


Chart of Accounts

Overview General Ledger **Chart of Accounts** Financial Reports Budgets Recurring Transactions

+ Add to chart Show Archived

Filter by...

Name	Account Number	Parent	Type	Balance	Actions
Assets					
USA Bank	011-00-00-00	Assets	Asset	\$9,100.00	[] [] []
Youth Ministry Fund	017-00-00-08	USA Bank	Asset	\$0.00	[] [] []
Women's Ministry Fund	017-00-00-07	USA Bank	Asset	\$0.00	[] [] []
Scholarship Fund	017-00-00-06	USA Bank	Asset	\$0.00	[] [] []
Outreach Fund	017-00-00-05	USA Bank	Asset	\$0.00	[] [] []
Music Ministry Fund	017-00-00-04	USA Bank	Asset	\$0.00	[] [] []
Men's Ministry Fund	017-00-00-03	USA Bank	Asset	\$0.00	[] [] []
Memorial Fund	017-00-00-02	USA Bank	Asset	\$0.00	[] [] []
Building Remodel Fund	017-00-00-01	USA Bank	Asset	\$0.00	[] [] []
Unrestricted (USA Bank)		USA Bank	Asset	\$9,100.00	[] [] []

7. Compare amounts (again) in the previous Chart of Accounts to the new Chart of Accounts to ensure all looks accurate.

Print a Chart of Accounts report from under Financial Reports for the fiscal year that has just started. Use this to compare the beginning balances of the new Funds to the ending balances of the restricted sub-accounts from the Chart of Accounts report from step 1.

If there are any discrepancies, you can reopen any of the journal entries to tweak as needed. Any errors not found now will create more problems and needed corrections in the future.

If you have any questions or concerns on moving over your restricted funds to equity-backed Funds, please feel free to reach out to CTS support.

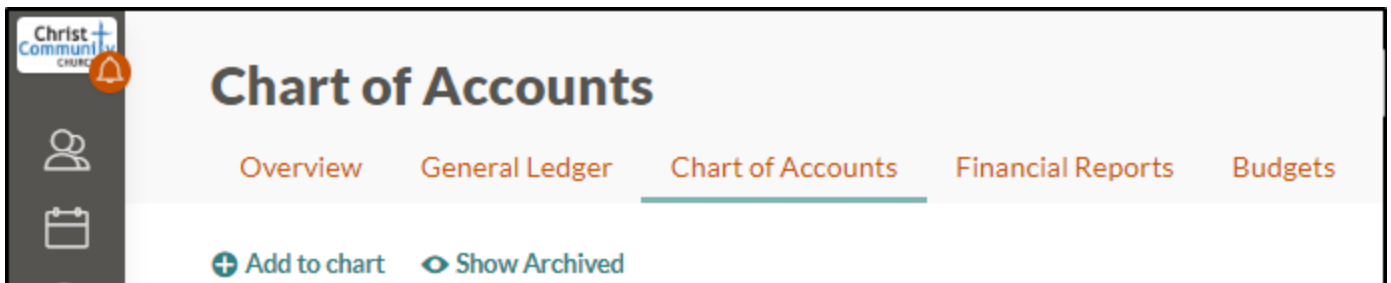
Navigating the Chart of Accounts View

Where the Books view shows all instances of different collections of accounts, the Chart of Account view shows each account within the selected book.

Action Buttons

In the Chart of Accounts view, links allow users to add, edit, or view information related to the visible accounts.

- Add to chart - This link opens a menu to create a new account in the current Chart of Accounts.
- Show/Hide Archived - This option will show or hide accounts that have been marked as archived in the visible list.
- Print - This option allows you to print your list of accounts and their current balances.
- Export- This option allows you to export your list of accounts, their parent account, account type, and start date to Excel.



Filter by





In the bar with "Filter by...", you can start typing to pull up all relevant accounts by name, Account number, Parent, or Type.

Actions for Accounts

To the right of the account name, click on the action buttons to make changes.

- Click the arrow to view an account's details, including recent transactions and reconciliations.
- Click the pencil icon to edit an account.

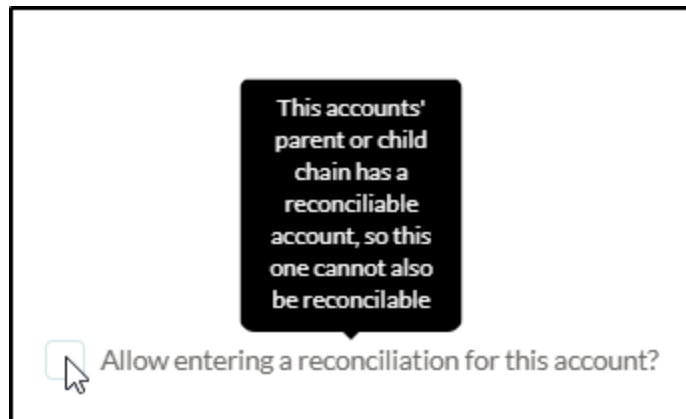
- Click the list icon to reorder accounts listed under the account
- Click the box icon to archive the account, hiding it from reports, other views, and new transactions.
- Click the box icon again to restore the account.
- Click the trash can icon to delete the account. Only accounts with no activity can be deleted.

Filter by...					
Name	Account Number	Parent	Type	Balance	Actions
Assets			Asset	\$1,013,584.64	 
Central Trust		Assets	Asset	\$850,684.64	  
Checking		Central Trust	Asset	\$639,514.64	 
Central Trust Checking	011-01-01-01	Checking	Asset	\$639,514.64	  
Savings		Central Trust	Asset	\$211,170.00	 
Central Trust Savings	011-01-02-01	Savings	Asset	\$211,170.00	  
Farmers Bank		Assets	Asset	\$162,900.00	  
Savings		Farmers Bank	Asset	\$89,300.00	 
Farmers Savings Account	011-02-01-01	Savings	Asset	\$89,300.00	  

Understanding Parent Accounts

Within the chart of accounts, users may need to further organize their accounts by nesting them inside of another account. This umbrella account can then effectively total the amount of all the accounts within it to offer better reference when looking at the different reports and views.

An account with no beginning balance that houses at least one other account is called a parent account. When accounts become nested under parent accounts, their overall total can be seen in most reports without unneeded detail. Furthermore, nesting within a parent account allows users to reconcile for multiple accounts at once. So, if an account is marked to allow reconciliation, its parent or children accounts will not be reconcilable.

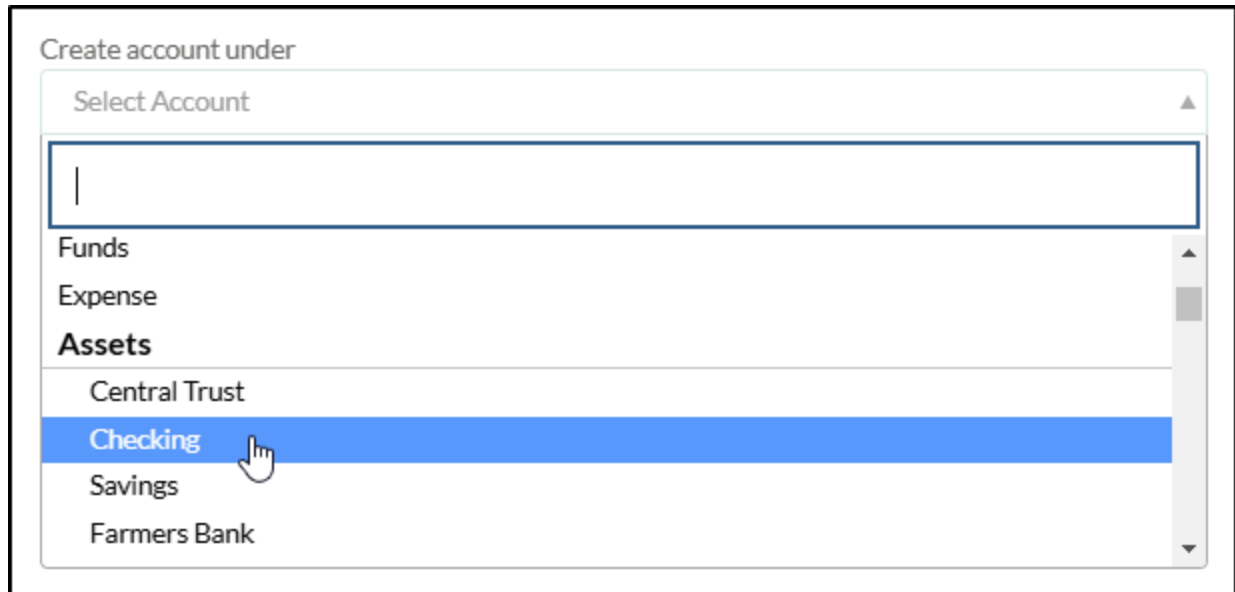


When looking at the Chart of Accounts, users can see what level an account is on by looking at the number of lines on the far left of their row. Accounts with two lines are nested within parent accounts with one line.

Assets	
	Central Trust
	Checking
	Central Trust Checking
	Savings
	Central Trust Savings

To create an account you plan to use as a parent account, users will go through the same workflow as creating a normal account but will choose an account type to create the account under (not another parent account) and leave the beginning balance field empty.

To create a sub-account for an existing parent account, users will go through the same workflow as creating a normal account but will scroll down and select the parent account to create the account under. Sub-accounts can have a beginning balance.



The image shows a web interface for creating an account. At the top, there is a header "Create account under". Below it is a search bar labeled "Select Account" with a small upward-pointing triangle on the right. Below the search bar is a list of account types. The list is organized into sections: "Funds", "Expense", and "Assets". Under the "Assets" section, there are four items: "Central Trust", "Checking", "Savings", and "Farmers Bank". The "Checking" item is highlighted with a blue background, and a mouse cursor is pointing at it. A vertical scrollbar is visible on the right side of the list.

Accounts can be edited to be placed under parent accounts after they've been created by clicking on the pencil icon to the right of the account's row.

Importing Accounts from CSV

If users intend to bring a chart of accounts from another financial software, they may take advantage of the account import utility instead of [creating](#) and [reordering](#) a chart of accounts manually.

Note: Though the system doesn't restrict importing multiple times, calculations that reside in the background to keep the accounting equation in check may be negatively impacted if accounts are continually imported. For this reason, it is recommended to import the beginning chart of accounts once, and add accounts manually from that point forward.

A file with sample data is available at the bottom of this article, though it is not required to use the transaction import utility. Exported files from other financial software can be used directly with this utility as long as they are CSV and meet the above requirements.

Note: Before attempting to import your data, consult the lists below of data and formatting tips, as you may need to make some adjustments to your data and/or format.

Data tips:

- Minimum required columns/fields to import include:
 - Account Name
 - Account Type
 - Current Balance
 - You can also import Account Numbers, and a column showing that an account has been deleted (if you are also importing transactions that may reference a previously deleted account, that account must be imported, so this field may be needed if you have the information).

Formatting tips:

- To import account hierarchy, a parent account must have its own row in the import file with its name listed.
 - Then each child account's name field should include the parent, followed by a colon (:), followed by the child account. Do not include spaces before or after the colon.
 - If you have more than one level of hierarchy, then a "grandchild" account must include both the parent and grandparent in its name field, separated by colons as described above.

The only special characters the import will accept in an account name are:

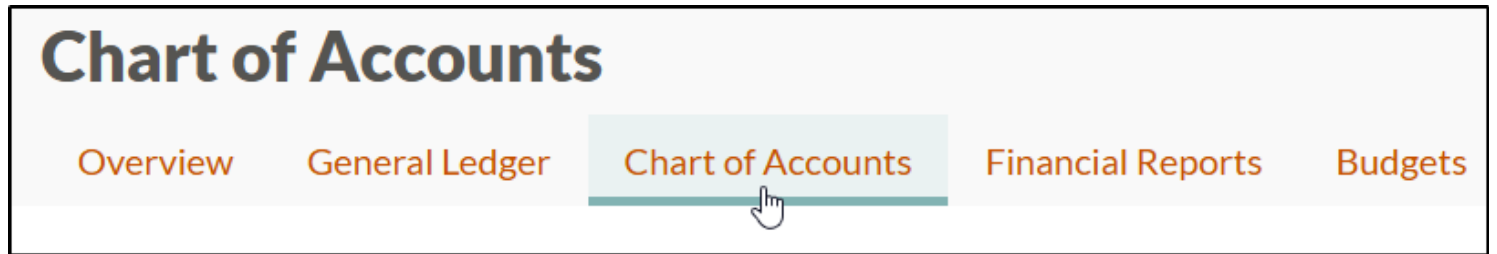
A colon (:). This character should only be used to designate a parent/child relationship (

A dash/hyphen

It is recommended that users create a new book before importing a new chart of accounts.

To import accounts from a CSV file,

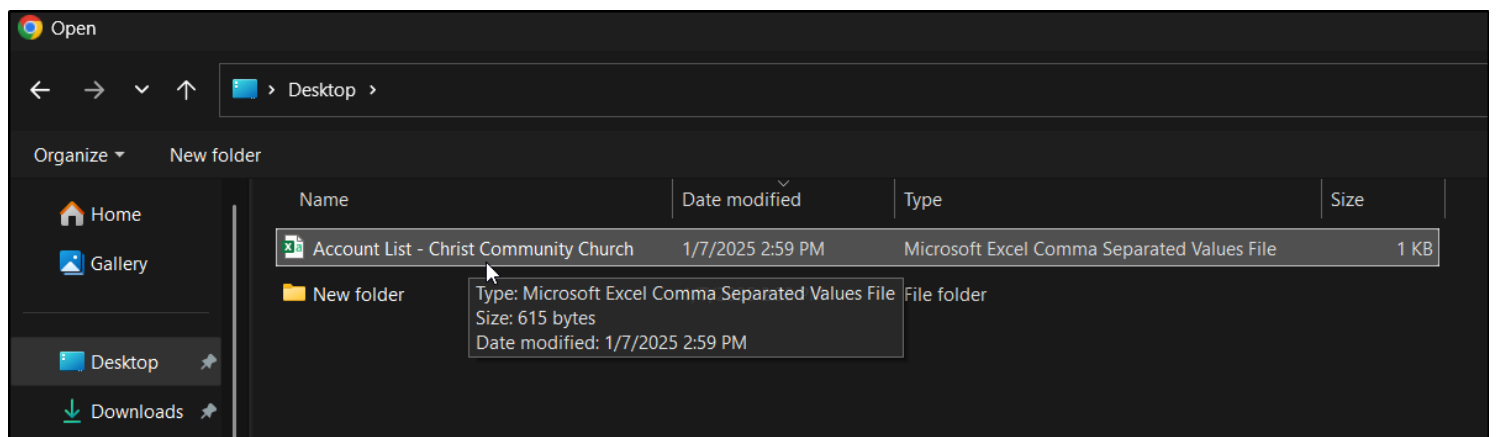
1. Go into Ledger from the Navigation bar. If your site has multiple books, you'll want to make sure you have the new book selected in the upper right corner.
2. Click the Chart of Accounts tab.



3. Click "Import" at the top right corner of the site, next to "Print" and "Export". A file explorer window will appear.



4. Choose a file to import.



5. Under "Select Header Row", use the arrows to the right of the selections to choose which row in the file is to be used for column headers. This will help with matching columns to their respective fields.

6. Under "Select Last Data Row", use the arrows to the right of the selections to choose which row contains the last account to be imported and click "Next".

Importing accounts into: Christ Community Church

Importing from: Account List - Christ Community Church.csv

Select Header Row:


Name,Account type,Current Balance,Account Number,Deleted	^	v
Checking,Bank,100,100,FALSE		

Select Last Data Row:

Accounts Payable,Accounts payable (A/P),80,203,FALSE	^	v
Accounts Receivable,Accounts receivable (A/R),50,102,FALSE	^	v

7. Select the date the file was exported and click "Next". This will assign a date to the current balance listed in the file, to allow for future calculations if needed.

Date accounts were exported



< December 2024 >

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4
5	6	7	8	9	10	11

8. Use the drop-down menus to match column headers from the file to expected columns for account-related fields and click "Next". Only the Name, Account type, and Current Balance field selections are required and any column in the file not matched in this step will be ignored by the importer.

- Name - The name of an account, as it will appear in the Chart of Account view, reports and transactions; this field is required for import

- If users want their accounts to be grouped and categorized, Names can be concatenated with the parent account name followed by child account names separated by a colon. For example, a checking and savings account could be added as US Bank: Checking and US Bank Savings.
- Account Type - The column that will be used in the next step to determine where the account resides in the accounting equation; this field is required for import
- Current Balance - The current balance of the account, as of the date the file was exported; this field is required for import
- Account Number - The number of an account as it will appear in the Chart of Accounts view
- Deleted - A True/False field designating whether an account should be archived

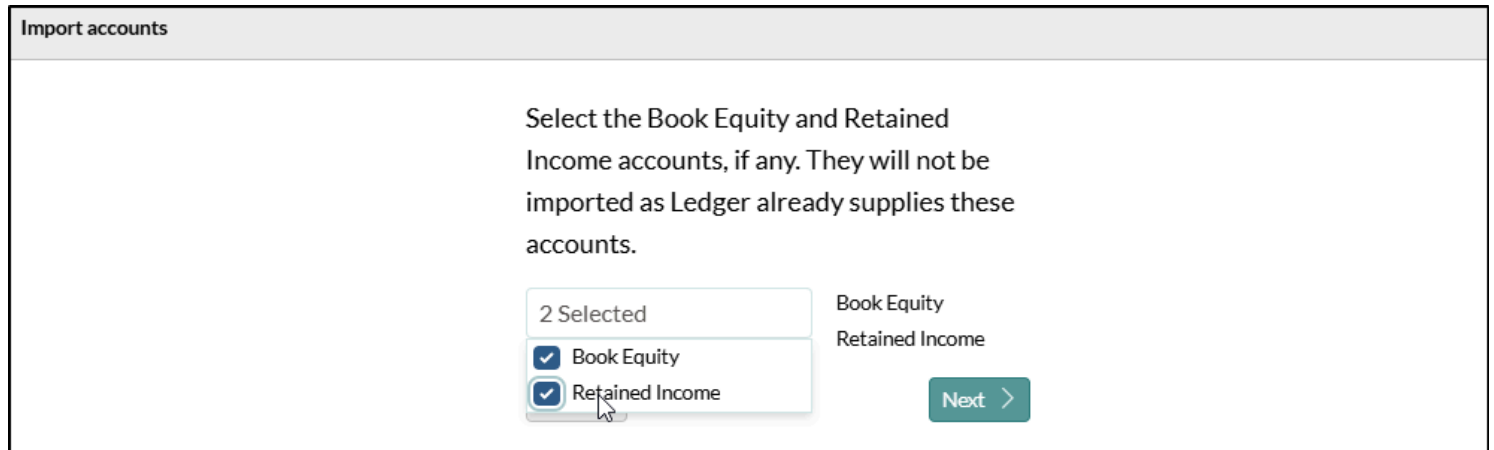
<u>Expected Columns</u>	<u>Match Column from File</u>	<u>Sample Value</u>
Name * (?)	Name x ▾	Accounts Receivable
Account Type *	Account type x ▾	Accounts receivable (A/R)
Current Balance *	Current Balance x ▾	50
Account Number	Account Number x ▾	102
Deleted	<Select column or skip> ▲ Deleted	

9. Use the drop-down menus to match account type values from the file to expected account types in Church360° Ledger and click "Next". All options are required to be assigned in order to move to the next step.

<u>Source Account Type</u>	<u>Ledger Account Type</u>
Accounts payable (A/P) *	Liability x ▾
Accounts receivable (A/R) *	x ▲
Bank *	Asset
Bank Loan *	Liability
Credit Card *	Income
Equity *	Expense
	Fund
	Equity

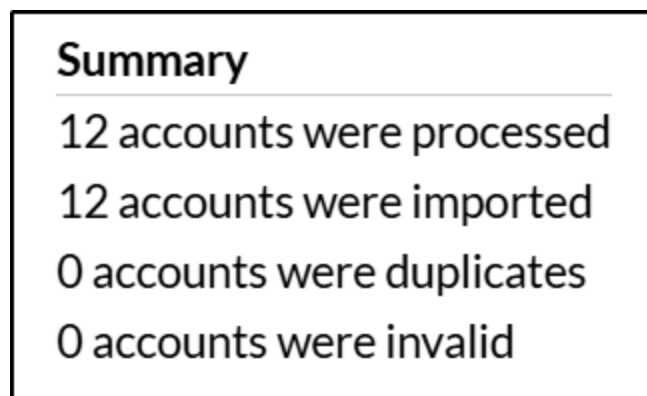
For more information on how Church360° Ledger behaves with Funds, Book Equity, and Retained Income, please visit our articles [here](#) and [here](#).

10. Select any fields included under Equity that fall under the definition of Book Equity and/or Retained Income. These accounts are not imported as Church360° Ledger will calculate them automatically.



The screenshot shows a web interface titled "Import accounts". The main heading reads: "Select the Book Equity and Retained Income accounts, if any. They will not be imported as Ledger already supplies these accounts." Below this, there is a selection box showing "2 Selected" with two checked items: "Book Equity" and "Retained Income". To the right of the selection box, the text "Book Equity" and "Retained Income" is displayed. A green "Next >" button is located to the right of the selection box.

11. With those equity accounts selected, click "Import" to start the import process. A summary will be available shortly.



Summary

12 accounts were processed
12 accounts were imported
0 accounts were duplicates
0 accounts were invalid

- Processed - This number will reflect the number of accounts detected in the imported file
- Imported - This number will reflect the number of accounts successfully imported from the file
- Duplicates - This number will reflect the number of accounts detected as having the same name as an existing account or another account in the imported file and not imported
- Invalid - This number will reflect the number of accounts that failed to be imported

12. Click "Done" to close the import window.

Creating a Chart of Accounts

The Chart of Accounts is where accounts are created, edited, reordered, and archived throughout the fiscal year.

These accounts will need to be created and active in order to start recording and tracking transactions and totals.

From the Chart of Accounts view, you will be able to start adding accounts by clicking the "Add to chart" link or clicking any of the available action buttons to edit or reorganize your existing accounts.

For more information on adding certain types of accounts, please visit our articles on those specific accounts:

- [Adding an Asset Account](#)
- [Adding a Liability account](#)
- [Adding an Equity account](#)
- [Adding an Equity-Backed Fund \(EBF\)](#)
- [Adding an Income account](#)
- [Adding an Expense account](#)

The Chart of Accounts view also has the ability to create nesting accounts to organize and total similar accounts. These organizational accounts are called parent accounts and can hold multiple layers of accounts within the same type.

For more information on parent accounts, please visit [our article](#) on this new concept.

Chart of Accounts

Overview General Ledger **Chart of Accounts** Financial Reports Budgets Recurring Transactions

+ Add to chart Show Archived

Print Export

Filter by...					
Name	Account Number	Parent	Type	Balance	Actions
Assets			Asset	\$1,014,396.65	
Central Trust		Assets	Asset	\$851,496.65	
Checking		Central Trust	Asset	\$640,326.65	
Central Trust Checking	011-01-01-01	Checking	Asset	\$640,326.65	
Savings		Central Trust	Asset	\$211,170.00	
Central Trust Savings	011-01-02-01	Savings	Asset	\$211,170.00	
Farmers Bank		Assets	Asset	\$162,900.00	
Savings		Farmers Bank	Asset	\$89,300.00	
Farmers Savings Account	011-02-01-01	Savings	Asset	\$89,300.00	
Money Market		Farmers Bank	Asset	\$73,600.00	
Farmers Money Market	011-02-02-01	Money Market	Asset	\$73,600.00	
Miscellaneous		Assets	Asset	\$0.00	
Cash		Miscellaneous	Asset	\$0.00	
Petty Cash	011-03-01-01	Cash	Asset	\$0.00	
Liabilities			Liability	\$21,833.60	
Payroll Tax Deductions		Liabilities	Liability	\$21,833.60	
Statutory		Payroll Tax Deductions	Liability	\$21,833.60	
State Income Tax	012-01-01-01	Statutory	Liability	\$3,696.39	

Adding an Asset Account

Asset accounts contain values that your church has at its disposal, including checking and savings accounts, certificates of deposit, and other assets.

According to the accounting equation, an entity's assets value equals the sum of its liabilities and equity.

To add a new asset account,

1. Go into Ledger from the Navigation bar. If your site has multiple books, you'll want to make sure you have the correct book selected in the upper right corner.
2. Click the Chart of Accounts tab to view all of your current accounts.
3. Click "Add to chart" to open a creation window to the right.
4. Enter the account name, and account number, if applicable.
5. Under "Create account under", use the drop-down menu to select either the Asset account type or a parent account under the Asset heading further down the list.
6. Choose a starting date for your account. You can choose either the beginning of the current year, the beginning of the current month, today's date, or a custom date that you can select.
7. Enter in the beginning balance for the account as of the beginning date, if applicable. If this account is meant to have sub-accounts, do not add a beginning balance.
8. If this account is going to be used to write checks, check the appropriate box.
9. If this account is going to be used to make payments, check the appropriate box.
10. If this account is going to be used to reconcile against a bank statement, check the appropriate box.
11. Click "Save" to confirm the creation of the account.

Chart of Accounts

Overview General Ledger **Chart of Accounts** Financial Reports Budgets Recurring Transactions

[Add to chart](#) [Show Archived](#)

Filter by...

Name	Account Number	Parent	Type
Assets			
Central Trust		Assets	Asset
Checking		Central Trust	Asset
Central Trust Checking	013-03-03-01	Checking	Asset
Savings		Central Trust	Asset
Central Trust Savings	013-03-02-01	Savings	Asset
Farmers Bank		Assets	Asset
Savings		Farmers Bank	Asset
Farmers Savings Account	013-02-03-01	Savings	Asset
Money Market		Farmers Bank	Asset
Farmers Money Market	013-02-02-01	Money Market	Asset
Mixed/Revenue		Assets	Asset
Cash		Mixed/Revenue	Asset
Petty Cash	013-03-03-01	Cash	Asset
Liabilities			
Payroll Tax Deductions		Liabilities	Liability
Statutory		Payroll Tax Deductions	Liability
State Income Tax	013-03-03-01	Statutory	Liability

New Account

Account name
Fictional Bank Checking

Account number
123

Create account under
Assets

Starting date and opening balance
Beginning of this year

Balance at the end of December 31, 2023
10000

Allow writing checks from this account?
 Allow making payments from this account?
 Allow entering a reconciliation for this account?

Cancel Save

Adding a Liability account

Liability accounts contain a church's short-term and long-term debt.

Short-term or current liabilities can include credit card debt, payroll taxes that have been withheld but not submitted, offerings received for other organizations that have not been remitted, or other debts that are to be paid back typically within the current fiscal year.

Long-term liabilities are obligations and debts that are to be paid back beyond the current fiscal year such as a mortgage.

To add a new liability account,

1. Go into Ledger from the Navigation bar. If your site has multiple books, you'll want to make sure you have the correct book selected in the upper right corner.
2. Click the Chart of Accounts tab to view all of your current accounts.
3. Click "Add to chart" to open a creation window to the right.
4. Enter the account name, and account number, if applicable.
5. Under "Create account under", use the drop-down menu to select either the Liability account type or a parent account under the Liability heading further down the list.
6. Choose a starting date for your account. You can choose either the beginning of the current year, the beginning of the current month, today's date, or a custom date that you can select.
7. Enter the beginning balance for the account as of the beginning date, if applicable. If this account is meant to have sub-accounts, do not add a beginning balance.
8. If this account is going to be used to make payments, check the appropriate box.
9. If this account is going to be used to reconcile against a credit card statement, check the appropriate box.
10. Click "Save" to confirm the creation of the account.

Chart of Accounts

Overview General Ledger **Chart of Accounts** Financial Reports Budgets Recurring Transactions

+ Add to chart Show Archived

Filter by...

Name	Account Number	Parent	Type
Assets			
Central Trust		Assets	Asset
Checking		Central Trust	Asset
Central Trust Checking	053-05-05-05	Checking	Asset
Savings		Central Trust	Asset
Central Trust Savings	053-05-02-05	Savings	Asset
Farmers Bank		Assets	Asset
Savings		Farmers Bank	Asset
Farmers Savings Account	053-02-05-05	Savings	Asset
Money Market		Farmers Bank	Asset
Farmers Money Market	053-02-02-05	Money Market	Asset
Miscellaneous		Assets	Asset
Cash		Miscellaneous	Asset
Petty Cash	053-05-05-05	Cash	Asset
Liabilities			
Payroll Tax Deductions		Liabilities	Liability
Statutory		Payroll Tax Deductions	Liability
State Income Tax	053-05-05-05	Statutory	Liability

New Account

Account name
Church Visa Card

Account number
1111 2222 3333 4444

Create account under
Liabilities

Starting date and opening balance
Today

Balance at the end of August 15, 2024
0

Allow making payments from this account?

Allow entering a reconciliation for this account?

Cancel Save

Adding an Equity account

Equity accounts contain funds that your church doesn't need to repay like it would a liability.

Equity accounts can also be used to track fund balances from year to year or track a special reserve to declare restrictions on how the congregation's assets may be used; however, users will generally use (Equity-backed) Funds to track these restrictions, instead.

If you decide to create additional equity accounts, we suggest consulting with a CPA to discuss special steps to take at the end of each year to properly transfer equity from the Book Equity balance to your equity account(s).

Since equity accounts take a book's overall equity calculation into account, a separate transaction will be required to establish a beginning balance.

To add a new equity account,

1. Go into Ledger from the Navigation bar. If your site has multiple books, you'll want to make sure you have the correct book selected in the upper right corner.
2. Click the Chart of Accounts tab to view all of your current accounts.
3. Click "Add to chart" to open a creation window to the right.
4. Enter in the account name, and account number, if applicable.
5. Under "Create account under", use the drop-down menu to select either the Equity account type, or a parent account under the Equity heading further down the list.
6. Click "Save" to confirm the creation of the account.

Chart of Accounts

Overview General Ledger **Chart of Accounts** Financial Reports Budgets Recurring Transactions

+ Add to chart Show Archived

Filter by...

Name	Account Number	Parent	Type
Assets			
Central Trust		Assets	Asset
Checking		Central Trust	Asset
Central Trust Checking	013-01-01-01	Checking	Asset
Savings		Central Trust	Asset
Central Trust Savings	013-01-02-01	Savings	Asset
Farmers Bank		Assets	Asset
Savings		Farmers Bank	Asset
Farmers Savings Account	013-02-01-01	Savings	Asset
Money Market		Farmers Bank	Asset
Farmers Money Market	013-02-02-01	Money Market	Asset
Miscellaneous		Assets	Asset
Cash		Miscellaneous	Asset
Petty Cash	013-03-01-01	Cash	Asset
Liabilities			
Payroll Tax Deductions		Liabilities	Liability
Statutory		Payroll Tax Deductions	Liability
State Income Tax	013-03-01-01	Statutory	Liability

New Account

Account name

Account number

Create account under
Select Account

- Grants
- Tuition (Fund)

Equity

- Church Grounds
- Land
- Land
- Buildings**
- Check Building

Understanding Book Equity and Retained Income

When reviewing the chart of accounts, users may notice that there are two pre-configured accounts under Equity called Book Equity and Retained Income.

By default, Church360° manages equity within the software. Users are not required to create equity accounts but can do so by transferring a portion of Book Equity into a user-created equity account. For more complicated uses of equity, it is recommended only for those with advanced accounting experience. To allow for more transparency, calculations made to keep the accounting equation in balance are done automatically in the system.

Book Equity

The accounting equation in its most basic form is that of total assets of a chart of accounts equaling the sum of total liabilities and total equity. In very generalized terms, asset accounts hold what an entity has overall, divided into what has to be paid back (liabilities) and what can be considered to be owned by the entity (equity).



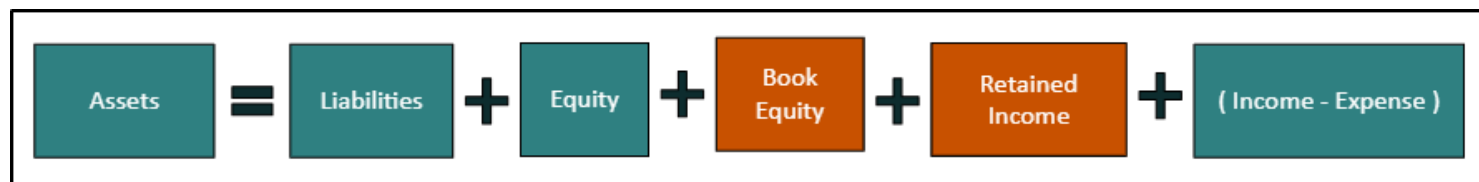
This means when users add balances to their created accounts, the total balance of all liability and equity accounts created are subtracted from the total balance of all created asset accounts to create an additional calculation called Book Equity. This account will continually recalculate as other accounts are updated to maintain balance.



Retained Income

Additions to the accounting equation include income and expense accounts. These offset accounts do not house actual balances like assets, liabilities, and equity do; they simply track money that comes in and out throughout the fiscal year. But at the end of the year, the net income (income minus expense) is considered part of an entity's equity. Some organizations prefer to report this money in its own grouping. After reviewing feedback to include this distinction, Church360° now calculates this net income under its own equity account called Retained Income.

In the Ledger system, this means that when a new fiscal year begins, all income and expense accounts are brought back to a zero balance. The net income amount is then transferred into the Retained Income equity account for the remainder of the year. When the fiscal year comes to an end, that amount under Retained Income is transferred into Book Equity in order to be replaced with a new net income amount. At any one time, the Retained Income account will only ever hold the net income for the fiscal year immediately preceding the current fiscal year.

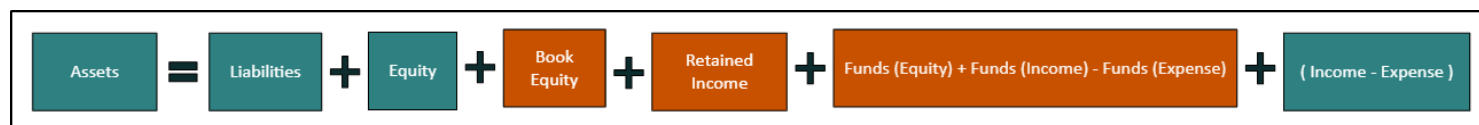


Funds

Accounts reserved for special purposes, called equity-backed Funds, act very similar to how income and expense accounts have their difference added to equity.

When a Fund is created in the Chart of Accounts, three accounts are created: an income account to track what comes in during the fiscal year, an expense account to track what goes out during the fiscal year, and an equity account to carry the Fund's balance year after year.

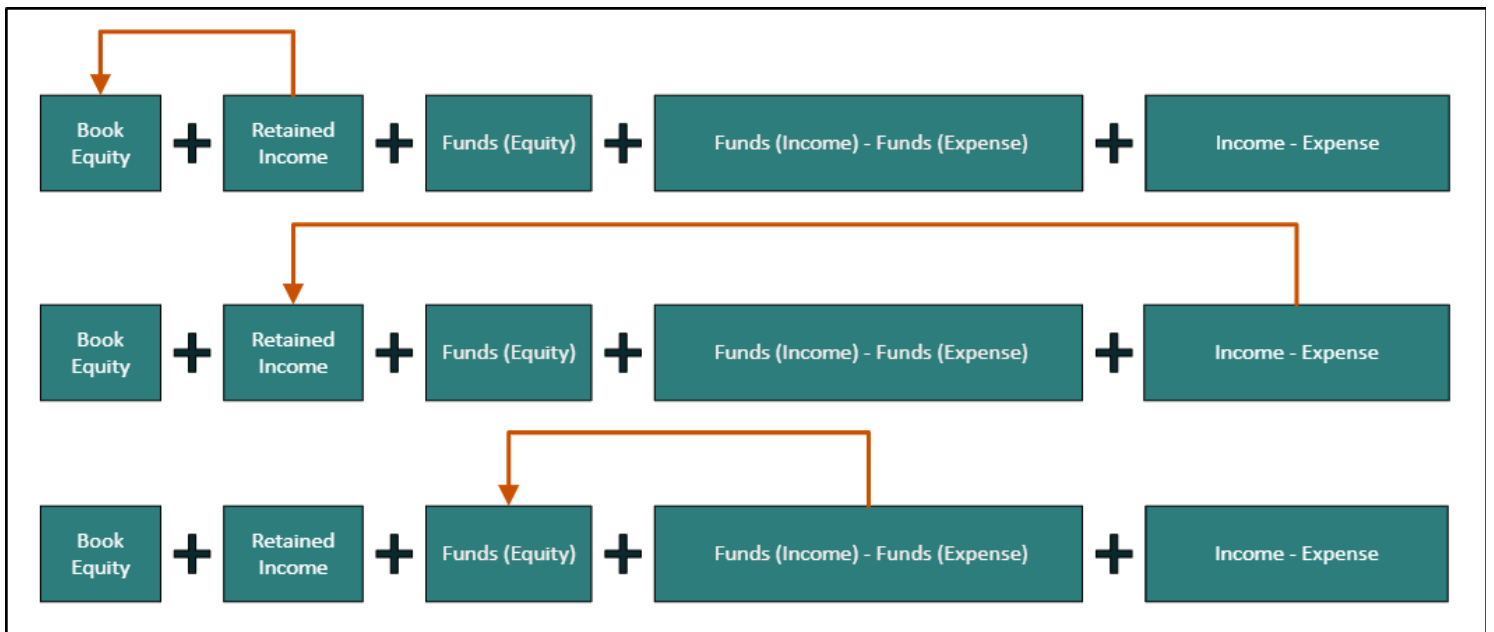
Similar to Retained Income, at the end of the year, the income and expense accounts for the Fund are zeroed out, and the difference between the two are added to the equity face whose balance will carry over to the next year.



The End of Year Calculation

To sum up all of the automatic calculations that take place at the transition to a new fiscal year, the three tasks that take place are as follows:

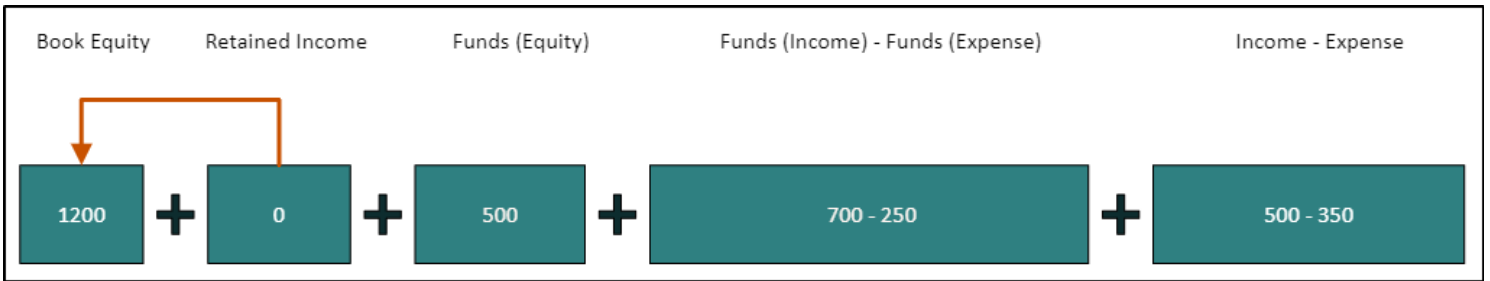
1. The balance found under Retained Income during the concluding year is consolidated into Book Equity.
2. The balance total of all expense accounts are subtracted from the balance total of all income accounts (barring those belonging to Funds). The net income amount is moved to Retained Income for the upcoming fiscal year.
3. The balance total of each Fund expense account is subtracted from the balance total of their respective Fund income account. The net income amount is then added to the Fund equity balance which will be carried over into the next fiscal year.



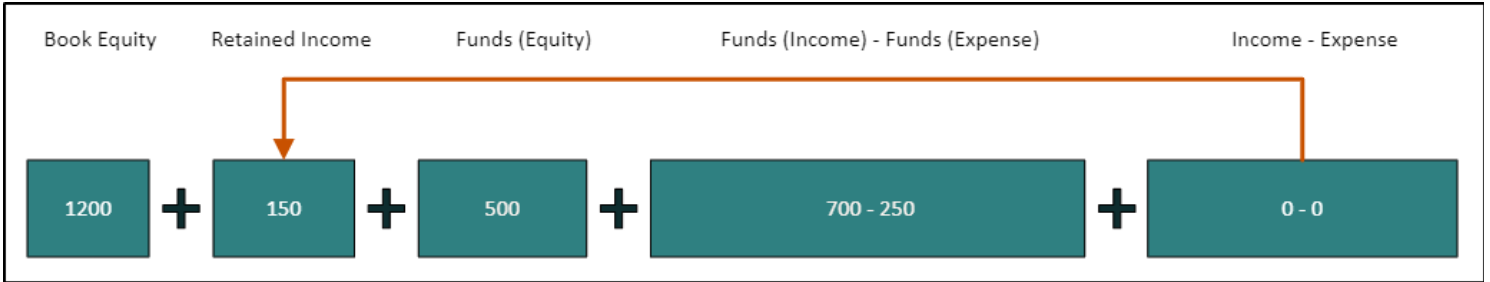
As an example, a chart of accounts could have the following totals for each account on December 31st of an ending fiscal year below:

Book Equity	Retained Income	Funds (Equity)	Funds (Income) - Funds (Expense)	Income - Expense
1000	200	500	700 - 250	500 - 350

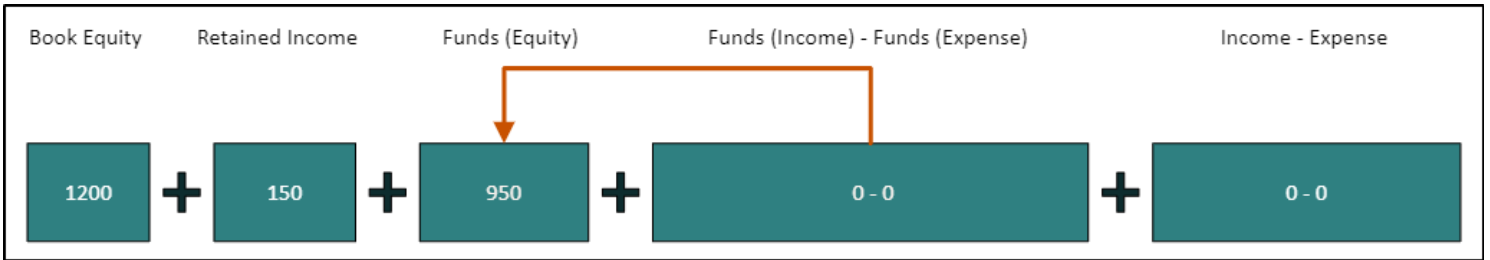
First, the \$200 under Retained Income is added to the Book Equity total, increasing it from \$1000 to \$1200.



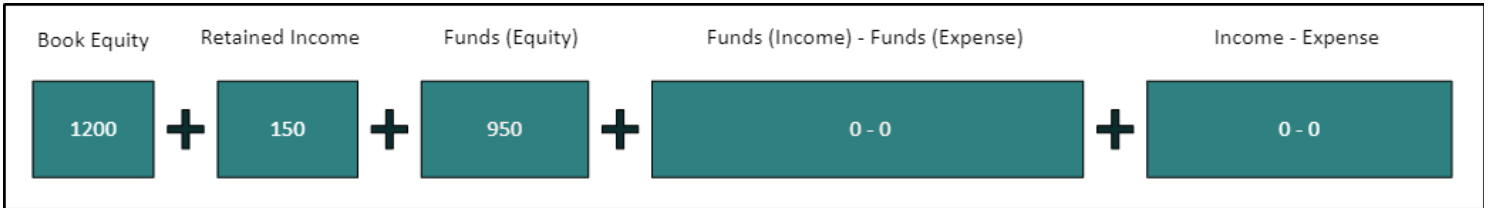
Next, the difference between all non-Fund income accounts (\$500) and all non-Fund expense accounts (\$350) is attributed to Retained Income, making its new balance \$150 for the upcoming fiscal year.



For each Fund account, the difference between a Fund income account (\$700) and its respective Fund expense account (\$250) are added to the current total of the Fund equity account, updating its balance from \$500 to \$950.



Now, these same accounts will now hold the following balances on January 1st of the new fiscal year.



Adding an Income account

Income accounts are used to track how much money is being received for various purposes. For churches, this can include offerings, rental properties, or fundraisers. These types of accounts also allow for budgeting.

Note: An income account will automatically be created, along with a corresponding equity and expense account, when creating an equity-backed Fund.

To add a new income account,

1. Go into Ledger from the Navigation bar. If your site has multiple books, you'll want to make sure you have the correct book selected in the upper right corner.
2. Click the Chart of Accounts tab to view all of your current accounts.
3. Click "Add to chart" to open a creation window to the right.
4. Enter the account name, and account number, if applicable.
5. Under "Create account under", use the drop-down menu to select either the Income account type or a parent account under the Income heading further down the list.
6. If this account is used for budgeting, check the appropriate box to allow this.
7. Click "Save" to confirm the creation of the account.

Note: Once a fiscal year ends, all income accounts will be set back to a zero amount and added to Retained Income.

Chart of Accounts

Overview General Ledger **Chart of Accounts** Financial Reports Budgets

Add to chart Show Archived

Filter by...

Name	Account Number	Parent	Type
Assets			
Central Trust		Assets	Asset
Checking		Central Trust	Asset
Central Trust Checking	003-00-00-00	Checking	Asset
Savings		Central Trust	Asset
Central Trust Savings	003-00-00-00	Savings	Asset
Farmers Bank		Assets	Asset
Savings		Farmers Bank	Asset
Farmers Savings Account	003-00-00-00	Savings	Asset
Money Market		Farmers Bank	Asset
Farmers Money Market	003-00-00-00	Money Market	Asset
Miscellaneous		Assets	Asset
Cash		Miscellaneous	Asset
Petty Cash	003-00-00-00	Cash	Asset
Liabilities			
Payroll Tax Deductions		Liabilities	Liability
Statutory		Payroll Tax Deductions	Liability
State Income Tax	003-00-00-00	Statutory	Liability

New Account

Account name
Bible Camp

Account number

Create account under

Select Account

- Buildings
- Church Building
- Income**
- Offerings
- Education
- Ministry
- Miscellaneous

Cancel Save

Adding an Expense account

Expense accounts are used to track how much money is being spent for various purposes. For churches, this can include salaries, materials for church programs, office supplies, postage, and utilities. These types of accounts also allow for budgeting.

Note: An expense account will be automatically created, along with a corresponding equity and income account, when creating an equity-backed Fund.

To add a new expense account,

1. Go into Ledger from the Navigation bar. If your site has multiple books, you'll want to make sure you have the correct book selected in the upper right corner.
2. Click the Chart of Accounts tab to view all of your current accounts.
3. Click "Add to chart" to open a creation window to the right.
4. Enter the account name, and account number, if applicable.
5. Under "Create account under", use the drop-down menu to select either the Expense account type or a parent account under the Expense heading further down the list.
6. If this account is used for budgeting, check the appropriate box to allow this.
7. Click "Save" to confirm the creation of the account.

Note: Once a fiscal year ends, all income accounts will be set back to a zero amount and added to Retained Income.

Chart of Accounts

Overview General Ledger **Chart of Accounts** Financial Reports Budgets

Add to chart Show Archived

Filter by...

Name	Account Number	Parent	Type
Assets			
Central Trust		Assets	Asset
Checking		Central Trust	Asset
Central Trust Checking	003-00-00-01	Checking	Asset
Savings		Central Trust	Asset
Central Trust Savings	003-00-02-01	Savings	Asset
Farmers Bank		Assets	Asset
Savings		Farmers Bank	Asset
Farmers Savings Account	003-02-00-01	Savings	Asset
Money Market		Farmers Bank	Asset
Farmers Money Market	003-02-02-01	Money Market	Asset
Miscellaneous		Assets	Asset
Cash		Miscellaneous	Asset
Petty Cash	003-00-00-01	Cash	Asset
Liabilities			
Payroll Tax Deductions		Liabilities	Liability
Statutory		Payroll Tax Deductions	Liability
State Income Tax	003-00-00-01	Statutory	Liability

New Account

Account name
Christmas Bonus

Account number
[input field]

Create account under
Support Staff

Allow entering a budget for this account?

Cancel Save

Adding an Equity-Backed Fund (EBF)

Equity-backed funds (or just Funds) are accounts that show money that has been set aside for a specific purpose.

When creating a Fund, Ledger will also create an account for its equity that will carry over into the next fiscal year, as well as an income and expense account to track its activity throughout the year. The Fund Equity, Fund Income, and Fund Expense accounts will automatically be created for the user, no additional steps are necessary.

Since Funds take a book's overall equity calculation into account, a separate transaction will be required to establish a beginning balance.

To add a new Fund and its corresponding accounts,

1. Go into Ledger from the Navigation bar. If your site has multiple books, you'll want to make sure you have the correct book selected in the upper right corner.
2. Click the Chart of Accounts tab to view all of your current accounts.
3. Click "Add to chart" to open a creation window to the right.
4. Enter the account name, and account number, if applicable.
5. Under "Create account under", use the drop-down menu to select either the Funds account type or a parent account under the Funds heading further down the list.
6. If the Fund's income and expense account are going to be budgeted items, check the appropriate box to allow this.
7. Click "Save" to confirm the creation of the account.

Chart of Accounts

Overview General Ledger **Chart of Accounts** Financial Reports Budgets

[Add to chart](#) [Show Archived](#)

Filter by...

Name	Account Number	Parent	Type
Assets			
Central Trust		Assets	Asset
Checking		Central Trust	Asset
Central Trust Checking	003-00-00-00	Checking	Asset
Savings		Central Trust	Asset
Central Trust Savings	003-00-00-00	Savings	Asset
Farmers Bank		Assets	Asset
Savings		Farmers Bank	Asset
Farmers Savings Account	003-00-00-00	Savings	Asset
Money Market		Farmers Bank	Asset
Farmers Money Market	003-00-00-00	Money Market	Asset
Miscellaneous		Assets	Asset
Cash		Miscellaneous	Asset
Petty Cash	003-00-00-00	Cash	Asset
Liabilities			
Payroll Tax Deductions		Liabilities	Liability
Statutory		Payroll Tax Deductions	Liability
State Income Tax	003-00-00-00	Statutory	Liability

New Account

Account name
Roof Fund

Account number
999

Create account under
Funds

Allow entering a budget for this account?

Cancel Save

Editing Accounts

After an account has been created, there may come a time where some changes need to be made. There may be a typo in the account name or you need to move the account under another parent account.

To edit an account,

1. Click the Chart of Accounts tab to view all of your current accounts.
2. Find the account you want to edit and click the pencil icon on the far right of the account name to open the edit window.
3. Make any changes you need to your account, like the name, number, location (within the chosen account type), beginning date and balance (if eligible), and task-related checkboxes.
4. Click "Save" to confirm your changes.

Note: There are some exceptions on what can be edited for an account, dependent on particular factors. An account's type (asset, liability, equity, fund, income, expense) cannot be edited once the account has been saved and created. An account's beginning balance and date cannot be created once the account has one attributed transaction.

Note: It's not recommended to rename an account for a different purpose. For the sake of historical data, all new purposes should receive their own account.

Christ Central

General Operations Transaction Search

Overview General Ledger **Chart of Accounts** Financial Reports Budgets

+ Add to chart Show Archived Print Export

Filter by...

Name	Account Number	Parent	Type	Balance	Actions
Assets					
Central Trust		Assets	Asset	\$1,013,584.64	[Edit] [Print] [Export]
Checking		Central Trust	Asset	\$639,514.64	[Edit] [Print] [Export]
Central Trust Checking	011-01-01-01	Checking	Asset	\$639,514.64	[Edit] [Print] [Export]
Savings		Central Trust	Asset	\$211,170.00	[Edit] [Print] [Export]
Central Trust Savings	011-01-02-01	Savings	Asset	\$211,170.00	[Edit] [Print] [Export]
Farmers Bank		Assets	Asset	\$162,900.00	[Edit] [Print] [Export]
Savings		Farmers Bank	Asset	\$89,300.00	[Edit] [Print] [Export]
Farmers Savings Account	011-02-01-01	Savings	Asset	\$89,300.00	[Edit] [Print] [Export]
Money Market		Farmers Bank	Asset	\$73,600.00	[Edit] [Print] [Export]
Farmer's Money Market	011-02-02-01	Money Market	Asset	\$73,600.00	[Edit] [Print] [Export]
Miscellaneous		Assets	Asset	\$0.00	[Edit] [Print] [Export]
Cash		Miscellaneous	Asset	\$0.00	[Edit] [Print] [Export]
Petty Cash	011-03-01-01	Cash	Asset	\$0.00	[Edit] [Print] [Export]
Liabilities					
Payroll Tax Deductions		Liabilities	Liability	\$21,994.45	[Edit] [Print] [Export]
Statutory		Payroll Tax Deductions	Liability	\$21,994.45	[Edit] [Print] [Export]

Chart of Accounts

Overview General Ledger **Chart of Accounts** Financial Reports Budgets

+ Add to chart Show Archived

Filter by...

Name	Account Number	Parent	Type
Assets			
Central Trust		Assets	Asset
Checking		Central Trust	Asset
Central Trust Checking	011-01-01-01	Checking	Asset
Savings		Central Trust	Asset
Central Trust Savings	011-01-02-01	Savings	Asset
Farmers Bank		Assets	Asset
Savings		Farmers Bank	Asset
Farmers Savings Account	011-02-01-01	Savings	Asset
Money Market		Farmers Bank	Asset
Farmer's Money Market	011-02-02-01	Money Market	Asset
Miscellaneous		Assets	Asset
Cash		Miscellaneous	Asset
Petty Cash	011-03-01-01	Cash	Asset
Liabilities			
Payroll Tax Deductions		Liabilities	Liability
Statutory		Payroll Tax Deductions	Liability
State Income Tax	012-01-01-01	Statutory	Liability

Central Trust Savings

Account name

Account number

Move account under

Opening balance
 \$0.00 (January 6, 2013)

Allow writing checks from this account?

Allow making payments from this account?

Allow entering a reconciliation for this account?

Cancel Save

Reordering Accounts

When adding or editing accounts on the Chart of Accounts view, users may need to move accounts into a different order for easier visibility and reporting. Newer accounts may need to be moved up the chart of account list or older accounts with less activity can be moved down.

Accounts can be reordered within their parent account, indicated by the number of lines to the left of their account name. To move an account under a different parent account, the account itself will need to be edited. For more information, please visit our article on [editing accounts](#).

To reorder accounts within a parent,

1. Click the Chart of Accounts tab to view all of your current accounts.
2. Find the parent account you want to reorder and click the list icon on the far right of the account name to open the reordering window. If you are unsure of which icon is which, hover over the icon with your mouse to see a tooltip labeling each action button. Only parent accounts will have a reorder button available.
3. In the reordering window, click the up and down arrow buttons to move their respective accounts up or down.
4. Click "Save" to save your changes.
5. Continue this with any parent account that needs reordering.

Filter by...					
Name	Account Number	Parent	Type	Balance	Actions
Rental Income	015-02-02-03	Miscellaneous	Income	\$0.00	[Print] [Edit] [Delete]
Expense					
Support Staff		Expense	Expense	\$972.86	[Print] [Edit] [Delete]
Salary		Support Staff	Expense	\$833.33	[Print] [Edit] [Delete]
Staff Salary	016-01-01-01	Salary	Expense	\$833.33	[Print] [Edit] [Delete]
Deductions		Support Staff	Expense	\$0.00	[Print] [Edit] [Delete]
Retirement Plan	016-01-02-01	Deductions	Expense	\$0.00	[Print] [Edit] [Delete]
Health Insurance	016-01-02-02	Deductions	Expense	\$0.00	[Print] [Edit] [Delete]
Other Deductions	016-01-02-03	Deductions	Expense	\$0.00	[Print] [Edit] [Delete]
Pastor Expenses		Support Staff	Expense	\$0.00	[Print] [Edit] [Delete]
Housing	016-01-03-01	Pastor Expenses	Expense	\$0.00	[Print] [Edit] [Delete]
Support Expenses		Support Staff	Expense	\$0.00	[Print] [Edit] [Delete]
Medicare Employer	016-01-04-01	Support Expenses	Expense	\$0.00	[Print] [Edit] [Delete]
Social Security Employer	016-01-04-02	Support Expenses	Expense	\$0.00	[Print] [Edit] [Delete]
Church Expenses		Expense	Expense	\$139.53	[Print] [Edit] [Delete]
Building		Church Expenses	Expense	\$139.53	[Print] [Edit] [Delete] [Reorder]
Electric	016-02-01-01	Building	Expense	\$0.00	[Print] [Edit] [Delete]
Gas	016-02-01-02	Building	Expense	\$0.00	[Print] [Edit] [Delete]
Trash Removal	016-02-01-03	Building	Expense	\$0.00	[Print] [Edit] [Delete]
Telephone	016-02-01-04	Building	Expense	\$0.00	[Print] [Edit] [Delete]
Waste Removal	016-02-01-05	Building	Expense	\$0.00	[Print] [Edit] [Delete]
Water	016-02-01-06	Building	Expense	\$139.53	[Print] [Edit] [Delete]
Internet Access	016-02-01-07	Building	Expense	\$0.00	[Print] [Edit] [Delete]

Reorder accounts for Building

- Electric [v]
- Gas [^] [v]
- Internet Access [^] [v]
- Telephone [^] [v]
- Trash Removal [^] [v]
- Waste Removal [^] [v]
- Water [^]

Cancel Save

Viewing Account Details

Users in Ledger can access an account's details by viewing its register from the Chart of Accounts view.

To view an account's register,

1. Navigate to the Chart of Accounts view and find the account or account type you want to view.
2. Click the arrow to the far right of the account name.

Below the account name, relevant information about the account is visible, like account number, account type, and whether it allows for transactions or budgets. To the far right, the current total for the account is displayed.

Further down, there are additional tabs relating to the account.

- **Overview** - This ledger-like list shows all transactions related to the current account within a date range. Users can edit the date range as needed by clicking inside the field to select a beginning and ending date. Transactions can be clicked on for more information and users can click the pencil icon to edit the transaction or the arrow icon to view the transaction details.
- **Ancestry** - This tab shows the relationship between the current account and other accounts with the same account type. Clicking on different accounts will navigate to other account detail views. What is visible can be printed.
- **Charts** - This graph shows the recent activity of the account.
- **Reconciliation** - If the account allows for reconciliation, this tab will show all previous reconciled sessions as well as the ability to start (or continue) a reconciliation.

Use the available action buttons on the right side to either print or export the contents on each tab.

Account Details

Overview General Ledger Chart of Accounts Financial Reports Budgets

Central Trust Checking

\$639,514.64

Scheduled: -\$65.30
Current: \$639,579.94

ACCOUNT NUMBER	ACCOUNT TYPE	USED FOR CHECKS?	USED FOR PAYMENTS?
011-01-01-01	Asset	Yes	Yes

Overview Ancestry Charts

Print Export

DATE RANGE

Jul 19, 2024 to Aug 19, 2024

Date	Type	Payee	Account name	Line item description	Amount	Running balance
Aug 19, 2024	Payroll		Central Trust Checking		(-\$20.00)	\$639,579.94
Aug 19, 2024	Payroll	Teresa Carter	Central Trust Checking		(-\$652.48)	\$639,599.94
Aug 19, 2024	Check(#6365)	Missouri American Water	Central Trust Checking		(-\$74.23)	\$640,252.42
Aug 5, 2024	Deposit		Central Trust Checking		\$6,000.00	\$640,326.65



Reconciling Accounts

Church360° allows users to reconcile transactions for asset and liability accounts as they appear on a church's bank or credit card statement.

This process will mark all selected transactions with a cleared status, meaning they cannot be edited, copied, or voided.

To reconcile transactions for an account,

1. Go into Ledger from the Navigation bar.
2. Click the Chart of Accounts tab to view all of your current accounts.
3. Find an eligible account and click the arrow to the far right of the account name.
4. Under Account Details, click the "Reconciliation" tab to view previous reconciliations. To start a new reconciliation, click "Add Reconciliation". If a reconciliation has been started already, click "Continue Reconciliation".
5. In the reconciliation window, add a Statement Date for your report. Typically, this would be the beginning or ending date for your statement, but is ultimately dependent on your administration's preference.
6. Enter the starting balance and ending balance as shown on your bank statement. If this is the first reconciliation in the software, the starting balance may need to be edited to include or exclude transactions made during the set-up of your chart of accounts. The difference between the two balances is shown at the bottom of the screen.
7. Use the search bar and date range selector above the transaction table to show and hide relevant transactions. The field headers can be clicked to sort visible transactions as needed.
8. Check the box next to each transaction that matches a transaction found on your bank statement. Under the list, the "Off by:" field will compare the difference between the starting and ending balance fields and the totals of the deposits and withdrawals currently selected.
 - Selected Deposits - This total refers to incoming funds to the reconciled account
 - Selected Withdrawals - This total refers to outgoing funds from the reconciled account.
9. To finish posting your review and mark all selected transactions as cleared, click "Post" once the "Off by:" total is at \$0.00. To save your progress and close the reconciliation window without posting (and

thus not marking the selected transactions cleared), click on "Save for later".

10. A new entry under the Reconciliation tab will appear after posting. Clicking on the Arrow action button next to an entry will show the past reconciliation listing, where you can then print or export for your records.

Note: If an asset or liability account is not in the list of available accounts, you may need to [edit the account](#) to allow transactions to be reconciled. If a parent account is marked to allow reconciliations, transactions for all of its child accounts will be available when reconciling.

Note: The table of transactions can be filtered by the search bar under the balance fields or by the date selector to the right. If you do not see all relevant transactions for your reconciliation, you may need to adjust the date range to include more transactions. It's also important to note that the dates used are when the transactions were entered into the software, which might be slightly different than the date they were cleared by the bank or credit card company.

Central Trust Checking Reconciliation ✕

Statement Date: 📅

Starting balance: Ending balance:

Selected Deposits: \$2,725.00
Selected Withdrawals: \$1,050.00

Filter by... Apr 28, 2024 to May 31, 2024

Date (year)	Transaction Type	Payee	Memo	Amount
<input type="checkbox"/> May 29, 2024	Deposit (#752)		Transaction description - memorial deposit	\$100.00
<input type="checkbox"/> May 26, 2024	Deposit (#753)		Offering batch dated 05/26/2024 (ID #123)	\$100.00
<input checked="" type="checkbox"/> May 24, 2024	Deposit (#750)			\$1,300.00
<input checked="" type="checkbox"/> May 20, 2024	Payment (#53)	Kent Williams		(-\$350.00)
<input checked="" type="checkbox"/> May 12, 2024	Deposit (#751)		Offering batch dated 05/12/2024 (ID #122)	\$1,425.00
<input checked="" type="checkbox"/> May 6, 2024	Payment (#52)	Kent Williams		(-\$350.00)
<input checked="" type="checkbox"/> April 29, 2024	Payment (#51)	Kent Williams		(-\$350.00)

Off by: \$0.00

Printing a Reconciliation Report

If you need to print off a list of transactions from a previous reconciliation, you can do so by opening the account's details to view or print that information.

To print or export a posted reconciliation report,

1. Go into Ledger from the Navigation bar.
2. Click the Chart of Accounts tab to view all of your current accounts.
3. Find an eligible account and click the arrow to the far right of the account name.
4. Under Account Details, click the "Reconciliation" tab to view previous reconciliations.
5. Clicking on the Arrow action button next to an entry will show the past reconciliation listing, where you can then print or export for your records.

The screenshot shows the 'Reconciliation Information' page for 'Central Trust Checking'. The page includes a navigation bar with tabs for Overview, General Ledger, Chart of Accounts, Financial Reports, and Budgets. A summary table shows the statement date as May 31, 2024, reconciled on August 19, 2024, with a starting balance of \$781,152.87 and an ending balance of \$782,827.87. Below this is a table of transactions reconciled, with columns for Date, Type, Payee, Memo, and Amount. The transactions include a deposit of \$1,300.00 on May 24, 2024, and three payments of \$350.00 each on April 29, May 6, and May 20, 2024, all to Kent Williams. A final deposit of \$1,425.00 on May 12, 2024, is noted as an offering batch. Print and Export buttons are visible in the top right corner.

STATEMENT DATE	RECONCILED ON	STARTING BALANCE	ENDING BALANCE
May 31, 2024	August 19, 2024	\$781,152.87	\$782,827.87

TRANSACTIONS RECONCILED				
Date	Type	Payee	Memo	Amount
May 24, 2024	Deposit (#750)			\$1,300.00
April 29, 2024	Payment (#51)	Kent Williams		-\$350.00
May 6, 2024	Payment (#52)	Kent Williams		-\$350.00
May 20, 2024	Payment (#53)	Kent Williams		-\$350.00
May 12, 2024	Deposit (#751)		Offering batch dated 05/12/2024 (ID #122)	\$1,425.00

Archiving Accounts

If an account is no longer being used, you may decide to archive it to avoid further use and hide it on reports.

It's important to note that only an account with a \$0 balance, no transactions in the current fiscal year, and no child accounts under it can be archived.

To archive an account,

1. Navigate to the Chart of Accounts view and find the account you want to archive.
2. To the right of the account name, click the box icon to archive the account.
 - Should you need to unarchive the account, simply click the box icon again.

Note: It's not recommended to rename an account for a different purpose. For the sake of historical data, all new purposes should receive their own account and old accounts should be archived.

Income		Income	\$6,000.00				
Offerings	Income	Income	\$6,000.00				
Funds	Offerings	Income	\$6,000.00				
General Fund	015-01-01-01	Funds	Income	\$3,000.00			
Mission Fund	015-01-01-02	Funds	Income	\$1,000.00			
Youth Fund	015-01-01-03	Funds	Income	\$0.00			
Building Fund	015-01-01-04	Funds	Income	\$2,000.00			

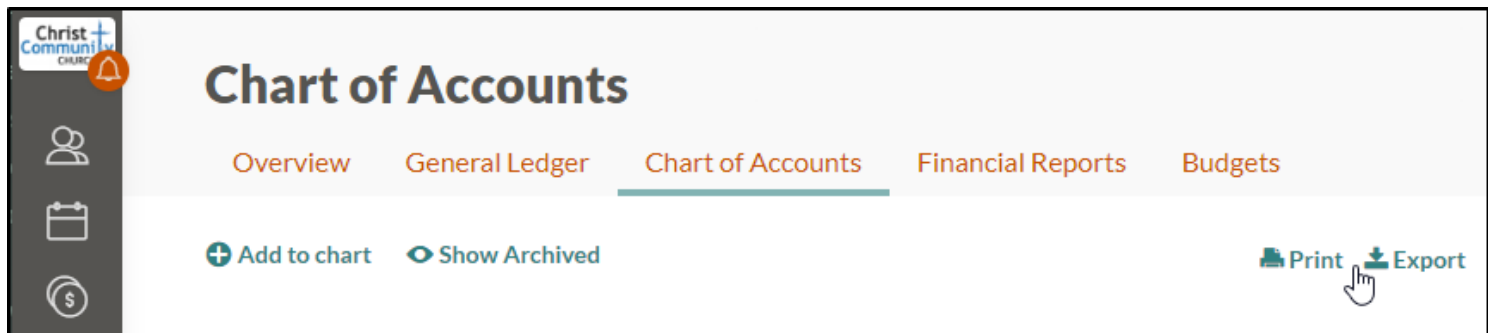


Printing or Exporting your Chart of Accounts

If you find you need a list of your chart of accounts with current balances, one option would be to print or export directly from a view. For more information, you may want to create a custom financial report.

To print or export the Chart of Accounts view,

1. Go into Ledger from the Navigation bar. If your site has multiple books, you'll want to make sure you have the correct book selected in the upper right corner.
2. Click the Chart of Accounts tab to view all of your current accounts.
3. If you have accounts that have been archived, you can click the "Hide/Show Archived" option to toggle them on or off.
4. To the right of the page, click to either "Print" from your internet browser or "Export" to Excel.



Setting Beginning Balances

If an account's beginning balance is not set at the time of the account's creation, there is a time period where this amount can be edited.

However, once the account has transactions attributed to it and those transactions are reconciled, the beginning balance is locked and cannot be edited.

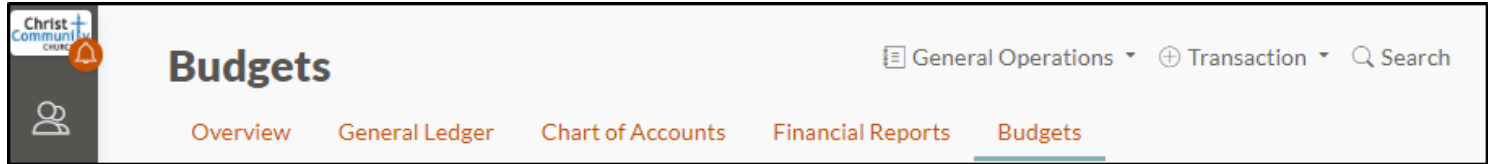
To change an account's beginning date or balance,

1. Navigate to the Chart of Accounts view and find the account you want to edit.
2. To the right of the account name, click the pencil icon to open the edit window.
3. Under Opening balance, enter the new beginning date and balance for the account.
4. Click "Save" to confirm your changes.

If an account's beginning balance can't be edited for any reason, you will need to use a journal entry to set or correct the initial balance.

Navigating the Budgets view

On the Budgets view, users can enter budgets for income and expense accounts marked to allow budgeting. Accounts created under a Fund can also be budgeted if so marked.



Task Buttons

In this view, there are links that allow the budget table to be printed or exported.

- Print - This option allows you to print all budgeted accounts with their yearly and monthly totals.
- Export- This option allows you to export all budgeted accounts with their yearly and monthly totals to a CSV file.



Fiscal Year selector

In the top left corner of the view, users can select what fiscal year to view budget information for by clicking on the "Change" link.

Next to the drop-down menu, a status will tell you if a fiscal year is locked or unlocked. If a fiscal year is locked, users will not be able to enter any budget additions or edits.



Table of Accounts and their Budgets

The table of accounts will consist of account types and parent account names, shaded gray, that total the budgets for the accounts under them and cannot be directly edited.

Click any white box in the table to open up an entry window for the selected account's budget amounts.

Income	\$56,640.00	\$4,510.00	\$4,510.00	\$5,260.00	\$4,510.00	\$4,350.00	\$5,100.00	\$4,350.00	\$4,510.00	\$5,260.00	\$4,510.00	\$4,510.00	\$5,260.00
Offerings	\$56,640.00	\$4,510.00	\$4,510.00	\$5,260.00	\$4,510.00	\$4,350.00	\$5,100.00	\$4,350.00	\$4,510.00	\$5,260.00	\$4,510.00	\$4,510.00	\$5,260.00
Funds	\$35,400.00	\$2,950.00	\$2,950.00	\$2,950.00	\$2,950.00	\$2,950.00	\$2,950.00	\$2,950.00	\$2,950.00	\$2,950.00	\$2,950.00	\$2,950.00	\$2,950.00
General Fund 015-01-01-01	\$19,200.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
Mission Fund 015-01-01-02	\$7,200.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
Youth Fund 015-01-01-03	\$3,600.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
Building Fund 015-01-01-04	\$5,400.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00
Education	\$7,200.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
Vacation Bible School 015-01-02-01	\$3,600.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
Education 015-01-02-02	\$3,600.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
Ministry	\$6,600.00	\$300.00	\$300.00	\$1,050.00	\$300.00	\$300.00	\$1,050.00	\$300.00	\$300.00	\$1,050.00	\$300.00	\$300.00	\$1,050.00
Music Ministry 015-01-03-01	\$3,000.00	\$0.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00
Mens Ministry 015-01-03-02	\$1,200.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Young Adults Ministry 015-01-03-03	\$1,200.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Womens Ministry 015-01-03-04	\$1,200.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
Miscellaneous	\$7,440.00	\$660.00	\$660.00	\$660.00	\$660.00	\$500.00	\$500.00	\$500.00	\$660.00	\$660.00	\$660.00	\$660.00	\$660.00
Church at Large 015-01-04-01	\$6,000.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Social Concerns 015-01-04-02	\$1,440.00	\$160.00	\$160.00	\$160.00	\$160.00	\$0.00	\$0.00	\$0.00	\$160.00	\$160.00	\$160.00	\$160.00	\$160.00

Budget Entry Window

In the budget entry window to the right, the name of the account will show at the top, with the fiscal year under it.

There are three columns shown to help users populate the budget fields manually or automatically.

- Monthly totals - This column contains fields that users can manually enter in budgets for each month of the fiscal year. If this account contains only a yearly balance, users can enter the full amount either in January or December, depending on how they want the budget totals to show on mid-year reports.
- Prior year budget - This column displays the budget numbers from the previous fiscal year for this account. Clicking on the button to the left of the header will populate the current budget fields according to this column.
- Prior year actual - This column displays the actual numbers from the previous fiscal year for this account. Clicking on the button to the left of the header will populate the current budget fields according to this column.

In addition to the columns in this window, there are three adjustment fields that users can use to enter the same amount/adjustment to the current fields. These fields either calculate based on the current monthly totals or replace them entirely.

- Adjust by % - This option allows the user to enter a percentage to add to the current monthly totals.
- Change by - This option allows the user to enter in a positive or negative number to add to the current monthly totals.
- Set all to - This option allows the user to enter in a number to replace each monthly total.

At the bottom of the entry window, users can cancel their entry, save their current monthly totals, or save their current monthly totals and continue to the next account displayed.

Music Ministry

FY 2024	<input type="checkbox"/> Prior year budget	<input type="checkbox"/> Prior year actual	
January	<input type="text" value="0"/>	\$0.00	\$85.00
February	<input type="text" value="0"/>	\$0.00	\$95.00
March	<input type="text" value="750"/>	\$0.00	\$45.00
April	<input type="text" value="0"/>	\$0.00	\$170.00
May	<input type="text" value="0"/>	\$0.00	\$60.00
June	<input type="text" value="750"/>	\$0.00	\$40.00
July	<input type="text" value="0"/>	\$0.00	\$90.00
August	<input type="text" value="0"/>	\$0.00	\$15.00
September	<input type="text" value="750"/>	\$0.00	\$20.00
October	<input type="text" value="0"/>	\$0.00	\$0.00
November	<input type="text" value="0"/>	\$0.00	\$35.00
December	<input type="text" value="750"/>	\$0.00	-\$655.00
	\$3,000.00	\$0.00	\$0.00

Adjust by % %

Change by ±

Set all to \$

Cancel

Save

Save and Continue

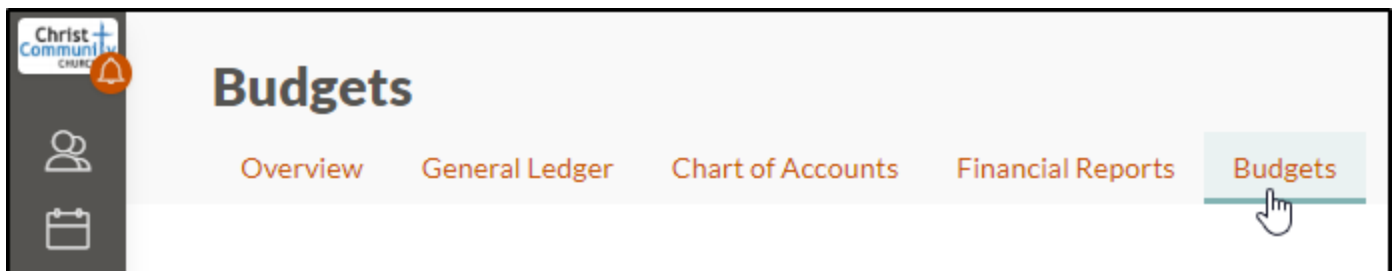
Next account: *Mens Ministry*

Adding and Editing Budgets

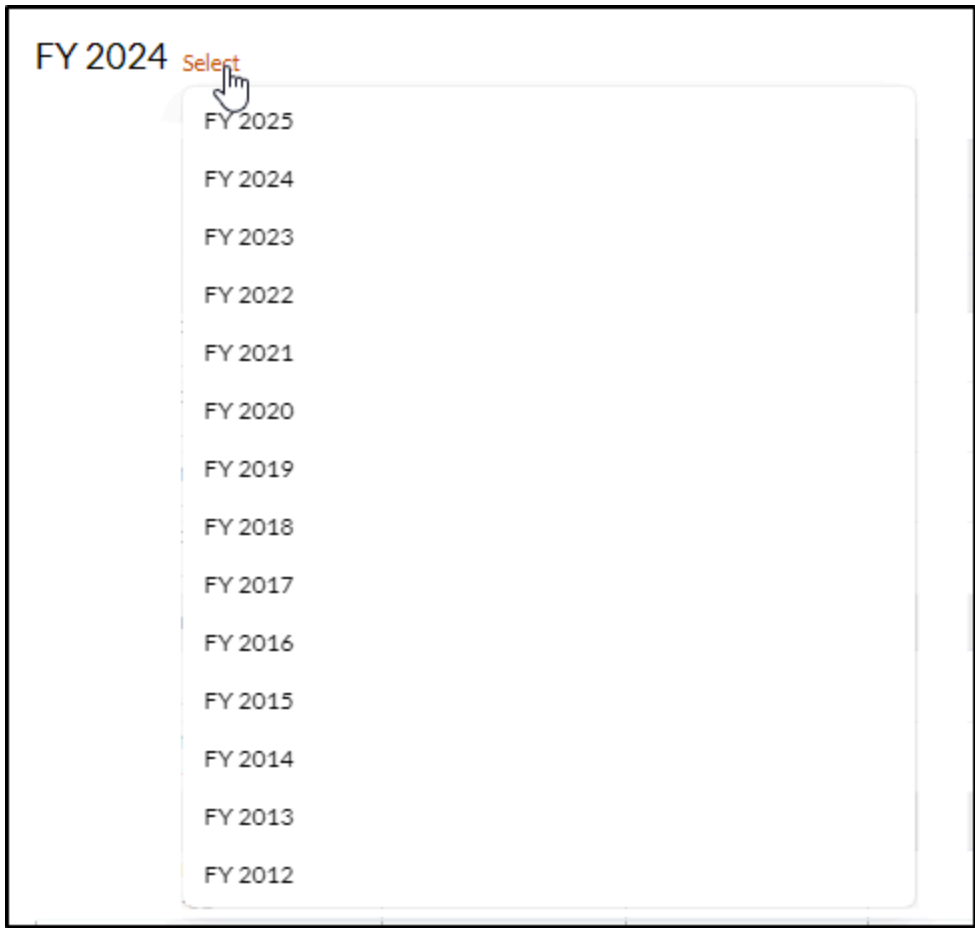
The Budgets view allows for adding and editing each account individually using an edit window with various different calculation options.

To add or edit a budget,

1. Go into Ledger from the Navigation bar. If your site has multiple books, you'll want to make sure you have the correct book selected in the upper right corner.
2. Click the Budgets tab to view all of your current budgets.



3. Click the "Change" link to change your budget fiscal year, if needed.



4. Click any white box in the table to open up an entry window for the selected account's budget amounts. Gray boxes belong to parent accounts and accounts not marked to be budgeted and cannot be edited.

Income	\$56,640.00	\$4,510.00	\$4,510.00	\$5,260.00
Offerings	\$56,640.00	\$4,510.00	\$4,510.00	\$5,260.00
Funds	\$35,400.00	\$2,950.00	\$2,950.00	\$2,950.00
General Fund 015-01-01-01	\$19,200.00	\$1,600.00	\$1,600.00	\$1,600.00
Mission Fund 015-01-01-02	\$7,200.00	\$600.00	\$600.00	\$600.00
Youth Fund 015-01-01-03	\$3,600.00	\$300.00	\$300.00	\$300.00
Building Fund 015-01-01-04	\$5,400.00	\$450.00	\$450.00	\$450.00

5. Enter your monthly budgeted amounts manually or use calculations to fill in the fields.

- Prior year budget - This column displays the budget numbers from the previous fiscal year for this account. Clicking on the button to the left of the header will populate the current budget fields according to this column.

- Prior year actual - This column displays the actual numbers from the previous fiscal year for this account. Clicking on the button to the left of the header will populate the current budget fields according to this column.
- Adjust by % - This option allows the user to enter a percentage to add to the current monthly totals.
- Change by - This option allows the user to enter in a positive or negative number to add to the current monthly totals.
- Set all to - This option allows the user to enter in a number to replace each monthly total.

Mission Fund

FY 2024 Prior year budget Prior year actual

Month	Budget	Prior year budget	Prior year actual
January	200	\$0.00	\$300.00
February	200	\$0.00	\$190.00
March	200	\$0.00	\$185.00
April	200	\$0.00	\$175.00
May	200	\$0.00	\$125.00
June	200	\$0.00	\$225.00
July	200	\$0.00	\$250.00
August	200	\$0.00	\$40.00
September	200	\$0.00	\$90.00
October	200	\$0.00	\$20.00
November	200	\$0.00	\$0.00
December	200	\$0.00	-\$1,600.00
\$2,400.00		\$0.00	\$0.00

Adjust by % %

Change by ±

Set all to \$

Next account: Youth Fund

6. Click "Save" to confirm the budget entries or "Save and Continue" to confirm and continue to the next account displayed.

Printing or Exporting your Budgets

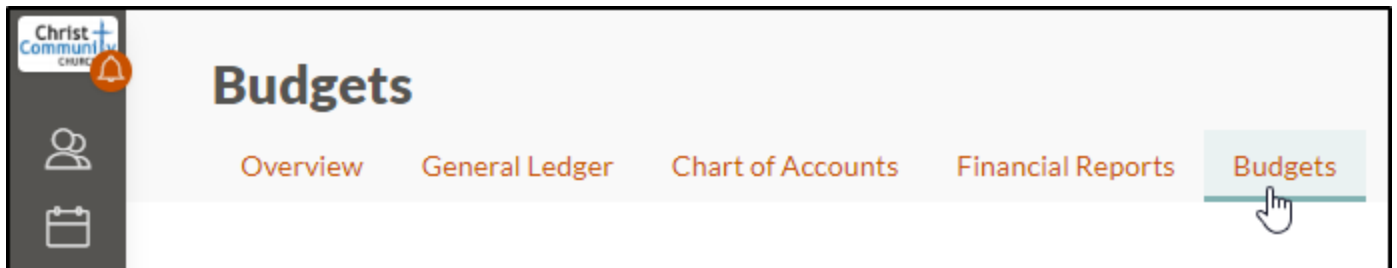
Once budgets have been entered or calculated, users can print or export their numbers directly from the browser. This can be used for hard copy records or to plan out a future budget.

Another option would be to export a budget sheet to a CSV file, edit the budget amounts in the file and then [import the new values](#).

If you are looking to view more information, you may want to create a custom financial report including budget and actual information.

To print or export budgets,

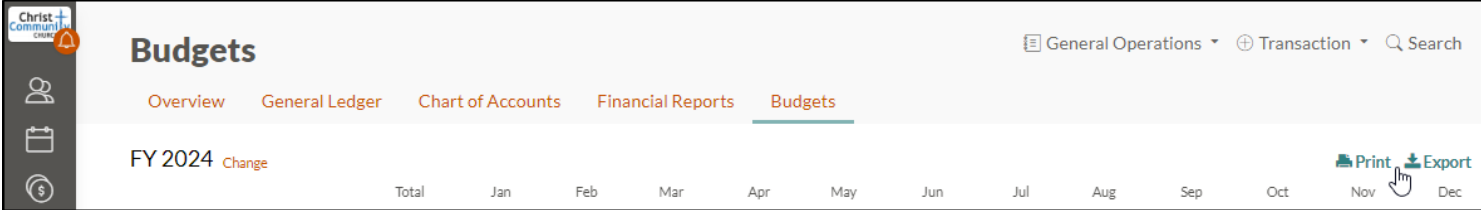
1. Go into Ledger from the Navigation bar. If your site has multiple books, you'll want to make sure you have the correct book selected in the upper right corner.
2. Click the Budgets tab to view all of your current budgets.



3. Click the "Change" link to change your budget fiscal year, if needed.



4. To the right of the page, click to either "Print" from your internet browser or "Export" to a CSV file.



Importing Budgets from CSV

Depending on a church's administrative needs, a budget sheet of all budgetable accounts may be [exported from the Budgets view](#) and used in a budget meeting. Values can then be added to the existing file or a new CSV can be created from scratch that can be imported into Ledger.

There are no restrictions on when or how often a budget can be imported. So users can edit and reimport changes to budgets as needed throughout the year.

Users typically use one or both of the approaches below when creating a budget for their church's income and expense accounts. Sample templates for both of these methods are available at the bottom of this article, though they are not required to use the budget import utility. Exported files from other financial software can be used directly with this utility as long as they are CSV. Issues may occur if UTF-8 CSV, MS-DOS CSV or Mac CSV formats are used.

- Entering the annual budgeted amount for each account, dividing it evenly over the twelve months of a fiscal year
- Entering monthly budgeted amounts for each account

The budget importer is capable of importing both annual and monthly amounts, regardless of the file or template used. It is important to note that the importer preferences monthly amounts over annual amounts. Meaning if the importer sees both monthly and an annual amount for an account the monthly amount(s) will be imported. To use an annual amount for an account (when other accounts are using monthly amounts), enter zeroes for the monthly amount and type the annual amount in the total column. This will force the importer to use the annual budget amount.

To import budgets from a previously exported CSV file,

1. Go into Ledger from the Navigation bar. If your site has multiple books, you'll want to make sure you have the correct book selected in the upper right corner.
2. Click the Budgets tab to view all of your current budgets.
3. Click the "Change" link to change your budget fiscal year, if needed.
4. To the right of the page, click "Import" and choose the CSV file you want to import.

Christ+ Community Church

Budgets

Overview General Ledger Chart of Accounts Financial Reports **Budgets** Recurring Transactions

FY 2024 [Change](#)

Print Export Import

5. In the window that appears, the columns will auto-match by the name of the column header. If the importer does not find a match, the user will need to manually match any column not connected. You may also click the "x" to the right to unselect a chosen column. If importing only annual budgets (that will then be divided equally across twelve months), month columns do not need to be matched as long as a total column is selected. Any column in the file not matched in this step will be ignored by the importer.

- Identifier - A unique combination of characters denoting a single account; typically only used when a file is exported directly from the Budgets view in Ledger
- Account Name - The name of an account as it appears in the chart of accounts
- Account Number - The number of an account as it appears in the chart of accounts
- Total - The annual budgeted amount for an account; not required if only using monthly amounts
- Month Names - The monthly budgeted amount for an account; not required if only using annual amounts

Import Budgets for FY 2024

Expected Columns

Match Column from File

Identifier	Identifier	x	▼	▲
Account Name	Account Name	x	▼	▲
Account Number	Account Number	x	▼	▲
Total	Total	x	▼	▲
January	January	x	▼	▲
February	February	x	▼	▲
March	March	x	▼	▲
April	April	x	▼	▲
May	May	x	▼	▲
June	June	x	▼	▲
July	July	x	▼	▲
August	August	x	▼	▲
September	September	x	▼	▲
October	October	x	▼	▲
November	November	x	▼	▲
December	December	x	▼	▲

Account Matching

6. Click "Account Matching" to match each row found in the file to an existing account in the system. Where possible, accounts will auto-match based on the Identifier, Account Name, or Account Number columns. Click the "x" to the right to unselect a chosen account. Account types, parent accounts, and accounts with no budgets edited need not be matched.

Import Budgets for FY 2024	
Income	<input type="text"/>
Offerings	Offerings × ▼ ▲
Rentals	Rentals × ▼ ▲
Expense	<input type="text"/>
Utilities	Utilities × ▼ ▲
Maintenance	Maintenance × ▼ ▲
Funds	<input type="text"/>
Men's Ministry	<input type="text"/>
Men's Ministry (Income)	Men's Ministry (Income) × ▼ ▲
Men's Ministry (Expense)	Men's Ministry (Expense) × ▼ ▲
Women's Ministry	<input type="text"/>
Women's Ministry (Income)	Women's Ministry (Income) × ▼ ▲
Women's Ministry (Expense)	Women's Ministry (Expense) × ▼ ▲
Worship Team	<input type="text"/>
Worship Team (Income)	Worship Team (Income) × ▼ ▲
Worship Team (Expense)	Worship Team (Expense) × ▼ ▲
Other Ministries	<input type="text"/>
Other Ministries (Income)	Other Ministries (Income) × ▼ ▲
Other Ministries (Expense)	Other Ministries (Expense) × ▼ ▲
	<input type="text"/>

[Review](#)

7. Click "Review" to double-check your budget amounts against those in the file. Monthly values that have updates will be shown in black while values with no changes will be shown in grey.

- If all looks accurate, click "Import" to continue the import process.



- If any of the amounts are incorrect, click the "x" at the top right, edit the file as needed, and start again.

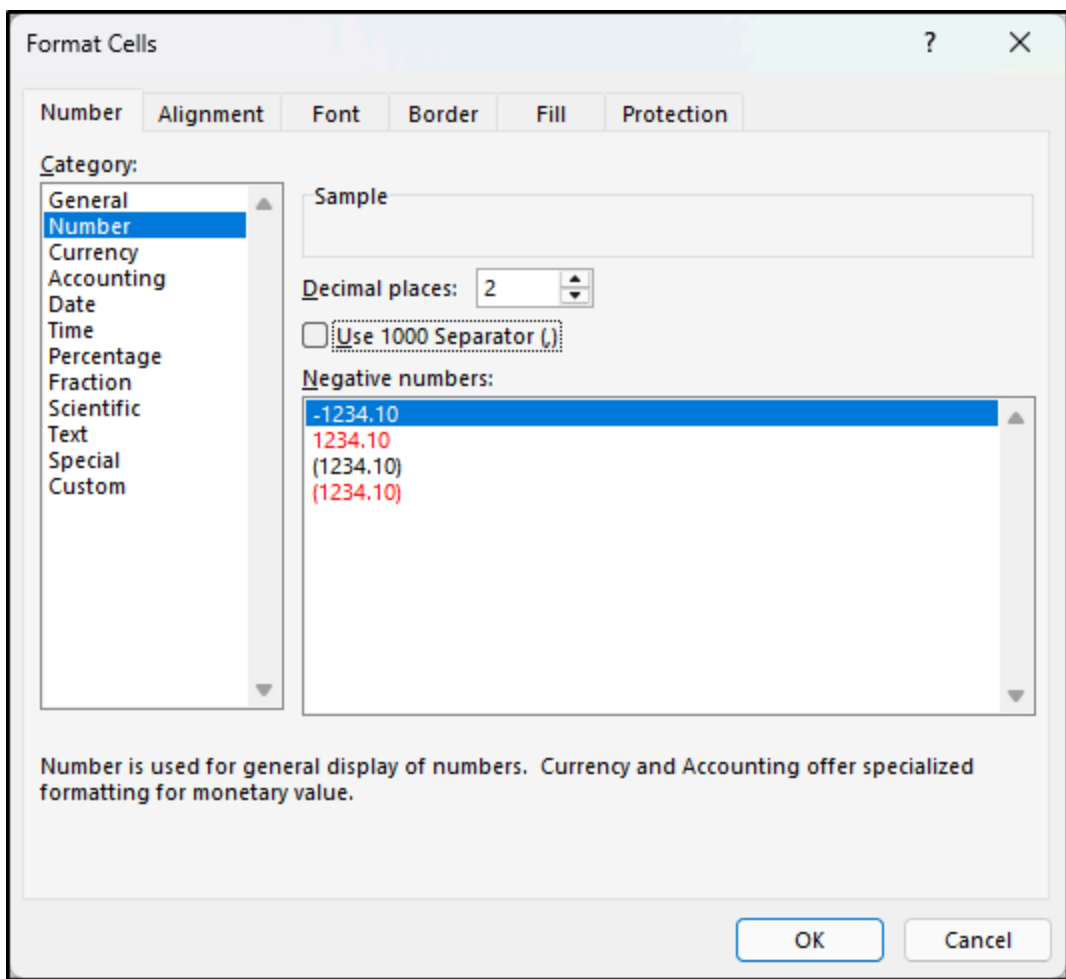
Importing Transactions from CSV

If users wish to bring transactions from another financial software, they may take advantage of the transaction import utility instead of adding the transactions manually.

Note: Before attempting to import your data, consult the list below of prerequisites, as you may need to make some adjustments to your data and/or format.

- Data requirements include:
 - Any payees referenced in a transaction must already exist in Ledger.
 - Any accounts referenced in a transaction must already exist in Ledger.
 - Debits and credits are required.
 - Each transaction must have a row for each line item.
 - The file must include at least 10 rows of data.
 - There must be at least one transaction that lists a payee.
 - And your file must have columns specifying at least 7 items below:
 - Date
 - Transaction type
 - Check or document number (a number is not required for each transaction, but the field is required).
 - Account
 - Credit
 - Debit
 - Payee
- And format requirements:
 - The import file must be saved as a .csv (comma delimited) file type.
 - Issues may occur if UTF-8 CSV, MS-DOS CSV or Mac CSV formats are used.
 - There must be an empty row between each transaction.

- Date information must be saved/display in a date format.
- Account names should not have a period in them.
- Amounts must be formatted as numbers with 2 decimal places, rather than as currency. And be sure that "Use 1000 Separator (,)" is un-checked, as shown below:



A sample template is available at the bottom of this article, though it is not required to use the transaction import utility. Exported files from other financial software can be used directly with this utility as long as they are CSV.

To import transactions from a CSV file:

On your Ledger site, click the General Ledger link at the top, and then select Import, from the upper-right of the window next to "Show Voided", "Print" and "Export".

General Ledger

General Operations Transaction Search

Overview **General Ledger** Chart of Accounts Financial Reports Budgets Recurring Transactions

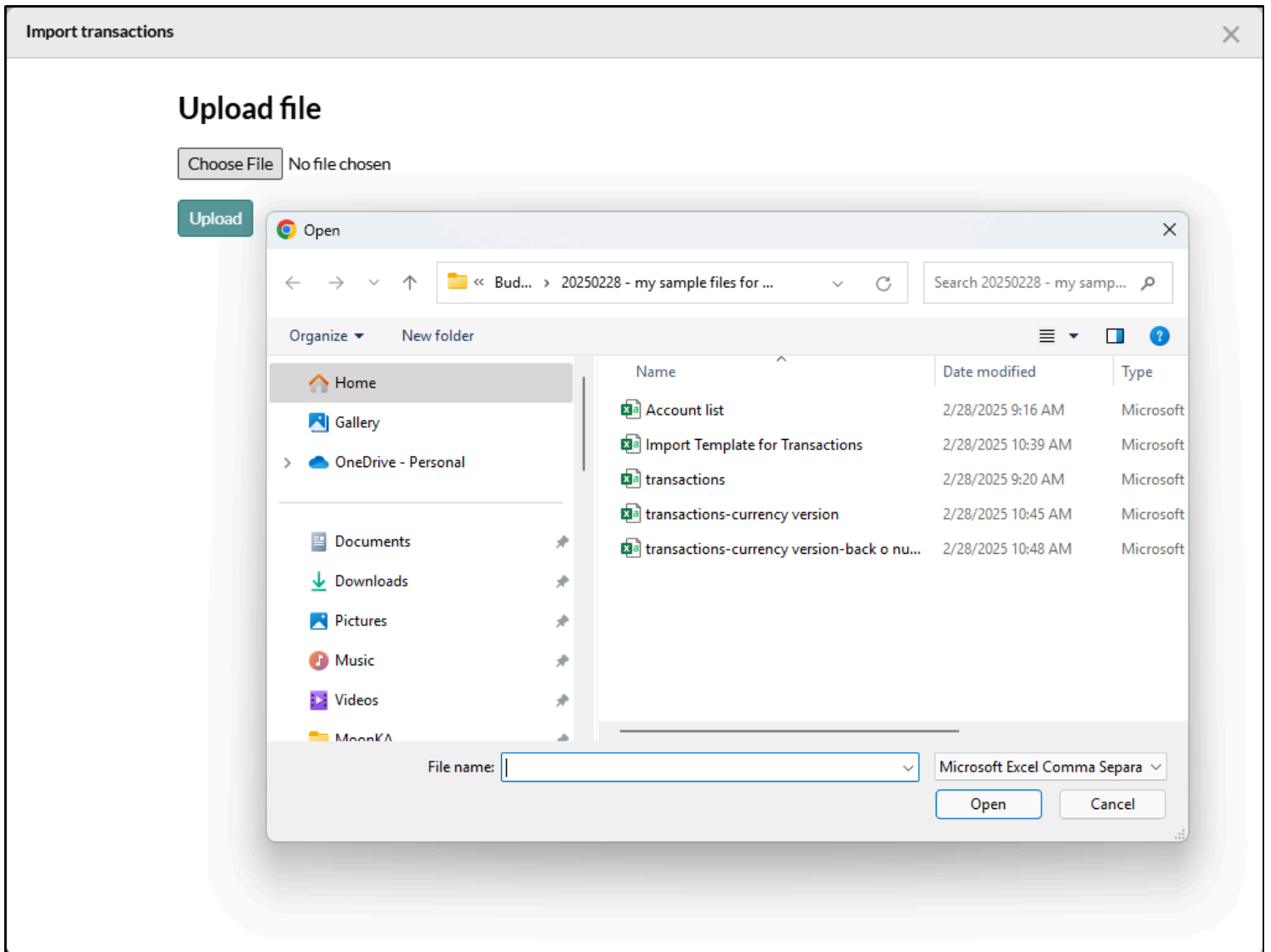
DATE RANGE



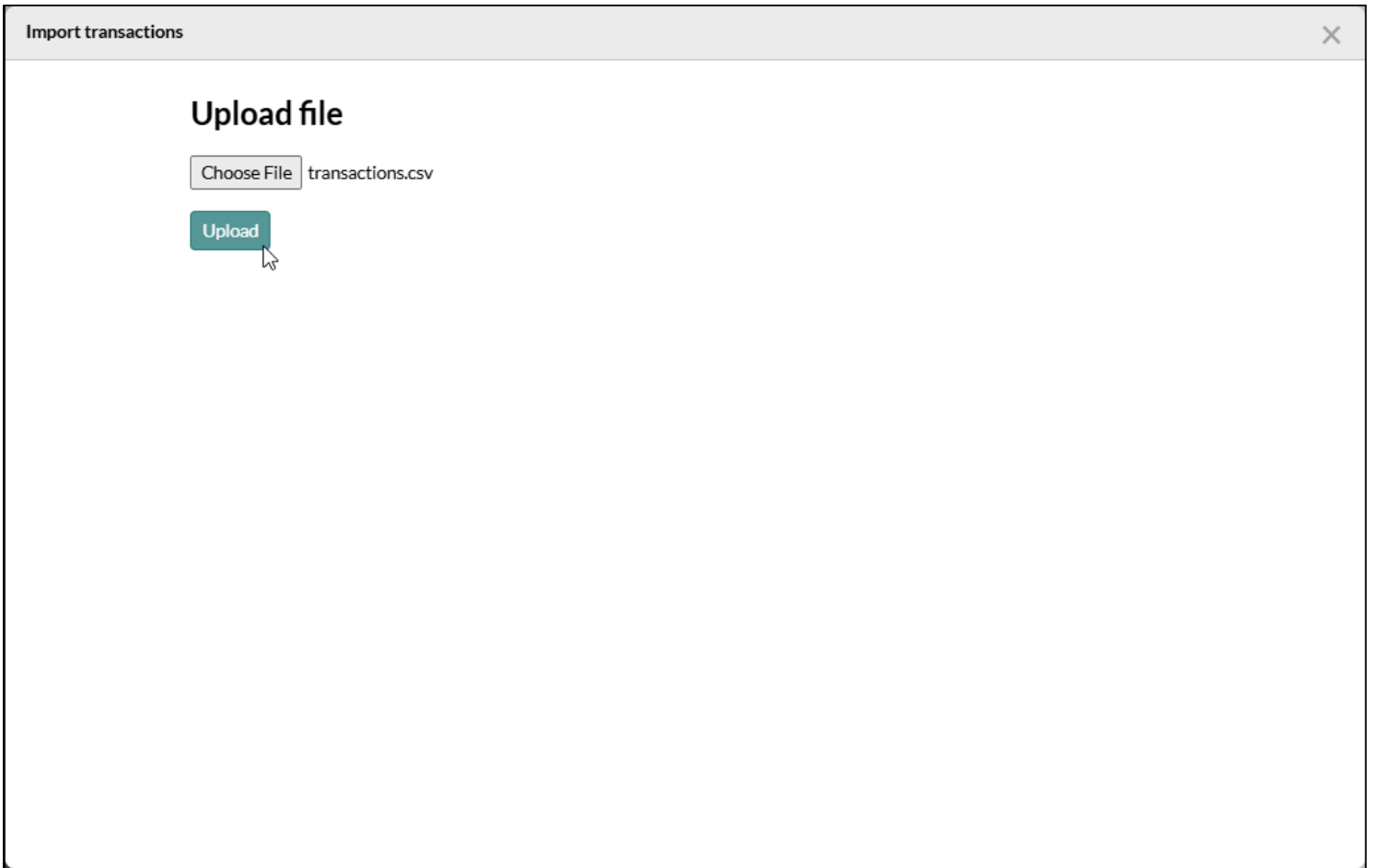
January 1, 2025 to December 31, 2025

Show Voided Print Export **Import**

Click Choose File and browse to/select your CSV data file.



Once the file name shows next to "Choose File", click Upload to begin.



Under "Select Header Row", use the arrows to the right of the selections to choose which row in the file is to be used for column headers. This will help with matching columns to their respective fields

Under "Select Last Data Row", use the arrows to the right of the selections to choose which row contains the last line item of the last transaction to be imported and click "Next".

Import transactions ✕

Select header row

Date	Transaction Type	Num	Posting	Name	Memo/Description	Account	Amount	Debit	Credit

2/27/2025	Transfer			Transfer to Savings	Central Trust Checking		500		

^ v

Select last row of data

2/24/2025	Payment			Missouri American Water	Central Trust Checking		125		
2/24/2025	Payment			Missouri American Water	Water		125		

^ v

[Next >](#)

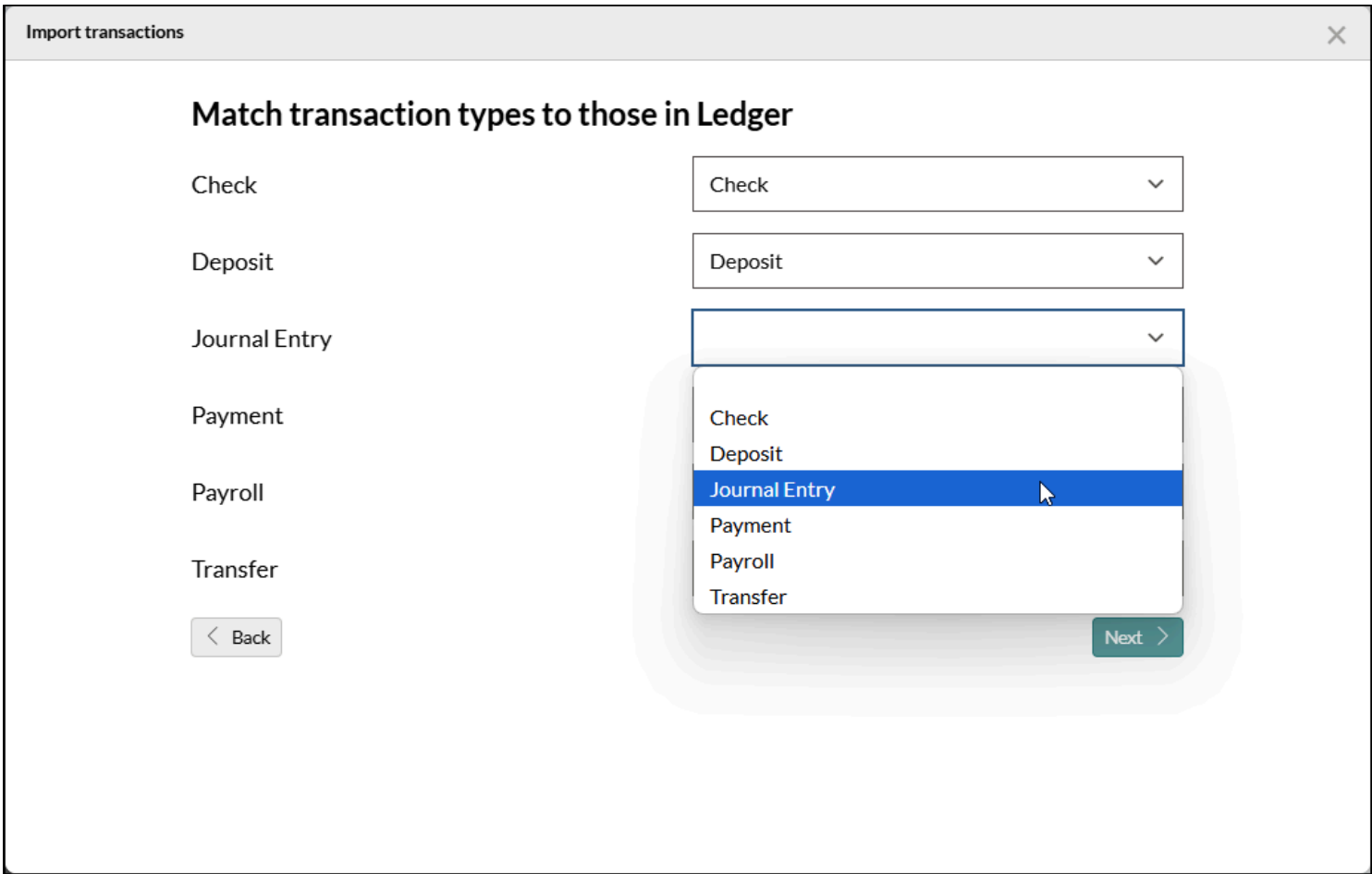
In the next window, use the drop-down menus to match column headers from the file to expected columns for transaction fields. Other than "Line item memo", all field selections are required to successfully import your data. Click Next when you've selected expected fields for at least those 7 required columns.

Import transactions ✕

Match columns from your file to expected fields

Date*	<input type="text" value="Date"/>
Transaction type*	<input type="text" value="Transaction Type"/>
Check number*	<input type="text" value="Num"/>
Account*	<input type="text" value="Account"/>
Credit*	<ul style="list-style-type: none">DateTransaction TypeNumPostingNameMemo/DescriptionAccountAmountDebitCredit
Debit*	
Payee*	
Line item memo	
<input type="button" value="Back"/>	

Make sure all the transaction types in your file are matched with the corresponding types in Ledger. The importer will attempt to make the appropriate selections automatically, but if any are missing, you can use the drop-down to match them manually. Then click Next.



Then make sure the payees from your file match up with corresponding payees in Ledger, and click Next again:

Import transactions ✕

Match payees to those in Ledger

Ameren Electric	Ameren Electric (Business) ▾
Derek Woods	Derek Woods (Individual) ▾
Missouri American Water	Missouri American Water (Business) ▾

< Back Next >

On the next view, make sure all of your accounts are matched to the accounts already in Ledger. use the drop-down to match them manually if any are not, and then click Finish.

Import transactions ✕

Education	Child of: Income Education (Income) Child of: Income
Electric	Child of: Expense Electric (Expense) Child of: Expense
Farmers Money Market	Child of: Assets Farmers Money Market (Asset) Child of: Assets
Staff Salary	Child of: Expense Staff Salary (Expense) Child of: Expense
Federal Income Tax	Child of: Liabilities Federal Income Tax (Liability) Child of: Liabilities
Medicare Tax	Child of: Liabilities Medicare Tax (Liability) Child of: Liabilities
Social Security Tax	Child of: Liabilities Social Security Tax (Liability) Child of: Liabilities
Water	Child of: Expense Water (Expense) Child of: Expense

< Back Finish

You should see a summary of your import as it goes. When complete, click Done.

Import transactions

Summary

Processed:	6
Successfully imported:	6
Duplicates:	0
Invalid transactions:	0

Done

The import will close and you will be returned to the General Ledger view, where you can verify your data.

Saving Pending Transactions

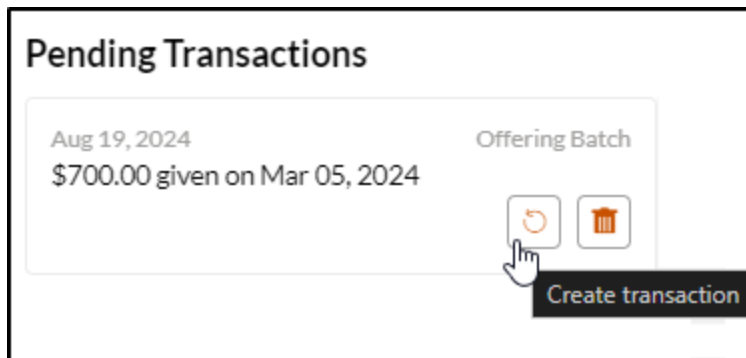
Whether a deposit has been imported from an offering batch or generated from a recurring transaction, pending transactions can be saved to the general ledger from the Ledger Overview.

To save a pending transaction,

1. Go into Ledger from the Navigation bar to see the Overview page.
2. If there is a pending transaction available, there will be a link under Todo Items stating how many transactions need to be reviewed. Click on this link to open a queue to the right.



3. For each transaction, click the arrow icon to open the transaction as it was generated.



4. Make any changes to the transaction as needed and click the "Save" button to save the transaction into your general ledger.

Deposit



Where is this deposit going?

USA Checking

Date

Mar 5, 2024

Total
\$700.00

[Divide among multiple asset accounts](#)

Payee (Optional)

Deposit Slip

Account

Offerings

Amount

\$ 700

Description

Description



+ Add Line

Memo

Offering Batch 03/05/2024

Receipts



Click to upload or drag and drop

Save

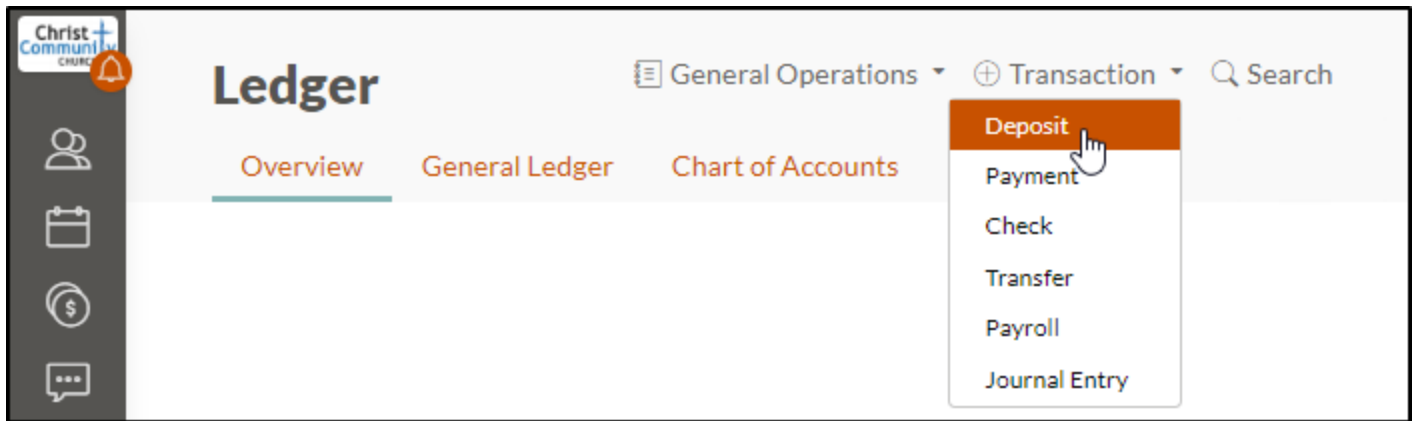
Recording Deposits

When the church receives funds from an outside source, users can enter in deposits to track the incoming money.

Transactions can be created from any view in the Ledger area of the software.

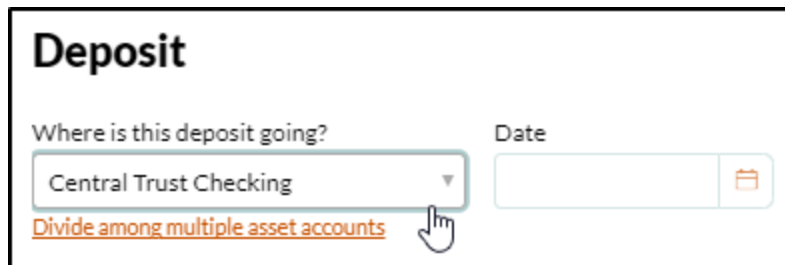
To add a new deposit transaction,

1. Click the "Transaction" button at the top right to open a drop-down menu and select "Deposit".




2. In the entry window, use the first drop-down menu to choose which account the deposit is going into. Only asset accounts can accept deposits.


- If the deposit is attributed to multiple asset accounts, click the "Divide among multiple asset accounts" to allow users to add additional assets, their amount, and a description (if applicable).
- To add additional asset accounts, click "Add line" and repeat as needed.
- To remove an asset account, click the trash can icon to the right of the row.

A screenshot of the 'Deposit' entry window. The title 'Deposit' is at the top. Below it, there is a label 'Where is this deposit going?' followed by a dropdown menu showing 'Central Trust Checking'. Below the dropdown is a link that says 'Divide among multiple asset accounts'. To the right of the dropdown is a 'Date' field with a calendar icon. A mouse cursor is pointing at the 'Divide among multiple asset accounts' link.

3. Use the date selector to add a date for the transaction.

Deposit

Where is this deposit going?
Central Trust Checking 
[Divide among multiple asset accounts](#)

Date
Aug 19, 2024 
Choose date

4. If applicable, select a payee for the transaction using the drop-down menu.



Payee (Optional)




5. Enter the account, amount, and description (if applicable) for your first line item. Only income and liability accounts can be used as offsets for deposits.

- To add additional line items, click "Add line" and repeat step 5 as needed.
- To remove a line item, click the trash can icon to the right of the line item.

Deposit Slip

Account	Amount	Description
Fundraiser Income 	\$ 215.00	Backpack Fundraiser 

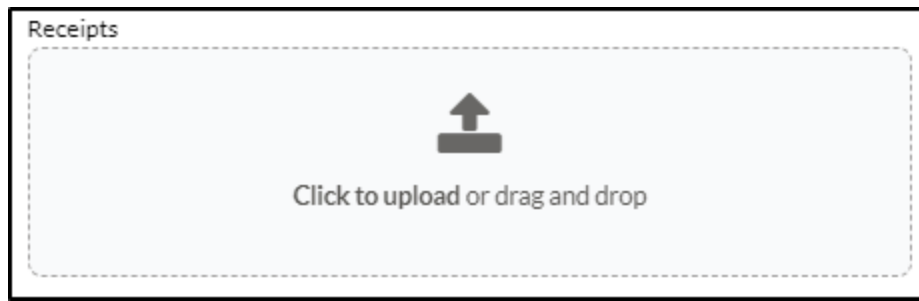
+ Add Line

6. If applicable, add a memo for the transaction.

Memo



7. If applicable, click the Receipts section to attach an image file related to the transaction.



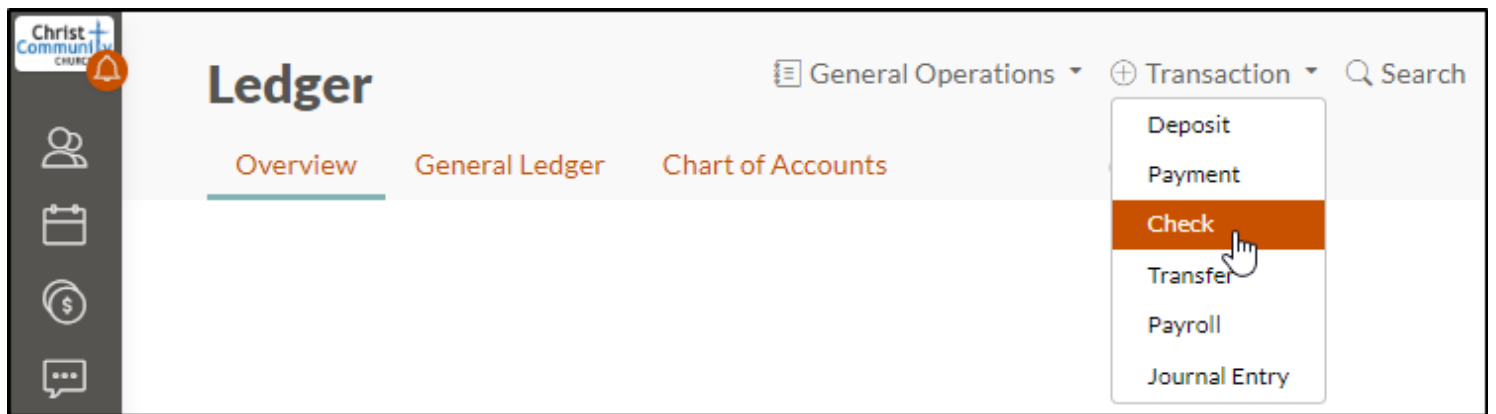
8. Click "Save" to save your new transaction.

Recording Checks

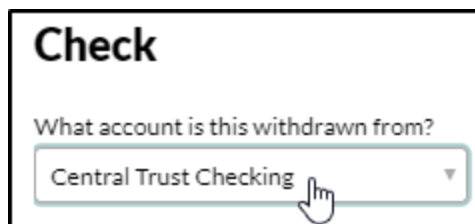
If a church's expense requires a check to be written, either by hand or computer, a check will need to be entered into the ledger. Users can track these payments by creating a transaction, which can be created from any view in the Ledger area of the software.

To add a new check,

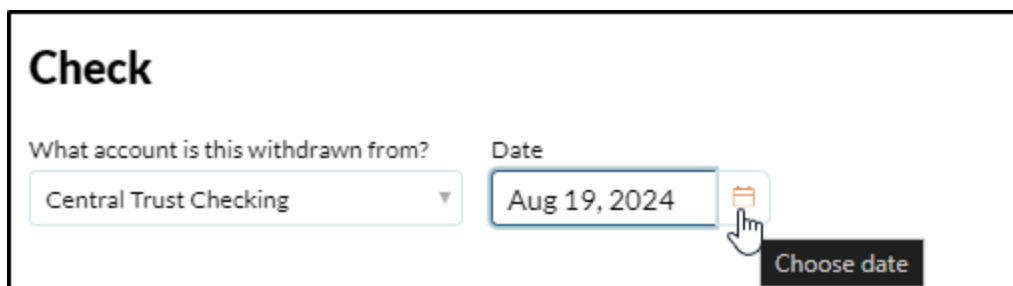
1. Click the "Transaction" button at the top right to open a drop-down menu and select "Check".



2. In the entry window, use the first drop-down menu to choose which account is going to be used to write the check from. Only asset accounts marked to allow checks to be written will be available.



3. Use the date selector to add a date for the transaction.



4. Select a payee for the transaction using the drop-down menu.

Payee

- Arlene Dowling
- Missouri American Water
- Laclede Gas Company
- Ameren Electric
- Allied Trash & Recycling
- Century Link - Telephone
- Meridian Waste Services, LLC

5. If applicable, enter a check number. If checks have been printed previously, this may be prepopulated for you.

Check Number

#	6365
---	------

6. Enter the account, amount, and description (if applicable) for your first line item. Only expense and liability accounts can be used as offsets for checks.

- To add additional line items, click "Add line" and repeat step 5 as needed.
- To remove a line item, click the trash can icon to the right of the line item.

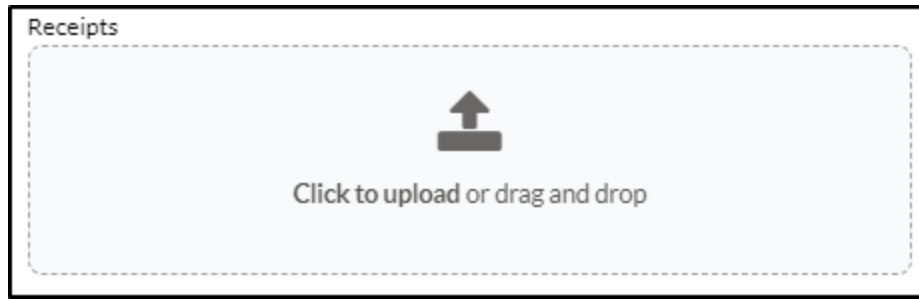
Check Details

Account	Amount	Description
Water ▼	\$ 74.23	Description
<div style="background-color: #28a745; color: white; padding: 5px 10px; display: inline-block; border-radius: 3px;">+ Add Line</div>		

7. If applicable, add a memo for the transaction.

Memo

8. If applicable, click the Receipts section to attach an image file related to the transaction.



9. Click "Save" to save your new transaction.

Note: If an asset account is not in the list of available accounts, you may need to [edit the account](#) to allow checks to be written from it.

Navigating the Check Print Queue

Once a check has been added to the system, it will appear in the print queue under the Overview tab until printed or marked as printed.

Even if checks are hand-written, the checks need to be marked as printed to keep the print queue clear.

In the Todo Items section of the Overview page, users will see a link to view any checks available to be printed. If the print queue is empty, there will not be a link to it in this section.



Clicking the link will cause a panel to slide out from the right side of the screen, displaying all checks available for printing.

Users can then select one or more checks to print from the browser or manually "mark as printed".

- To print checks from the browser, select the desired checks and click the "Print Checks" button to be taken to a print preview where users can choose the top or middle check format and click the Print button to send to their printer.
- To remove checks from the print queue without printing (in the case of handwritten checks), users can select the checks desired and click the "Mark as Printed" button.

Print Queue ✕

Aug 19, 2024	No: 6365
Pay to: Missouri American Water	\$74.23
From: Central Trust Checking	
Memo:	

Our check printing is designed to be compatible with checks purchased from Print Revolution a Forms Plus LLC Company with check numbers pre-printed directly on the check.

- To order checks with a top format, you can go to this link: [Church 360° Top Laser Checks No Lines](#)
- To order checks with a middle format, you can go to this link: [Church 360° Middle Checks No Lines](#)

Marking a Check as Printed

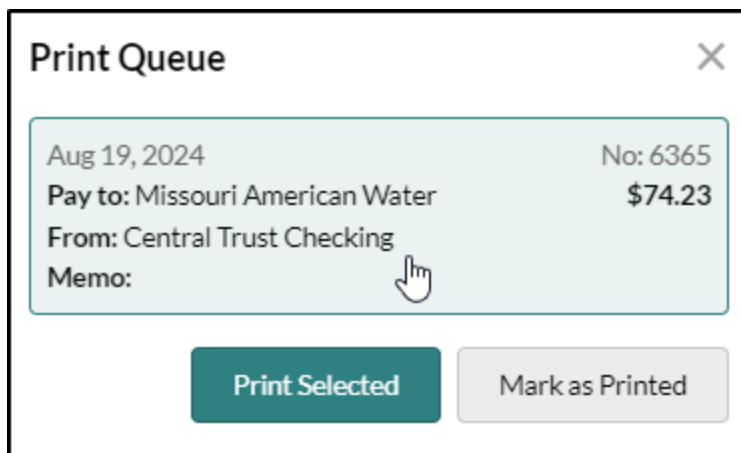
If a user adds a check to the system but doesn't need to print it, they can instead mark the check as printed to remove it from the print queue entirely. Checks marked as printed cannot be edited and will need to be voided if any errors occur.

To mark a check as printed,

1. Go into Ledger from the Navigation bar to see the Overview page for your financial accounts.
2. If there is an unprinted check, there will be a link under Todo Items stating how many checks are to be printed. Click on this link to open the print queue to the right.



3. Click all the checks you want to remove. Selected checks will be highlighted.



4. Click the "Mark As Printed" button to make the check disappear from the print queue permanently.

Print Selected

Mark as Printed

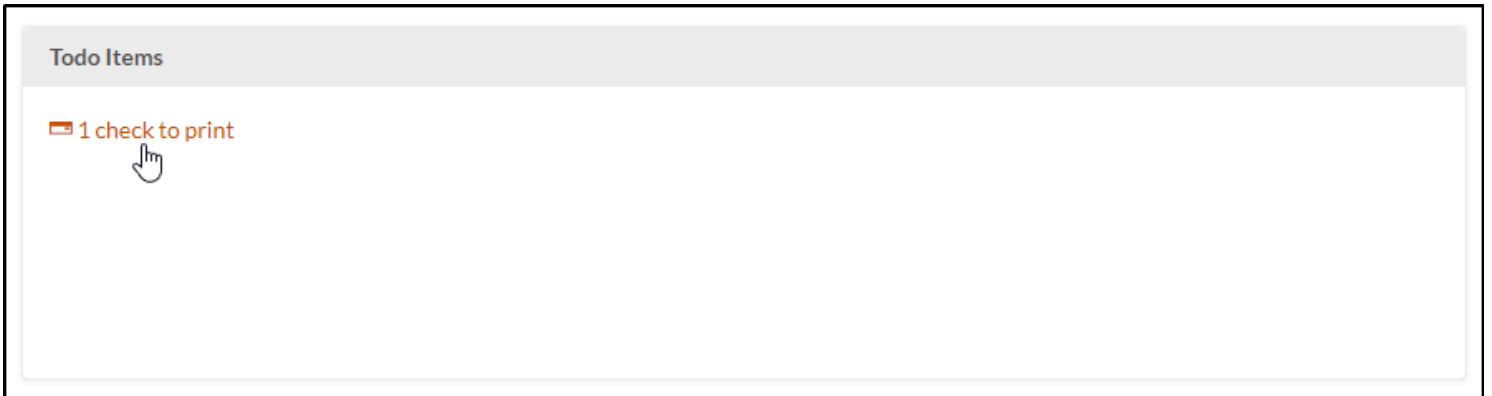


Printing Checks

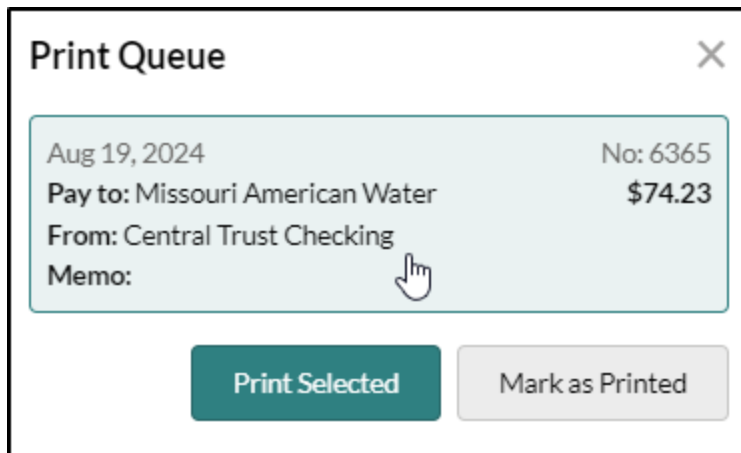
Once a check has been created, users can print checks directly from their browser by accessing the print queue found on the Ledger Overview. Checks that have been printed cannot be edited and will need to be voided if any mistakes occur.

To print a check,

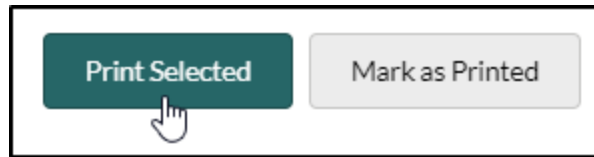
1. Go into Ledger from the Navigation bar.
2. If there is an unprinted check, there will be a link under Todo Items stating how many checks are to be printed. Click on this link to open the print queue to the right.



3. Click all the checks you want to print. Selected checks will be highlighted.



4. Click the "Print Selected" button to be taken to the print preview.



5. In the print preview page, choose "Top Check" or "Middle Check" depending on your desired check format.



6. Click "Print" to open a print preview in your browser to choose your desired printer and print your check.

7. Review your check to ensure it is legible and correct. If all looks well, click the "Marked as printed" button to remove the check from the print queue. If there is a problem, click the "Cancel" button and try again.

Your checks were sent to the printer.
If they printed correctly, we'll mark them as printed.

Mark as printed

Cancel

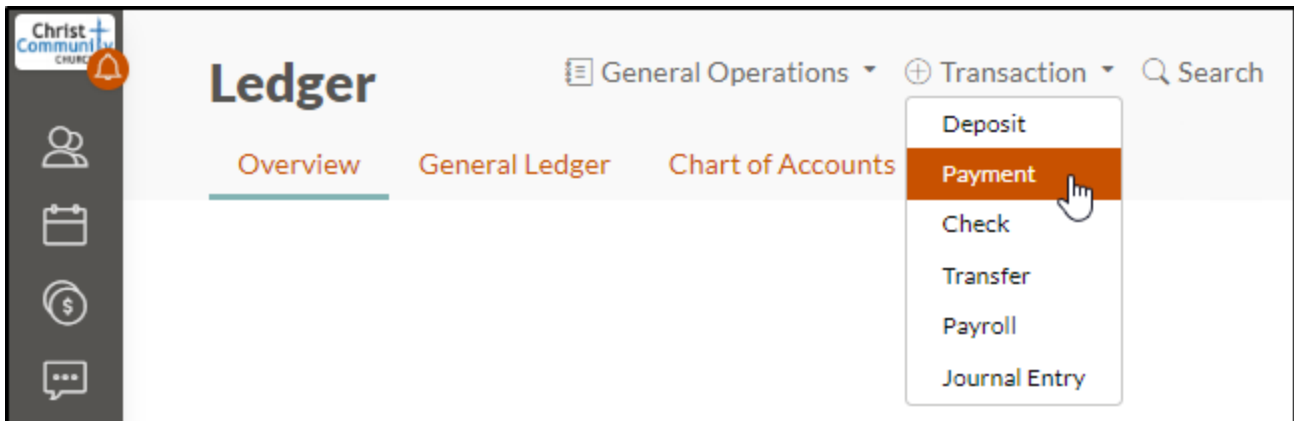
Recording Payments

In the day-to-day operation of a church, payments will need to be sent out regularly and on-time. Users can track these payments by creating a transaction from any view in Ledger. Payments can be created for any transaction regarding outgoing expenses that don't require a check.

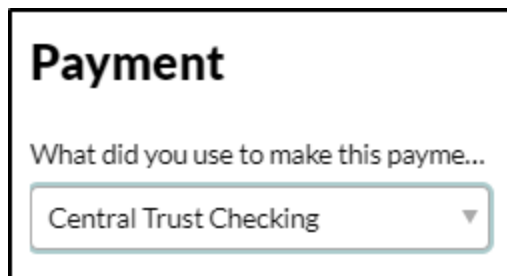
Transactions can be created from any view in the Ledger area of the software.

To add a new payment transaction,

1. Click the "Transaction" button at the top right to open a drop-down menu and select "Payment".



2. In the entry window, use the first drop-down menu to choose which account is going to be used to make the payment. Only asset and liability accounts marked to allow payments will be available.




3. Use the date selector to add a date for the transaction.

Payment

What did you use to make this payme... Date

Central Trust Checking Aug 19, 2024

 Choose date

4. If applicable, select a payee for the transaction using the drop-down menu.


Payee (Optional)

Best Buy Geek Squad

5. Enter in the account, amount, and description (if applicable) for your first line item. Only expense and liability accounts can be used as offsets for payments.

- To add additional line items, click "Add line" and repeat step 5 as needed.
- To remove a line item, click the trash can icon to the right of the line item.

Payment Details

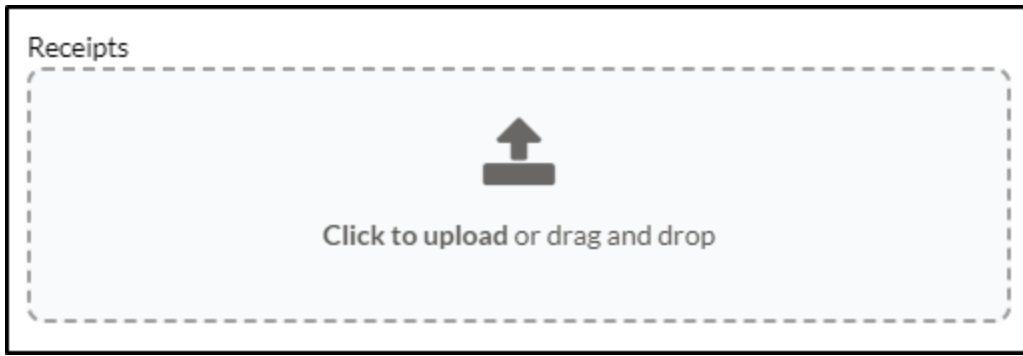
Account	Amount	Description
Computer Maintenance	\$ 50.00	Computer check-up 

+ Add Line

6. If applicable, add a memo for the transaction.

Memo

7. If applicable, click the Receipts section to attach an image file related to the transaction.



8. Click "Save" to save your new transaction.

Note: If an asset or liability account is not in the list of available accounts, you may need to [edit the account](#) to allow payments.

Recording Transfers

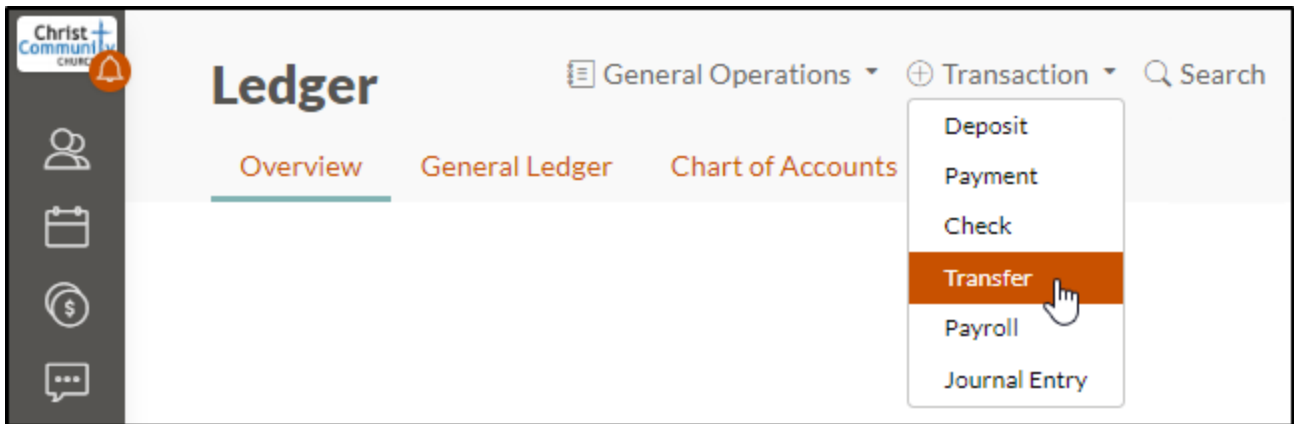
There may be times where funds need to be transferred between accounts.

If the accounts involved are of the same type, the transfer transaction can simplify the task of determining credits and debits.

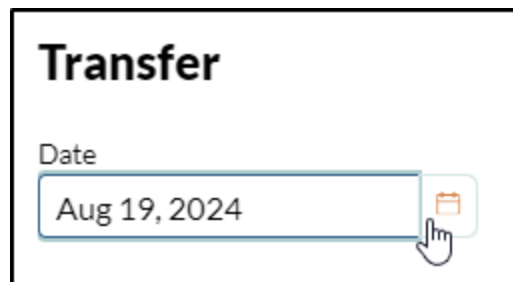
Transactions can be created from any view in the Ledger area of the software.

To add a new transfer transaction,

1. Click the "Transaction" button at the top right to open a drop-down menu and select "Transfer".



2. In the entry window, use the date selector to add a date for the transaction.



3. Use the first drop-down menu to choose the account you want to transfer from and enter in the amount and description (if applicable).

Transfer From		
Account	Amount	Description
Central Trust Savings ▼ ✘	\$ <input type="text" value="5000"/>	<input type="text" value="Description"/>


4. Use the second drop-down menu to choose the account you want to transfer to and enter in the amount and description (if applicable). Only accounts of the same type as the first account selected will be available for this line item.

Transfer To		
Account	Amount	Description
Central Trust Checking ✖	\$ 5000.00	Description

5. If applicable, add a memo for the transaction. Adding memos for transfers and journal entries are recommended to add transparency for auditing.

Memo
Moving over funds from savings account to checking account

6. If applicable, click the Receipts section to attach an image file related to the transaction.

Receipts
 Click to upload or drag and drop

7. Click "Save" to save your new transaction.

Note: Accounting wise, the only difference between a transfer and a journal entry would be that a transfer always involves accounts of the same type. Users are not required to use a transfer transaction and can use a journal entry to move money from one account to another as needed.

Understanding Debits and Credits

Knowing how debits and credits affect each type of account is critical to understanding how different transactions affect your chart of accounts, especially with journal entries.

The table below can be a good reference to determine how a debit or credit affects each type of account in Church360°.

Account Type	Increases	Decreases
Asset	Debit	Credit
Liability	Credit	Debit
Equity (and Equity-backed Funds)	Credit	Debit
Income	Credit	Debit
Expense	Debit	Credit

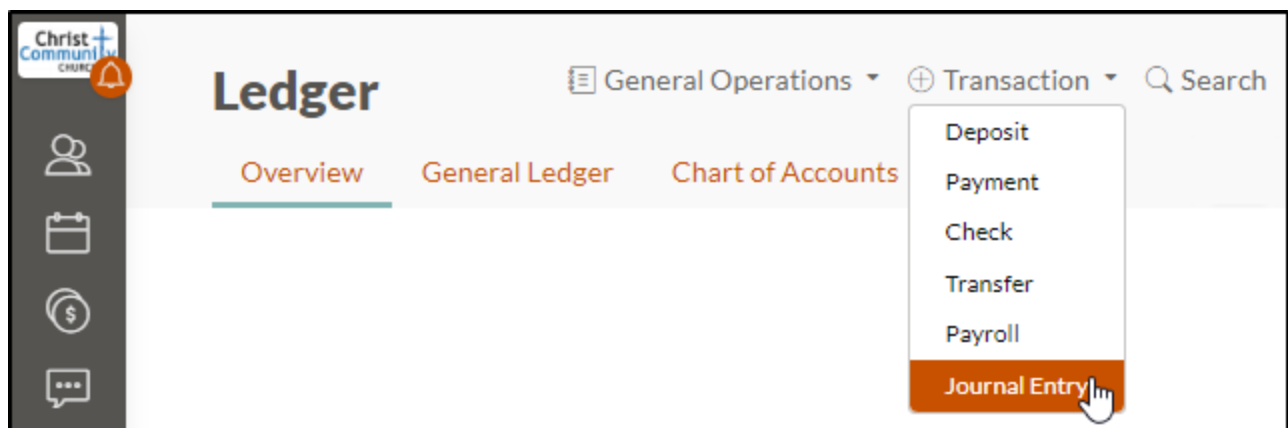
Recording Journal Entries

Anytime funds need to be transferred between accounts, users can use a journal entry.

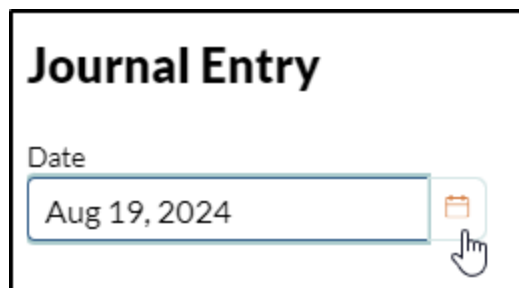
Transactions can be created from any view in the Ledger area of the software.

To add a new journal entry,

1. Click the "Transaction" button at the top right to open a drop-down menu and select "Journal Entry".





2. In the entry window, use the date selector to add a date for the transaction.



3. Enter the account, a debit or credit amount, and a description (if applicable) for your first line item.
 4. For the second line item, enter in the account, a debit or credit amount, and description (if applicable) for your second line item.
- To add additional line items, click "Add line" and repeat step 4 as needed.
 - To remove a line item, click the trash can icon to the right of the line item.

Credits and Debits

Account	Debits	Credits	Description
Central Trust Savings ▼	\$ Debit Amount	\$ 5000.00	Description 
Central Trust Checking ▼	\$ 5000.00	\$ Credit Amount	Description 

[+ Add Line](#)


5. If applicable, add a memo for the transaction. Adding memos for transfers and journal entries are recommended to add transparency for auditing.

Memo

Moving funds from the savings account to the checking account

6. If applicable, click the Receipts section to attach an image file related to the transaction.

Receipts



Click to upload or drag and drop

7. Click "Save" to save your new transaction. The journal entry will only save once the debit and credit totals match in the upper right corner of the entry window.

Note: Debits and credits behave differently by account type. Please use table below to create Journal entries when needed.

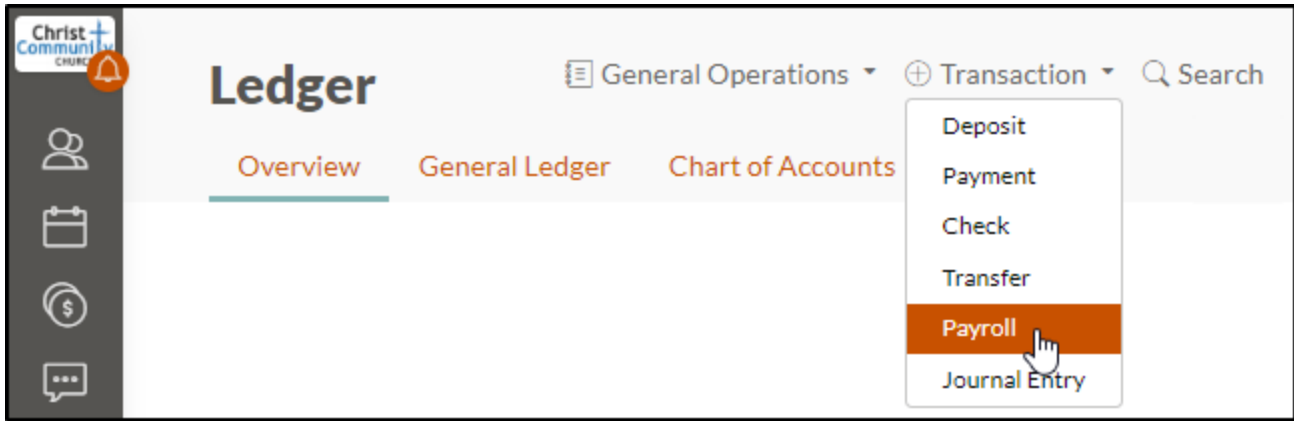
Account Type	Increases	Decreases
Asset	Debit	Credit
Liability	Credit	Debit
Equity (and Equity-backed Funds)	Credit	Debit
Income	Credit	Debit
Expense	Debit	Credit

Recording a Payroll Transaction

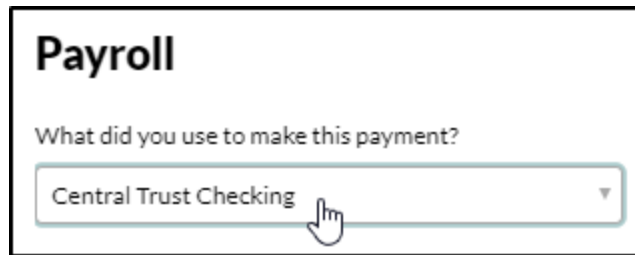
Transactions can be created from any view in the Ledger area of the software.

To add a new payroll transaction,

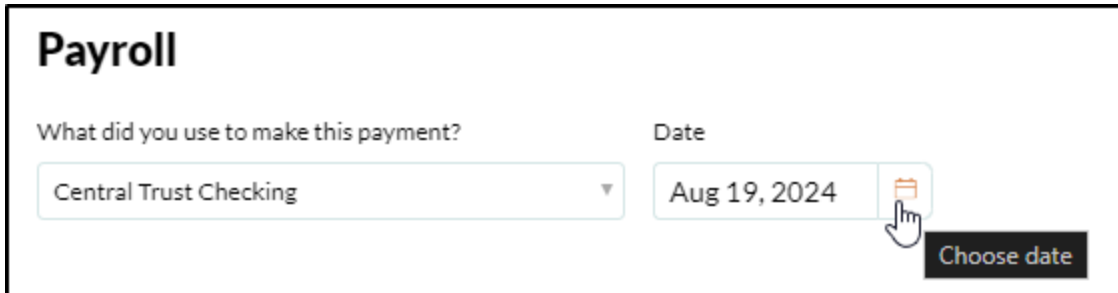
1. Click the "Transaction" button at the top right to open a drop-down menu and select "Payroll".



2. In the entry window, use the first drop-down menu to choose which account is going to be used to make the payment.



3. Use the date selector to add a date for the transaction.



4. Select a payee/employee for the transaction using the drop-down menu.





Payee

- Kent Williams
- Rebecca Owens
- Derek Woods
- Timothy Wright
- Teresa Carter
- Arlene Dowling
- Missouri American Water

5. If this transaction has any withholdings, click "Add line" under the Withholdings section and enter the account, amount, and description (if applicable). Only liability accounts can be used for withholdings.

- To add additional line items, click "Add line" and repeat step 5 as needed.
- To remove a line item, click the trash can icon to the right of the line item.

Withholdings


Account	Amount	Description	
Federal Income Tax	\$ 95.10	Description	
State Income Tax	\$ 22.00	Description	
Social Security Tax	\$ 51.67	Description	
Medicare Tax	\$ 12.08	Description	

[+ Add Line](#)

6. Under the Payroll Details section, enter the account, amount, and description (if applicable). Only expense and liability accounts can be used for payroll line items.

- To add additional line items, click "Add line" and repeat step 6 as needed.
- To remove a line item, click the trash can icon to the right of the line item.

Payroll Details

Account	Amount	Description	
Staff Salary	\$ 833.33	Description	


[+ Add Line](#)

7. If applicable, add a memo for the transaction.

Memo

8. If applicable, click the Receipts section to attach an image file related to the transaction.

Receipts



Click to upload or drag and drop

9. Click "Save" to save your new transaction.

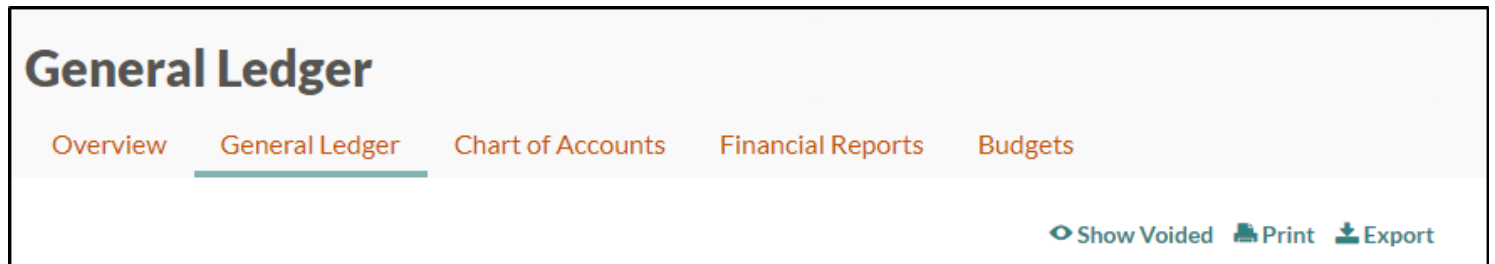
Navigating the General Ledger view

The General Ledger view houses a list of all transactions that have been created for the current chart of accounts.

Action Buttons

In the General Ledger view, there are links that allow users to view or export information related to the visible transactions.

- Show/Hide Voided - This option will show or hide transactions that have been marked as voided in the visible list.
- Print - This option allows you to print your list of visible transactions, with their date, type, memo (if applicable), payee (if applicable), and amount.
- Export- This option allows you to export your list of visible transactions, with their date, type, memo (if applicable), payee (if applicable), and amount, to Excel.





List of Transactions

The General Ledger will show all transactions within a selected date range. For a more detailed general ledger list of transactions within a particular date range, please visit the General Ledger report under [Financial Reports](#).

Actions for Transactions

Clicking on a transaction will extend it to show each of its line items. To the right of the transaction, users can click on the arrow buttons to view the transaction's details and make changes, if needed.

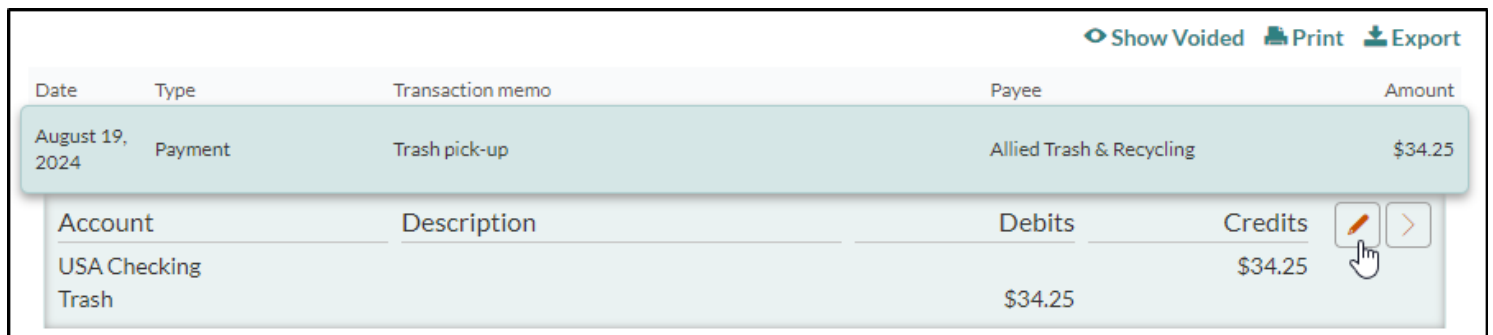
Date	Type	Transaction memo	Payee	Amount
August 16, 2024	Check (#6359)	Salary	Kent Williams	\$2,750.39
August 16, 2024	Check (#6358)	Salary	Rebecca Owens	\$1,654.33
August 16, 2024	Check (#6357)	Salary	Teresa Carter	\$1,329.00
August 16, 2024	Check (#6356)	Salary	Timothy Wright	\$1,526.45
August 10, 2024	Transfer	Transfer funds from savings to checking		\$5,000.00
August 9, 2024	Check (#6355)	Landscaping	Gleasons Lawn & Landscaping	\$300.00
Account		Description	Debits	Credits  
Checking				\$300.00
Lawn Care & Landscaping		Lawn Care & Landscaping	\$300.00	
August 8, 2024	Check (#6354)	July Water Bill	Missouri American Water	\$74.25
August 5, 2024	Payment	Insurance	Farmers Insurance	\$54.16

Editing Transactions



If a mistake has been made on a transaction, users can reopen the transaction's details to edit it as long as the transaction has not been reconciled.

To edit a transaction,

1. Find the transaction in the General Ledger view or the account's detailed ledger by going to the Chart of Accounts view and clicking the arrow icon to the right of the account or account type involved in the transaction.
2. Click on the row to show more information and click the pencil icon on the far right of the transaction to go to open the transaction for editing.



Date	Type	Transaction memo	Payee	Amount
August 19, 2024	Payment	Trash pick-up	Allied Trash & Recycling	\$34.25

Account	Description	Debits	Credits	
USA Checking	Trash	\$34.25	\$34.25	 

3. In the pop-up menu, make any changes you need to your transaction. You can also enter an Edit Summary at the bottom of the menu to document why this change was made.

4. Click "Save" to save your changes.

Payment



What did you use to make this paym...

Date

Total Paid ^

USA Checking

Aug 19, 2024

\$36.47

Payee (Optional)

Allied Trash & Recycling

Payment Details

Account

Amount

Description

Trash

\$ 36.47

Description

+ Add Line

Memo

Trash pick-up

Receipts



Click to upload or drag and drop

Edit Summary

Adjusting payment amount

Save

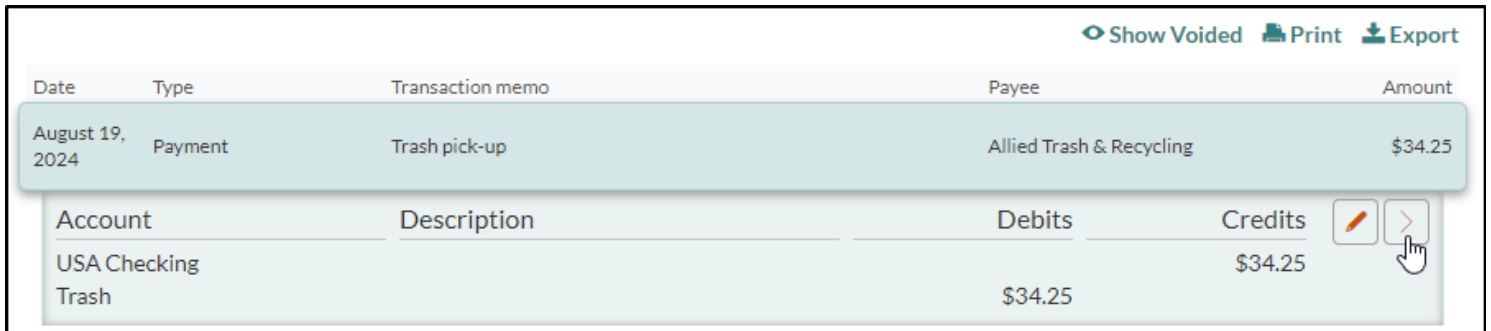
Note: Any edits to a transaction can be seen by clicking on the "Last edited" link that appears next to the task links on the transaction's detail view.

Copying Transactions


Once a transaction has been created, users can open the transaction to copy it for a new transaction. Many users find copying a transaction, a time-saving feature.

To copy a transaction,

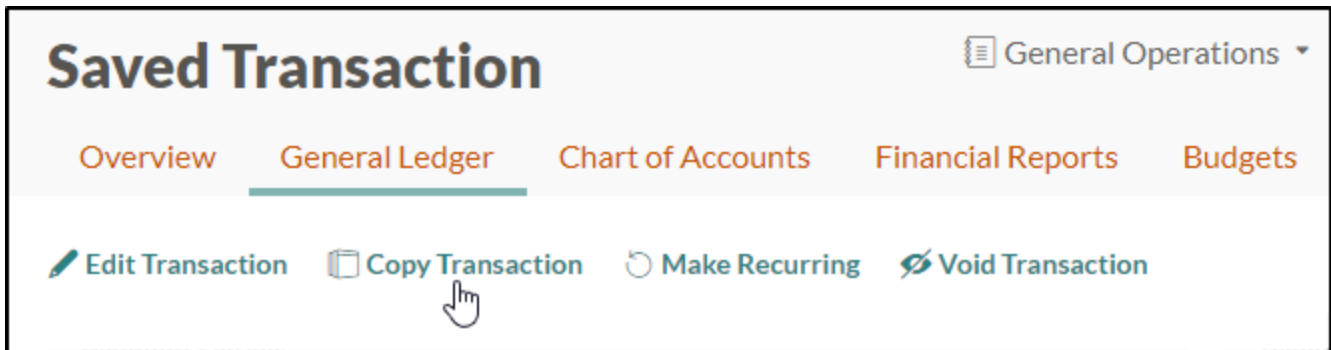
1. Find the transaction in the General Ledger view or an account's detailed ledger by going to the Chart of Accounts view and clicking the arrow icon to the right of the account or account type involved in the transaction.
2. Click on the row to show more information and click the arrow on the far right of the transaction to go to the transaction details.



Date	Type	Transaction memo	Payee	Amount
August 19, 2024	Payment	Trash pick-up	Allied Trash & Recycling	\$34.25

Account	Description	Debits	Credits	
USA Checking	Trash	\$34.25	\$34.25	





3. In the Saved Transaction details, click the link to "Copy Transaction".



Saved Transaction

General Operations ▾

Overview General Ledger Chart of Accounts Financial Reports Budgets

 Edit Transaction  Copy Transaction  Make Recurring  Void Transaction

4. In the pop-up menu, make any changes you need to your transaction.

5. Click "Save" to save your new transaction.

Voiding Transactions

If a transaction needs to be removed or deleted from the ledger, you can void it from its details view.

To void a transaction,

1. Find the transaction in the General Ledger view or in an account's detailed ledger by going to the Chart of Accounts view and clicking the arrow icon to the right of the account or account type involved in the transaction.
2. Click on the row to show more information and click the arrow on the far right of the transaction to go to the transaction details.

Date	Type	Transaction memo	Payee	Amount
August 19, 2024	Payment	Trash pick-up	Allied Trash & Recycling	\$34.25

Account	Description	Debits	Credits
USA Checking			\$34.25
Trash		\$34.25	

3. In the Saved Transaction details, click the link to "Void Transaction".

Saved Transaction

General Operations

Overview General Ledger Chart of Accounts Financial Reports Budgets

Edit Transaction Copy Transaction Make Recurring Void Transaction

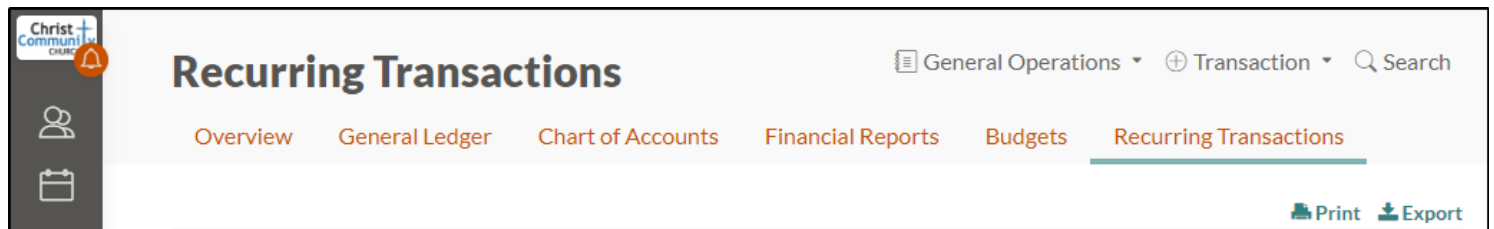
Navigating the Recurring Transactions View

The Recurring Transactions view shows all created templates based on existing transactions that automatically generate as pending transactions on specific dates and frequencies. Users can use these templates to better automate transactions that occur periodically.

Action Buttons

In this view, there are links that allow your list of recurring transactions to be printed or exported for reference.

- Print - This option allows you to print a list of descriptions, schedules, and next occurrence dates.
- Export- This option allows you to export a list of descriptions, schedules, and next occurrence dates to a CSV file.











List of Recurring Transactions

In the table of recurring transactions, the Description and Next Occurrence fields can be sorted by clicking on their respective header.

Actions for Recurring Transactions

To the right of the description, click on the action buttons to make changes.

- Click the pencil icon to edit a transaction template.
- Click the trash can icon to delete the transaction template. This will not delete transactions that have been created from the template.

Description	Schedule	Next Occurrence	Actions
Gas Bill	The second Monday of every month	Sep 9, 2024	 
Pastor Williams Payroll	Every other Friday	Aug 23, 2024	 
Phone Bill	The second Wednesday of every month	Sep 11, 2024	 
Teresa Carter Payroll	Every other Friday	Aug 23, 2024	 




Adding Recurring Transactions

If a transaction occurs with regularity, users can set it up as a recurring transaction once it's been created.

A transaction cannot be made recurring during its initial creation.

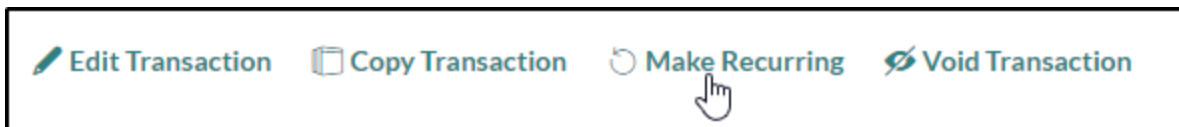
To mark a transaction as recurring,

1. Record the initial transaction normally.
2. Find the transaction in the General Ledger view or in an account's detailed ledger by going to the Chart of Accounts view and clicking the arrow icon to the right of the account or account type involved in the transaction.

Date	Type	Transaction memo	Payee	Amount
August 19, 2024	Payment		AT&T Uverse - Internet	\$118.36
Account	Description	Debits	Credits	 
Central Trust Checking	Internet Access	Internet Bill	\$118.36	

3. Click on the row to show more information and click the arrow on the far right of the transaction to go to the transaction details.

4. In the Saved Transaction details, click the link to "Make Recurring".



5. In the pop-up menu, enter in a description, frequency, and starting date for your recurring transaction.


Make a recurring transaction ✕

Describe this recurring transaction

When does this this occur?

Every on the

When should these start recurring?

6. Click "Save" to create the template.

Note: When the date for the transaction to recur comes, it will appear as a pending transaction under Todo Items in the Ledger Overview.



Editing or Deleting Recurring Transactions

If an existing recurring transaction needs to be changed or removed, users can edit or delete it from the Recurring Transactions view.

To edit or delete a recurring transaction,

1. Go into Ledger from the Navigation bar.
2. Click the Recurring Transaction tab to view all of your recurring templates.
3. To the right of the description, click on the action buttons to make changes.
 - Click the pencil icon to open an editing window for the transaction template and click "Save" to save those changes.
 - Click the trash can icon to delete the transaction template. This will not delete transactions that have been created from the template.

The screenshot shows the 'Recurring Transactions' page in the Church360° system. The page has a navigation bar with tabs for Overview, General Ledger, Chart of Accounts, Financial Reports, Budgets, and Recurring Transactions. The Recurring Transactions tab is active. Below the navigation bar, there are 'Print' and 'Export' buttons. A table lists recurring transactions with columns for Description, Schedule, Next Occurrence, and Actions. The first row shows 'Gas Bill' with a schedule of 'The second Monday of every month' and a next occurrence of 'Sep 9, 2024'. The Actions column for this row contains a pencil icon (edit) and a trash can icon (delete), with a mouse cursor pointing at the trash can icon.

Description	Schedule	Next Occurrence	Actions
Gas Bill	The second Monday of every month	Sep 9, 2024	 

Navigating the Financial Reports Writer

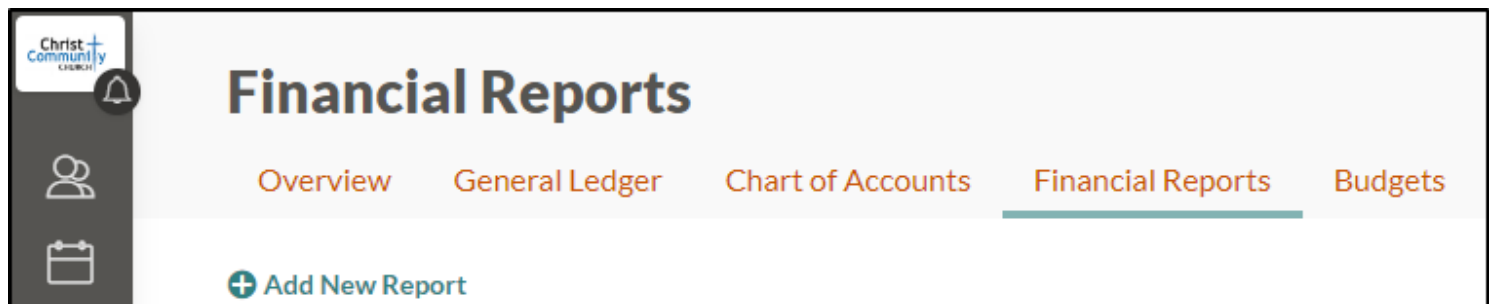
After receiving extensive feedback about additional reporting for financial balances and activity, CTS has created a brand new report writer built to allow as much or as little customization for reporting as users could want.

When navigating to the Financial Reports view, users will see a list of available default reports as well as any reports created by other users.

All reports can be created, shared, saved, then used with different fiscal years and months.

Action Button

Like other views, the Financial Reports view has an action button to create a new report.



Report List

From this list of reports, you can view each report's name and author.

The default reports are as follows:

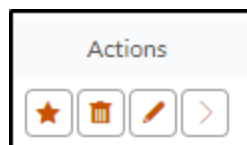
- Balance Sheet - This account report shows the starting balance, ending balance, total debits, total credits, and differences of the chosen fiscal year, for all asset, and liability accounts in the current chart of accounts.
- Chart of Accounts - This account report shows the starting balance, ending balance, total debits, total credits, and differences of the chosen fiscal year, for all accounts in the current chart of accounts.
- Check Register - This ledger report shows all checks and their details for all accounts created within a chosen date range.

- General Ledger - This ledger report shows all transactions, their details, and a running balance for all accounts created within a chosen date range.
- Statement of Income and Expense - This account report shows the budget, actual, percent of budget, and budget remaining for the chosen fiscal year.

Report	Author
Balance Sheet	Church360°
Chart of Accounts	Church360°
Check Register	Church360°
General Ledger	Church360°
Statement of Income and Expense	Church360°

Actions for Reports

- Add to Favorites - The star icon to the far right of a report name will mark it as one of your favorites to make it easier to find and access.
- Delete Report - The trash can icon to the far right of a report name will remove the report from your view. Only the original author of a report can delete their own reports from all user views.
- Edit Report - The pencil icon to the far right of a report name will open the report in an edit window that users can change different settings, columns, and calculations and resave it or save it as a copy.
- View Report - The arrow icon to the far right of a report name will open the report in a viewable format where users will only be able to edit the fiscal year and month as needed.



Balance Sheet Report

Definition & Purpose:

The Balance Sheet report summarizes asset and liability accounts from the start of the fiscal year to the end of the fiscal year, and calculations on their changes.

Structure:

The default Balance Sheet report displays beginning and ending balances, debit and credit totals, and change calculations for the entirety of the chosen fiscal year. A summary at the end displaying totals for assets less liabilities for each column is located at the bottom of the report.

Report:

More information regarding the setup of the report can be seen when it is opened for editing (by clicking the pencil icon to the right of the report name on the Financial Reports list).

Row defaults can be edited on the left side of the report.

Row Defaults:

- Account types are filtered to show only asset and liability accounts. For other grouping and exclusion options, Report Tags can also be used.
- The chart depth is used to determine the level of detail within the report, with a default setting to show all individual accounts.
- The Summary chosen includes assets (as a positive balance) and liabilities (as a negative balance), which allows for a difference of assets less liabilities to display at the bottom of the report.

Columns can be added from the right side of the report or edited by clicking on an existing column header.

Column Defaults:

- The first column, by default, displays the balance for each row at the start of the fiscal year, regardless of the selected fiscal period (month or quarter).

- The second column, by default, displays the balance for each row at the end of the fiscal year, regardless of the selected fiscal period (month or quarter).
- The third column, by default, summarizes the total annual debit activity for each row, regardless of the selected fiscal period (month or quarter).
- The fourth column, by default, summarizes the total annual credit activity for each row, regardless of the selected fiscal period (month or quarter).
- The fifth column, by default, calculates the difference between the ending balance (second column) and the beginning balance (first column), showing the net change amount.
- The fifth column, by default, calculates the percentage of change by dividing the net change amount (fifth column) by the beginning balance (first column).

Note: Since this is a default report, any edits to rows or columns will need to be saved as a copy in the upper right corner, under a different name.

Chart of Accounts Report

Definition & Purpose:

The Chart of Accounts report shows a snapshot of every account in a book from the start of the fiscal year to the end of the fiscal year and calculations on their changes.

Structure:

The default Chart of Accounts report displays beginning and ending balances, debit and credit totals, and change calculations for the entirety of the chosen fiscal year.

Report:

More information regarding the setup of the report can be seen when it is opened for editing (by clicking the pencil icon to the right of the report name on the Financial Reports list).

Row defaults can be edited on the left side of the report.

Row Defaults:

- Since this report is meant to show the entire chart of accounts, all accounts are shown by default.
- The chart depth is used to determine the level of detail within the report, with a default setting to show all individual accounts.
- No summaries are chosen for this report by default.

Columns can be added from the right side of the report or edited by clicking on an existing column header.

Column Defaults:

- The first column, by default, displays the balance for each row at the start of the fiscal year, regardless of the selected fiscal period (month or quarter).
- The second column, by default, displays the balance for each row at the end of the fiscal year, regardless of the selected fiscal period (month or quarter).
- The third column, by default, summarizes the total annual debit activity for each row, regardless of the selected fiscal period (month or quarter).

- The fourth column, by default, summarizes the total annual credit activity for each row, regardless of the selected fiscal period (month or quarter).
- The fifth column, by default, calculates the difference between the ending balance (second column) and the beginning balance (first column), showing the net change amount.
- The fifth column, by default, calculates the percentage of change by dividing the net change amount (fifth column) by the beginning balance (first column).

Note: Since this is a default report, any edits to rows or columns will need to be saved as a copy in the upper right corner, under a different name.

Check Register Report

Definition & Purpose:

The Check Register report displays all check transactions for all asset accounts for a chosen date range.

Structure:

The default Check Register displays all asset accounts for only the check transaction types. Checks are grouped and ordered by account as they are ordered in the chart of accounts.

Report:

More information regarding the setup of the report can be seen when it is opened for editing (by clicking the pencil icon to the right of the report name on the Financial Reports list).

Selection defaults can be edited on the left side of the report.

Selection Defaults:

- Using the Ledger-based section, accounts are not filtered by account type.
- By default, only asset accounts are selected.
- By default, only the check transaction type is selected.

Display Defaults:

- Line items are grouped by account.
- Accounts are ordered in the same way as they are set up in the Chart of Accounts view.
- Transactions are ordered in chronological order to allow for a running balance to be calculated.
- Check numbers are listed in parentheses under Type.
- Check memos are shown under Description.

Note: Since this is a default report, any edits to selections will need to be saved as a copy in the upper right corner, under a different name.

General Ledger Report

Definition & Purpose:

The General Ledger report displays transaction line items for all selected accounts for a chosen date range.

Structure:

The default General Ledger displays line items for all accounts of all transaction types. Line items are grouped and ordered by account as they are ordered in the chart of accounts.

Report:

More information regarding the setup of the report can be seen when it is opened for editing (by clicking the pencil icon to the right of the report name on the Financial Reports list).

Selection defaults can be edited on the left side of the report.

Selection Defaults:

- Using the Ledger-based section, accounts are not filtered by account type.
- By default, all accounts are selected.
- By default, all transaction types are selected.

Display Defaults:

- Line items are grouped by account.
- Accounts are ordered in the same way as they are set up in the Chart of Accounts view.
- Transactions are ordered in chronological order to allow for a running balance to be calculated.
- Check numbers are listed in parentheses under Type.
- Transaction memos are shown under Description for main accounts.
- Line item descriptions are shown under Description for offset accounts.

Note: Since this is a default report, any edits to selections will need to be saved as a copy in the upper right corner, under a different name.

Statement of Income and Expense Report

Definition & Purpose:

The Statement of Income and Expense report summarizes the annual budget and actual comparisons of all income sources and expenses, accurately displaying activity for the fiscal year and providing transparency.

Structure:

The default Statement of Income and Expense report displays the annual budget and actuals for all income and expense accounts, including those attached to Funds. A summary at the end displaying totals for income less expense for each column is located at the bottom of the report.

Report:

More information regarding the setup of the report can be seen when it is opened for editing (by clicking the pencil icon to the right of the report name on the Financial Reports list).

Row defaults can be edited on the left side of the report.

Row Defaults:

- Account types are filtered to show only income, expense, and fund-type accounts. For other grouping and exclusion options, Report Tags can also be used.
- The chart depth is used to determine the level of detail within the report, with a default setting to show all individual accounts.
- The Summary chosen includes income (as a positive balance) and expense (as a negative balance), which allows for a difference for income less expense to display at the bottom of the report.

Columns can be added from the right side of the report or edited by clicking on an existing column header.

Column Defaults:

- The first column, by default, calculates the overall annual budget for each row, regardless of the selected fiscal period (month or quarter).

- The second column, by default, calculates the overall annual actual for each row, regardless of the selected fiscal period (month or quarter).
- The third column, by default, calculates the percentage of the budget used by dividing the actual total (second column) by the budget total (first column).
- The fourth column, by default, calculates the difference between the budget (first column) and the actual (second column), showing the budget remaining.

Note: Since this is a default report, any edits to rows or columns will need to be saved as a copy in the upper right corner, under a different name.

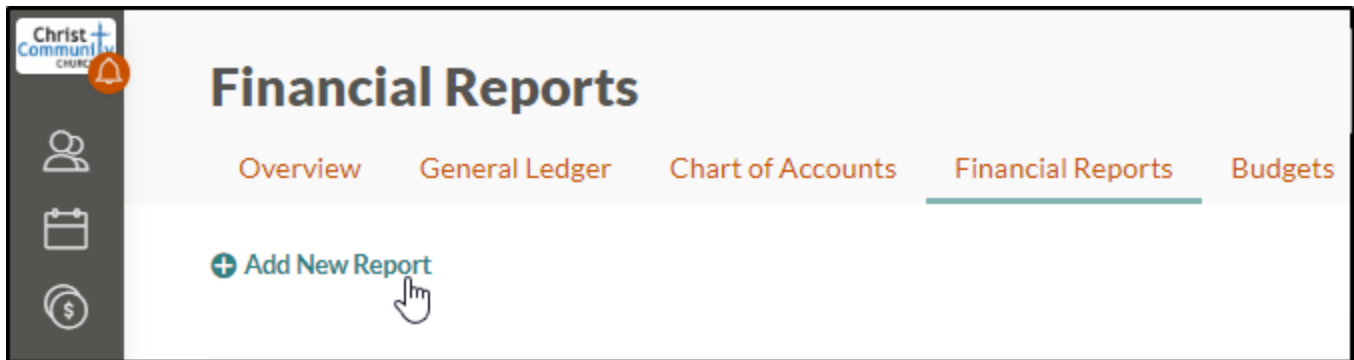
Creating a Custom Finance Report

The report writer for Financial Reports in Church360° is a robust and highly customizable utility that users can use to create their own account- or transaction-based reports as their church needs.

This article will go through different types of reports, columns, and calculations available in the current system. Due to constant improvements and additions, this article might not be all-inclusive of every feature and calculation.

To create a new custom report,

1. Navigate to Ledger and choose the Financial Reports tab.
2. Click "Add New Report" to open a new template.

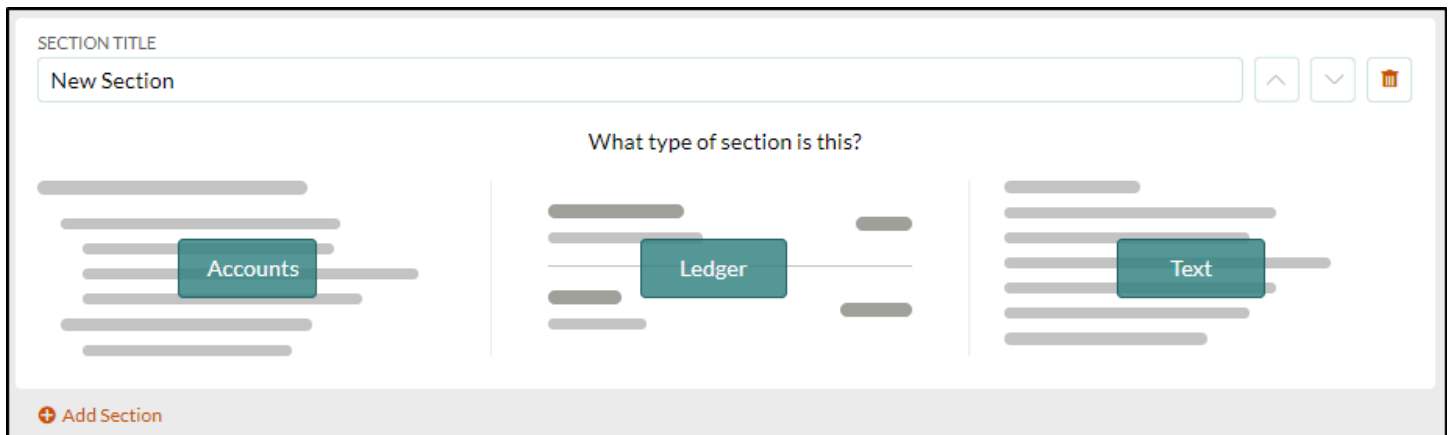


3. Enter a new title for the Report. Reports must have unique names in order to be saved.
4. Check the box "This report can be seen by others" to make it visible to other users on your Church360° site with access to finance reports.

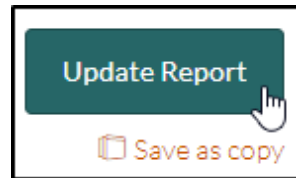
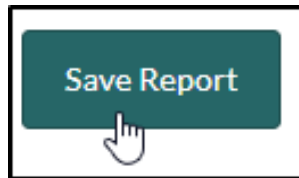
A screenshot of the report creation form. It features a 'TITLE' label above a text input field containing 'New Report'. To the right of the input field is a 'Save Report' button. Below the input field is a checkbox labeled 'This report can be seen by others', which is currently unchecked. At the bottom left of the form is a '+ Add Section' button.

5. Click "Add Section" to add a new section to report on. There are three section types.

- Accounts - This type of report section gives summaries and totals for accounts for a chosen fiscal year and month. This includes calculations regarding budgets, actuals, and account balances.
- Ledger - This type of report section gives specific information related to transactions for a chosen date range. This includes data regarding transaction types, payees, descriptions, and running balances.
- Text - This type of report section offers a text field that users can use to add summaries or additional details to be printed along with the other sections in the report.

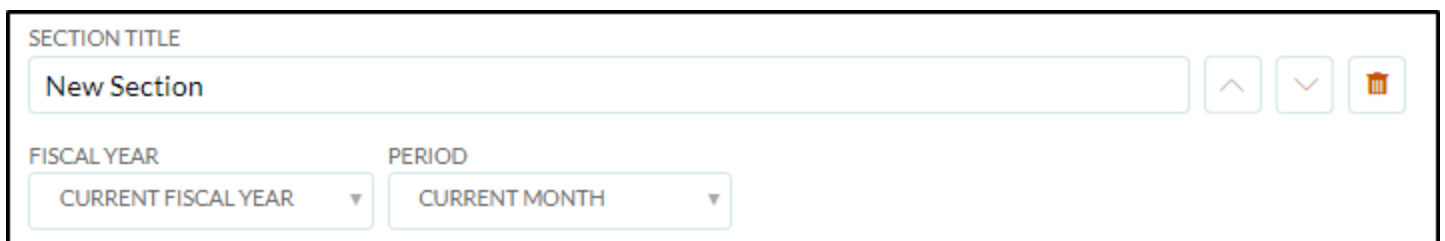


6. Add sections to the report as needed and click "Save Report" or "Save as copy" when finished.



To customize an Accounts section,

1. Add a title to the new section as needed.
2. Select the default fiscal year and month to be used for this section. Users viewing the report later will be able to change this as needed.



3. On the left side of the section, there are filtering options based on account type and depth.

- Account Type - Use the checkboxes to select or deselect the account types you want to include on the report.
- Chart Depth - Use the plus and minus buttons to show or hide additional depth under individual accounts or their parent accounts.
- Summary - To add a summary calculation, click here and use the plus and minus buttons to add chosen account types for the equation at the bottom of the section.

The image shows a vertical panel with two main sections: "Filtering" and "Summary".

Filtering

Account Type

- Assets
- Liabilities
- Equity
- Income
- Expense
- Funds

Chart Depth

- 3 +

Summary

Include summary for

<input checked="" type="checkbox"/>	+	-	Assets
<input checked="" type="checkbox"/>	+	-	Liabilities
<input checked="" type="checkbox"/>	+	-	Equity
<input checked="" type="checkbox"/>	+	-	Income
<input checked="" type="checkbox"/>	+	-	Expense
<input checked="" type="checkbox"/>	+	-	Funds

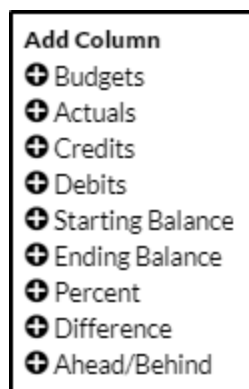
4. On the right side of the section, users can add up to thirteen columns as needed. When selecting a column, users will also select the date range to calculate for. Users can edit the column name as needed and click the "Add" button to add the column to the section.

- Budgets
 - Chosen month and year - This option will add the budget total for only the chosen fiscal month and year.

- XX Months Before Chosen month and Year - This option will add the budget total for a single month preceding the chosen month and year. How far back the month precedes is dependent on the number selected by the user.
- Year-To-Date - This option will add the budget total from the beginning of the fiscal year to today's date, regardless of the chosen fiscal month.
- Year-To-Chosen month - This option will add the budget total from the beginning of the fiscal year to the end of the chosen month.
- This Year - This option will add the budget total for the entirety of the chosen fiscal year.
- XX Years Ago - This option will add the budget total for the entirety of the year before the chosen fiscal year. How far back the year precedes is dependent on the number selected by the user.
- Actuals
 - Chosen month and year - This option will add the actual total for only the chosen fiscal month and year.
 - XX Months Before Chosen month and year - This option will add the actual total for a single month preceding the chosen month and year. How far back the month precedes is dependent on the number selected by the user.
 - Year-To-Date - This option will add the actual total from the beginning of the fiscal year to today's date, regardless of the chosen fiscal month.
 - Year-To-Chosen month - This option will add the actual total from the beginning of the fiscal year to the end of the chosen fiscal month.
 - This Year - This option will add the actual total for the entirety of the chosen fiscal year.
 - XX Years Ago - This option will add the actual total for the entirety of the year before the chosen fiscal year. How far back the year precedes is dependent on the number selected by the user.
- Credits
 - Chosen month and year - This option will add the total amount of credits for only the chosen fiscal month and year.
 - XX Months Before Chosen month and year - This option will add the total amount of credits for a single month preceding the chosen month and year. How far back the month precedes is dependent on the number selected by the user.

- Year-To-Date - This option will add the total amount of credits from the beginning of the fiscal year to the today's date, regardless of chosen fiscal month.
- Year-To-Chosen month - This option will add the total amount of credits from the beginning of the fiscal year to the end of the chosen fiscal month.
- This Year - This option will add the total amount of credits for the entirety of the chosen fiscal year.
- XX Years Ago - This option will add the total amount of credits for the entirety of the year before the chosen fiscal year. How far back the year precedes is dependent on the number selected by the user.
- Debits
 - Chosen month and year - This option will add the total amount of debits for only the chosen fiscal month and year.
 - XX Months Before Chosen month and year - This option will add the total amount of debits for a single month preceding the chosen month and year. How far back the month precedes is dependent on the number selected by the user.
 - Year-To-Date - This option will add the total amount of debits from the beginning of the fiscal year to the today's date, regardless of chosen fiscal month.
 - Year-To-Chosen month - This option will add the total amount of debits from the beginning of the fiscal year to the end of the chosen fiscal month.
 - This Year - This option will add the total amount of debits for the entirety of the chosen fiscal year.
 - XX Years Ago - This option will add the total amount of debits for the entirety of the year before the chosen fiscal year. How far back the year precedes is dependent on the number selected by the user.
- Starting Balance
 - Chosen month and year - This option will add the starting balance for the chosen fiscal month and year.
 - XX Months Before Chosen month and year - This option will add the starting balance for a single month preceding the chosen month and year. How far back the month precedes is dependent on the number selected by the user.
 - This Year - This option will add the starting balance for the chosen fiscal year.

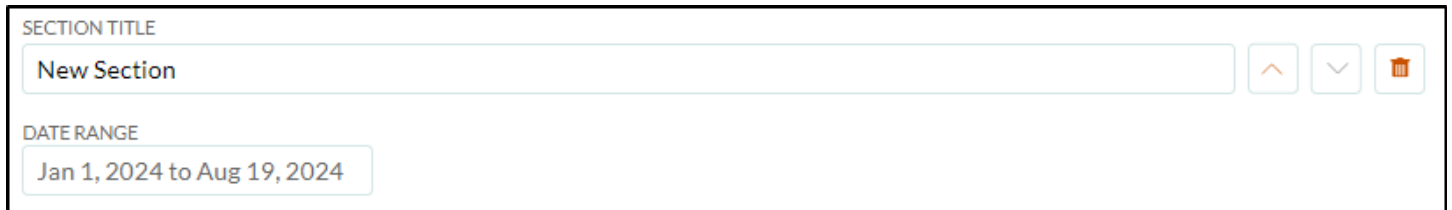
- XX Years Ago - This option will add the starting balance for the year before the chosen fiscal year. How far back the year precedes is dependent on the number selected by the user.
- Ending Balance
 - Chosen month and year - This option will add the ending balance for the chosen fiscal month and year.
 - XX Months Before Chosen month and year - This option will add the ending balance for a single month preceding the chosen month and year. How far back the month precedes is dependent on the number selected by the user.
 - Year-To-Date - This option will add the ending balance as of today's date, regardless of chosen fiscal month.
 - This Year - This option will add the ending balance for the chosen fiscal year.
 - XX Years Ago - This option will add the ending balance for the year before the chosen fiscal year. How far back the year precedes is dependent on the number selected by the user.
- Percent
 - This option divides one column by another and reports the result as a percentage. Both columns must be added to the report before this calculation can be done.
- Difference
 - This option subtracts one column from another. If the difference is negative, it is shown as a negative number. Both columns must be added to the report before this calculation can be done.
- Ahead/Behind
 - This option subtracts one column from another. If the difference is negative, it is shown in parenthesis. Both columns must be added to the report before this calculation can be done.



5. Continue to add columns as needed. When finished, users can add another section or save the report for future use.

To customize a Ledger section,

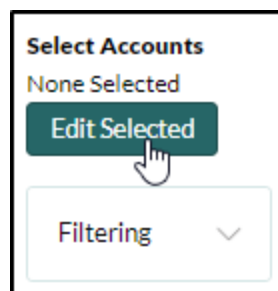
1. Add a title to the new section as needed.
2. Select the date range to be used for this section. Users viewing the report later will be able to change this as needed.



The screenshot shows a configuration interface for a section. It features a text input field labeled "SECTION TITLE" containing the text "New Section". To the right of this field are three icons: an upward-pointing arrow, a downward-pointing arrow, and a trash can icon. Below the title field is a text input field labeled "DATE RANGE" containing the text "Jan 1, 2024 to Aug 19, 2024".

3. On the left side of the section, there are filtering options based on account and transaction type.

- Select Accounts - Click "Edit Selected" to open a list of available accounts to select or deselect the account users want to include on the report. Click "Update" to save selections.



Select Accounts

Assets

- Central Trust
 - Checking
 - Central Trust Checking**
 - Savings
 - Central Trust Savings
- Farmers Bank
 - Savings
 - Farmers Savings Account
 - Money Market
 - Farmers Money Market
- Miscellaneous
 - Cash
 - Petty Cash

Liabilities

- Payroll Tax Deductions
- Statutory
 - State Income Tax
 - Federal Income Tax

Close Update

- Filtering - To filter based on transaction type, click here and use the checkboxes to select or deselect transaction types users want to include on the report.

Filtering

Transaction Type

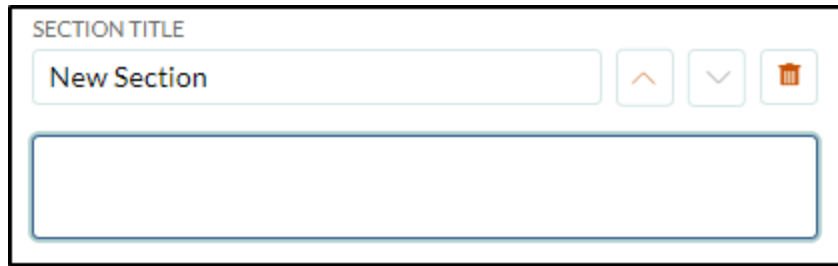
- Deposits
- Payments
- Checks
- Transfers
- Payroll
- Journal Entries

4. When finished, users can add another section or save the report for future use.

To customize a Text section,

1. Add a title to the new section as needed.

2. Enter in any text supplement for the report. This can include treasurer notes, summaries, audit comments, or other additional explanations to be included.



The image shows a user interface element for creating a new section. It consists of a rectangular box with a black border. At the top left of the box, the text "SECTION TITLE" is displayed in a small, grey font. Below this text is a white input field with a light blue border, containing the text "New Section". To the right of the input field are three small, square buttons: the first contains an orange upward-pointing arrow, the second contains an orange downward-pointing arrow, and the third contains an orange trash can icon. Below the input field and buttons is a large, empty white text area with a light blue border, intended for entering additional text.

3. When finished, users can add another section or save the report for future use.

Introducing Ledger Report Tags

In Church360° Ledger, Report Tags allow accounts to be categorized for custom reporting.

There are certain tag groups that are provided by default in Church360°, for use with the Statement of Activities and Statement of Financial Positions reports. These reports may be used by churches who choose to conform to FASB standards for nonprofit financial reporting.

To read about these reports, and how report tags are used to generate them, see our articles:

[Statement of Activities Report](#)

[Statement of Financial Position Report](#)

Users can also create their own custom Tag Groups and Tags, which can then be applied to accounts to create custom reports.

For example:

You could use Report Tags to separate budgeted accounts from non-budgeted accounts on reports, or to create a distinct reports for committees responsible for particular subsets of your chart of accounts.

For more details, and how to set up your own custom Tag Groups and Tags, see our article:

[Custom Report Tags](#)

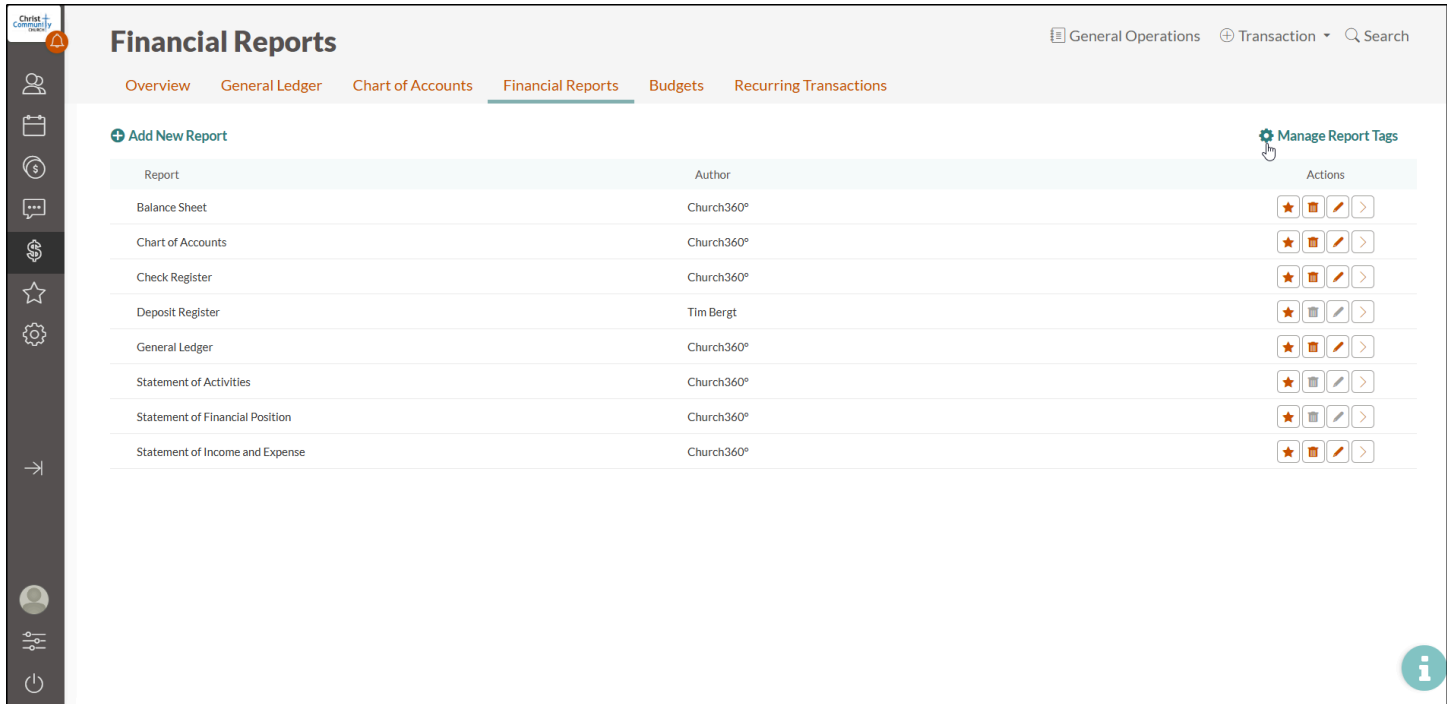
Custom Report Tags

In Church360° Ledger, Report Tags allow a user to categorize accounts for custom reporting.

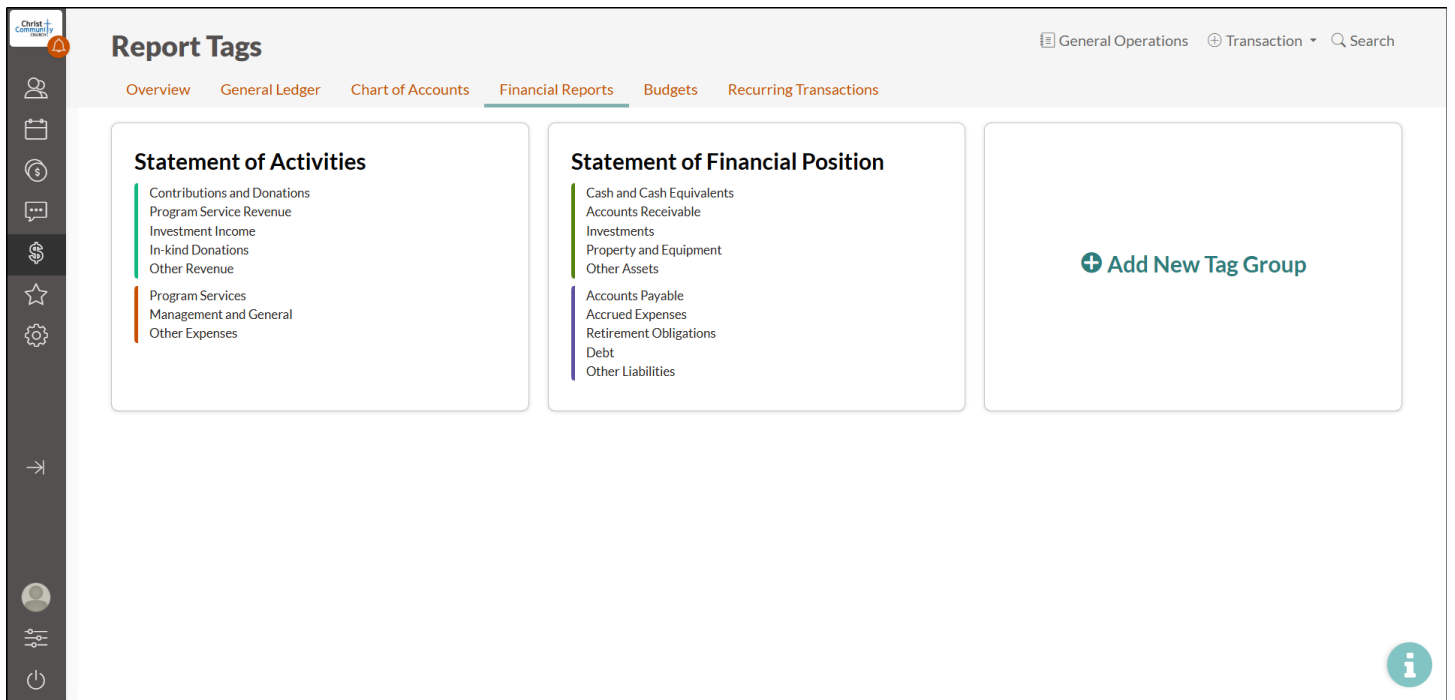
There are default tag groups provided by Church360°, and you can also create your own custom Tag Groups and Tags to allow you to create targeted custom reports. A Tag Group will allow you to create Tags to apply to a report.

To create your own custom Tag Group:

1. On the Financial Reports view, click the Manage Report Tags gear on the right above the list of reports.

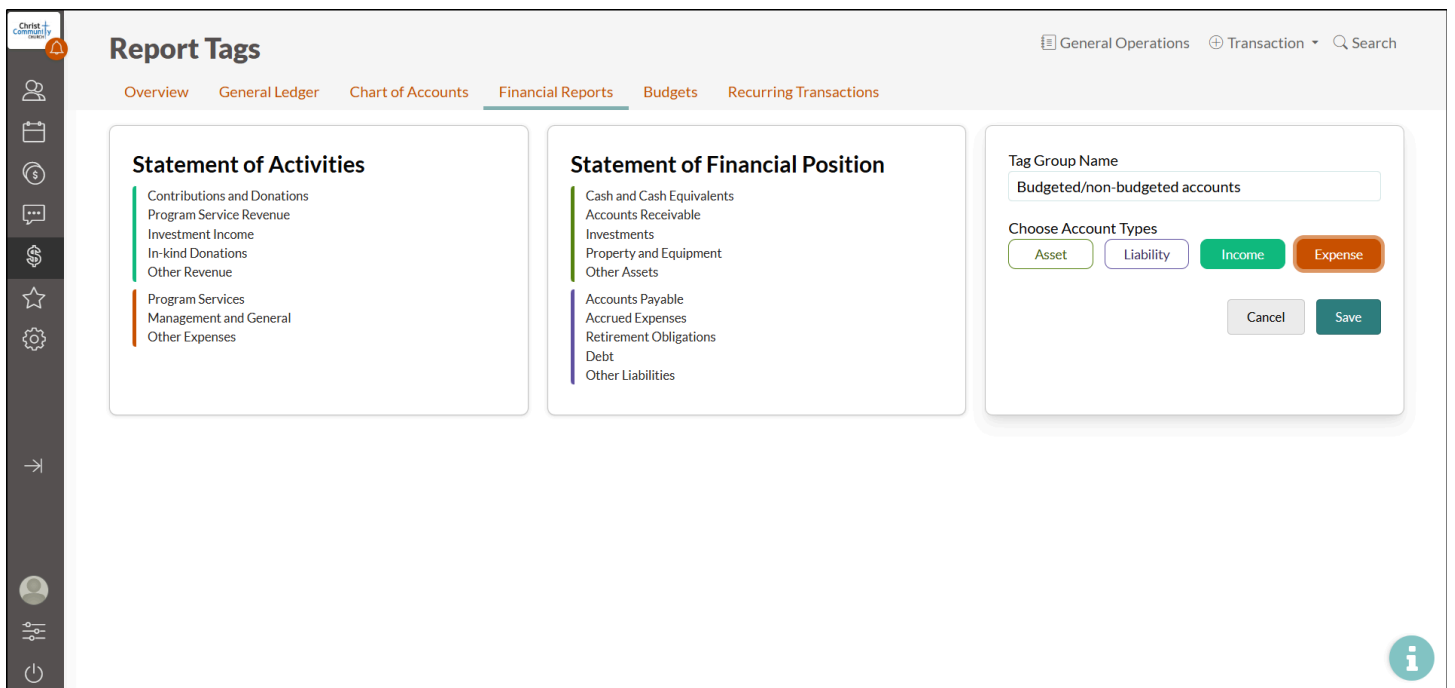


2. Then click Add New Tag Group.



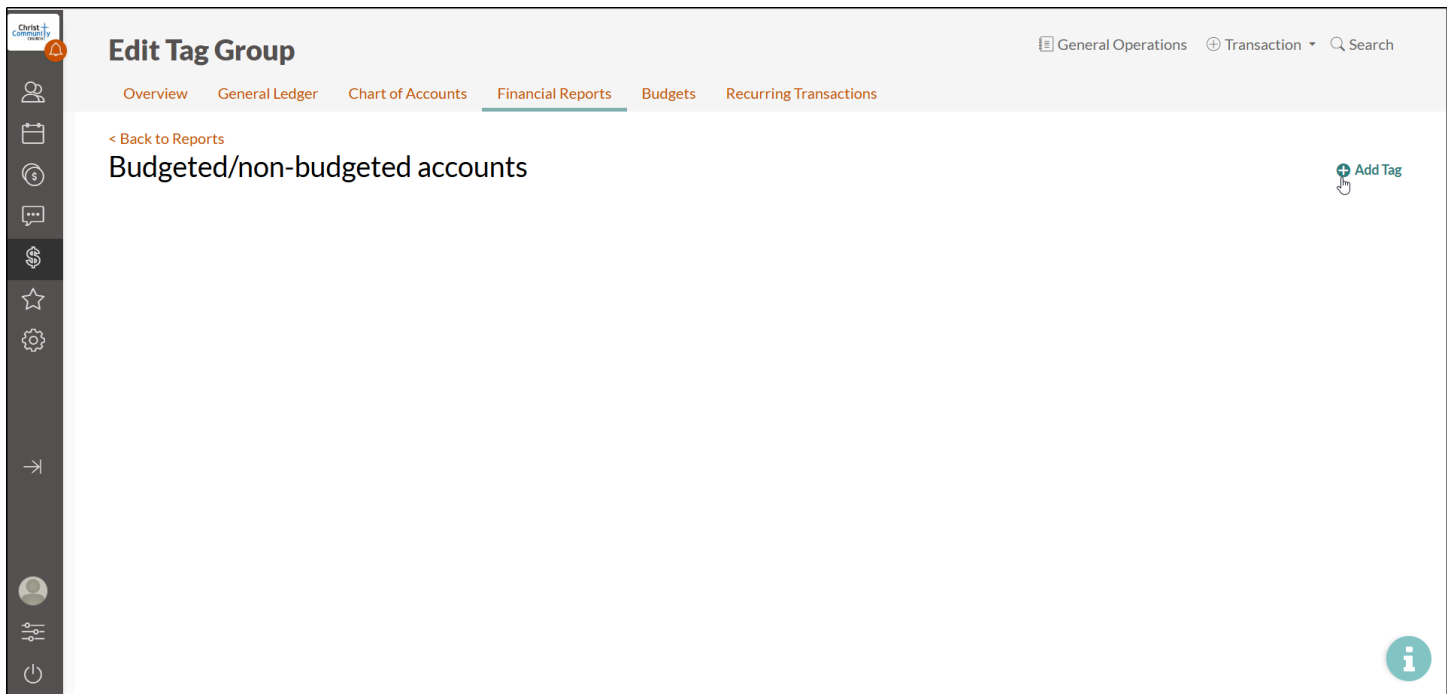
3. Type in a name for the Tag Group.

4. Then click the account types you would like to include in this group. For example, if this group is to allow you to show board certain accounts as budgeted vs non-budgeted, you won't need to include Assets or Liability.



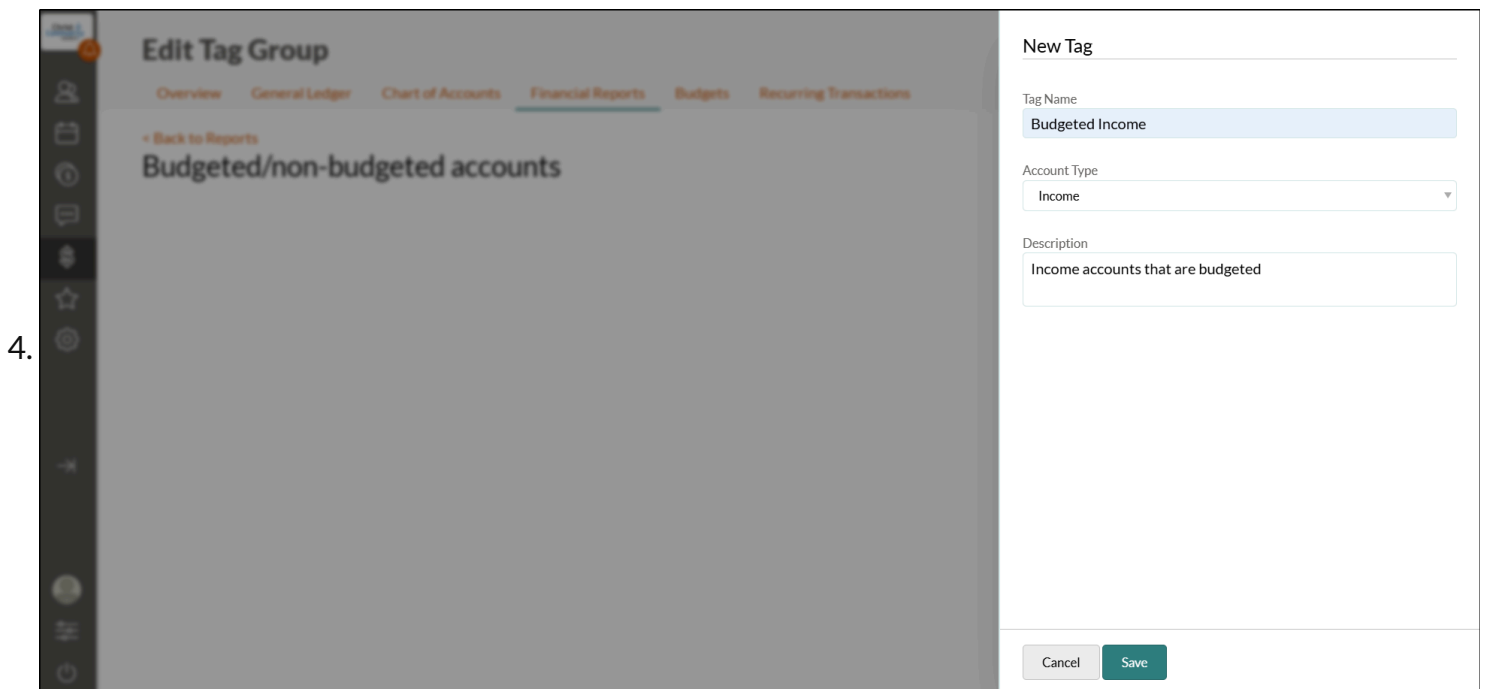
5.

6. This will open a new view with the name of your Tag Group.



Once you have a tag group created, you can add Tags to apply to the relevant accounts.

1. In the Edit Tag Group view, off to the right, click Add Tag.
2. A side bar will open where you can type in the name of the Tag. In the example mentioned above, it might be "Budgeted Income".
3. Then in the drop-down, select which account type this specific Tag will apply to, in this case, Income.



4. Click Save.

6. Repeat steps 1-5 to create the rest of the Tags for this group. In our example, those would be "Non-Budgeted Income", "Budgeted Expense", and "Non-Budgeted Expense".

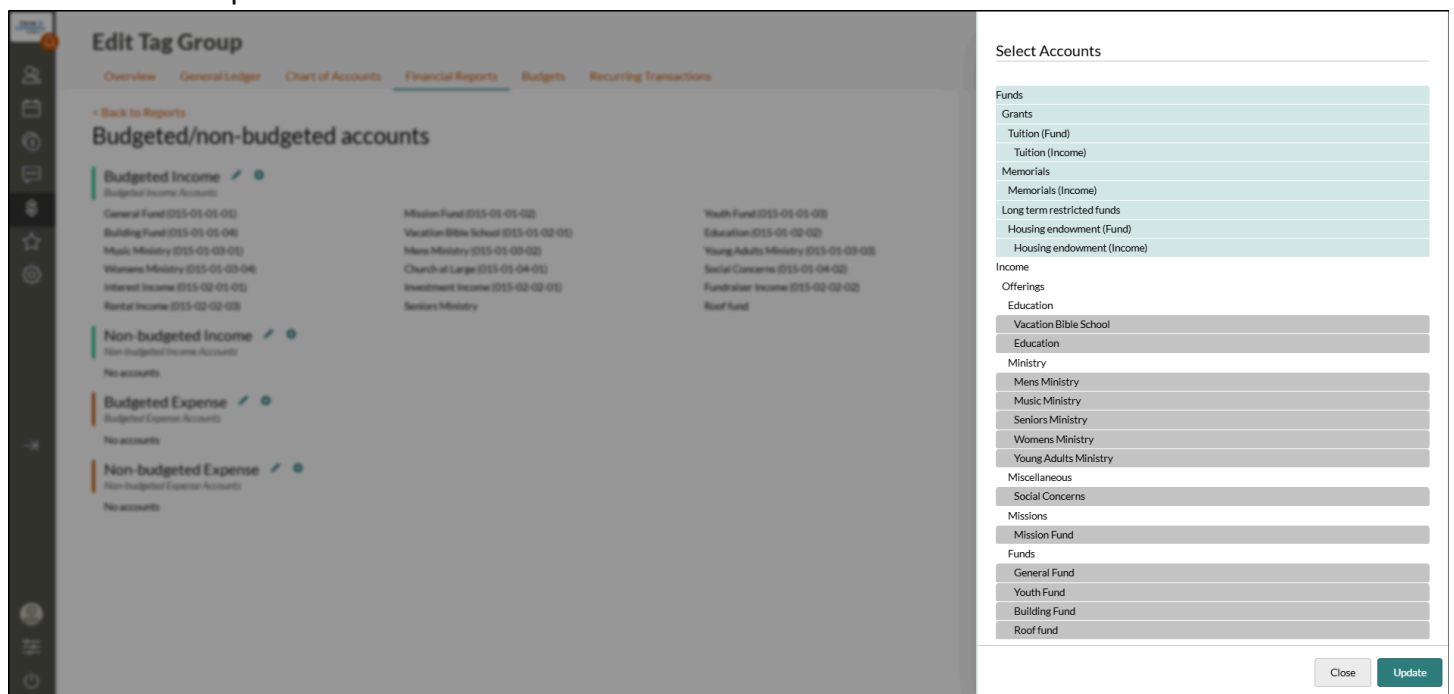
Once all of your Tags have been created, you will see them listed in the new Tag Group view. Now you will want to tie the relevant accounts to each Tag:

1. Click the gear icon next to the name of the first Tag.

- o A side bar will appear on the right of your window listing all of the accounts of the type you selected for the Tag.

2. Click to select each account that belongs to the Tag in question. Click again to de-select any accounts that should not apply to the Tag. Note: Clicking a parent account will select or de-select all of the child accounts under it. If you want to select one but not another of the child accounts, click them individually.

3. Then click the Update button at the bottom of the list.



4. Click the gear icon on the next Tag you need to apply accounts to and repeat steps 5 & 6 above.

- o Accounts that were selected under a previous Tag will be highlighted, to avoid assigning an account to more than one Tag.

5. Continue until all of your accounts have been assigned to a Tag.

Now when creating a new report, or editing an existing report, you can click the arrow next to Tags in the left-hand side bar and select a Tag Group to generate the report according to the Tags you have set up.

This report can be seen by others

SECTION TITLE:

FISCAL YEAR: PERIOD:

	Nov 2024 Actual >	< Year-To-Date Actual	Add Column
Budgeted Income			
Vacation Bible School	\$0.00	\$0.00	<input type="checkbox"/> Budgets
Education	\$0.00	\$0.00	<input type="checkbox"/> Actuals
Mens Ministry	\$0.00	\$50.00	<input type="checkbox"/> Credits
Music Ministry	\$0.00	\$50.00	<input type="checkbox"/> Debits
Seniors Ministry	\$0.00	\$0.00	<input type="checkbox"/> Starting Balance
Womens Ministry	\$0.00	\$45.00	<input type="checkbox"/> Ending Balance
Young Adults Ministry	\$0.00	\$0.00	<input type="checkbox"/> Percent
Social Concerns	\$0.00	\$0.00	<input type="checkbox"/> Difference
Mission Fund	\$75.00	\$800.00	<input type="checkbox"/> Ahead/Behind
General Fund	\$795.00	\$4,564.33	
Youth Fund	\$0.00	\$25.00	
Building Fund	\$50.00	\$150.00	
Roof fund	\$0.00	\$0.00	
Interest Income	\$5.40	\$16.20	
Investment Income	\$0.00	\$0.00	
Fundraiser Income	\$0.00	\$0.00	
Rental Income	\$0.00	\$0.00	
Church at Large	\$0.00	\$0.00	
Budgeted Income	\$925.40	\$5,700.53	
Non-budgeted Income			
Tuition (Income)	\$0.00	\$500.00	
Memorials (Income)	\$0.00	\$310.00	
Housing endowment (Income)	\$0.00	\$20.00	

Statement of Activities Report

Definition & Purpose:

The Statement of Activities shows the revenues and expenses of the Church and the changes to its net assets for the fiscal year. It is the equivalent of a for-profit income statement or profit & loss statement. Some churches that choose to comply with FASB nonprofit reporting standards use this report to show how a Church can afford their program and fundraising activities.

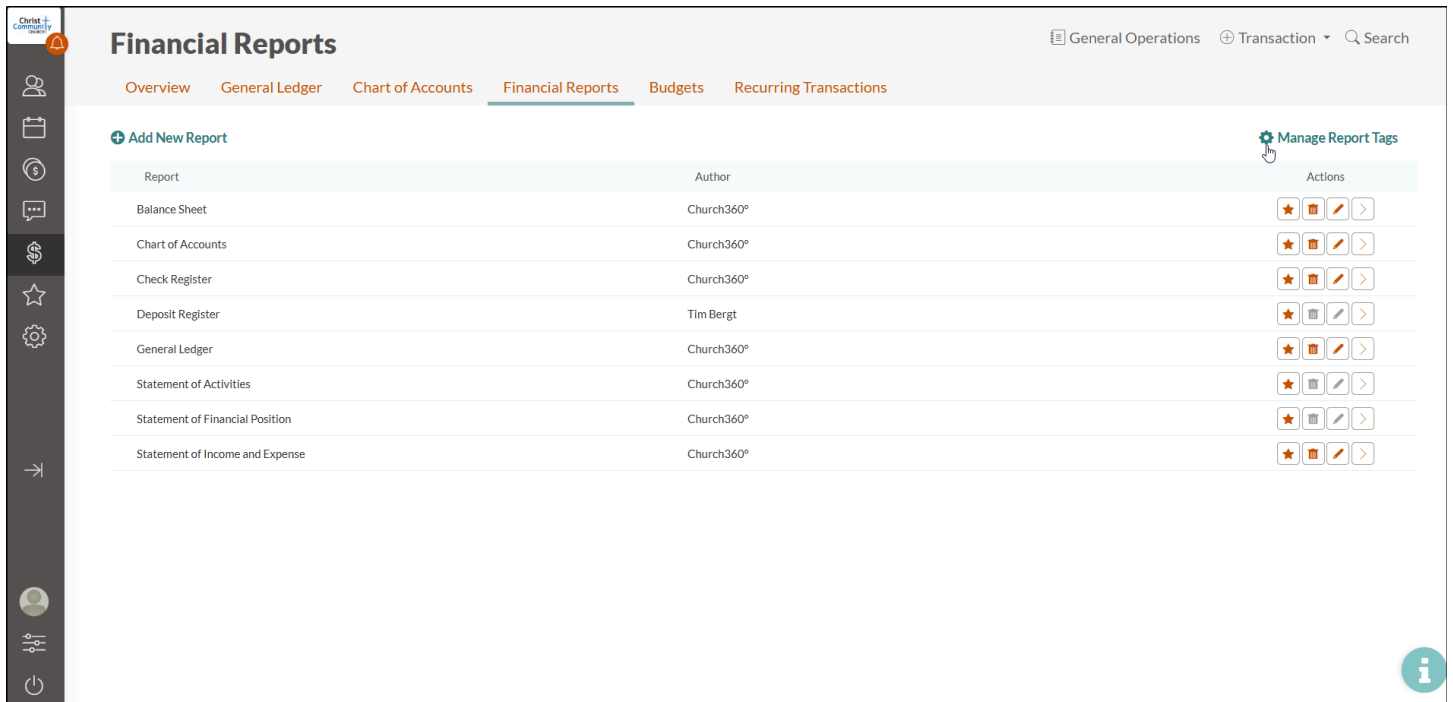
Structure:

The Statement of Activities must provide your Church's revenue and expenses, each broken into relevant categories, and the net assets calculated from them. This categorization is accomplished in Church360° Ledger using Tags, which must be assigned to all relevant accounts before generating the report.

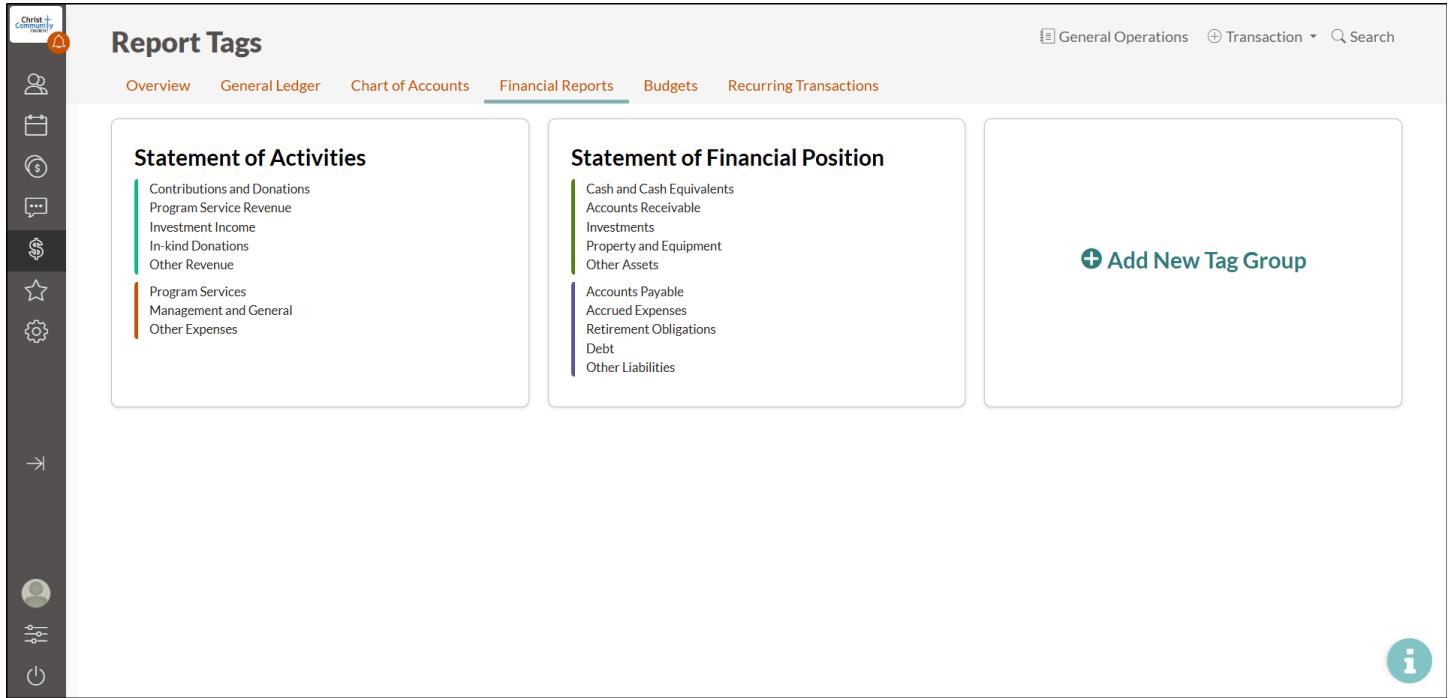
Tags:

Before using the Statement of Activities report you will need to assign each account to one of the Tags within the Tag Group to categorize it for the report. Below is the process to assign the Tags.

1. On the Financial Reports view, in the upper-right above the list of reports, click the Manage Report Tags gear.

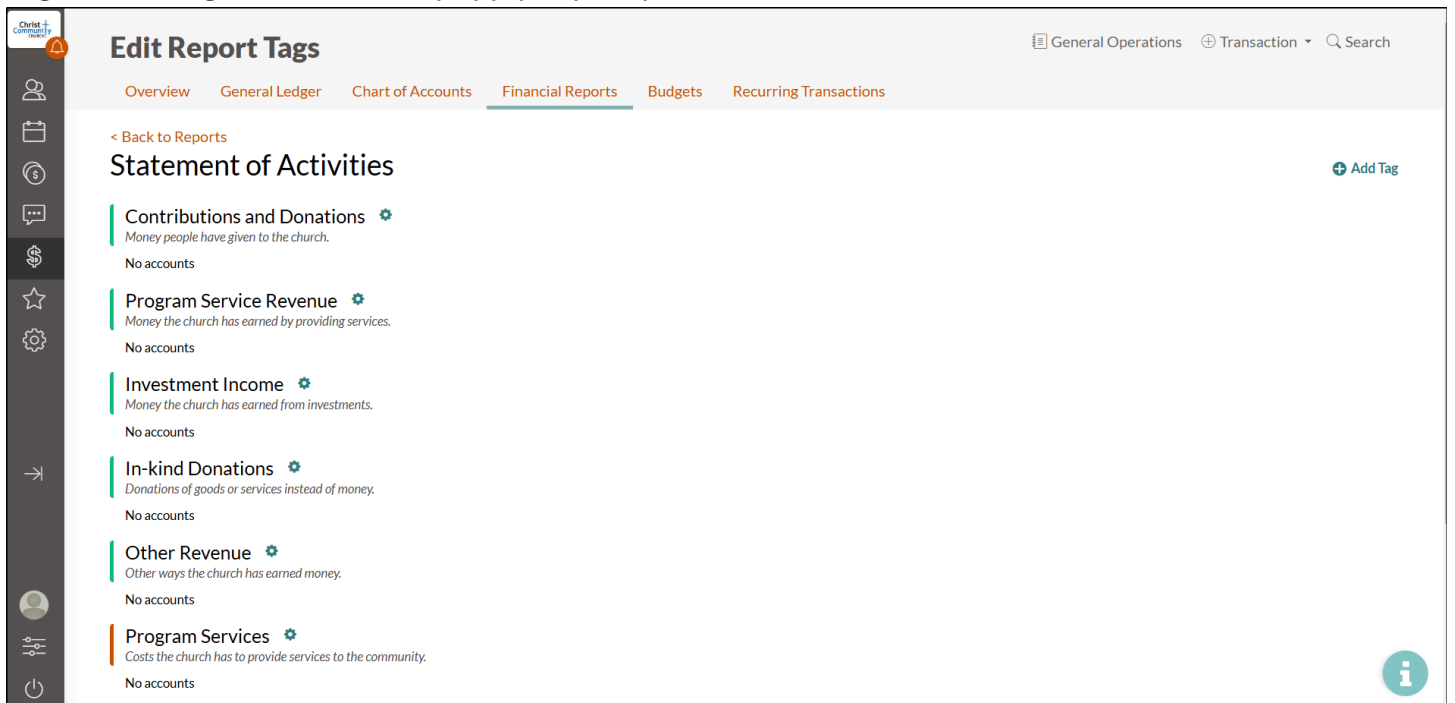


2. Click in the Statement of Activities Tag Group box.



3. You will see a list of all of the available categories for this report. These are the Tags.

4. Each will have a one-line description to help you identify which, if any, of your accounts fall under this Tag. Not all Tags will necessarily apply in your particular situation.

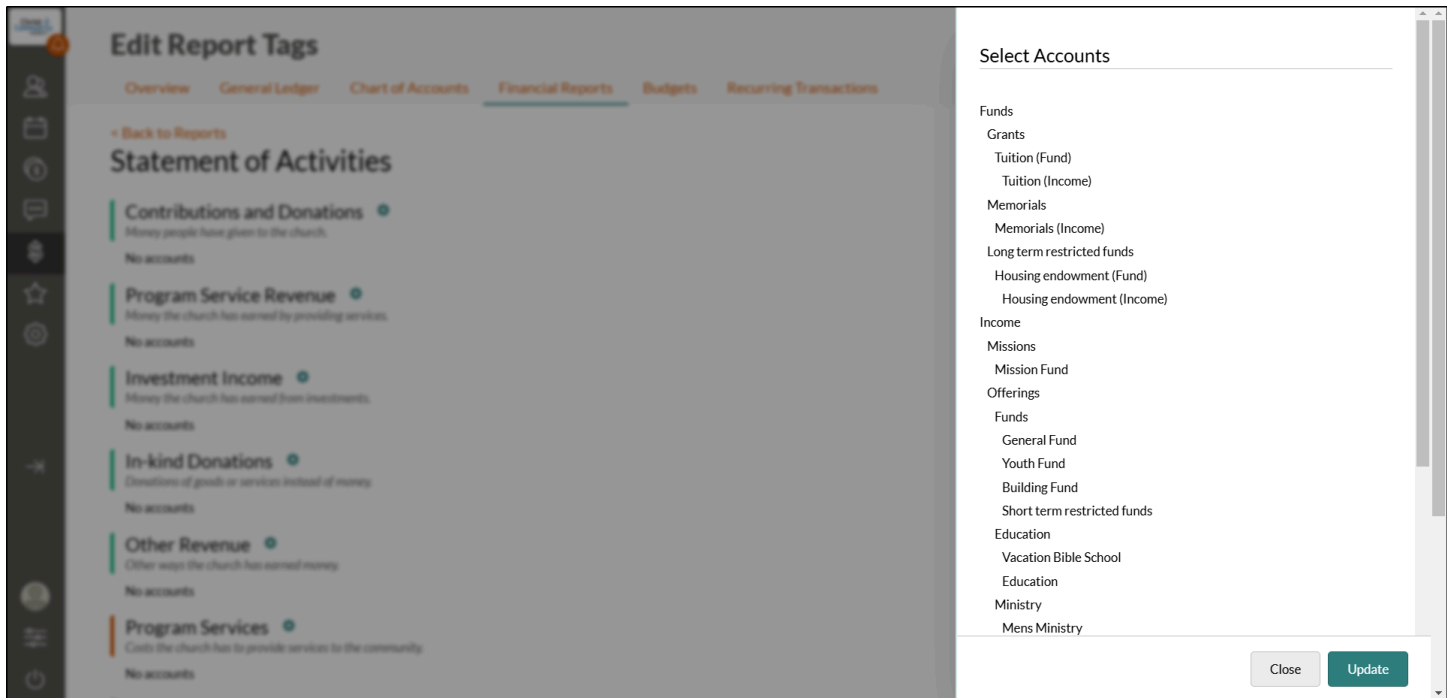


5. Click the gear icon next to the name of a given Tag.

- o A side bar will appear on the right of your window listing all of the accounts that are relevant to this report.

6. Click to select each account that belongs to the Tag in question. Click again to de-select any accounts that should not apply to the Tag. Note: Clicking a parent account will select or de-select all of the child accounts under it. If you want to select one but not another of the child accounts, click them individually.

7. Then click the Update button at the bottom of the list.



8. Then click the gear icon on the next Tag you need to apply accounts to and repeat steps 5 & 6 above.

- Accounts that were selected under a previous Tag will be highlighted, to avoid assigning an account to more than one Tag.

9. Continue until all of your accounts have been assigned to a Tag.

10. If there are Tags that aren't relevant to any of your accounts, simply skip assigning anything to those Tags.

Report:

Once all of the accounts have been assigned a Tag, click back on Financial Reports at the top of the window, and click the > icon for the Statement of Activities report to generate the report and verify that everything was assigned correctly.

Note: This report is only intended for use at the end of the fiscal year, so you won't be able to generate it for the current fiscal year.

Statement of Financial Position Report

Definition & Purpose:

The Statement of Financial Position shows the assets and liabilities of the Church for the fiscal year. It reports on a Church's assets (what is owned) and liabilities (what is owed).

It is the equivalent of a balance sheet for a for-profit organization, and serves as a snapshot, providing a comprehensive picture of a Church's financial situation at a given time, comparing debt to equity or comparing current assets to current liabilities.

Structure:

The format of the statement of financial position follows the basic accounting equation, which states that assets equal the sum of all liabilities and equity.

Tags:

Before using the Statement of Financial Position report you will need to assign each account to one of the Tags within the Tag Group to categorize it for the report. Below is the process to assign the Tags.

1. On the Financial Reports view, in the upper-right above the list of reports, click the Manage Report Tags gear.

The screenshot shows the 'Financial Reports' section of the Church360° software. At the top, there are navigation tabs: Overview, General Ledger, Chart of Accounts, Financial Reports (selected), Budgets, and Recurring Transactions. Below the tabs is a table of reports. In the upper right corner of the report list, there is a gear icon labeled 'Manage Report Tags'.

Report	Author	Actions
Balance Sheet	Church360°	★ 🗑️ ✎ ➤
Chart of Accounts	Church360°	★ 🗑️ ✎ ➤
Check Register	Church360°	★ 🗑️ ✎ ➤
Deposit Register	Tim Bergt	★ 🗑️ ✎ ➤
General Ledger	Church360°	★ 🗑️ ✎ ➤
Statement of Activities	Church360°	★ 🗑️ ✎ ➤
Statement of Financial Position	Church360°	★ 🗑️ ✎ ➤
Statement of Income and Expense	Church360°	★ 🗑️ ✎ ➤

2. Click in the Statement of Financial Position Tag Group box.

Report Tags

General Operations Transaction Search

Overview General Ledger Chart of Accounts **Financial Reports** Budgets Recurring Transactions

Statement of Activities

- Contributions and Donations
- Program Service Revenue
- Investment Income
- In-kind Donations
- Other Revenue
- Program Services
- Management and General
- Other Expenses

Statement of Financial Position

- Cash and Cash Equivalents
- Accounts Receivable
- Investments
- Property and Equipment
- Other Assets
- Accounts Payable
- Accrued Expenses
- Retirement Obligations
- Debt
- Other Liabilities

+ Add New Tag Group

3. You will see a list of all of the available categories for this report. These are the Tags.

- Each will have a one-line description to help you identify which, if any, of your accounts fall under this category. Not all Tags will necessarily apply in your particular situation.

4. Click the gear icon next to the name of a given category.

5. A side bar will appear on the right of your window listing all of the accounts that are relevant to this report (Income, Expense, and Fund Income and Expense if you use Equity Backed Funds).

Edit Report Tags

General Operations Transaction Search

Overview General Ledger Chart of Accounts **Financial Reports** Budgets Recurring Transactions

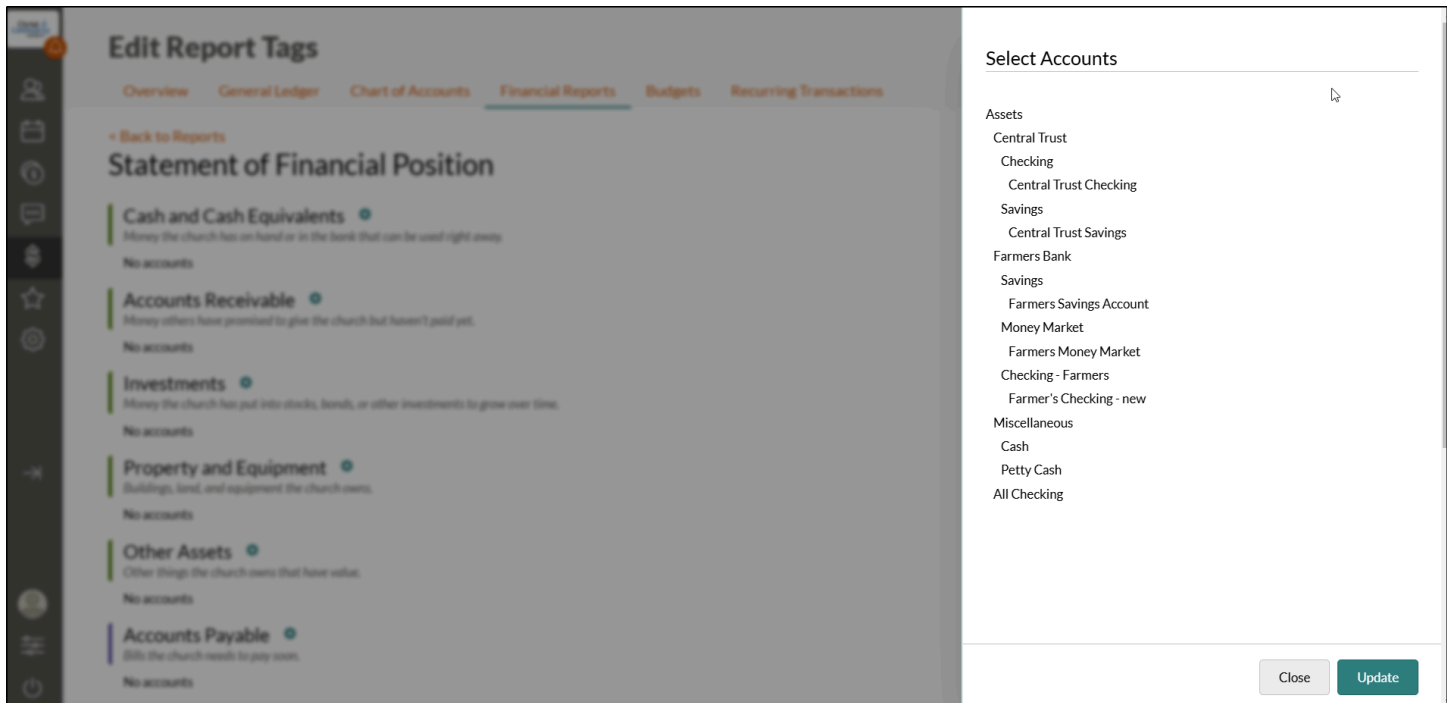
< Back to Reports

Statement of Financial Position + Add Tag

- Cash and Cash Equivalents** *Money the church has on hand or in the bank that can be used right away.*
No accounts
- Accounts Receivable** *Money others have promised to give the church but haven't paid yet.*
No accounts
- Investments** *Money the church has put into stocks, bonds, or other investments to grow over time.*
No accounts
- Property and Equipment** *Buildings, land, and equipment the church owns.*
No accounts
- Other Assets** *Other things the church owns that have value.*
No accounts
- Accounts Payable** *Bills the church needs to pay soon.*
No accounts

6. Click to select each account that belongs to the Tag in question. Click again to de-select any accounts that should not apply to the Tag. Note: Clicking a parent account will select or de-select all of the child accounts under it. If you want to select one but not another of the child accounts, click them individually.

7. Then click the Update button at the bottom of the list.



8. Then click the gear icon on the next Tag you need to apply accounts to and repeat steps 5 & 6 above.

- Accounts that were selected under a previous Tag will be highlighted, to avoid assigning an account to more than one Tag.

9. Continue until all of your accounts have been assigned to a Tag.

10. If there are Tags that aren't relevant to any of your accounts, simply skip assigning anything to those Tags.

Report:

Once all of the accounts have been assigned a Tag, click back on Financial Reports at the top of the window, and click the > icon for the Statement of Activities report to generate the report and verify that everything was assigned correctly before generating your report.

Note: This report is only intended for use at the end of the fiscal year, so you won't be able to generate it for the current fiscal year.

Printing a Reconciliation Report

If you need to print off a list of transactions from a previous reconciliation, you can do so by opening the account's details to view or print that information.

To print or export a posted reconciliation report,

1. Go into Ledger from the Navigation bar.
2. Click the Chart of Accounts tab to view all of your current accounts.
3. Find an eligible account and click the arrow to the far right of the account name.
4. Under Account Details, click the "Reconciliation" tab to view previous reconciliations.
5. Clicking on the Arrow action button next to an entry will show the past reconciliation listing, where you can then print or export for your records.

The screenshot shows the 'Reconciliation Information' page for 'Central Trust Checking'. The page includes a navigation bar with tabs for Overview, General Ledger, Chart of Accounts, Financial Reports, and Budgets. A summary table shows the statement date as May 31, 2024, reconciled on August 19, 2024, with a starting balance of \$781,152.87 and an ending balance of \$782,827.87. Below this is a table of transactions reconciled, with columns for Date, Type, Payee, Memo, and Amount. The transactions include a deposit of \$1,300.00 on May 24, 2024, and three payments of \$350.00 each on April 29, May 6, and May 20, 2024, all to Kent Williams. A final deposit of \$1,425.00 on May 12, 2024, is noted as an offering batch dated 05/12/2024 (ID #122). The interface also features a sidebar with navigation icons and a top right corner with 'Print' and 'Export' buttons.

STATEMENT DATE	RECONCILED ON	STARTING BALANCE	ENDING BALANCE
May 31, 2024	August 19, 2024	\$781,152.87	\$782,827.87

TRANSACTIONS RECONCILED				
Date	Type	Payee	Memo	Amount
May 24, 2024	Deposit (#750)			\$1,300.00
April 29, 2024	Payment (#51)	Kent Williams		-\$350.00
May 6, 2024	Payment (#52)	Kent Williams		-\$350.00
May 20, 2024	Payment (#53)	Kent Williams		-\$350.00
May 12, 2024	Deposit (#751)		Offering batch dated 05/12/2024 (ID #122)	\$1,425.00

Navigating the Books View

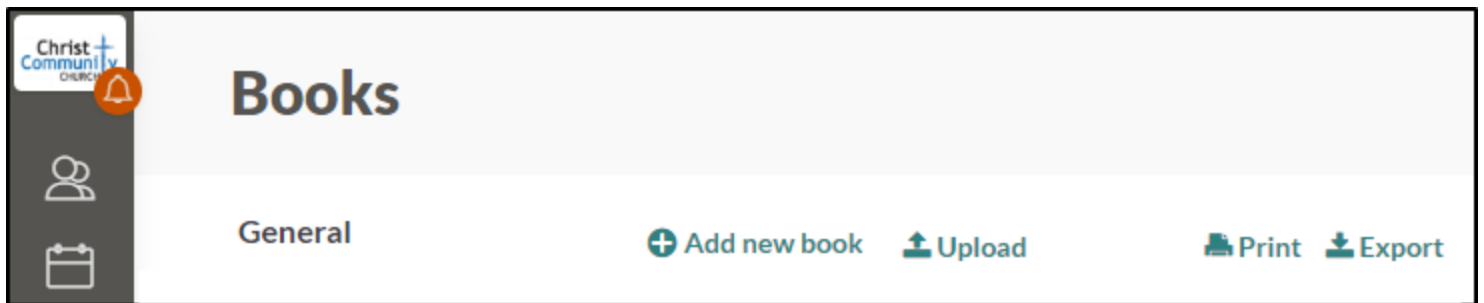
The Books view for Ledger contains a list of your church's books. Typically, a book is considered a place where all accounting entries are recorded for an organization.

Though a church will usually only use a single book for financial records, one could add a new instance when the need arises.

Action Buttons

In the Books view, there are links that allow users to add a book or report on the status of each book.

- Add new book - This option will create a new entry for a book.
- Upload - Users can use this option to upload a Shepherd's Staff or Church360° Ledger database and its related financial data into your Church360° Members site.
- Print - This option allows you to print your list of Books.
- Export- This option allows you to export your list of Books to Excel.



List of Books







From this list of books, you can view each book's name and archive date (if archived).

Actions for Books

- Edit Book Name - The pencil icon to the far right of a book will open its name for editing. Any changes to specific accounts will need to be done from the Chart of Accounts view.
- Archive Book - The archive box icon to the far right of a fund will archive it, adding an archived date, and removing it from future entry options, but not deleting any financial accounts or records. To retain

historical data, books with records can only be archived, not deleted. Clicking on the archive box icon again will restore it.

- Fiscal Year Details - The arrow icon will take users to a detailed view of the book's fiscal year settings where users can change a fiscal year's ending month and close or reopen past fiscal years.

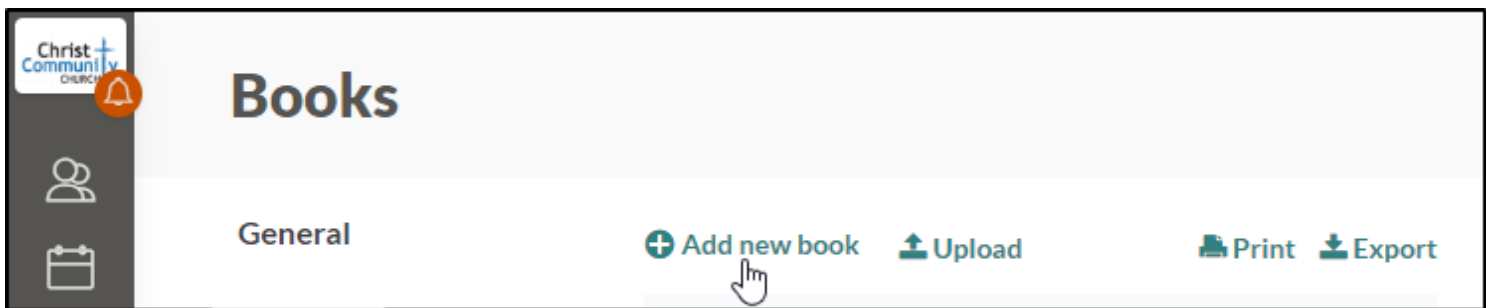
Name	Archived At	Actions
Christ Community Church	—	  
Christ Community School	—	  

Adding Books

Typically, a church will only need one book to handle their financial records. If your administration handles additional charts of accounts, like that for a school, you may need to add a new book in order to keep accounts separate.

To add a new book,

1. Click on the gear icon to open your Settings view.
2. Scroll down the navigation menu on the left and select “Books” under the Ledger section.
3. Click to "Add a new book".



4. Add in the name for the new Book. If this is your first or only book, you may choose to call it "General" or "Operating Fund".

A screenshot of the 'Name' input field for adding a new book. The field is a light blue box with the text 'New Book' inside. To the right of the input field are two buttons: a green 'Save' button and a light gray 'Cancel' button.

5. Click the “Save” button on the right side of the page to add the new book.

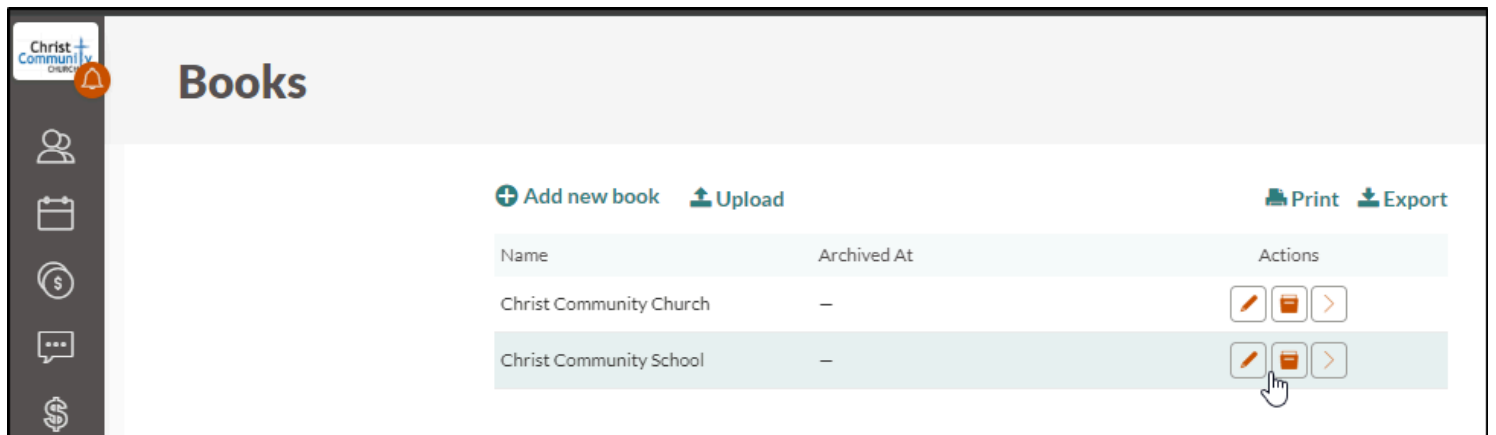
Once a book has been created, you can use the Book selector to choose a different book and navigate to the Chart of Accounts to start adding to the new set of accounts.

Editing or Archiving Books

If you no longer need a book as originally intended, you may want to either rename the book to better summarize its activity or archive it entirely to prevent any further use.

To edit or archive a book,

1. Click on the gear icon to open your Settings view.
2. Scroll down the navigation menu on the left and select “Books” under the Ledger section.
3. To the right of the book name, click on the action buttons to make changes.
 - Click the pencil icon to edit the book's name and click "Save" to save those changes.
 - Click the box icon to archive the book, hiding it from reports and other views. An archived date will show in the "Archived at" column.
 - Click the box icon again to unarchive the book. This will remove the "Archived at" date.



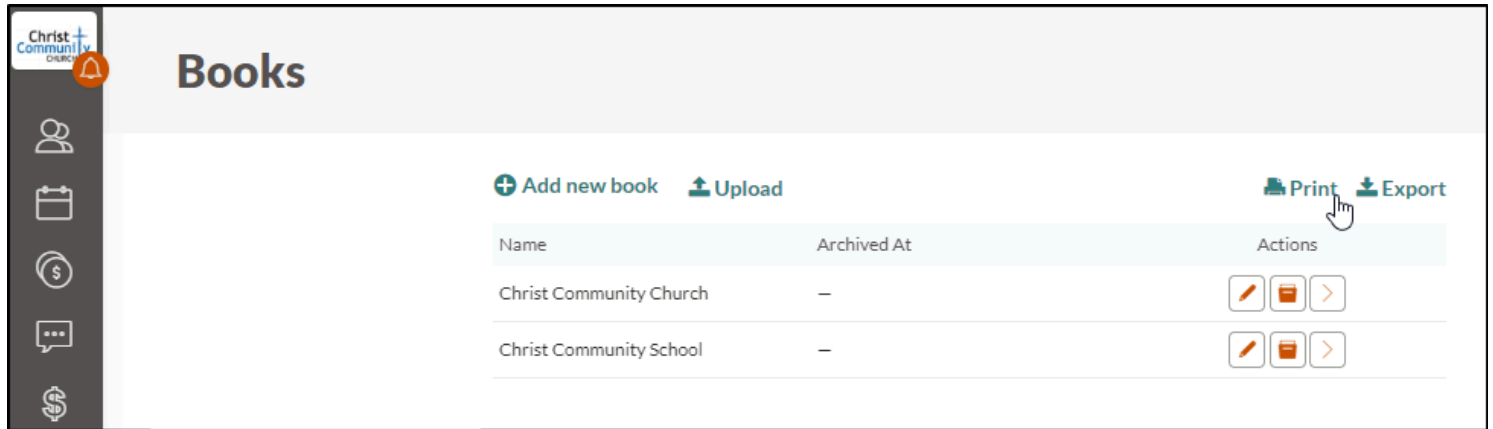
Printing your Book list

If you have multiple books, you may want to print or export your list from the view.

This view only shows the book names and whether they have been archived. If you want a more comprehensive report on each book and its accounts, you may want to [create a custom report](#) instead.

To print or export a list of books,

1. Click on the gear icon to open your Settings view.
2. Scroll down the navigation menu on the left and select “Books” under the Ledger section.
3. In the upper right area of the page, click to either "Print" the list from your internet browser or "Export" to Excel.



Navigating the Book Details view

The detail view for a specific book shows additional information on its fiscal year. A fiscal year is a designated 12-month period used for preparing financial statements and reports. It can be considered a calendar fiscal year that runs from January 1st through December 31st or a non-calendar year that starts at the beginning of a chosen month and ends 365 days later.

Clicking the arrow icon for a book will take users to the book's fiscal year view. From here, users can lock, unlock, and change fiscal year ranges as their administration needs.

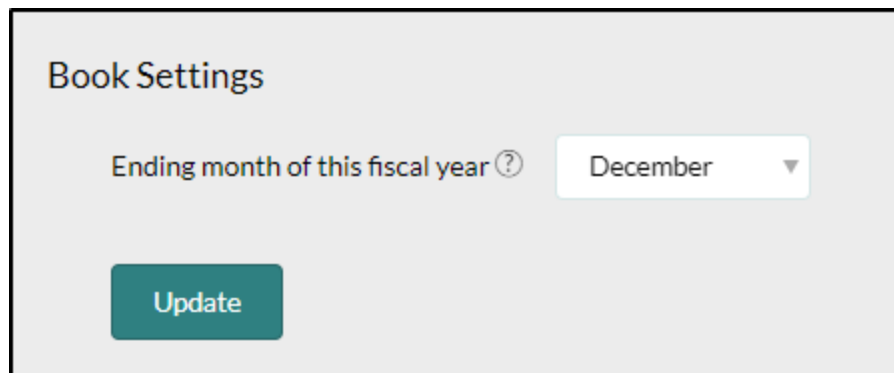
Current Fiscal Year

The first screen on the Fiscal Year view shows the current fiscal year and its date range.



Book Settings

If your church needs to change its fiscal year from a calendar year to a non-calendar year or vice versa, the Finance Admin can select what month the current fiscal year should end using the drop-down menu in this section and click to update.



History

All related fiscal years in the system will be displayed here, along with their date ranges and statuses. This should allow auditors to see if or when a fiscal year was changed.

In the Status column, users can manually lock a fiscal year to prevent any new transactions from being created for that year or unlock a year to allow additional transactions. After 3 months, fiscal years are automatically locked, users can unlock fiscal years to make appropriate changes up to 15 months after the end of the fiscal year date range.

History		
Fiscal Year	Dates	Status ⓘ
2024	Jan 1, 2024 - Dec 31, 2024	<input checked="" type="checkbox"/> Unlocked
2023	Jan 1, 2023 - Dec 31, 2023	<input type="checkbox"/> Locked
2022	Jan 1, 2022 - Dec 31, 2022	<input type="checkbox"/> Locked
2021	Jan 1, 2021 - Dec 31, 2021	<input type="checkbox"/> Locked
2020	Jan 1, 2020 - Dec 31, 2020	<input type="checkbox"/> Locked
2019	Jan 1, 2019 - Dec 31, 2019	<input type="checkbox"/> Locked

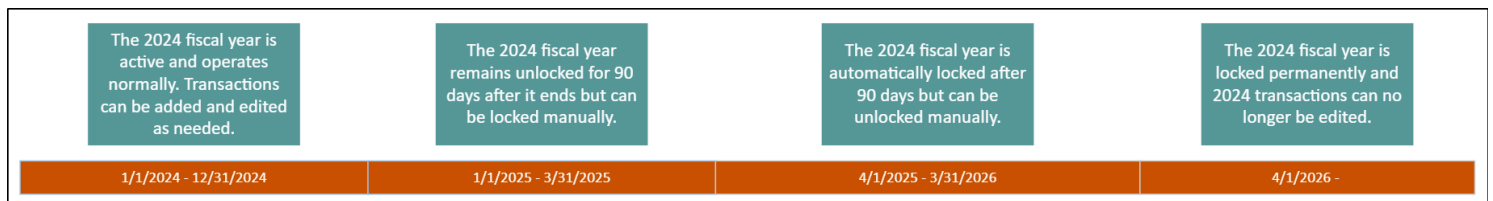
Locking/Unlocking Fiscal Years

Once a fiscal year has concluded, the new fiscal year begins automatically. As such, income and expense accounts will reset to \$0 without any action from the user. However, transactions can still be created and edited for the concluded fiscal year for some time. Ledger will automatically recalculate end-of-year transactions on the fly. Once all transactions have been entered and reports have been run, a book's fiscal year can be manually or automatically locked to prevent any additions or edits from being made.

If a fiscal year is not manually locked after 3 months following the end of that date range, it will be locked automatically. Following this, users can unlock fiscal years to make appropriate changes for 15 months after the end of the fiscal date range.

However, once that period has passed, it cannot be unlocked.

For example, if a fiscal year runs from January 1, 2024, to December 31, 2024, it can be closed manually anytime in the first 90 days of the new fiscal year. On April 1, 2025, the system will lock the fiscal year automatically. Users can unlock the 2024 fiscal year up through March 31, 2026, where the fiscal year will be locked indefinitely and cannot be altered any further.



To manually lock/unlock a fiscal year,

1. Click on the gear icon to open your Settings view.
2. Scroll down the navigation menu on the left and select “Books” under the Ledger section.
3. To the right of the book name, click on the arrow button to go to that book's detail view.
4. Under History, click the toggle button to lock or unlock a fiscal year. Current fiscal years cannot be locked and fiscal years that closed more than 15 months ago cannot be opened.

Book Details

Christ Community Church

Current Fiscal Year

2024
Jan 1, 2024 - Dec 31, 2024

Book Settings

Ending month of this fiscal year ⓘ December ▼

Update

History

Fiscal Year	Dates	Status ⓘ
2024	Jan 1, 2024 - Dec 31, 2024	<input checked="" type="checkbox"/> Unlocked
2023	Jan 1, 2023 - Dec 31, 2023	<input type="checkbox"/> Locked
2022	Jan 1, 2022 - Dec 31, 2022	<input type="checkbox"/> Locked
2021	Jan 1, 2021 - Dec 31, 2021	<input type="checkbox"/> Locked

Navigation sidebar with icons: Home, Calendar, Finance, Messages, Settings, Star, Gear, Arrow, Profile, Audio, Power.

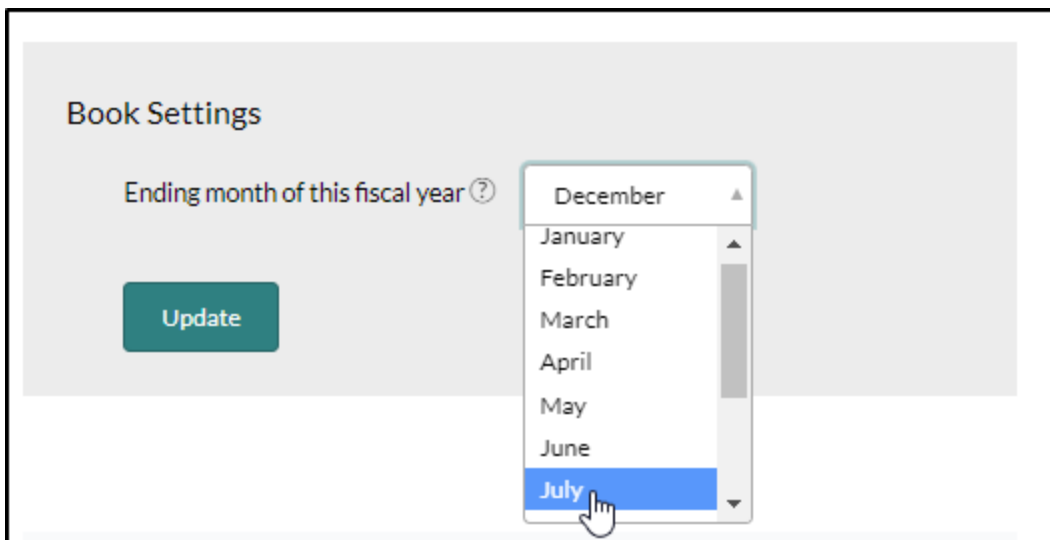
Changing your Fiscal Year

If a church's administration decides to change its fiscal year date range (from a calendar fiscal year to a non-calendar fiscal year or vice versa), this change will need to be reflected in the Church360° software.

To do this, a Finance administrator will go into the Fiscal Years view and determine when the current fiscal year should end.

To end a fiscal year,

1. Click on the gear icon to open your Settings view.
2. Scroll down the navigation menu on the left and select "Fiscal Years" under the Finance section.
3. Under Book Settings, choose the last month of your current fiscal year. The fiscal year will end on the last day of that selected month.
4. Click "Update" to save your changes.
5. From here, you will continue to operate as you normally would. On the first day of the next fiscal year, a partial fiscal year will be generated, allowing you to start your new fiscal year with a full 12 months.



Changing the fiscal year will cause a partial year to be created for reporting. You may need to pull information from previous fiscal months to report fully within your new fiscal year for the first 12 months. Please feel free to reach out to support if you have any questions on report or budget generation for partial years.

Navigating the Payees View

The Payees view shows available vendors and employees for transactions in your financial software.

Each payee has their own record that can be added to transactions so users can track yearly totals to allow for reports like 1099s to be generated. Payees are shared between books.

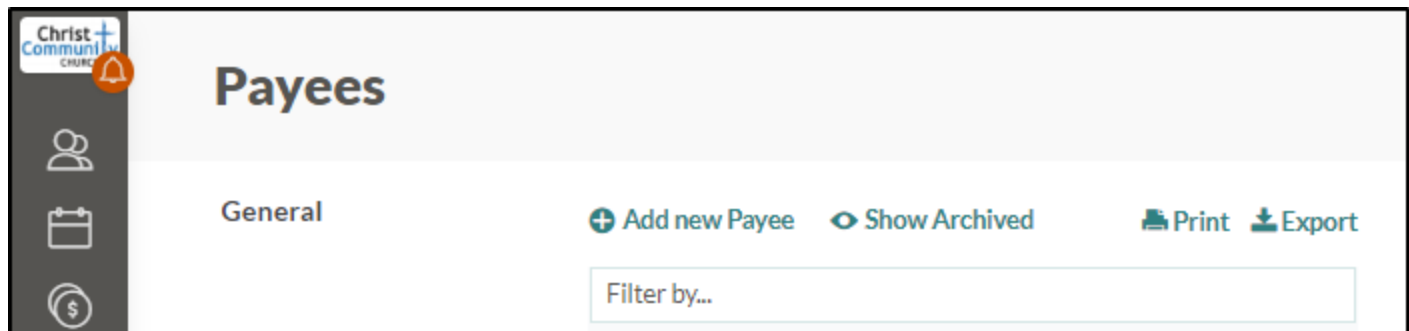
Action Buttons

In this view, there are links to add or view information related to your payees.

- Add new Payee - This link opens a menu to create a new payee record.
- Show/Hide Archived - This option will show or hide payees that have been marked as archived in the visible list.
- Print - This option allows you to print your list of payees, their descriptions, and types.
- Export- This option allows you to export your list of payees, with their address, tax ID number, contact information, notes and description to a CSV file.

Filter by

In the bar with "Filter by..", you can start typing to pull up all relevant payee names.



























List of Payees

In the table of payees, the Name and Type fields can be sorted by clicking on their respective header.

Actions for Payees

To the right of the payee name, click on the action buttons to make changes.

- Click the pencil icon to edit a payee.
- Click the box icon to archive the payee, hiding it from reports, other views, and new transactions.
- Click the box icon again to restore the account.
- Click the arrow icon to view and print a payee's details, including recent transactions.

Name	Description	Phone/E-mail	Type	Actions
Allied Trash & Recycling			Business	  
Ameren Electric			Business	  
Arlene Dowling		314-958-6641 dowlinga@dayrep.com	Individual	  
AT&T Uverse - Internet			Business	  
Best Buy Geek Squad			Business	  
Century Link - Telephone			Business	  
Concordia Health Plans			Business	  
Concordia Publishing House			Business	  

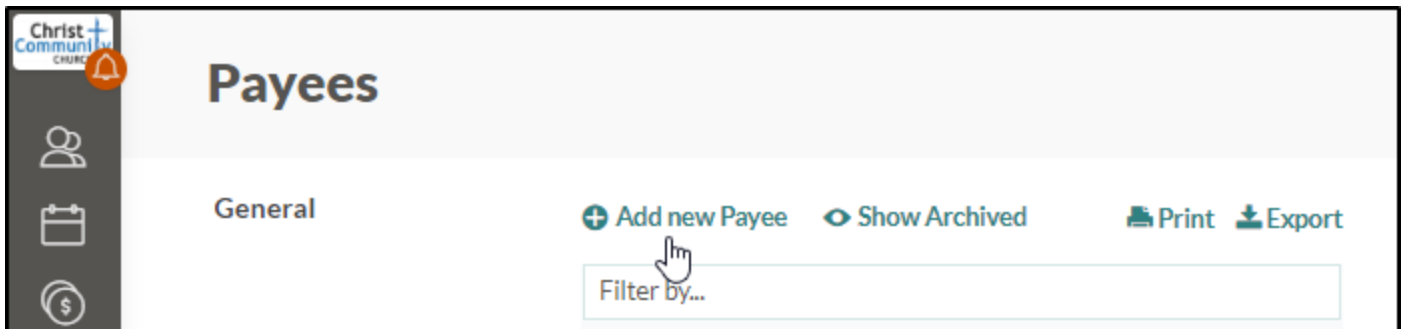
Adding Payees

When conducting business with a new vendor, employee, or other entity, you will need to create a new payee record to track transactions relating to them.

Payees are shared across books so they will only need to be created one time, even if you have multiple collections of accounts. To maintain data integrity and keep all relevant transactions within a single record, the system doesn't allow payees to share the same name.

To add a new payee,

1. Click on the gear icon to open your Settings view.
2. Scroll down the navigation menu on the left and select "Payees" under the Ledger section.
3. Click on "Add new Payee".



4. Choose whether the payee is an individual or a business.
- If the payee is selected to be an individual, you can use the drop-down menu in the "Connect to" field to select an existing person record. This will automatically populate address and contact information that can only be edited from that person's record. If you choose this option, you can skip down to step 7.
 - Payees can only be linked if the user has permissions to see people's unlisted information.
5. Enter the Name, Legal Name (if different), address and contact information as needed.

New Payee

This payee is a

Individual Business

Connect to (Will keep name and contact information in sync)

Arlene Dowling ✕ ▼

Name

Arlene Dowling

Legal Name (For use on important documents)

Arlene Kimberly Dowling

Street Number

99 Alpha Avenue

Address Line 2

City State Zip Code

Kantonburg MO 63058

Phone

🇺🇸 (314) 958-1536 ext. 15

And 2 other numbers

Email

dowlinga@dayrep.com

And 1 other email address

6. Enter a description, tax ID number, and any notes for the payee as needed. There is a limit of 40 characters in the description box.

7. Click the "Save" button at the bottom of the entry menu.

Description 12 / 40

Receptionist

Tax ID Number

886594

Notes

Started on 2/13/2020

Cancel

Save

Importing Payees from CSV

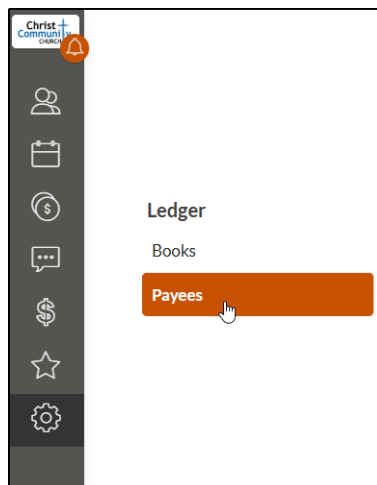
If users receive a list of organizations or individuals to be included in future transactions, they may elect to import this information from a CSV file instead of [adding](#) them each manually.

There isn't a restriction on how payees are added, but the system will not import records believed to be duplicates.

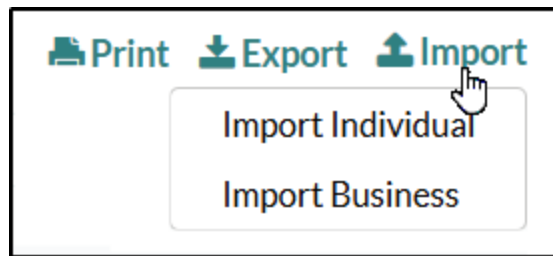
Files with sample data are available at the bottom of this article, though it is not required to use the transaction import utility. Exported files from other financial software can be used directly with this utility as long as they are CSV (comma delimited) and meet the above requirements. Issues may occur if UTF-8 CSV, MS-DOS CSV or Mac CSV formats are used.

To import payees from a CSV file,

1. Click on the gear icon to open your Settings view.
2. Scroll down the navigation menu on the left and select "Payees" under the Ledger section.

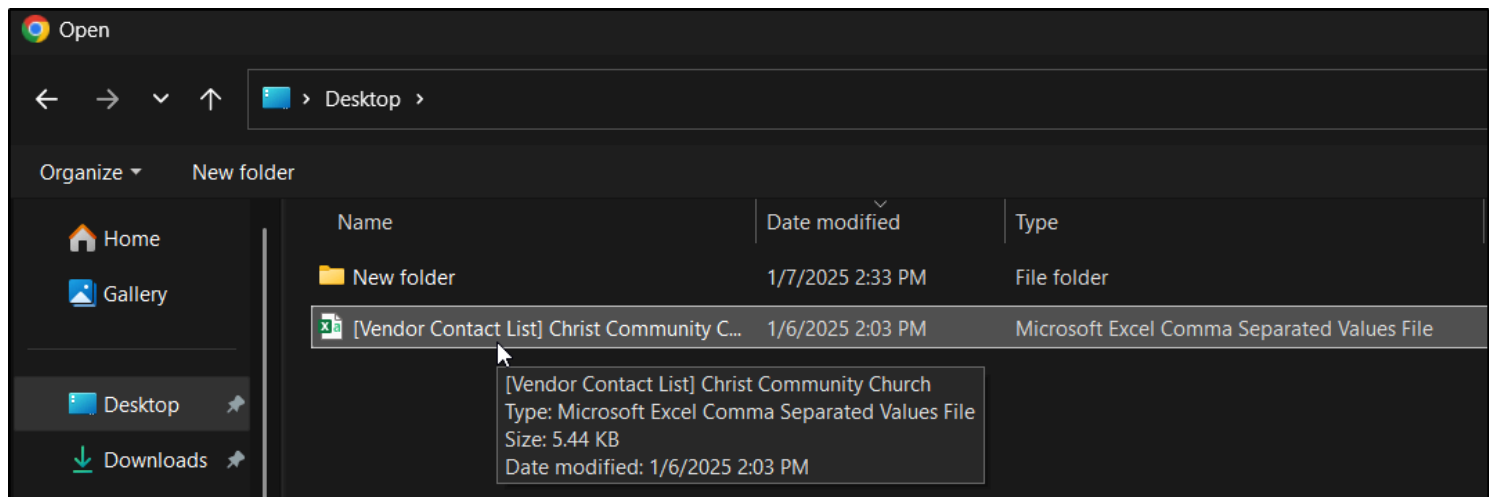


3. Click "Import" at the top right corner of the site, next to "Print" and "Export".
4. Choose which payee type to import. Once selected, a file explorer window will appear.



- Import Individual - Choose this option when importing payees like employees or customers that may need a 1099 or other tax-related information
- Import Business - Choose this option when importing payees like vendors or organizations

5. Choose a file to import. While it's recommended to separate imports between individuals and organizations, this status can be [edited](#) after import if needed.



6. Under "Select Header Row", use the arrows to the right of the selections to choose which row in the file is to be used for column headers. This will help with matching columns to their respective fields.

7. Under "Select Last Data Row", use the arrows to the right of the selections to choose which row contains the last payee to be imported and click "Next".

8. In the next window, use the drop-down menus to match column headers from the file to expected columns for payee fields. Name, Address, and Note expected columns allow for multiple columns from the file to be concatenated together by clicking available plus signs to add more drop-down menus to select from. Only the first Name field selection is required and any column in the file not matched in this step will be ignored by the importer.

Expected Columns	Match Column from File	Sample Value
Name *	Vendor x	United States Treasury
Legal Name	<Select column or skip>	
Address	<Select column or skip>	
Address Line 2	<Select column or skip>	
City	<Select column or skip>	
State	<Select column or skip>	
Zip	<Select column or skip>	
Email	Email x	taxesaregreat@intuit.com
Phone	<Select column or skip>	
Tax ID	Account # x	00000111546
Description	<Select column or skip>	

< Back Import >

- Name - The name of a payee, which will appear on payee reports and transactions; the only field required to import
- Legal Name - The legal name of a payee, if different from Name
- Address - The first line of a payee's address; can be a combination of multiple columns from the import file
- Address Line 2 - The second line of a payee's address, if needed
- City - The city of a payee's address
- State - The state of a payee's address
- Zip - The zip code of a payee's address
- Email - A payee's email address
- Phone - A payee's phone number
- Tax ID - A payee's tax or identification number
- Description - Additional information on a payee
- Note - Additional information on a payee; can be a combination of multiple columns from the import file
- Deleted - A True/False field designating whether a payee should be archived

9. Click "Import" to start the import process. A summary will be available shortly.

- Processed - This number will reflect the number of payees detected in the imported file
- Imported - This number will reflect the number of payees successfully imported from the file
- Duplicates - This number will reflect the number of payees detected as having the same name as an existing payee or another payee in the imported file and not imported
- Invalid - This number will reflect the number of payees that failed to be imported

10. Click "Done" to close the import window.

Summary

20 payees were processed

20 payees were imported

0 payees were duplicates

0 payees were invalid

Editing or Archiving Payees

If a payee's information needs to be changed or is no longer being used, users can edit or archive their record from the Payees view.

To edit or archive an existing payee,

1. Click on the gear icon to open your Settings view.
2. Scroll down the navigation menu on the left and select "Payees" under the Ledger section.
3. To the right of the payee name, click on the action buttons to make changes.
 - Click the pencil icon to open an editing window for the payee and click "Save" to save those changes.
 - Click the box icon to archive the payee, hiding them from reports, other views, and new transactions.
 - Click the box icon again to unarchive the payee.

The screenshot shows the 'Payees' management page in the Church360° system. On the left is a dark navigation sidebar with icons for home, calendar, currency, messages, and refresh. The main header includes the 'Christ Community Church' logo and a notification bell. The page title is 'Payees'. Below the title are links for '+ Add new Payee' and 'Show Archived', along with 'Print' and 'Export' buttons. A search bar labeled 'Filter by...' is present. A table lists payees with columns for Name, Description, Phone/E-mail, Type, and Actions. Two payees are visible: 'Allied Trash & Recycling' and 'Ameren Electric', both categorized as 'Business'. Each entry has three action icons: a pencil for editing, a trash can for archiving, and a right-pointing arrow for unarchiving. A mouse cursor is shown clicking the trash can icon for 'Allied Trash & Recycling'.

Name	Description	Phone/E-mail	Type	Actions
Allied Trash & Recycling			Business	[Pencil] [Trash] [Arrow]
Ameren Electric			Business	[Pencil] [Trash] [Arrow]

Printing or Exporting your Payee list

If you are needing a list of payees and their record information, you can print or export directly from the Payees view.

You can click "Show/Hide Archived" to show or hide payees that have been marked as archived in the visible list.

To generate a payee payment report,

1. Click on the gear icon to open your Settings view.
2. Scroll down the navigation menu on the left and select "Payees" under the Ledger section.
3. To the right of the page, click to either "Print" from your internet browser or "Export" to a CSV file.

Christ Community Center

Payees

+ Add new Payee Show Archived Print Export

Filter by...

Name	Description	Phone/E-mail	Type	Actions
Allied Trash & Recycling			Business	
Ameren Electric			Business	
Arlene Dowling		314-958-6641 dowlinga@dayrep.com	Individual	
AT&T Uverse - Internet			Business	
Best Buy Geek Squad			Business	
Century Link - Telephone			Business	
Concordia Health Plans			Business	

Viewing Payee Details

If you need to review or report on a payee, you can open up a payee's details to gather that information.

To view a payee's detail,

1. Click on the gear icon to open your Settings view.
2. Scroll down the navigation menu on the left and select "Payees" under the Ledger section.
3. To the right of the payee's name, click on the arrow button to go to that payee's detail view.

The screenshot shows the 'Payees' management screen in Church360°. On the left is a dark navigation sidebar with icons for Home, Calendar, Ledger, Messages, Settings, and a Gear icon. The main area is titled 'Payees' and includes options to 'Add new Payee' and 'Show Archived'. There are 'Print' and 'Export' buttons in the top right. A search bar labeled 'Filter by...' is present. Below is a table with columns: Name, Description, Phone/E-mail, Type, and Actions. The table lists several payees, with 'Ameren Electric' highlighted. A mouse cursor is pointing at the right arrow icon in the Actions column for 'Ameren Electric'.

Name	Description	Phone/E-mail	Type	Actions
Allied Trash & Recycling			Business	[Edit] [Archive] [Detail]
Ameren Electric			Business	[Edit] [Archive] [Detail]
Arlene Dowling		314-958-6641 dowlinga@dayrep.com	Individual	[Edit] [Archive] [Detail]
AT&T Uverse - Internet			Business	[Edit] [Archive] [Detail]
Best Buy Geek Squad			Business	[Edit] [Archive] [Detail]

From this new view, you can view a payee's information and recent transactions as well as generate a report on a payee's transaction totals for a fiscal year (for W2 and 1099 information) by clicking "Summary Report".

Payee Details

Ameren Electric






Details

Name Ameren Electric

Type  Business

Address P.O. Box 66301
Bakersville, MO 63027

Recent Transactions for Christ Community Church

Date	Memo	Amount	
December 14, 2023	Electric Bill	\$100.58	
November 14, 2023	Electric Bill	\$185.04	
October 13, 2023	Electric Bill	\$191.81	
September 12, 2023	Electric Bill	\$280.92	
August 14, 2023	Electric Bill	\$275.92	

 [Summary Report](#) ▾

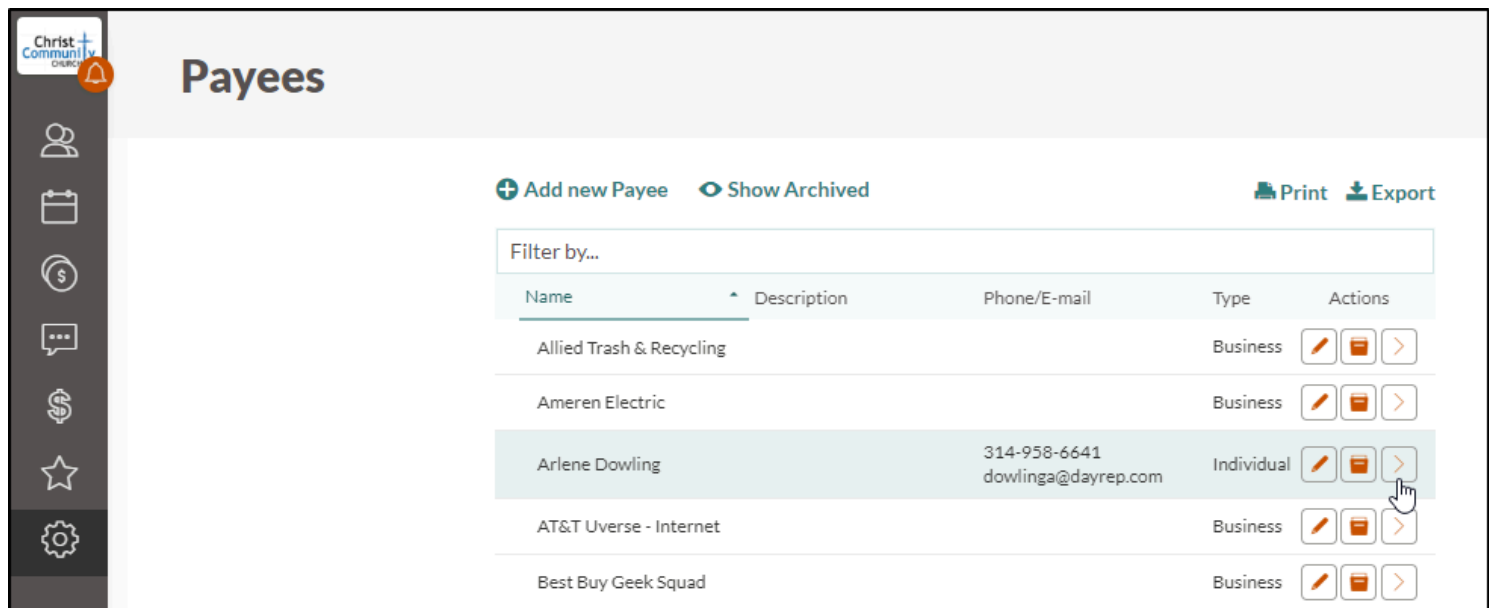


Generating a Payee Summary Report


To generate a list of transactions relevant to a specific payee within a fiscal year, you'll need to go into that payee's detailed view. This report can help your administration create reports for eligible employees and vendors to fill out a 1099 form.

To generate a payee payment report,

1. Click on the gear icon to open your Settings view.
2. Scroll down the navigation menu on the left and select "Payees" under the Ledger section.
3. To the right of the payee's name, click on the arrow button to go to that payee's detail view.



4. Click "Summary Report" for recent transactions of a relevant book. Use the drop-down menu to select the fiscal year you want to generate the report for.

 **Arlene Dowling**

Details

Name Arlene Dowling

Type  Individual

Address 99 Alpha Avenue
Kantonburg, MO 63058

Email Address dowlinga@dayrep.com

Phone Number 314-958-6641

Calendar 2023

Calendar 2022

Calendar 2021

Calendar 2020

Calendar 2019

Calendar 2018

Calendar 2017

Calendar 2016


Calendar 2015

Calendar 2014

Calendar 2013

Calendar 2012



 Summary Report ▾



Recent Transactions for Christ Community Church

Date	Memo
December 22, 2023	Salary
December 8, 2023	Salary
November 24, 2023	Salary
November 10, 2023	Salary
October 27, 2023	Salary

5. To the right of the next page, click to either "Print" from your internet browser or "Export" to a CSV file.

< [Back to Arlene Dowling](#)

 Print  Export



Arlene Dowling

99 Alpha Avenue
Kantonburg, MO 63058
314-958-6641
Tax ID: Not provided

YEAR

2023

TOTAL PAID

\$31,200.00

Details by Account

Account	Amount
Staff Salary	\$31,200.00

