

Chart of Accounts for Large ASBs

Asset Accounts • 1000–1999

Current Asset Accounts • 1000–1699

Bank Accounts • 1000–1199

- 1001 Bank of America, Checking Account # XXXX
- 1003 Bank of America, Savings Account # XXXX
- 1005 Bank of America, Money Market Account # XXXX
- 1103 United California Bank, Savings Account # XXXX
- 1105 United California Bank, Money Market Account # XXXX

Other Current Asset Accounts • 1200–1699

- 1201 Petty Cash Fund
- 1203 Change Fund
- 1301 Accounts Receivable
- 1303 Accounts Receivable Interest
- 1305 Accounts Receivable Bad Checks
- 1307 Accounts Receivable Yearbooks
- 1401 Inventory Student Store
- 1403 Inventory Vending Machines
- 1405 Inventory Snack Bar
- 1501 Other Current Assets

Fixed Assets • 1700–1999

- 1701 Equipment ASB Office
- 1703 Equipment Student Store
- 1705 Other Equipment
- 1801 Other Fixed Assets

Liability Accounts • 2000–2999

Accounts Payable Accounts • 2000–2099

- 2001 Accounts Payable Vendors
- 2003 Accounts Payable District Salary Reimbursement
- 2005 Sales and Use Tax Payable
- 2007 Other Accounts Payable

Trust Accounts • 2100–2199

- 2101 JFK Memorial Scholarship
- 2103 Mary Smith Memorial Scholarship
- 2105 Ming Kim Memorial Scholarship
- 2105 Frank Diaz Memorial Scholarship
- 2107 Tony Petrali Memorial Scholarship
- 2109 Susan Thomas Memorial Scholarship

- 2111 Clearing Account – Field Trips
- 2113 Clearing Account – Athletics
- 2115 Clearing Account – Other

Student Class Accounts • 2200–2299

- 2201 Class of 2014
- 2203 Class of 2015
- 2205 Class of 2016
- 2207 Class of 2017

Club Accounts • 2300–2399

- 2301 Marching Band
- 2303 Black Student Union
- 2305 Latino Student Leaders
- 2307 Art Club
- 2309 Cheerleader Club
- 2311 California Scholarship Federation Club
- 2313 Filipino American Club
- 2315 Drill Team
- 2317 Orchestra Club
- 2319 Computer Club
- 2321 French Club
- 2323 Future Teachers Club
- 2325 MESA Club
- 2327 Spanish Club
- 2329 Speech Club
- 2331 Female Soccer Club
- 2333 Track Club
- 2335 Luau Student Association
- 2337 Travel Club
- 2339 Native American Culture Club
- 2341 Drama Club
- 2343 Football Club
- 2345 Basketball Club
- 2347 Yearbook Club

Equity Accounts • 3000–3999

- 3001 Fund Balance

Revenue Accounts • 4000–4999

- 4301 ASB Cards
- 4303 ASB Dance Revenue

4307 Championship Playoff Gate Receipts
4309 Yearbook Sales
4311 Yearbook Advertisements
4313 Homecoming Dance Revenue
4315 Interest Earned
4319 Donations
4321 ASB Fundraising
4323 Luau Revenue
4325 Carnival Revenue
4327 Copy Machine Commission
4329 Talent Show Revenue
4331 Car Wash Revenue
4333 Student Store Sales
4335 Student Store Over and Short
4337 Vending Machine Revenue
4339 Vending Machine Over and Short
4341 Snack Bar Sales
4343 Snack Bar Over and Short
4345 Snack Bar Commissions
4347 Inactive Clubs – Fund Close Out

Expenditure Accounts • 5000–5999

5301 Athletics – Boys
5303 Athletics – Girls
5305 Championship Playoff Expenses
5307 Athletic Equipment and Supplies
5309 Athletic Trophies
5311 Athletic Awards Program
5313 CIF League Dues
5315 Band and Music
5317 Cheerleaders
5319 ASB Dance Expense
5321 Luau Expense
5323 Carnival Expense
5325 Spring Musical Expense
5327 Talent Show Expense
5329 Yearbook Publication Expense
5331 Academic Teams Expense
5333 Audio Visual Expense
5335 Armored Car Service
5337 Community Service
5339 Over and Short

5341 Student Activities
5343 Student Government
5345 Speakers
5347 Postage
5349 Transportation
5351 Conferences
5353 Leadership Camp
5355 Student Store Purchases
5357 Student Store Returns
5359 Student Store Taxes
5361 Snack Bar Purchases
5363 Snack Bar Returns
5365 Snack Bar Taxes
5367 Vending Machine Purchase
5369 Vending Machine Returns
5371 Depreciation
5373 Other Expenses