

## Chart of Accounts for Small ASBs

### Asset Accounts • 100–199

101 Cash in Bank, Checking  
103 Petty Cash  
105 Cash in Bank, Savings  
107 Change Account  
109 Accounts Receivable  
111 Student Store Inventory  
113 Equipment  
115 Other Assets

### Liability Accounts • 200–224

201 Accounts Payable  
203 Sales Tax Payable

### Trust Accounts • 225-299

225 Scholarship Account A  
227 Scholarship Account B  
235 Class of 2015  
237 Class of 2016  
239 Class of 2017  
241 Class of 2018  
245 Club A  
247 Club B  
249 Club C  
251 Club D

### Equity Accounts • 300–399

310 Fund Balance

### Revenue Accounts • 400–499

401 Student Body Card Fees  
403 Student Store Sales  
405 Yearbook Sales  
407 Social Events & Activities  
409 Vending Machine Sales  
411 Interest Earned  
413 Other Revenue

### Expense Accounts • 500–599

501 Student Store Purchases  
503 Yearbook Publication  
505 Social Event Purchases  
507 Vending Machine Purchases  
509 Supplies and Purchases  
511 Depreciation  
513 Other Expenses