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 20XX

237 Class of 20XX

239 Class of 20XX

241 Class of 20XX

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