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