Chart of Accounts for Small ASBs

**Asset Accounts • 100–199** **Equity Accounts • 300–399**

101 Cash in Bank, Checking 310 Fund Balance

103 Petty Cash

105 Cash in Bank, Savings **Revenue Accounts • 400–499**

107 Change Account 401 Student Body Card Fees

109 Accounts Receivable 403 Student Store Sales

111 Student Store Inventory 405 Yearbook Sales

113 Equipment 407 Social Events & Activities

115 Other Assets 409 Vending Machine Sales

411 Interest Earned

413 Other Revenue

**Liability Accounts • 200–224**

201 Accounts Payable

203 Sales Tax Payable

**Expense Accounts • 500–599**

501 Student Store Purchases

**Trust Accounts • 225-299** 503 Yearbook Publication

225 Scholarship Account A 505 Social Event Purchases

227 Scholarship Account B 507 Vending Machine Purchases

235 Class of 2015 509 Supplies and Purchases

237 Class of 2016 511 Depreciation

239 Class of 2017 513 Other Expenses

241 Class of 2018

245 Club A

247 Club B

249 Club C

251 Club D