## 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

### 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

### 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

### 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