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