Chart of Accounts

Balance Sheets Accounts

(100) Assets

110 Cash

120 Petty Cash

130 Accounts Receivable – Breck School

140 Accounts Receivable – Lincoln School

150 Supplies

160 Prepaid Insurance

(200) Liabilties

210 Accounts Payable – Dunnel Supplies

220 Accounts Payable – Voiles Office Supplies

(300) Owner’s Equity

310 Caleb Christianson, Capital

320 Caleb Christianson, Drawing

330 Income Summary

Income Statement Accounts

(400) Revenue

410 Sales

(500) Expenses

510 Advertising Expense

520 Insurance Expense

530 Miscellaneous Expense

540 Rend Expense

550 Repair Expense

560 Supplies Expense

570 Utilities Expense