



CHART OF ACCOUNTS



7549 Broadway
Portland, OR 97202-2531

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Balance Sheet Accounts

- (100) ASSETS
- 110 Cash
- 120 Petty Cash
- 130 Accounts Receivable—Oakdale School
- 140 Accounts Receivable—Campus Internet Cafe
- 150 Supplies
- 160 Prepaid Insurance

- (200) LIABILITIES
- 210 Accounts Payable—Supply Depot
- 220 Accounts Payable—Thomas Supply Co.

- (300) OWNER'S EQUITY
- 310 Kim Park, Capital
- 320 Kim Park, Drawing
- 330 Income Summary

Income Statement Accounts

- (400) REVENUE
- 410 Sales

- (500) EXPENSES
- 510 Advertising Expense
- 520 Insurance Expense
- 530 Miscellaneous Expense
- 540 Rent Expense
- 550 Supplies Expense
- 560 Utilities Expense