



## III. Government Contractor Chart of Accounts

Government Contractor Chart of Accounts

| Account Number | Account Description         |
|----------------|-----------------------------|
| 1000           | Assets                      |
| 1100           | Current Assets              |
| 1110           | Cash and Cash Equivalents   |
| 1120           | Accounts Receivable         |
| 1130           | Inventory                   |
| 1140           | Prepaid Expenses            |
| 1150           | Other Current Assets        |
| 1200           | Fixed Assets                |
| 1210           | Land                        |
| 1220           | Buildings                   |
| 1230           | Equipment                   |
| 1240           | Leasehold Improvements      |
| 1250           | Other Fixed Assets          |
| 2000           | Liabilities                 |
| 2100           | Current Liabilities         |
| 2110           | Accounts Payable            |
| 2120           | Accrued Liabilities         |
| 2130           | Deferred Liabilities        |
| 2140           | Other Current Liabilities   |
| 2200           | Long-Term Liabilities       |
| 2210           | Bonds Payable               |
| 2220           | Notes Payable               |
| 2230           | Other Long-Term Liabilities |
| 3000           | Equity                      |
| 3100           | Common Stock                |
| 3200           | Retained Earnings           |
| 3300           | Other Equity                |
| 4000           | Income Statement            |
| 4100           | Revenue                     |
| 4110           | Contract Revenue            |
| 4120           | Other Revenue               |
| 4200           | Expenses                    |
| 4210           | Cost of Sales               |
| 4220           | Operating Expenses          |
| 4230           | Non-Operating Expenses      |
| 4240           | Other Expenses              |

# Government Contractor Chart Of Accounts

**Darrell J. Oyer CPA**

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

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