



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	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	Other Expenses
4300	Net Income

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**United States. Department of Labor.
Secretary's Commission on Achieving
Necessary Skills**

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