

Chart of Accounts

Checking Account	Bank	Payroll Expenses	Expenses
Savings Account	Bank	Salaries & Wages	Expenses
Paypal	Bank	Federal Tax Withholding	Expenses
Petty Cash	Bank	State/Local tax Withholding	Expenses
Accounts Receivable	(A/R)	Personnel	Expenses
Assets		Contract Labor	Expenses
Inventory Asset	Current Assets	Employee Training	Expenses
Prepaid Expenses	Current Assets	Professional service	Expenses
Undeposited Funds	Current Assets	Facilities	Expenses
Farm Assets	Fixed Assets	Lease Expense	Expenses
Vehicles	Fixed Assets	Workshop space, storage, other rent	Expenses
Tech Equipment	Fixed Assets	Licenses, Permits	Expenses
Accumulated Depreciation	Fixed Assets	Utilities	Expenses
Liabilities		Supplies	Expenses
Accounts Payable	(A/P)	Aquaponics Parts and Supplies	Expenses
Sales Tax Payable	Current Liabilities	Fish purchases	Expenses
Credit cards payable	Current Liabilities	Building materials, greenhouse supplies	Expenses
Owner's Equity	Equity	Nutrients, Adjusters, test kits	Expenses
Owner's Draws/Contributions	Equity	Seeds, Plants, Planting media	Expenses
		Pest Management	Expenses
Income		Fish Feed Purchased	Expenses
Aquaponics Systems (Taxable)	Income	Fish medications and supplies	Expenses
Parts and Equipment Sales	Income	Small Tools and Equipment	Expenses
Fish Stocking (Taxable)	Income	Product packaging	Expenses
Koi Sales	Income	Educational Supplies	Expenses
Tilapia - Stocking	Income	Operating Expenses	Expenses
Hybrid Stripped Bass	Income	Gasoline, Oil, vehicle expenses	Expenses
Food Sales (Non taxable)	Income	Mileage Reimbursement	Expenses
Produce sales	Income	Computer, Internet & Telephone	Expenses
Distributor Sales	Income	Office Supplies	Expenses
Grocery Store Sales	Income	Printing Services	Expenses
Farmer's Market sales	Income	General Administration Expenses	Expenses
Fish - Tilapia, trout, bass, catfish	Income	Bank, Credit Card and Paypal Charges	Expenses
Food Baskets	Income	Professional Fees	Expenses
CSA Shares	Income	Postage and Delivery	Expenses
Restaurant Sales	Income	Depreciation Expense	Expenses
Merchandise: Apparel, DVD, Books, Fish Food (Taxable)	Income	Dues and Subscriptions	Expenses
Services (Non-Taxable)	Income	Taxes and Licenses	Expenses
Training, Workshops, Lectures	Income	Business Expenses	Expenses
Consulting Services	Income	Insurance Expense	Expenses
Tours	Income	Revenue Sharing	Expenses
Uncategorized Income	Income	Advertising and Promotion	Expenses
Gain on Sale of Assets	Income	Events	Expenses
		Meals and Entertainment	Expenses
Cost of Goods	Cost of Goods Sold	Travel Expense	Expenses
Aquaponics parts and systems	Cost of Goods Sold	Charitable Contributions	Expenses
Fish	Cost of Goods Sold	Bad Debts/Write-offs	Expenses
Food Items	Cost of Goods Sold	Miscellaneous Expense	Expenses
Merchandise	Cost of Goods Sold	Equipment Rental	Expenses

