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Personal & Small Business Financial Consultants

Chart of Accounts

1010	US Trust	Bank
1030	Petty Cash	Bank
1040	Temporary Investments	Bank
1210	Accounts Receivable	Accounts Receivable
1250	Collectible Bad Debts	Accounts Receivable
1620	Equipment	Other Current Asset
2100	Visa	Credit Card
2105	Sales Tax Payable	Other Current Liability
2500	Notes Payable	Other Current Liability
2520	Owner's Draw	Equity
2525	Federal Estimates Paid	Equity
2526	State Estimates Paid	Equity
2530	Capital Contributions	Equity
2540	Owner's Capital	Equity
3000	Opening Balance Equity	Equity
3010	Product Sales – Taxable	Income
3015	Sales Non-Taxable	Income
3016	Bonus Income Earned	Income
3017	Convention Income Earned	Income
3018	Car Credits Earned	Income
3020	Refunds	Income
4005	Products Purchased	Cost of Goods Sold
4006	Products Purchased/All Other	Cost of Goods Sold
4007	Employee Benefits	Expense
4008	Bonus Bucks/Coupons	Expense
4010	Training	Expense
4012	Advertising/Promotions	Expense
4020	Repairs/Maintenance	Expense
4025	Outside Services	Expense
4030	Depreciation/Over \$500	Expense
4031	Depreciation/Under \$500	Expense
4040	Rent – Building	Expense
4041	Rent – Equipment	Expense
	110 Copier Rental	Expense
4055	Parking/Tolls Expense	Expense
4060	Utilities	Expense

Chart of Accounts (continued)

4075	Telephone	Expense
4085	Freight/Postage/Delivery	Expense
4090	Vehicle Expenses	Expense
	091 Lease Expense	Expense
	092 Gasoline	Expense
	093 Car Insurance	Expense
	094 Repair/Maintenance	Expense
4105	Supplies	Expense
4115	Professional Fees	Expense
	116 Accounting Fees	Expense
4125	Insurance Expense	Expense
	126 Employee Health Insurance	Expense
	128 Dental Expense	
	Out-of- Pocket	Expense
	129 Home Owner's Insurance	Expense
	130 Misc. Insurance	Expense
4130	License and Taxes	Expense
4135	Interest Expense	Expense
	135 Credit Card Interest	Expense
	136 Misc. Loan Interest	Expense
4140	Meeting Expenses	Expense
4145	Books/Tapes/Subscriptions	Expense
4150	Bank/Credit Card/Service Chgs.	Expense
4151	Misc. Charges	Expense
4155	Meals/All Food	Expense
4156	Entertainment – Non-Food	Expense
4157	Travel	Expense
	157 Hotels	Expense
	158 Plane/Train Fares	Expense
	159 Local Transportation	Expense
4160	Office Expenses	Expense
4165	Dues	Expense
4170	Contributions/Donations	Expense
4180	Miscellaneous	Expense
4185	Bad Debt	Expense
4300	Bonus Expense	Expense
	300 Name	Expense
4310	Wages/Salaries	Expense
4315	Contract Labor	Expense
	350 Name	Expense
5000	Interest Income	Other Income
5010	Other Income	Other Income