

The Original
Dental CPAs
a division of Naden/Lean LLC

COA Template Sole Prop

Account Type

1010 · Cash-checking Bank
1240 · Exchange Other Current Asset
1260 · Payroll clearing Other Current Asset
1500 · Furniture & fixtures Fixed Asset
1505 · Accum depn-furniture & fixtures Fixed Asset
1510 · Equipment Fixed Asset
1515 · Accum depn-equipment Fixed Asset
1530 · Auto Fixed Asset
1535 · Accum depn-auto Fixed Asset
1570 · Leasehold improvements Fixed Asset
1575 · Accum amort-leaseholds Fixed Asset
2010 · Credit card payable Credit Card
2030 · Accrued pension expense Other Current Liability
2050 · Federal & fica withhold Other Current Liability
2057 · State withhold Other Current Liability
2100 · Payroll Liabilities Other Current Liability
2210 · Note payable Other Current Liability
2215 · Note payable- Other Current Liability
2850 · Withdraws Equity
3000 · Opening Bal Equity Equity
3900 · Retained Earnings Equity
3150 · Fees collected Income
3158 · Refunds Income
6060 · Gain (loss) on assets Income
5020 · Accounting Expense
5040 · Adv, marketing, & promos Expense
5100 · Auto expense Expense
5115 · Bank & finance charges Expense
5120 · Business meals & entertainment Expense
5140 · Collection expense Expense
5150 · Computer maintenance & expense Expense
5160 · Continuing professional ed Expense
5180 · Contributions Expense
5200 · Conventions & meetings Expense
5210 · Depreciation & amortization Expense
5220 · Dues & subscriptions Expense
5240 · Employee expense Expense
5280 · Gifts Expense

5300 · Insurance-general Expense

5320 · Insurance-group Expense
5340 · Interest expense Expense
5400 · Lab expense Expense
5420 · Laundry & uniforms Expense
5440 · Legal Expense
5480 · Miscellaneous expense Expense
5500 · Office supplies & expense Expense
5540 · Outside services-payroll Expense
5555 · Pension administration Expense
5560 · Postage & delivery expense Expense
5620 · Rent-equipment Expense
5640 · Rent-office Expense
5660 · Repairs & maintenance Expense
5700 · Salaries-administration Expense
5720 · Salaries-assistants Expense
5730 · Salaries-hygiene Expense
5740 · Salaries-professional Expense
5800 · Supplies-dental Expense
5820 · Taxes & licenses Expense
5840 · Taxes-payroll Expense
5860 · Telephone Expense
5870 · Temporary labor Expense
5880 · Travel Expense
5900 · Utilities Expense
5910 · Waste disposal Expense
6180 · Pension expense Expense
6560 · Payroll Expenses Expense
6010 · Interest income Other Income
6030 · Miscellaneous income Other Income