

## Standard Chart of Accounts

102	Cash On Hand	401	Sales
103	Petty Cash Fund	402	Professional Fees
108	Employee Advances	420	Returns & Allowances
110	Cash In Bank -General	421	Miscellaneous Income
111	Cash In Bank - Payroll	500	Cost Of Sales
121	Accounts Receivable	501	Beginning Inventory
122	Allowance For Bad Debt	502	Purchases
123	Accts Receivable Other	509	Direct Labor
129	Inventory	510	Outside Labor
134	Inventory Variance	512	Employee Meals
137	Inventory Supplies	520	Purchase Discounts
142	Prepaid Insurance	526	Freight In
143	Prepaid Interest	581	Inventory Change
146	Prepaid Expenses	582	Ending Inventory
151	Furniture & Fixtures	600	Sales Expense
152	Allow. For Depreciation	601	Advertising
154	Machinery & Equipment	603	Auto Expense
155	Allow. For Depreciation	604	Promotion
157	Autos & Trucks	605	Travel
158	Allow. For Depreciation	609	Sales Salaries
160	Office Equipment	619	Commissions
161	Allow. For Depreciation	630	Accounting & Legal
162	Medical Equipment	631	Advertising
163	Allow. For Depreciation	632	Amortization Exp
164	Leasehold Improvements	634	Auto Expense
165	Allow. For Depreciation	644	Bad Checks
166	Buildings	645	Bank Charges
167	Allow. For Depreciation	658	Cash Over Or Short
188	Land	659	Casual Labor
191	Deposits	660	Cleaning
192	Goodwill	661	Collection Expense
193	Licenses	669	Commissions
194	Investments	670	Contributions
195	Organizational Cost	674	Consulting
196	Suspense	681	Delivery
202	Accounts Payable	682	Depreciation
203	SDI Payable	685	Donations
204	FICA Payable	686	Drugs & Supplies
205	Fed Income Tax Withheld	687	Dues& Subscriptions
206	State Tax Withheld	691	Employee Welfare
207	Medicare Insurance	692	Entertainment
208	State Training Tax	693	Equipment Rental
220	Depository Receipts	702	Freight
223	Accrued FUI Payable	705	Heat, Light& Power
224	Sales Tax Payable	707	Insurance - General
225	Accrued Payroll Taxes	708	Insurance - Mal Practice
230	Accrued Salaries	709	Labor - Payroll
231	Accrued Insurance	710	Insurance - W. Comp
232	Accrued Interest	713	Interest
239	Garnishment Payable	724	Laundry
240	Contracts Payable	725	Legal
250	Notes payable	726	Licenses
264	Fed Income Tax Payable	728	Maintenance
265	Mortgage Payable	730	Medical Supplies
271	Contracts Payable	734	Miscellaneous
272	Less Current Portion	736	Minor Equipment
280	Notes Payable	737	Office Expense
281	Less Current Portion	738	Office Supplies
290	Mortgage Payable	740	Outside Services
291	Less Current Portion	749	Payroll-Labor
293	Loans From Officers	750	Postage
294	Deferred Income	751	Professional Services

302 Capital Stock  
320 Retained Earnings  
330 Capital  
340 Drawing

752 Promotional Literature  
753 Promotional - Other  
756 Rent  
757 Repair & Maintenance  
759 Officer Salaries  
760 Nurses Salaries  
767 Sales Promotion  
768 Sales Expenses  
769 Sales Salaries  
770 Shop Supplies  
785 Taxes - Licenses  
786 Taxes - Payroll  
787 Taxes - Corporation  
788 Taxes - Franchise  
790 Telephone  
797 Utilities  
799 Wages & Salaries  
802 Other Income  
804 Interest Income  
806 Rental Income  
812 Commissions  
850 Other Expenses  
852 Interest Expense  
853 Loss On Sale-Of Assets  
855 Miscellaneous Expense  
905 Prov For State Taxes