

Company Chart of Accounts

(This list is geared towards Sole Proprietors but can work for most LLC's and Corporations)

These items listed are general suggestions and may or may not apply to your business!

Income:

All items and/or services sold.

Deposits: \$ _____

(Cash/Checks)

Credit Card: \$ _____

(If Credit card charges are separate from deposits)

Advertising Expenses:

- Yellow Pages: _____
- Business Cards: _____
- Signs/Decals: _____
- Other: _____

Auto Expense:

- Ending Mileage: _____
(Mileage on Vehicle on December 31)
- Beginning Mileage: _____
(Mileage on Vehicle on January 1st)
- Repairs/Maintenance: _____

Contract Labor:

(This includes money paid out to independent contractors)

Wages:

(Payroll paid out less employments credits)

- 941 tax (SS, Med) emplr only _____
- 940 tax (emplr only) _____
- RT-6 tax (emplr only) _____

Commissions & Fees:

- Commissions: _____
- Dues: _____
- Subscriptions: _____

Banking Fees:

- Merchant Card Fees: _____
(Credit card company fees)

Equipment Expense:

- Repairs/Maintenance: _____
- New Equipment: _____

Insurance:

- Liability: _____
- Life: _____
- Medical: _____

Cost of Goods Sold:

Beginning Inventory: _____

Purchases: _____

Ending Inventory: _____

Legal & Professional:

- Accounting: _____
- Professional Gifts: _____
- Legal fees: _____

License & Permits:

Meals & Entertainment:

- Meals: _____
- Entertainment: _____

Travel & Lodging:

- Lodging: _____
- Airfare: _____
- Rental Car: _____
- Travel Meals: _____

Medical:

- Co-Pays: _____
- Dr. Visits: _____
- Scripts: _____

Office Expenses:

- General supplies: _____
(Pens, paper, ink, receipt pads, etc...)
- Internet: _____
- Computer Repair: _____
- Office Equipment: _____
(Desks, chairs, file cabinets, etc...)
- Janitorial Supplies: _____
(Toilet paper, paper towels, bathroom cleaners, etc...)

Phone Expense:

- Office phones: _____
- Cell phones: _____

