

# Accounts List

## Service Business, Other

Page 1

### Account

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- 1-0000 Assets
  - 1-1000 Current Assets
    - 1-1100 Cash On Hand
      - 1-1110 Checking Account
      - 1-1120 Payroll Checking Account
      - 1-1130 Cash Drawer
      - 1-1140 Petty Cash
      - 1-1160 Undeposited Funds
      - 1-1190 Electronic Clearing Account
    - 1-1200 Accounts Receivable
    - 1-1300 Inventory
  - 1-2000 Other Assets
    - 1-2100 Deposits Paid
    - 1-2200 Prepaid Expenses
  - 1-3000 Fixed Assets
    - 1-3100 Furniture & Fixtures
      - 1-3110 Furniture & Fixtures Org Cost
      - 1-3120 Furniture & Fixtures Accum Dep
    - 1-3200 Leasehold Improvements
      - 1-3210 Improvements Original Cost
      - 1-3220 Improvements Amortization
- 2-0000 Liabilities
  - 2-1000 Current Liabilities
    - 2-1100 Credit Cards
      - 2-1110 American Express
      - 2-1120 MasterCard
      - 2-1130 Visa
    - 2-1200 Accounts Payable
    - 2-1240 A/P Accrual - Inventory
    - 2-1300 Sales Tax Payable
    - 2-1310 Import Duty Payable
    - 2-1400 Payroll Withholding
      - 2-1410 Default Payroll Withholding
      - 2-1420 Federal Income Tax Payable
      - 2-1430 FMed/FSoc Payable
      - 2-1440 FUTA Payable
      - 2-1450 State Income Tax Payable
      - 2-1460 SUI/SDI Payable
    - 2-1500 Accrued Employer Expenses
    - 2-1600 Customer Deposits
    - 2-1700 Other Current Liabilities
  - 2-2000 Long-Term Liabilities
    - 2-2100 Bank Loans
    - 2-2200 Other Long-Term Liabilities
- 3-0000 Equity
  - 3-1000 Owner's Equity
    - 3-1100 Owner's Investment

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|        |        |                               |
|--------|--------|-------------------------------|
|        | 3-1200 | Owner's Withdrawal            |
| 3-8000 |        | Retained Earnings             |
| 3-9000 |        | Current Year Earnings         |
| 3-9999 |        | Historical Balancing          |
| 4-0000 |        | Income                        |
| 4-1000 |        | Sales                         |
|        | 4-1100 | Service Type A                |
|        | 4-1200 | Service Type B                |
|        | 4-1300 | Service Type C                |
| 4-2000 |        | Delivery Fees Collected       |
| 4-3000 |        | Late Fees Collected           |
| 4-4000 |        | Miscellaneous Income          |
| 5-0000 |        | Cost of Sales                 |
| 5-1000 |        | Freight                       |
| 6-0000 |        | Expenses                      |
| 6-1000 |        | Advertising                   |
| 6-1100 |        | Depreciation Expense          |
| 6-1200 |        | Discounts                     |
|        | 6-1210 | Discounts Given               |
|        | 6-1220 | Discounts Taken               |
| 6-1300 |        | Dues & Subscriptions          |
| 6-1400 |        | Insurance                     |
| 6-1500 |        | Late Fees Paid                |
| 6-1600 |        | Leasehold Improvement Expense |
| 6-1700 |        | Legal & Accounting            |
| 6-1800 |        | Maintenance                   |
| 6-1900 |        | Office Supplies               |
| 6-5100 |        | Payroll                       |
|        | 6-5110 | Wages                         |
|        | 6-5120 | Vacation Pay Expense          |
|        | 6-5130 | Employer Expenses             |
| 6-5200 |        | Postage & Shipping            |
| 6-5300 |        | Real Estate Taxes             |
| 6-5400 |        | Rent                          |
| 6-5450 |        | Shrinkage/Spoilage            |
| 6-5500 |        | Telephone                     |
| 6-5600 |        | Travel & Entertainment        |
| 6-5700 |        | Utilities                     |
|        | 6-5710 | Gas                           |
|        | 6-5720 | Electricity                   |
|        | 6-5730 | Water                         |
| 8-0000 |        | Other Income                  |
| 8-1000 |        | Interest Income               |
| 9-0000 |        | Other Expenses                |

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9-1000 Interest Expense