

Chart of Accounts (Categories of Income and Expenses)

Income (Revenues)

- 3010 Professional fees
- 3500 Refunds--typically deducted from gross income so that net income is used to calculate percentage spent for each expense category.
- 4010 Interest income
- 4020 Other income

Expenses

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| 7010 Accounting | 9010 Marketing |
| 7012 Advertising to find employees | 5026 Meals – staff |
| 9012 Advertising for marketing | 7032 Meals – business |
| 7013 Answering service | 7034 Miscellaneous |
| 9514 Auto expenses | 7036 Office supplies |
| 7014 Banking charges | office expense/décor/subscriptions |
| 5028 Benefits – Staff | 7038 Petty cash replenishment |
| 5018 Contract labor | 7040 Postage |
| 7015 Collection expense | 7042 Printing |
| 8515 Computer expense | 9014 Prof. courtesy/gifts/entertainment |
| 8516 Contingency fund | 9015 Promotions |
| 5018 Continuing education | 6010 Rent |
| 9518 Contributions | 6012 Repair & maintenance – building |
| 8514 Depreciation on equipment | 8518 Repair & maintenance – equipment |
| 7020 Dues and subscriptions | 5030 Retirement plan – staff |
| 8500 Equipment and small tools purchase | 9526 Retirement plan – dentist(s) |
| 8512 Equipment lease | 5010 Salaries – business staff |
| 8010 Gases | 5013 Salaries – dental assistant(s) |
| 9014 Giveaways | 5017 Salaries – dental hygienist(s) |
| 5022 Insurance – health – staff | 9510 Salaries – dentist(s) |
| 6014 Insurance – building, equipment, etc. | 8014 Supplies – clinical |
| 9522 Insurance – disability – dentist(s) | 8016 Supplies – sterilization |
| 9524 Insurance – health – dentist(s) | 9512 Taxes – dentist(s) payroll |
| 7024 Insurance – malpractice | 5048 Taxes – staff payroll |
| 7025 Insurance – overhead | 7044 Taxes – property |
| 5050 Insurance – worker’s compensation | 7030 Taxes – sales tax |
| 6016 Interest on building loan | 7046 Telephone |
| 8513 Interest on equipment loan | 9528 Travel |
| 6018 Janitorial service | 5020 Uniforms – staff |
| 8810 Lab work – outside | 9530 Uniforms – dentist(s) |
| 7026 Laundry | 6020 Utilities |
| 7028 Legal | |
| 7030 Licenses & Permits | |