

The Original  
**Dental CPAs**  
 a division of Naden/Lean LLC

**COA Template S Corp**

<u>Account</u>	<u>Type</u>
1010 · Cash-checking	Bank
1180 · Due from Officer	Other Current Asset
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
2210 · Note payable	Other Current Liability
2215 · Note payable-	Other Current Liability
2750 · Capital stock	Equity
2850 · Distributions	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
6100 · Salaries-Officer	Expense
6180 · Pension expense	Expense
6010 · Interest income	Other Income
6030 · Miscellaneous income	Other Income