

Standard Chart of Accounts for Smaller Law Offices

Assets

100	Cash in Bank
109	Petty Cash
120	Client Advances-Unbilled-CTRL
130	Client Advances-Billed-CTRL
140	Other Receivables, Deposits, etc.
150	Furniture, Fixtures & Equipment
160	Leasehold Improvements
170	Real Property
180	Reserve: Depreciation & Amortization
190	Other Assets
198	Client Billings-CTRL
199	Lawyer Billings-CTRL

Liabilities

200	Accounts Payable
210	Federal Income Tax Withheld
211	State Income Tax Withheld
212	Employee FICA Tax Withheld
220	Employee Medical/Retirement Withheld

Segregated Liabilities

298	Client Trust Funds-CTRL
299	Liability: Client Trust Funds-CTRL

Owners Equity

300	Equity Account: Owner #1 (et al.)
301	Drawing Account: Owner #1 (et al.)

Profit/Loss Accounts

400	Fees: Income from Clients-CTRL
460	Other Income/Receipts
480	Costs: Income-Producing Property

Compensation Costs

500	Secretarial
501	Word Processing
502	Paralegals/Clerks
503	Lawyers
504	Other Non-Owner Employees
510	FICA & Unemployment Taxes

514	Employee Retirement Benefits
518	Employee Training & Education
519	Other Employee Costs

Occupancy

520	Office Rent
521	Parking
523	Real Estate Taxes & Insurance
525	Utilities Other Than Telephone
527	Cleaning/Housekeeping -- Office
530	Depreciation/Amortization -- Office
531	Maintenance & Repairs -- Office

Office Operations

540	Supplies, Stationery & Printing
541	Postage & Delivery
542	Library & Subscriptions
543	Telephone/Communications
545	Photocopy Expense
546	Computer Equipment
548	Equipment Rental
550	Depreciation: Furniture, Fixtures & Equipment
551	Other Maintenance Repairs

Professional/Promotion

570	Travel & Related Expense
571	Professional Dues & CLE
572	Recruiting: Professional Staff
573	Entertainment
574	Promotion & Advertising

Other Costs/Expenses

580	Insurance: Professional/Other
581	Other Taxes and Similar Costs
582	Client Advances Written Off-CTRL
590	Miscellaneous Expenses