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

1. Client Billings-CTRL
2. Lawyer B illings-CTRL

Liabilities

1. Accounts Payable
2. Federal Income Tax Withheld
3. State Income Tax Withheld
4. Employee FICA Tax Withheld

220 Employee Medical/Retirement

Withheld

Segregated Liabilities

1. Client Trust Funds-CTRL
2. Liability: Client Trust Funds-CTRL

Owners Equity

1. Equity Account: Owner #1 (et al.)
2. 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

1. Secretarial
2. Word Processing
3. Paralegals/Clerks
4. Lawyers
5. Other Non-Owner Employees

510 FICA & Unemployment Taxes

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| 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 |