

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 | 7038 Petty cash replenishment |
| 5018 Contract labor | 7040 Postage |
| 7015 Collection expense | 7042 Printing |
| 8015 Computer expense | 9014 Prof. courtesy/gifts/entertainment |
| 8016 Contingency fund | 6010 Rent |
| 7016 Continuing education | 6012 Repair & maintenance - building |
| 9518 Contributions | 8018 Repair & maintenance - equipment |
| 7020 Dues and subscriptions | 5030 Retirement plan - staff |
| 8011 Equipment and small tools purchase | 9526 Retirement plan - dentist(s) |
| 8012 Equipment lease | 5010 Salaries - business staff |
| 8510 Gases | 5012 Salaries - dental assistant(s) |
| 5022 Insurance - staff | 5014 Salaries - dental hygienist(s) |
| 6014 Insurance - building, equipment, etc. | 9510 Salaries - dentist(s) |
| 9522 Insurance - disability - dentist(s) | 8514 Supplies - clinical |
| 9524 Insurance - health - dentist(s) | 8516 Supplies - sterilization |
| 7024 Insurance - malpractice | 9512 Taxes - dentist(s) payroll |
| 6016 Interest on building loan | 5016 Taxes - staff payroll |
| 8013 Interest on equipment | 7044 Taxes - property |
| 6018 Janitorial service | 7046 Telephone |
| 8810 Lab work - outside | 9528 Travel |
| 7026 Laundry | 5020 Uniforms - staff |
| 7028 Legal | 9530 Uniforms - dentist(s) |
| 7030 Licenses & Permits | 6020 Utilities |