Standard Chart of Accounts for Smaller Law Offices

Assets		514	Employee Retirement Benefits
100	Cash in Bank	518	Employee Training & Education
109	Petty Cash	519	Other Employee Costs
120	Client Advances-Unbilled-CTRL		
130	Client Advances-Billed-CTRL	Occupancy	
140	Other Receivables, Deposits, etc.	520	Office Rent
150	Furniture, Fixtures & Equipment	521	Parking
160	Leasehold Improvements	523	Real Estate Taxes & Insurance
170	Real Property	525	Utilities Other Than Telephone
180	Reserve: Depreciation &	527	Cleaning/Housekeeping Office
	Amortization	530	Depreciation/Amortization Office
190	Other Assets	531	Maintenance & Repairs Office
198	Client Billings-CTRL		
199	Lawyer Billings-CTRL		e Operations
		540	Supplies, Stationery & Printing
Liabil	ities	541	Postage & Delivery
200	Accounts Payable	542	Library & Subscriptions
210	Federal Income Tax Withheld	543	Telephone/Communications
211	State Income Tax Withheld	545	Photocopy Expense
212	Employee FICA Tax Withheld	546	Computer Equipment
220	Employee Medical/Retirement	548	Equipment Rental
	Withheld	550	Depreciation: Furniture, Fixtures & Equipment
Segregated Liabilities		551	Other Maintenance Repairs
298	Client Trust Funds-CTRL		-
299	Liability: Client Trust Funds-CTRL	Profe	essional/Promotion
		570	Travel & Related Expense
Owne	rs Equity	571	Professional Dues & CLE
300	Equity Account: Owner #1 (et al.)	572	Recruiting: Professional Staff
301	Drawing Account: Owner #1 (et al.)	573	Entertainment
		574	Promotion & Advertising
Profit	/Loss Accounts		
400	Fees: Income from Clients-CTRL	Othe	r Costs/Expenses
460	Other Income/Receipts	580	Insurance: Professional/Other
480	Costs: Income-Producing Property	581	Other Taxes and Similar Costs
		582	Client Advances Written Off-CTRL
Compensation Costs		590	Miscellaneous Expenses
500	Secretarial		
501	Word Processing		
502	Paralegals/Clerks		
503	Lawyers		
504	Other Non-Owner Employees		
510	FICA & Unemployment Taxes		

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