

STRATEGIS CPAs & CONSULTANTS, PA
CHART OF ACCOUNTS TEMPLATE
SORT C/D

4 digit	Account Description	QB Account Type	QBO Category Type	QBO Detail Account Type
1001	Operating-BOA #	Bank	Bank	Checking
1021	Money market-BOA #	Bank	Bank	Money Market
1090	Cash clearing	Bank	Bank	Cash on Hand
1100	A/R-Trade	Accounts Receivable	Accounts Receivable (A/R)	Accounts Receivable (A/R)
1103	A/R-employees	Accounts Receivable	Other Current Assets	Other Current Assets
1200	Undeposited funds	Other Current Asset	Other Current Assets	Undeposited funds
1201	L/R-S/H-(current)	Other Current Asset	Other Current Assets	Loans to Stockholders
1400	Inventory	Other Current Asset	Other Current Assets	Inventory
1401	Inventory-beginning balance	Other Current Asset	Other Current Assets	Inventory
1402	Inventory-purchases	Other Current Asset	Other Current Assets	Inventory
1403	Inventory-transfer to COGS	Other Current Asset	Other Current Assets	Inventory
1600	Land	Fixed Asset	Fixed Assets	Land
1610	Buildings	Fixed Asset	Fixed Assets	Buildings
1620	Leasehold improvements	Fixed Asset	Fixed Assets	Leasehold Improvements
1630	Office equipment	Fixed Asset	Fixed Assets	Machinery & Equipment
1650	Office furniture	Fixed Asset	Fixed Assets	Furniture & Fixtures
1660	Automobiles	Fixed Asset	Fixed Assets	Vehicles
1670	Software (>\$500) (IRC 167)	Fixed Asset	Fixed Assets	Intangible Assets
1710	Accum dep-building(s)	Fixed Asset	Fixed Assets	Accumulated Depreciation
1720	Accum dep-leasehold improve	Fixed Asset	Fixed Assets	Accumulated Depreciation
1730	Accum dep-machinery/equipment	Fixed Asset	Fixed Assets	Accumulated Depreciation
1750	Accum dep-furniture/fixtures	Fixed Asset	Fixed Assets	Accumulated Depreciation
1760	Accum dep-automobiles	Fixed Asset	Fixed Assets	Accumulated Depreciation
1770	Accum dep-software (IRC 167)	Fixed Asset	Fixed Assets	Accumulated Depreciation
1975	Organization cost	Other Asset	Other Assets	Other Long-term Assets
1975.1	Less accum amort-organization	Other Asset	Other Assets	Accumulated Amortization of Other Assets
1979	Goodwill	Other Asset	Other Assets	Goodwill
1979.1	Less accum amort-goodwill	Other Asset	Other Assets	Accumulated Amortization of Other Assets
1996	Utility deposits	Other Asset	Other Assets	Security Deposits
1997	Security deposits	Other Asset	Other Assets	Security Deposits
1999	Deferred compensation	Other Asset	Other Assets	Other Long-term Assets
2001	Accounts payable	Accounts Payable	Accounts Payable (A/P)	Accounts Payable (A/P)
2100	Not used	Other Current Liability	Other Current Liabilities	Other Current Liabilities
2101	FICA payable	Other Current Liability	Other Current Liabilities	Payroll Tax Payable
2102	FIT W/H payable	Other Current Liability	Other Current Liabilities	Payroll Tax Payable
2103	FUTA payable	Other Current Liability	Other Current Liabilities	Payroll Tax Payable
2104	SUTA payable	Other Current Liability	Other Current Liabilities	Payroll Tax Payable
2109	Payroll tax deposits	Other Current Liability	Other Current Liabilities	Payroll Tax Payable
2121.5	Simple contribution payable	Other Current Liability	Other Current Liabilities	Payroll Tax Payable
2200	L/P (N/P)-other (current)	Other Current Liability	Other Current Liabilities	Loan Payable
2300	C/L payable/credit card pay	Other Current Liability	Other Current Liabilities	Other Current Liabilities
2600	Mortgage payable	Long Term Liability	Long Term Liabilities	Notes Payable
2700	N/P-other (long-term)	Long Term Liability	Long Term Liabilities	Notes Payable
2800	L/P-S/H (long-term)	Long Term Liability	Long Term Liabilities	Shareholder Notes Payable
2915	Tenant deposits	Long Term Liability	Long Term Liabilities	Other Long Term Liabilities
3000	EQUITY	Equity	Equity	Owner's Equity
3100	Common stock	Equity	Equity	Common Stock
3200	Paid-in surplus	Equity	Equity	Paid-in Capital or Surplus
3400	Accumulated adjustments acct	Equity	Equity	Accumulated Adjustment
3800	Shareholder distributions	Equity	Equity	Partner Distributions
4000	REVENUE	Income	Income	Sales of Product Income
5000	COGS/COS(For R/E see ACC8000)	Cost of Goods Sold	Cost of Goods Sold	Other Costs of Services - COS
5010	Transfers from inventory	Cost of Goods Sold	Cost of Goods Sold	Supplies & Materials - COGS
5020	Subcontractors	Cost of Goods Sold	Cost of Goods Sold	Cost of Labor - COS
5030	Labor	Cost of Goods Sold	Cost of Goods Sold	Cost of Labor - COS
5040	Freight	Cost of Goods Sold	Cost of Goods Sold	Shipping, Freight & Delivery - COS
6100	PAYROLL EXPENSES	Expense	Expenses	Payroll Expenses
6110	Salaries-officers	Expense	Expenses	Payroll Expenses

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6110.1	Salaries-officers-2% health	Expense	Expenses	Payroll Expenses
6120	Salaries and wages-other	Expense	Expenses	Payroll Expenses
6130	Payroll taxes	Expense	Expenses	Payroll Expenses
6148	Simple IRA contributions-paid	Expense	Expenses	Payroll Expenses
6149	Simple IRA contributions-accrued	Expense	Expenses	Payroll Expenses
7000	GENERAL & ADMINISTRATIVE EXP	Expense	Expenses	Office/General Administrative Expenses
7005	Accounting services	Expense	Expenses	Legal & Professional Fees
7022	Amortization (IRC 167)	Expense	Expenses	Office/General Administrative Expenses
7042	Auto reimb-mileage-employees	Expense	Expenses	Auto
7043	Auto reimb-actual >2% owner	Expense	Expenses	Auto
7043.1	Car name-gas and oil	Expense	Expenses	Auto
7043.2	Car name-insurance	Expense	Expenses	Auto
7043.3	Car name-other	Expense	Expenses	Auto
7043.4	Car name-parking & tolls	Expense	Expenses	Auto
7043.6	Car name-pymts-loan int exp	Expense	Expenses	Auto
7043.7	Car name-repair & maint	Expense	Expenses	Auto
7044.1	Car name-gas and oil	Expense	Expenses	Auto
7044.2	Car name-insurance	Expense	Expenses	Auto
7044.3	Car name-other	Expense	Expenses	Auto
7044.4	Car name-parking & tolls	Expense	Expenses	Auto
7044.6	Car name-pymts-loan int exp	Expense	Expenses	Auto
7044.7	Car name-repair & maint	Expense	Expenses	Auto
7053	Bad debts	Expense	Expenses	Bad Debts
7055	Bank charges	Expense	Expenses	Bank Charges
7139	Continuing education	Expense	Expenses	Office/General Administrative Expenses
7140	Contract labor	Expense	Expenses	Cost of Labor
7141	Contributions-charitable	Expense	Expenses	Charitable Contributions
7144	Contributions-political	Expense	Expenses	Office/General Administrative Expenses
7162	Deminimus FF&E (<\$2,500)	Expense	Expenses	Office/General Administrative Expenses
7163	Depreciation	Expense	Expenses	Office/General Administrative Expenses
7164	Depreciation-sec 179 expense	Expense	Expenses	Office/General Administrative Expenses
7165	Depreciation-sec 179 recap	Expense	Expenses	Office/General Administrative Expenses
7190	Dues and subscriptions	Expense	Expenses	Dues & subscriptions
7220.5	Employee leasing	Expense	Expenses	Payroll Expenses
7221	Employment fees	Expense	Expenses	Payroll Expenses
7223	Entertainment-50% deduct	Expense	Expenses	Entertainment
7224	Entertainment-non-deductible	Expense	Expenses	Entertainment
7320	Gifts	Expense	Expenses	Entertainment
7422	Insurance-general	Expense	Expenses	Insurance
7423	Insurance-health-others	Expense	Expenses	Insurance
7423.5	Insurance-health-s/h	Expense	Expenses	Other Miscellaneous Service Cost
7423.6	Insurance-health-s/h-2% health	Expense	Expenses	Office/General Administrative Expenses
7425.5	Insurance-life-s/h	Expense	Expenses	Insurance
7428	Insurance-prof liability	Expense	Expenses	Insurance
7429	Insurance-worker's comp	Expense	Expenses	Insurance
7438	ISP provider	Expense	Expenses	Office/General Administrative Expenses
7440	IT support	Expense	Expenses	Office/General Administrative Expenses
7559	Lawn care services	Expense	Expenses	Repair & Maintenance
7560	Legal	Expense	Expenses	Legal & Professional Fees
7572	Licenses and permits	Expense	Expenses	Dues & Subscriptions
7601	Maintenance	Expense	Expenses	Repair & Maintenance
7602	Maintenance contracts	Expense	Expenses	Repair & Maintenance
7605	Marketing	Expense	Expenses	Advertising/Promotional
7610	Meals-100%	Expense	Expenses	Entertainment Meals
7705	Office expense	Expense	Expenses	Office/General Administrative Expenses
7710	Office supplies & postage	Expense	Expenses	Office/General Administrative Expenses
7751	Parking and tolls	Expense	Expenses	Travel
7761	Penalties and fines	Expense	Expenses	Office/General Administrative Expenses

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7818	Rent	Expense	Expenses	Rent or Lease of Buildings
7818.1	Rent-furniture and equipment	Expense	Expenses	Equipment Rental
7820	Repairs	Expense	Expenses	Repair & Maintenance
7878	Small tools (<\$500) starting 1/1/2016	Expense	Expenses	Supplies & Materials
7880	Software (<\$500)	Expense	Expenses	Office/General Administrative Expenses
7881	Software subscriptions	Expense	Expenses	Office/General Administrative Expenses
7890	Suspense	Expense	Expenses	Other Miscellaneous Service Cost
7916.4	Taxes-other	Expense	Expenses	Taxes Paid
7916.6	Taxes-real property	Expense	Expenses	Taxes Paid
7922	Telephone	Expense	Expenses	Office/General Administrative Expenses
7930	Travel	Expense	Expenses	Travel
7978	Utilities	Expense	Expenses	Utilities
8000	INTEREST/OTHER EXPENSES	Expense	Expenses	Interest Paid
8180	Int exp-L/P-S/H	Expense	Expenses	Interest Paid
8200	Interest exp-L/P-other (curr)	Expense	Expenses	Interest Paid
8300	Int exp-C/L payable	Expense	Expenses	Interest Paid
8500	Int exp-N/P-other (curr)	Expense	Expenses	Interest Paid
8600	Int exp-mortgage payable	Expense	Expenses	Interest Paid
8700	Int exp-N/P-other (long-term)	Expense	Expenses	Interest Paid
8800	Int exp-L/P-S/H (long-term)	Expense	Expenses	Interest Paid
8900	Int exp-other	Expense	Expenses	Interest Paid
9001	Interest income- (cash acct)	Other Income	Other Income	Interest Earned
9002.1	Int inc-money market-BOA #	Other Income	Other Income	Interest Earned
9250	Int inc-N/R-(P/P/SH) (c)	Other Income	Other Income	Interest Earned
9300	Interest income-L/R-other (c)	Other Income	Other Income	Interest Earned
9350	Interest income-N/R-other (c)	Other Income	Other Income	Interest Earned
9400	(Gain) loss sale of cap assets	Other Income	Other Income	Other Miscellaneous Income
9600	(Gain) loss sale of inc prod pr	Other Income	Other Income	Other Miscellaneous Income
9630	(Gain) loss fixed asset sale-S1231	Other Income	Other Income	Other Miscellaneous Income
9850	Int inc-N/R-S/H (long-term)	Other Income	Other Income	Interest Earned