



medical practice chart of accounts template

Account	Description	Type	Purpose
1100	Cash	Assets	Record cash holdings
1200	Bank account	Assets	Record deposits
1300	Medical equipment	Assets	What you own in medical equipment
1400	Account receivable	Assets	Amounts not yet received
1500	PC equipment	Assets	Equipment you own
2100	Accounts payable	Liability	Amounts owed
2200	Wages payable	Liability	Wages earned by not yet paid
3100	John Doe, Equity	Equity	Funds placed back into business or not withdrawn
3200	John Doe Withdrawal	Equity	Amount withdrawn by owner for personal use
4100	Fees earned	Revenue	Fees earned for providing service
4200	Subscriptions	Revenue	Subscriptions for local network programs
5100	Wages	Expenses	Wages paid
5200	Salaries	Expenses	Salaries paid
5300	Rent	Expenses	Rent paid
5400	Maintenance	Expenses	Record all cleaning and maintenance expenses
5500	Insurance	Expenses	Insurance payments of all kinds
5600	Taxes	Expenses	Taxes paid by the business
5700	Utilities	Expenses	Record gas, electricity, water, etc.
5800	Medical supplies	Expenses	List all medical supply expenses
5900	Misc.	Expenses	Misc. expenses that don't fit anywhere else



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Mental Health Service System Reports, 1980

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