## 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
- **198** Client Billings-CTRL
- **199** Lawyer Billings-CTRL

### Liabilities
- **200** Accounts Payable
- **210** Federal Income Tax Withheld
- **211** State Income Tax Withheld
- **212** Employee FICA Tax Withheld
- **220** Employee Medical/Retirement Withheld

### Segregated Liabilities
- **298** Client Trust Funds-CTRL
- **299** Liability: Client Trust Funds-CTRL

### Owners Equity
- **300** Equity Account: Owner #1 (et al.)
- **301** 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
- **500** Secretarial
- **501** Word Processing
- **502** Paralegals/Clerks
- **503** Lawyers
- **504** Other Non-Owner Employees
- **510** FICA & Unemployment Taxes

### Occupancy
- **514** Employee Retirement Benefits
- **518** Employee Training & Education
- **519** Other Employee Costs

### Office Operations
- **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

### Professional/Promotion
- **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

### Other Costs/Expenses
- **570** Travel & Related Expense
- **571** Professional Dues & CLE
- **572** Recruiting: Professional Staff
- **573** Entertainment
- **574** Promotion & Advertising

- **580** Insurance: Professional/Other
- **581** Other Taxes and Similar Costs
- **582** Client Advances Written Off-CTRL
- **590** Miscellaneous Expenses