

# Chart of Accounts Listing

Report Date: 2/15/2005

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Requested By: System Administrator

## Paxton, Crow & Bragg, P.A.

Sorted by Type

Account Number	Description	Type	Level	Specialized ?	Active?
10000.00	ASSETS	Asset	Type	No	Yes
11000.00	CURRENT ASSETS	Asset	Header	No	Yes
11010.00	Cash - Operating Account	Asset	Subheader	No	Yes
11020.00	Cash - Trust Account I	Asset	Subheader	No	Yes
11025.00	Cash - Trust Account II	Asset	Subheader	No	Yes
11030.00	Cash - Payroll Account	Asset	Subheader	No	Yes
11040.00	Petty Cash	Asset	Subheader	No	Yes
12000.00	FIXED ASSETS	Asset	Header	No	Yes
12010.00	Furniture, Fixtures & Equipment	Asset	Subheader	No	Yes
12020.00	Accumulated Depreciation	Asset	Subheader	No	Yes
12040.00	Automobile	Asset	Subheader	No	Yes
20000.00	LIABILITIES	Liability	Type	No	Yes
21000.00	CURRENT LIABILITIES	Liability	Header	No	Yes
21010.00	Trust Account Liability	Liability	Subheader	No	Yes
21020.00	Accounts Payable	Liability	Subheader	No	Yes
21025.00	Sales Tax Payable	Liability	Subheader	No	Yes
21030.00	Payroll Taxes Payable	Liability	Subheader	No	Yes
21030.01	Federal W/H Taxes Payable	Liability	Detail	No	Yes
21030.02	FICA Taxes Payable	Liability	Detail	No	Yes
21030.03	Medicare Payable	Liability	Detail	No	Yes
21030.04	State Withholding Taxes Payable	Liability	Detail	No	Yes
22000.00	LONG TERM LIABILITIES	Liability	Header	No	Yes
22010.00	Copier Lease	Liability	Subheader	No	Yes
22020.00	Telephone Lease	Liability	Subheader	No	Yes
22030.00	Line of Credit	Liability	Subheader	No	Yes
30000.00	CAPITAL	Capital	Type	No	Yes
31000.00	EQUITY	Capital	Header	No	Yes
31010.00	Retained Earnings (Profit/Loss)	Capital	Subheader	No	Yes
40000.00	INCOME	Revenue	Type	No	Yes
41000.00	FEES/COSTS/INCOME	Revenue	Header	No	Yes
41010.00	Fee Revenue	Revenue	Subheader	No	Yes
41020.00	Client Cost Advanced Revenue	Revenue	Subheader	No	Yes
41020.01	Hard Cost Revenue	Revenue	Detail	No	Yes
41020.02	Soft Cost Revenue	Revenue	Detail	No	Yes
41030.00	Late Fees Revenue	Revenue	Subheader	No	Yes
41070.00	Write-Offs	Revenue	Subheader	No	Yes
50000.00	EXPENSES	Expense	Type	No	Yes
51000.00	ADMINISTRATIVE EXPENSES	Expense	Header	No	Yes

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51010.00	Salaries Expense	Expense	Subheader	No	Yes
51010.01	Salaries - Partners	Expense	Detail	No	Yes
51010.02	Salaries - Associates	Expense	Detail	No	Yes
51010.03	Salaries - Paralegals	Expense	Detail	No	Yes
51010.04	Salaries - Admin	Expense	Detail	No	Yes
51020.00	401 Savings Plan	Expense	Subheader	No	Yes
51030.00	Payroll Tax Expense	Expense	Subheader	No	Yes
51030.01	FICA Expense	Expense	Detail	No	Yes
51030.02	Unemployment Tax Expense	Expense	Detail	No	Yes
51050.00	Meals & Entertainment	Expense	Subheader	No	Yes
51060.00	Professional Fees	Expense	Subheader	No	Yes
51070.00	Seminars, Membership, Dues	Expense	Subheader	No	Yes
52000.00	OPERATING EXPENSES	Expense	Header	No	Yes
52005.00	Advertising	Expense	Subheader	No	Yes
52008.00	Automobile Expense	Expense	Subheader	No	Yes
52010.00	Bank Charges	Expense	Subheader	No	Yes
52015.00	Client Costs Advanced	Expense	Subheader	No	Yes
52020.00	Computer Expenses	Expense	Subheader	No	Yes
52025.00	Courier Service	Expense	Subheader	No	Yes
52030.00	Depreciation	Expense	Subheader	No	Yes
52032.00	Fax Expense	Expense	Subheader	No	Yes
52035.00	Insurance	Expense	Subheader	No	Yes
52035.01	Insurance - Health	Expense	Detail	No	Yes
52035.02	Insurance - Professional Liability	Expense	Detail	No	Yes
52035.03	Insurance - Life	Expense	Detail	No	Yes
52035.04	Insurance - Office Liability	Expense	Detail	No	Yes
52040.00	Interest Expense	Expense	Subheader	No	Yes
52042.00	Library Expense	Expense	Subheader	No	Yes
52045.00	Office Supplies	Expense	Subheader	No	Yes
52050.00	Postage Expense	Expense	Subheader	No	Yes
52055.00	Photocopy Expense	Expense	Subheader	No	Yes
52060.00	Rent Expense	Expense	Subheader	No	Yes
52065.00	Repairs and Maintenance	Expense	Subheader	No	Yes
52070.00	Telephone Expense	Expense	Subheader	No	Yes
52070.01	Telephone - Local	Expense	Subheader	No	Yes
52070.02	Telephone - Cellular	Expense	Subheader	No	Yes
52070.03	Telephone - Long Distance	Expense	Subheader	No	Yes
52075.00	Travel	Expense	Subheader	No	Yes

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Account Number	Description	Type	Level	Specialized ?	Active?
52080.00	Utilities	Expense	Subheader	No	Yes
Total Number of Accounts .....	77				