SAMPLE ADMINISTRATIVE FORM

STANDARD CASH BASIS CHART OF ACCOUNTS

FOR SOLOS AND SMALL LAW OFFICES

# Assets

100 Cash in Bank

109 Petty Cash

120 Client Advances-Unbilled-CTRL (memo account only)

130 Client Advances-Billed-CTRL (memo account only)

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

# Owner’s 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 Associate Lawyers

# Compensation Costs (continued)

504 Partners (shareholders, members, etc.)

505 Other Non-Owner Employees

510 FICA & Unemployment Taxes

514 Employee Retirement Benefits

518 Employee Training & Education

519 Other Employee Costs

# Occupancy

520 Office Rent

521 Parking

523 Real Estate Taxes & Insurance

525 Utilities Other Than Telephone

527 Cleaning/Housekeeping -- Office

528 Plant Maintenance

530 Depreciation/Amortization -- Office

531 Maintenance & Repairs -- Office

# Office Operations

540 Supplies, Stationery & Printing

541 Postage & Delivery

542 Library & Subscriptions

543 Telephone/Communications

545 Photocopy Expense

546 Computer Equipment

548 Equipment Rental/Lease

550 Depreciation: Furniture, Fixtures & Equipment

551 Other Maintenance and Repairs

# Professional/Promotion/Marketing

570 Travel & Related Expense

571 Professional Dues & CLE

572 Recruiting: Professional Staff

573 Entertainment and Business Meals

574 Promotion, Marketing & Advertising

# Other Costs/Expenses

580 Insurance: Professional/Other

581 Other Taxes and Similar Costs

582 Client Advances Written Off-CTRL

590 Miscellaneous Expenses