

Chart of Accounts: Profit and Loss

Number	Account Name	Type	Detail Type	Overhead Category
4000	Patient Fee Income	income	Other Primary Income	income
4000	Patient Fee Refunds	income	Other Primary Income	income
5000	Gross Pay	expense	Other Miscellaneous Service Cost	Personnel (Team)
5001	Gross Pay - Owner	expense	Other Miscellaneous Service Cost	Doctors, Other & Profit
5002	Gross Pay - Associates	expense	Other Miscellaneous Service Cost	Doctors, Other & Profit
5003	Gross Pay - Dental Assistants	expense	Other Miscellaneous Service Cost	Personnel (Team)
5004	Gross Pay - Hygienists	expense	Other Miscellaneous Service Cost	Personnel (Team)
5005	Gross Pay - Office/Admin	expense	Other Miscellaneous Service Cost	Personnel (Team)
5006	Gross Pay - Family	expense	Other Miscellaneous Service Cost	Doctors, Other & Profit
5007	Gross Pay - Spouse	expense	Other Miscellaneous Service Cost	Doctors, Other & Profit
5008	Gross Pay - Lab Techs	expense	Other Miscellaneous Service Cost	Clinic
5040	Payroll Taxes	expense	Other Miscellaneous Service Cost	Personnel (Team)
5540	Payroll Taxes - Staff	expense	Other Miscellaneous Service Cost	Personnel (Team)
5541	Payroll Taxes - Owner	expense	Other Miscellaneous Service Cost	Doctors, Other & Profit
5542	Payroll Taxes - Associates	expense	Other Miscellaneous Service Cost	Doctors, Other & Profit
5543	Payroll Taxes - Family	expense	Other Miscellaneous Service Cost	Doctors, Other & Profit
5544	Payroll Taxes - Spouse	expense	Other Miscellaneous Service Cost	Doctors, Other & Profit
5545	Payroll Taxes - Adjustments	expense	Other Miscellaneous Service Cost	Personnel (Team)
5020	Contributors - Farms	expense	Other Miscellaneous Service Cost	Personnel (Team)
5021	Contributors - Doctors	expense	Other Miscellaneous Service Cost	Doctors, Other & Profit
5030	Advertising & Marketing	expense	Other Miscellaneous Service Cost	General Business
5040	Answering Services	expense	Other Miscellaneous Service Cost	Personnel (Team)
5050	Automotive expense	expense	Other Miscellaneous Service Cost	Discretionary
5051	Automotive lease	expense	Other Miscellaneous Service Cost	Discretionary
5052	Parking Expense	expense	Other Miscellaneous Service Cost	Discretionary
5070	Bank Fees	expense	Other Miscellaneous Service Cost	General Business
5080	Merchant fees	expense	Other Miscellaneous Service Cost	General Business
5095	Dental Warranty Fees	expense	Other Miscellaneous Service Cost	General Business
5100	Computer IT Support	expense	Other Miscellaneous Service Cost	General Business
5120	Business Gifts	expense	Other Miscellaneous Service Cost	Discretionary
5125	Conventions & Dining	expense	Other Miscellaneous Service Cost	Personnel (Team)
5130	Learning & Development	expense	Other Miscellaneous Service Cost	Discretionary
5140	Charitable Donations	expense	Other Miscellaneous Service Cost	Discretionary
5150	Data, Software, Apps	expense	Other Miscellaneous Service Cost	General Business
5160	Dues & Prof Memberships	expense	Other Miscellaneous Service Cost	General Business
5170	Equipment Rental	expense	Other Miscellaneous Service Cost	Facility & equipment
5180	Insurance - Property	expense	Other Miscellaneous Service Cost	General Business
5181	Insurance - Building	expense	Other Miscellaneous Service Cost	Facility & equipment
5182	Insurance - Equipment	expense	Other Miscellaneous Service Cost	Facility & equipment
5183	Health Insurance - Staff	expense	Other Miscellaneous Service Cost	Personnel (Team)
5184	Health Insurance - Owner	expense	Other Miscellaneous Service Cost	Doctors, Other & Profit

Dental Practice Chart Of Accounts

ML Yell



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