

# STANDARDIZED CHART OF ACCOUNTS



## **ASSETS**

### **Current Assets**

Cash on Hand  
Cash in Bank  
Certificate of Deposit  
Accounts Receivable - Trade  
Accounts Receivable - Other  
Notes Receivable  
Inventory—Gift and Office Supplies.  
Inventory—Copy Machine  
Inventory--USPS Stamps  
Prepaid--USPS  
Prepaid - Business Insurance  
Prepaid - Operating Fee

### **Fixed Assets**

Furniture & Fixtures  
Accumulated Depreciation Furniture & Fixtures  
Machinery & Equipment.  
Accumulated Depreciation Machinery & Equipment  
Leasehold Improvements  
Amortization of Leasehold

### **Other Assets**

Accumulated Amortization  
Organization Fee  
Start up Fees  
Investments  
Goodwill  
Returnable Deposits

## **LIABILITIES**

### **Current Liabilities**

Accounts Payable  
Federal Income Taxes  
Taxes Payable  
Notes Payable  
Deposits from Customers

### **Long Term Liabilities**

Notes Payable

## **INCOME**

UPS Ground  
UPS Air  
FedEx Ground  
FedEx Air  
DHL Ground  
DHL Air  
Regional carriers  
Express shipping  
Cargo  
Packaging Services  
Packing Supplies  
Postage Stamps  
Insured Value  
Copy B/W  
Copy Color  
Fax  
USPS  
Retail - Gifts  
Retail - Supplies  
Outsourced Products  
Miscellaneous  
Discounts  
Drop Off Payments

## **COSTS OF GOODS SOLD**

UPS Ground  
UPS Air  
FedEx Ground  
FedEx Air  
DHL Ground  
DHL Air  
Other Carriers  
Cargo  
Packing Supplies  
Postage Stamps  
Insured Value  
Copy B/W  
Copy Color  
Fax  
USPS  
Mailbox  
Retail - Gifts  
Retail - Supplies  
Outsourced Products

AMPC 5411 E. State Street, Suite 202 Rockford, IL 61108

Phone: 815.316.8255 Fax: 815.316.8256 Web: [www.ampc.org](http://www.ampc.org)

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# STANDARDIZED CHART OF ACCOUNTS *cont'd*



## GENERAL AND ADMINISTRATIVE EXPENSES

Salaries  
Salaries-Staff Labor  
Payroll Taxes-Staff  
Contract Labor  
Seasonal Labor  
Awards/Bonuses  
Salaries – Executive  
Payroll Taxes-Executive  
Accounting Fees  
Amortization of Leasehold  
Automobile Expense  
Bad Debt Expense  
Bank Service Charges  
Cash Over/Short  
Credit Card Fees  
Contributions  
Depreciation  
Equipment Lease  
Insurance Workers' Compensation  
Insurance: Business

Insurance: Group  
Insurance: Key person  
Interest Expense  
Internet Fees  
Legal Fees  
Licenses/Permits Non-payroll  
Marketing  
Marketing  
Miscellaneous Expenses  
Payroll Expenses Fees  
Rent Monthly premises rent.  
Repairs  
Software  
Store Supplies  
Telephone  
Travel & Entertainment  
Utilities  
Interest Income  
Miscellaneous Income

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