

AAHA/VMG CHART OF ACCOUNTS

BALANCE SHEET ACCOUNTS

ASSETS

Current Assets

1010	Petty Cash
1020	Cash in Daily Drawer
1030	Undeposited Funds
1050	Primary Checking Account
1060	Secondary Checking Account
1150	Savings Account
1200	Certificates of Deposit
1250	Money Market Account
1300	Accounts Receivable
1305	Allowance for Uncollectable Accounts
1350	Drugs and Medical Supply Inventory
1400	Employee Advances
1450	Advances – Related Party
1500	Note Receivable – Related Party
1590	Note Receivable – Other
1600	Prepaid Expenses
1800	Deposits for New Equipment
1850	Construction in Progress

Fixed Asset Accounts

2000	Professional Medical Equipment
2050	Computer Hardware
2100	Office Equipment, Furniture & Fixtures
2150	Practice Vehicles
2200	Leasehold/Building Improvements
2300	Buildings
2350	Land Improvements
2400	Land
2450	Accumulated Depreciation

Other Asset Accounts

2500	Computer Software
2520	Goodwill
2560	Covenant Not to Compete
2580	Organizational & Startup Costs
2585	Loan Costs
2599	Accumulated Amortization
2600	Note Receivable Long Term Portion
2700	Refundable Deposits
2850	Other Assets

Aaha Chart Of Accounts

A Gutmann



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