

# Alicia Pollock's Imagine Photography

## Account List

ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION
Business Checking (1025)	Bank	Checking	
Cash	Bank	Cash on hand	Cash the business keeps on hand, like petty cash
Clearing Account	Bank	Checking	
Money Market (7809)	Bank	Money Market	
Payroll Checking	Bank	Checking	
Accounts Receivable (A/R)	Accounts receivable (A/R)	Accounts Receivable (A/R)	Money customers owe for products and services
Inventory Asset	Other Current Assets	Inventory	Products on hand to sell to customers
Loans to others	Other Current Assets	Loans to Others	Short-term loans provided to an employee or owner
Payments to deposit	Other Current Assets	Undeposited Funds	Cash or checks your business is ready to deposit at the bank
Payroll Refunds	Other Current Assets	Other Current Assets	
Prepaid expenses	Other Current Assets	Prepaid Expenses	Payments made in advance for products and services
Uncategorized Asset	Other Current Assets	Other Current Assets	
Buildings	Fixed Assets	Buildings	Buildings the business owns
Long-term office equipment	Fixed Assets	Other fixed assets	Equipment the business uses for longer than a year
Long-term office equipment:Computers & tablets	Fixed Assets	Fixed Asset Computers	Computers or devices used to run the business
Long-term office equipment:Copiers	Fixed Assets	Fixed Asset Copiers	Copiers and printers used by the business
Long-term office equipment:Custom software or app	Fixed Assets	Fixed Asset Software	Software or apps built for the business to use
Long-term office equipment:Furniture	Fixed Assets	Fixed Asset Furniture	Furniture owned by the business
Long-term office equipment:Phones	Fixed Assets	Fixed Asset Phone	Phones the business owns
Long-term office equipment:Photo & video equipment	Fixed Assets	Fixed Asset Photo Video	Cameras and video equipment used by the business
Tools, machinery, and equipment	Fixed Assets	Machinery & Equipment	Equipment that's used for longer than a year for work outside of the office
Vehicles	Fixed Assets	Vehicles	Vehicles the business owns
Vehicles:Cargo Van	Fixed Assets	Vehicles	
Vehicles:Cargo Van:Depreciation	Fixed Assets	Accumulated Depreciation	
Vehicles:Cargo Van:Original Cost	Fixed Assets	Vehicles	
Accounts Payable (A/P)	Accounts payable (A/P)	Accounts Payable (A/P)	Money owed to vendors for products and services
Business Visa (5678)	Credit Card	Credit Card	
California Department of Tax and Fee Administration Payable	Other Current Liabilities	Sales Tax Payable	
Customer prepayments	Other Current Liabilities	Other Current Liabilities	Down payments from customers for future goods and services
Lines of credit	Other Current	Line of Credit	A credit line the business spends and repays on later

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	Liabilities		
Out Of Scope Agency Payable	Other Current Liabilities	Sales Tax Payable	
Payroll Liabilities	Other Current Liabilities	Payroll Tax Payable	
Payroll Liabilities:401k	Other Current Liabilities	Payroll Tax Payable	
Payroll Liabilities:CA PIT / SDI	Other Current Liabilities	Payroll Tax Payable	
Payroll Liabilities:CA SUI / ETT	Other Current Liabilities	Payroll Tax Payable	
Payroll Liabilities:Child Support	Other Current Liabilities	Payroll Tax Payable	
Payroll Liabilities:Federal Taxes (941/943/944)	Other Current Liabilities	Payroll Tax Payable	
Payroll Liabilities:Federal Unemployment (940)	Other Current Liabilities	Payroll Tax Payable	
Payroll Liabilities:Medical Insurance	Other Current Liabilities	Payroll Tax Payable	
Payroll Liabilities:S-Corp Health Insurance	Other Current Liabilities	Payroll Tax Payable	
Sales tax to pay	Other Current Liabilities	Sales Tax Payable	Sales tax the business collects and owes
Short-term business loans	Other Current Liabilities	Loan Payable	Loans the business will owe for less than a year
Mortgages	Long Term Liabilities	Other Long Term Liabilities	Mortgages owed for buildings or land
National Bank Cargo Van Loan	Long Term Liabilities	Notes Payable	Loans the business will owe for longer than a year, like vehicle loans
Federal estimated taxes	Equity	Estimated Taxes	Estimated taxes paid to the federal government
Opening balance equity	Equity	Opening Balance Equity	Opening balances of bank accounts, assets, and liabilities
Owner draws	Equity	Owner's Equity	Money an owner withdraws from the business
Owner investments	Equity	Owner's Equity	Money an owner invests in the business
Personal expenses	Equity	Personal Expense	Money spent by an owner that's not related to the business
Personal expenses:Federal taxes	Equity	Personal Expense	Money used for an owner's federal taxes
Personal expenses:Owner retirement plans	Equity	Personal Expense	Money used on a retirement plan for a business owner
Personal expenses:State taxes	Equity	Personal Expense	Money used for an owner's state taxes
Personal healthcare	Equity	Health Insurance Premium	Money used for personal healthcare of a business owner
Personal healthcare:Health insurance premiums	Equity	Health Insurance Premium	Money used on premiums for the personal health insurance of a business owner
Personal healthcare:HSA contributions	Equity	Health Savings Account Contribution	Money used on HSA contributions for the personal health insurance of a business owner

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ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION
Retained Earnings	Equity	Retained Earnings	
State estimated taxes	Equity	Personal Expense	Estimates taxes paid to a state government
Billable Expense Income	Income	Sales of Product Income	
Discounts given	Income	Discounts/Refunds Given	
Markup	Income	Sales of Product Income	
Photography Income	Income	Service/Fee Income	
Refunds to customers	Income	Discounts/Refunds Given	Money given to a customer as a refund or a discount
Sales of Product Income	Income	Sales of Product Income	Money your business earns from products it sells
Service/Fee Income	Income	Service/Fee Income	
Shipping Income	Income	Sales of Product Income	
Unapplied Cash Payment Income	Income	Unapplied Cash Payment Income	
Uncategorized Income	Income	Sales of Product Income	
Cost of goods sold	Cost of Goods Sold	Supplies & Materials - COGS	The costs to your business to make products or services
Cost of goods sold:Equipment rental	Cost of Goods Sold	Equipment Rental - COS	Costs of equipment rental to make a product
Cost of goods sold:Shipping, Freight, & Delivery - COS	Cost of Goods Sold	Shipping, Freight & Delivery - COS	
Cost of goods sold:Subcontractor expenses	Cost of Goods Sold	Cost of labor - COS	Costs of outside labor to make a product
Cost of goods sold:Supplies & materials	Cost of Goods Sold	Supplies & Materials - COGS	Costs of parts and supplies to make a product
Inventory Shrinkage	Cost of Goods Sold	Supplies & Materials - COGS	
Advertising & marketing	Expenses	Advertising/Promotional	Costs to promote products and services
Advertising & marketing:Listing fees	Expenses	Advertising/Promotional	Costs to list products and services on third-party websites
Advertising & marketing:Marketing	Expenses	Advertising/Promotional	
Advertising & marketing:Social media	Expenses	Advertising/Promotional	Costs to promote the business on social media
Advertising & marketing:Website	Expenses	Advertising/Promotional	Costs to promote the business on websites
Building & property rent	Expenses	Rent or Lease of Buildings	Rent paid for a building, office, or land
Business licences	Expenses	Taxes Paid	Costs of licenses and permits
Commissions & fees	Expenses	Commissions & fees	Commissions paid to salespeople, or fees paid to other businesses for services
Contract labor	Expenses	Cost of Labor	Payments made to contractors or sub-contractors
Contributions to charities	Expenses	Charitable Contributions	Money the business donates to a charity
Employee benefits	Expenses	Payroll Expenses	Costs of employee benefit programs

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ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION
Employee benefits:Employee retirement plans	Expenses	Payroll Expenses	Costs of employee retirement plans
Employee benefits:Group term life insurance	Expenses	Payroll Expenses	Costs of group term life insurance coverage
Employee benefits:Health & accident plans	Expenses	Payroll Expenses	Costs of employee health care and accident plans
Employee benefits:Worker's compensation insurance	Expenses	Payroll Expenses	Costs of worker's compensation insurance coverage
Entertainment with clients	Expenses	Entertainment	Costs of entertaining clients
Equipment rental	Expenses	Equipment Rental	Costs of renting cars, machinery, or equipment for the business to use
General business expenses	Expenses	Other Business Expenses	Other money your business spends to run the business
General business expenses:Bad Debt	Expenses	Bad Debts	Costs to your business from unpaid customer debt
General business expenses:Bank fees & service charges	Expenses	Other Business Expenses	Costs of having a business bank account
General business expenses:Continuing education	Expenses	Other Business Expenses	Costs of education related to your industry
General business expenses:Memberships & subscriptions	Expenses	Dues & subscriptions	Costs of subscriptions related to your industry
General business expenses:Uniforms	Expenses	Other Business Expenses	Costs of uniforms for the workers in your business
Insurance	Expenses	Insurance	Money your business spends on insurance other than health plans
Insurance:Business insurance	Expenses	Insurance	Costs of premiums for business insurance
Insurance:Liability insurance	Expenses	Insurance	Costs of premiums for liability insurance
Insurance:Property insurance	Expenses	Insurance	Costs of premiums for property insurance
Insurance:Rental insurance	Expenses	Insurance	Costs of premiums for rental insurance
Interest paid	Expenses	Interest Paid	Interest paid on loans, credit cards, or mortgages
Interest paid:Business loan interest	Expenses	Interest Paid	Interest paid on a business loan
Interest paid:Credit card interest	Expenses	Interest Paid	Interest paid on a business credit card balance
Interest paid:Mortgage interest	Expenses	Interest Paid	Interest paid on a property mortgage
Legal & accounting services	Expenses	Legal & Professional Fees	The costs of accountants and attorneys to help run your business
Legal & accounting services:Accounting fees	Expenses	Legal & Professional Fees	Costs of accountants, tax advice, and tax forms
Legal & accounting services:Legal fees	Expenses	Legal & Professional Fees	Costs of attorneys to help run your business
Meals	Expenses	Travel Meals	Costs of meals for workers
Meals:Meals with clients	Expenses	Promotional Meals	Costs of meals with customers and clients
Meals:Travel meals	Expenses	Travel Meals	Costs of meals during business trips
Office expenses	Expenses	Office/General Administrative Expenses	Costs of supplies for an office or postage
Office expenses:Computer Expense	Expenses	Office/General	

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ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION
		Administrative Expenses	
Office expenses:Merchant account fees	Expenses	Office/General Administrative Expenses	Costs to process transactions and have a merchant account
Office expenses:Office supplies	Expenses	Office/General Administrative Expenses	Costs of supplies for the office
Office expenses:Printing & photocopying	Expenses	Office/General Administrative Expenses	Costs of printing paper and ink
Office expenses:Shipping & postage	Expenses	Shipping, Freight & Delivery	Costs of stamps, postage, and shipping supplies
Office expenses:Small tools and equipment	Expenses	Office/General Administrative Expenses	Costs of small tools and equipment for the business
Office expenses:Software & apps	Expenses	Office/General Administrative Expenses	Costs of software and apps for the business
Payroll expenses	Expenses	Payroll Expenses	Costs of employee pay and payroll taxes
Payroll expenses:Company Contributions	Expenses	Payroll Expenses	
Payroll expenses:Company Contributions:Health Insurance	Expenses	Payroll Expenses	
Payroll expenses:Company Contributions:Retirement	Expenses	Payroll Expenses	
Payroll expenses:Officer's Salary	Expenses	Payroll Expenses	
Payroll expenses:Taxes	Expenses	Payroll Expenses	
Payroll expenses:Wages	Expenses	Payroll Wage Expenses	Cost of employee wages and salaries
Purchases	Expenses	Supplies & Materials	
Repairs & maintenance	Expenses	Repair & Maintenance	Costs of repairs and maintenance for the business other than from vehicles
Supplies	Expenses	Supplies & Materials	Costs of supplies to run the business other than office supplies
Taxes paid	Expenses	Taxes Paid	Costs of payroll, property, and other taxes
Taxes paid:Payroll taxes	Expenses	Payroll Tax Expenses	Costs of payroll taxes for business employees
Taxes paid:Property taxes	Expenses	Taxes Paid	Costs of property taxes for the business
Travel	Expenses	Travel	Costs of business-related travel
Travel:Airfare	Expenses	Travel	Costs of airfare
Travel:Hotels	Expenses	Travel	Costs of hotel and lodging
Travel:Taxi or shared rides	Expenses	Travel	Costs of using a ride-share service or taxi for business reasons
Travel:Vehicle rental	Expenses	Travel	Costs of renting vehicles for business trips
Unapplied Cash Bill Payment Expense	Expenses	Unapplied Cash Bill Payment Expense	
Uncategorized Expense	Expenses	Other Miscellaneous	

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ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION
		Service Cost	
Utilities	Expenses	Utilities	Costs of utilities used to operate the business
Utilities:Disposal & waste fees	Expenses	Utilities	Costs to dispose of waste
Utilities:Electricity	Expenses	Utilities	Costs of electricity service
Utilities:Heating & cooling	Expenses	Utilities	Costs of heating and cooling services
Utilities:Internet & TV services	Expenses	Utilities	Costs of internet and television service
Utilities:Phone service	Expenses	Communication	Costs of phone service
Utilities:Water & sewer	Expenses	Utilities	Costs of water and sewer service
Other income	Other Income	Other Miscellaneous Income	Money your business earns that's not from its regular work
Other income:Credit card rewards	Other Income	Other Miscellaneous Income	Money earned from a credit card rewards program
Other income:Insurance claims	Other Income	Other Miscellaneous Income	Money received from an insurance claim, like a personal injury
Other income:Interest earned	Other Income	Other Miscellaneous Income	Money earned from interest, like from a savings account
Other income:Sale of an asset	Other Income	Other Miscellaneous Income	Money earned from the sale of an asset
Depreciation	Other Expense	Depreciation	Costs your business deducts for large purchases over the course of their use
Home office	Other Expense	Home Office	Costs of home office expenses
Home office:Home utilities	Other Expense	Utilities Home Office	Costs of utilities for a home that has a home office
Home office:Homeowner & rental insurance	Other Expense	Homeowner Rental Insurance	Costs of homeowner or rental insurance for your home office
Home office:Mortgage interest	Other Expense	Mortgage Interest Home Office	Costs of mortgage interest when you own your home and have a home office
Home office:Property taxes	Other Expense	Property Tax Home Office	Costs of property tax when you own your home and have a home office
Home office:Rent	Other Expense	Rent and Lease Home Office	Rent paid for a home that has a home office
Home office:Repairs & maintenance	Other Expense	Repairs and Maintenance Home Office	Costs of repairs or maintenance for a home that has a home office
Other Miscellaneous Expense	Other Expense	Other Miscellaneous Expense	
Reconciliation Discrepancies	Other Expense	Other Miscellaneous Expense	
Vehicle expenses	Other Expense	Other Vehicle Expenses	Costs for the use of vehicles
Vehicle expenses:Parking & tolls	Other Expense	Parking and Tolls	Costs of road tolls and parking
Vehicle expenses:Vehicle gas & fuel	Other Expense	Gas And Fuel	Costs to fuel vehicles
Vehicle expenses:Vehicle insurance	Other Expense	Vehicle Insurance	Costs to insure vehicles
Vehicle expenses:Vehicle leases	Other Expense	Vehicle Lease	Leases owed on vehicles for the business
Vehicle expenses:Vehicle loan interest paid	Other Expense	Vehicle Loan Interest	Interest paid on vehicle loans
Vehicle expenses:Vehicle registration	Other Expense	Vehicle Registration	Costs to register vehicles with a local authority

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Vehicle expenses:Vehicle repairs	Other Expense	Vehicle Repairs	Costs to repair vehicles
Vehicle expenses:Vehicle wash & road services	Other Expense	Wash and Road Services	Costs to clean vehicles or get help on the road