

Account	Type
1020 . Checking Account	Bank
1040 . Savings Accountg	Bank
1050 . Money Market Account	Bank
1060 . Investment Account	Bank
1201 . *Accounts Receivable	Accounts Receivable
1010 . Petty Cash	Other Current Asset
1200 . Accounts Receivable	Other Current Asset
1300 . Other Current Assets	Other Current Asset
1499 . Undeposited Funds	Other Current Asset
1500 . Property & Equipment	Fixed Asset
1510 . Leasehold Improvements	Fixed Asset
1511 . Original Cost	Fixed Asset
1512 . Depreciation	Fixed Asset
1520 . Equipment & Furniture	Fixed Asset
1521 . Original Cost	Fixed Asset
1522 . Depreciation	Fixed Asset
1700 . Other Assets	Other Asset
2000 . Accounts Payable	Accounts Payable
2100 . Credit Cards Payable	Other Current Liability
2200 . Line of Credit	Other Current Liability
2210 . Loans due within 1 year	Other Current Liability
2220 . Other Current Liabilities	Other Current Liability
2230 . Payroll Liabilities	Other Current Liability
2232 . EE Withholding	Other Current Liability
2500 . Loans due in over 1 year	Long Term Liability
3010 . SP-Capital Contributions	Equity
3020 . SP-Owner's Draw & Taxes	Equity
3021 . Owner's Draw	Equity
3022 . Taxes Paid - Federal - personal	Equity
3023 . Taxes Paid - State - personal	Equity
3040 . SP-Ending Capital	Equity
3110 . C-Capital Contributions	Equity
3111 . Shareholder 1	Equity
3112 . Shareholder 2	Equity
3120 . C-Dividends or Dstrbtms Paid	Equity
3121 . Shareholder 1	Equity
3122 . Shareholder 2	Equity
3130 . C-Stock	Equity
3131 . Shareholder 1	Equity
3132 . Shareholder 2	Equity
3140 . C-Retained Earnings	Equity
3210 . P-Capital Contributions	Equity
3211 . Partner 1	Equity

Account	Type
3212 . Partner 2	Equity
3220 . P-Profit (Loss) Allocations	Equity
3221 . Partner 1	Equity
3222 . Partner 2	Equity
3240 . P-Current Earnings (Loss)	Equity
3241 . Partner 1	Equity
3242 . Partner 2	Equity
4000 . Therapy Services	Income
4011 . Insurance	Income
4012 . Patient	Income
4040 . Refunds for Therapy Services	Income
4100 . Misc Services	Income
4110 . Inside Services	Income
4120 . Outside Services	Income
4140 . Refunds for Misc Services	Income
4200 . Misc Revenue	Income
6000 . Labor	Expense
6010 . PTs	Expense
6020 . PTAs	Expense
6030 . ATCs	Expense
6040 . Techs	Expense
6050 . Office	Expense
6060 . Payroll Taxes - ER	Expense
6110 . Incentive - PTs	Expense
6120 . Incentive - PTAs	Expense
6130 . Incentive - ATCs	Expense
6140 . Incentive - Techs	Expense
6150 . Incentive - Office	Expense
6200 . Registry / Per Diem Labor	Expense
6210 . Officers	Expense
6211 . Officer 1	Expense
6212 . Officer 2	Expense
6400 . Variable	Expense
6410 . Advert/Bus Promo/Mrktg	Expense
6411 . Advertising & Marketing	Expense
6412 . Contributions & Donations	Expense
6413 . Meals & Entertainment	Expense
6420 . Education/Travel	Expense
6421 . Education	Expense
6422 . Auto Expense & Mileage	Expense
6423 . Travel	Expense
6430 . Postage/Shipping	Expense
6440 . Retirement Plan	Expense

Account	Type
6450 . Services - Billing & Collection	Expense
6470 . Services - Other	Expense
6480 . Supplies & Expense - Clinical	Expense
6490 . Supplies & Expense - Office	Expense
6600 . Fixed	Expense
6610 . Bank Charges	Expense
6620 . Dues/Subs/Licenses/Permits	Expense
6630 . Equip Rental & Purchase	Expense
6631 . Equipment Rental	Expense
6632 . Purchases	Expense
6640 . Facility Expense	Expense
6641 . Janitorial, etc...	Expense
6642 . Rent	Expense
6643 . Utilities	Expense
6650 . Insurance	Expense
6651 . Health, etc...	Expense
6654 . Liability	Expense
6655 . Work Comp	Expense
6700 . Repairs & Maintenance	Expense
6710 . Services - Professional	Expense
6730 . Communications	Expense
7020 . Interest Income	Other Income
8010 . Depreciation & Amortization	Other Expense
8020 . Interest Expense	Other Expense
8030 . Taxes	Other Expense
8031 . Corp-Taxes & Fees	Other Expense
8032 . Corp-Fed Income Taxes	Other Expense
8033 . Corp-State Income Taxes	Other Expense
8034 . LLC Taxes & Fees	Other Expense
8035 . Ltd Partnership Taxes & Fees	Other Expense
8036 . Property	Other Expense
8037 . Sales	Other Expense
8040 . Non-deductible Penalties	Other Expense
8050 . Non-deductible Political Contr	Other Expense
8060 . Gain (Loss) on Disp of Asset	Other Expense
8210 . Officer's Add Comp	Other Expense
8211 . Officer 1	Other Expense
8212 . Officer 2	Other Expense

9:10 AM
 11/17/08
 Cash Basis

PT QuickBooks Template
**PT QB - Sample
 Profit & Loss**
 January through December 2007

	Jan - Dec 07	% of Income
Ordinary Income/Expense		
Income		
4000 · Therapy Services		
4011 · Insurance	900,000	88%
4012 · Patient	100,000	10%
4040 · Refunds for Therapy Services	(10,000)	(1)%
Total 4000 · Therapy Services	990,000	97%
4100 · Misc Services	30,000	3%
Total Income	1,020,000	100%
Expense		
6000 · Labor		
6010 · PTs	205,000	20%
6020 · PTAs	51,000	5%
6040 · Techs	50,000	5%
6050 · Office	86,000	8%
6060 · Payroll Taxes - ER	54,000	5%
6110 · Incentive - PTs	19,000	2%
6200 · Registry / Per Diem Labor	8,000	1%
6210 · Officers	97,500	10%
Total 6000 · Labor	570,500	56%
6400 · Variable		
6410 · Advert/Bus Promo/Mrktg	8,500	1%
6420 · Education/Travel	8,200	1%
6430 · Postage/Shipping	1,000	0%
6450 · Services - Billing & Collection	80,000	8%
6470 · Services - Other	18,000	2%
6480 · Supplies & Expense - Clinical	15,000	1%
6490 · Supplies & Expense - Office	14,000	1%
Total 6400 · Variable	144,700	14%
6600 · Fixed		
6620 · Dues/Subs/Licenses/Permits	7,000	1%
6630 · Equip Rental & Purchase	8,000	1%
6640 · Facility Expense		
6641 · Janitorial, etc...	5,600	1%
6642 · Rent	90,700	9%
6643 · Utilities	8,100	1%
Total 6640 · Facility Expense	104,400	10%
6650 · Insurance	48,200	5%
6710 · Services - Professional	3,110	0%
6730 · Communications	7,000	1%
Total 6600 · Fixed	177,710	17%
Total Expense	892,910	88%
Net Ordinary Income	127,090	12%
Other Income/Expense		
Other Income		
7020 · Interest Income	1,000	0%
Total Other Income	1,000	0%
Other Expense		
8020 · Interest Expense	5,000	0%
8030 · Taxes	800	0%
Total Other Expense	5,800	1%
Net Other Income	(4,800)	(0)%
Net Income	122,290	12%

PT QuickBooks Template
**PT QB - Sample
Balance Sheet**
As of December 31, 2007

	<u>Dec 31, 07</u>
ASSETS	
Current Assets	
Checking/Savings	
1020 - Checking Account	223,290
Total Checking/Savings	<u>223,290</u>
Total Current Assets	<u>223,290</u>
TOTAL ASSETS	<u>223,290</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2232 - EE Withholding	1,000
Total Other Current Liabilities	<u>1,000</u>
Total Current Liabilities	<u>1,000</u>
Total Liabilities	1,000
Equity	
3110 - C-Capital Contributions	
3111 - Shareholder 1	50,000
3112 - Shareholder 2	50,000
Total 3110 - C-Capital Contributions	<u>100,000</u>
Net Income	<u>122,290</u>
Total Equity	<u>222,290</u>
TOTAL LIABILITIES & EQUITY	<u>223,290</u>

9:12 AM

11/17/08

PT QuickBooks Template

PT QB - Sample
Statement of Cash Flows
January through December 2007

	<u>Jan - Dec 07</u>
OPERATING ACTIVITIES	
Net Income	122,290
Adjustments to reconcile Net Income to net cash provided by operations:	
2232 - EE Withholding	1,000
Net cash provided by Operating Activities	<u>123,290</u>
FINANCING ACTIVITIES	
3110 - C-Capital Contributions:3111 - Shareholder 1	50,000
3110 - C-Capital Contributions:3112 - Shareholder 2	50,000
Net cash provided by Financing Activities	<u>100,000</u>
Net cash increase for period	<u>223,290</u>
Cash at end of period	<u><u>223,290</u></u>