

Larry's Landscaping & Garden Supply Account Listing

Account	Type
Checking	Bank
Cash Expenditures	Bank
Savings	Bank
Barter Account	Bank
Accounts Receivable	Accounts Receivable
Prepaid Insurance	Other Current Asset
Employee advances	Other Current Asset
Inventory Asset	Other Current Asset
Undeposited Funds	Other Current Asset
Truck	Fixed Asset
Accumulated Depreciation	Fixed Asset
Original Purchase	Fixed Asset

Account	Type
Accounts Payable	Accounts Payable
CalOil Card	Credit Card
QuickBooks Credit Card	Credit Card
Payroll Liabilities	Other Current Liability
Sales Tax Payable	Other Current Liability
Bank of Anycity Loan	Long Term Liability
Equipment Loan	Long Term Liability
Bank Loan	Long Term Liability
Opening Bal Equity	Equity
Owner's Equity	Equity
Owner's Contributions	Equity
Owner's Draw	Equity
Retained Earnings	Equity

Discounts	Income
Landscaping Services	Income
Design Services	Income
Equipment Rental	Income
Job Materials	Income
Misc Materials	Income
Decks & Patios	Income
Fountains & Garden Lighting	Income
Plants and Sod	Income
Sprinklers & Drip systems	Income
Labor	Income
Other Income	Income
Cost of Goods Sold	Cost of Goods Sold

Payroll Expenses	Expense
Advertising	Expense
Amortization Expense	Expense
Automobile	Expense
Bad Debt	Expense
Bank Service Charges	Expense
Bond Expense	Expense
Delivery Fee	Expense
Depreciation	Expense
Dues and Subscription	Expense
Insurance	Expense
Interest Expense	Expense
Job Expenses	Expense
Equipmental Rental	Expense
Job Materials	Expense
Job Expenses:Permits	Expense
Job Expenses:Subcontractors	Expense
Mileage Reimbursement	Expense
Miscellaneous	Expense
Office Supplies	Expense
Professional Fees	Expense
Rent	Expense
Repairs	Expense
Taxes	Expense
Tools and Misc. Equipment	Expense
Uncategorized Expenses	Expense
Utilities	Expense



Any City Restaurant

Chart of Accounts

January 1, 20xx

ASSETS

Checking - Any City Bank
Cash Bank
Payroll Asset
Equipment - Kitchen

EQUITY

Opening Bal Equity
Retained Earnings

INCOME

Sales
Sales:Beverage Sales
Sales:Food Sales
Sales:Liquor Sales
Sales:Sales - Other

EXPENSES

Accounting & Legal
Advertising
Bank Charges
Cleaning
Contracted Services
Credit Card Fees
Decorations
Dining Room / Bar Supplies
Equipment Lease
Insurance
Kitchen Supplies/Equip
Licenses and Fees
Linen
Maintenance

LIABILITIES

Accounts Payable
Loan from Owner
Payroll Liabilities

COST OF GOODS SOLD

COGS - Beverage
COGS - Food
COGS - Liquor
COGS - Other

Office Supplies
Outside Services
Pest Control
Postage
Promotions
Repair - Building
Repair - Equipment
Returned check
Signage
Telephone
Uncategorized Expenses
Uniforms
Utilities



Quality-Built Construction Account Listing

Account	Type
1110 · Company Checking Account	Bank
1111 · Adjustment Register	Bank
1120 · Company Savings Account	Bank
1130 · Payroll Checking Account	Bank
1140 · Petty Cash Account	Bank
1210 · Accounts Receivable	Accounts Receivable
1310 · Employee Advances	Other Current Asset
1320 · Retentions Receivable	Other Current Asset
1330 · Security Deposit	Other Current Asset
1340 · Vendor Deposits	Other Current Asset
1390 · Undeposited Funds	Other Current Asset
1400 · Refundable Workers Comp Deposit	Other Current Asset
1560 · Escrow Deposit	Other Current Asset
1570 · Land Purchase	Other Current Asset
1571 · Land Interest/Closing Costs	Other Current Asset
1580 · WIP - Land Development	Other Current Asset
1590 · WIP - Construction	Other Current Asset
1510 · Automobiles & Trucks	Fixed Asset
1520 · Computer & Office Equipment	Fixed Asset
1530 · Machinery & Equipment	Fixed Asset
1540 · Accumulated Depreciation	Fixed Asset
2010 · Accounts Payable	Accounts Payable
2050 · Mastercard Payable	Credit Card
2060 · Visa Card Payable	Credit Card
2100 · Payroll Liabilities	Other Current Liability
2200 · Customer Deposits	Other Current Liability
2240 · Worker's Comp Payable	Other Current Liability
2300 · Loans Payable	Other Current Liability
2310 · Loan - Dale Olsen	Other Current Liability
2400 · Land Aquisition Loan	Other Current Liability
2405 · Land Development Loan	Other Current Liability
2410 · Construction Loan	Long Term Liability
2460 · Truck Loan	Long Term Liability
3000 · Opening Balance Equity	Equity
3100 · Common Stock	Equity
3910 · Retained Earnings	Equity
4110 · Construction Income	Income
4810 · Vendor Refunds	Income
4910 · Workers' Comp Dividend	Income
5110 · Job Related Costs	Cost of Goods Sold
5200 · Job Labor Costs	Cost of Goods Sold
5210 · Job Labor (Gross Wages)	Cost of Goods Sold
5220 · Worker's Compensation Costs	Cost of Goods Sold
5230 · Direct Payroll Taxes	Cost of Goods Sold
5240 · Direct Employee Benefits	Cost of Goods Sold
6020 · Advertising	Expense
6040 · Amortization Expense	Expense
6050 · Bad Debt	Expense
6060 · Bank Service Charges	Expense
6070 · Bid Deposit	Expense
6075 · Bond Expense	Expense
6090 · Business License & Fees	Expense
6100 · Car/Truck Expense	Expense
6101 · Gas & Oil	Expense
6103 · Repairs & Maintenance	Expense
6105 · Registration & License	Expense
6107 · Insurance-Auto	Expense
6130 · Cleaning/Janitorial	Expense
6135 · Computer Supplies/Equipment	Expense
6140 · Contributions	Expense
6150 · Depreciation Expense	Expense
6160 · Dues and Subscriptions	Expense
6180 · Insurance	Expense
6181 · Disability Insurance	Expense
6182 · Liability Insurance	Expense
6185 · Worker's Comp	Expense
6200 · Interest Expense	Expense



Quality-Built Construction Account Listing

Account	Type
6201 · Finance Charge	Expense
6202 · Loan Interest	Expense
6203 · Credit Card Interest	Expense
6230 · Licenses and Permits	Expense
6240 · Miscellaneous	Expense
6490 · Office Supplies	Expense
6500 · Payroll Expenses (office)	Expense
6501 · Payroll (office staff)	Expense
6502 · Payroll tax expense	Expense
6503 · Officer's Labor	Expense
6504 · Designer's Wages	Expense
6508 · Vac/Holiday/Sick Pay	Expense
6509 · Employee Bonus	Expense
6510 · Employee Benefits	Expense
6570 · Professional Fees	Expense
6571 · Accounting	Expense
6572 · Legal Fees	Expense
6573 · Computer Consultants	Expense
6610 · Postage and Delivery	Expense
6650 · Rent	Expense
6670 · Repairs	Expense
6671 · Building Repairs	Expense
6672 · Computer Repairs	Expense
6673 · Equipment Repairs	Expense
6800 · Telephone	Expense
6820 · Taxes	Expense
6830 · Training and Conferences	Expense
6900 · Meals and Entertainment	Expense
6910 · Travel	Expense
6920 · Tools & Machinery (under \$500)	Expense
6970 · Utilities	Expense
7010 · Interest Income	Other Income
7030 · Other Income	Other Income
7800 · Trade Discount	Other Income
8010 · Other Expenses	Other Expense
2 · Purchase Orders	Non-Posting
4 · Estimates	Non-Posting

