

CHART OF ACCOUNTS

SAMPLE CHART OF ACCOUNTS

CASH, UNDEPOSITED	ASSETS
CASH, CHECKING ACCOUNT #1	ASSETS
CASH, CHECKING ACCOUNT #2	ASSETS
INVESTMENTS	ASSETS
ACCOUNTS RECEIVABLE	ASSETS
INVENTORY	ASSETS
EMPLOYEE LOANS RECEIVABLE	ASSETS
OTHER RECEIVABLES	ASSETS
EQUIPMENT	ASSETS
COMPANY VEHICLES	ASSETS
BUILDINGS	ASSETS
FURNITURE& FIXTURES	ASSETS
ACCUMULATED DEPRECIATION	ASSETS
OTHER ASSET_____	ASSETS
OTHER ASSET_____	ASSETS
ACCOUNTS PAYABLE	LIABILITIES
CREDIT CARDS PAYABLE	LIABILITIES
LINE OF CREDIT PAYABLE	LIABILITIES
FICA PAYABLE	LIABILITIES
FEDERAL WITHHOLDING PBL.	LIABILITIES
STATE WITHHOLDING PBL.	LIABILITIES
STATE UNEMPLOYMENT PBL.	LIABILITIES
FEDERAL UNEMPLOYMENT PBL.	LIABILITIES
SALES TAX PAYABLE	LIABILITIES
OWNER LOANS TO BUSINESS	LIABILITIES
NOTES PAYABLE_____	LIABILITIES
NOTES PAYABLE_____	LIABILITIES
COMPANY STOCK	EQUITY
OWNER CAPITAL	EQUITY
OWNER DRAWING ACCOUNT	EQUITY
RETAINED EARNINGS	EQUITY
SERVICE FEES	INCOME
EQUIPMENT SALES	INCOME
MISCELLANEOUS INCOME	INCOME
RETURNS & REFUNDS <NEGATIVE>	INCOME
OTHER INCOME_____	INCOME
OTHER INCOME_____	INCOME
FREIGHT	COST OF GOODS
JOB MATERIAL PURCHASES	COST OF GOODS
RESALE PURCHASES	COST OF GOODS

CHART OF ACCOUNTS

PURCHASE RETURNS,ALLOWANCES <NEGATIVE>	COST OF GOODS
SMALL TOOLS	COST OF GOODS
SUBCONTRACTORS	COST OF GOODS
OTHER COST OF GOODS SOLD_____	COST OF GOODS
OTHER COST OF GOODS SOLD_____	COST OF GOODS
ADVERTISING	EXPENSE
BAD DEBTS EXPENSE	EXPENSE
BANK SERVICE CHARGES	EXPENSE
BOOKKEEPING	EXPENSE
BUSINESS MEALS & ENTERTAINMENT	EXPENSE
BUSINESS TRAVEL	EXPENSE
COMMISSION EXPENSE	EXPENSE
CORPORATE TAXES	EXPENSE
CREDIT CARD DISCOUNT FEES	EXPENSE
DEPRECIATION EXPENSE	EXPENSE
DUES & MEMBERSHIPS	EXPENSE
EMPLOYER PAID BENEFITS	EXPENSE
EMPLOYER PAID FICA	EXPENSE
EQUIPMENT RENTAL	EXPENSE
FEDERAL U.I. EXPENSE	EXPENSE
INSURANCE	EXPENSE
INSURANCE-HEALTH	EXPENSE
INSURANCE-LIFE	EXPENSE
INTEREST	EXPENSE
LEGAL, OTHER PROFESSIONAL	EXPENSE
LICENSES,FEES,TAXES	EXPENSE
OFFICE SUPPLIES	EXPENSE
OFFICER'S COMPENSATION	EXPENSE
PAYROLL	EXPENSE
PENALTIES	EXPENSE
REPAIRS & MAINTENANCE	EXPENSE
SHOP RENT EXPENSE	EXPENSE
SMALL TOOLS EXPENSE	EXPENSE
STATE U.I. EXPENSE	EXPENSE
SUPPLIES	EXPENSE
TELEPHONE	EXPENSE
TRAINING, SEMINARS	EXPENSE
TRUCK RENTAL	EXPENSE
UNIFORM EXPENSE	EXPENSE
UTILITIES	EXPENSE
VEHICLE, REPAIRS	EXPENSE
VEHICLE, GAS EXPENSE	EXPENSE

CHART OF ACCOUNTS

VEHICLE, OTHER EXPENSE	EXPENSE
OTHER _____	EXPENSE
OTHER _____	EXPENSE
OTHER _____	EXPENSE
OTHER _____	EXPENSE
OTHER _____	EXPENSE
OTHER _____	EXPENSE