

# Chart of Accounts

## Collaborative Construction

Account Type	Account No.	Account Name
Current Assets		
	110	Cash
	120	Accounts Receivable
	121	Retention Receivable
	140	Costs and Profits in Excess of Billings
	150	Notes Receivable
	160	Prepaid Expenses
	190	Other Current Assets
Long-term Assets		
	210	Land
	213	Buildings
	220	Construction Equipment
	230	Trucks and Autos
	240	Office Furnishings and Equipment
	270	Less Accumulated Depreciation
	290	Other Long-Term Assets
Current Liabilities		
	310	Accounts Payable
	311	Retention Payable
	320	Billings in Excess of Costs and Profits
	330	Notes Payable
	341	Accrued Payroll
	342	Accrued Taxes
	345	Accrued Vacation and Sick Leave
	380	Other Current Liabilities
Long-term Liabilities		
	390	Long-Term Liabilities
Equity		
	410	Capital Stock
	420	Retained Earnings
	430	Current Period Net Income
Revenues		
	500	Revenue from Construction Operations

### Construction Costs

610	Materials
620	Labor
630	Subcontract
640	Equipment
690	Other

### Equipment Costs

710	Rent and Lease Payments
720	Depreciation
730	Repairs and Maintenance
740	Fuel and Lubrication
750	Taxes, Licenses, and Insurance
799	Equipment Costs Charged to Jobs

### General Overhead

802	Advertising
803	Promotion
806	Entertainment
810	Car and Truck Expenses
820	Office Purchase
821	Office Rent
822	Office Furniture and Equipment
823	Depreciation
824	Repairs and Maintenance
825	Office Supplies
826	Office Utilities
827	Postage and Delivery
828	Telephone and Internet
829	Janitorial and Cleaning
830	Employee Wages and Salaries
831	Employee Benefits
832	Employee Retirement
833	Employee Taxes
836	Employee Recruiting
837	Employee Training
840	Insurance
845	Taxes and Licenses
850	Charitable Contributions
855	Dues and Memberships
860	Publications and Subscriptions
865	Legal and Professional Services
870	Meals

875	Travel
880	Bank Fees
881	Interest Expense
891	Unallocated Labor
892	Unallocated Materials
893	Warranty Expense
898	Other Overhead Expenses
899	Overhead Charged to Jobs

#### Other Income & Expenses

910	Other Income
920	Other Expense
950	Income Tax