



Chart of Accounts with Summary Accts

01/19/08

Chart of Accounts with Summary Accts

Account# >= 4000

Account	Short Name	Long Name	Summary Account	Ending Balance	Subaccount
Operating Income		Credit			
4000	Contract Income	Contract Income		2,068,528	Departments
4005	Service Income	Service Income		11,725	
4009	Misc Income	Misc Income			
4010	Resale	Resale	4009	250	
4090	Discounts Given	Discounts Given	4009	-212	
4100	Finance Charge Inc	Finance Charge Income	4009		
4200	Interest Income	Interest Income	4009	1,145	
4300	Over/underbillings	Over/underbillings			Departments
4400	Discounts Earned	Discounts Earned	4009	40	
Other Income		Credit			
4500	Gain on Sale/Assets	Gain On Sale Of Assets			
4600	Investment Income	Investment Income			
4900	Other Income	Other Income		100	
Direct Expense		Debit			
5000	Direct Material	Direct Material			
5001	Material	Material		729,332	Departments
5003	Equip Expense	Equipment Expense		7,860	Departments
5004	Subcontracted	Subcontracted		871,246	Departments
5005	Other Job Expense	Other Job Expense		2,803	Departments
5300	Labor & Burden	Labor & Burden			
5400	Direct Labor	Direct Labor	5300	151,022	Departments
5401	D/L Payroll Taxes	D/L Payroll Taxes	5300	22,080	Departments
5402	D/L Workers' Comp	D/L Workers' Compensation	5300	20,796	Departments
5403	D/L Benefits	D/L Benefits	5300	42,553	Departments
5404	D/L Liab Insurance	D/L Liability Insurance	5300	10,182	Departments
5405	D/L Small Tool Exp	D/L Small Tool Exp	5300	3,013	Departments
5409	Non-tax Per Diem	Non-tax Per Diem	5300		Departments
Equipment Shop Expense		Debit			
5600	Equipment Labor	Equipment Labor			
5601	Shop Payroll Taxes	Shop Payroll Taxes	5600		
5602	Shop Workers' Comp	Shop Workers' Comp	5600		
5603	Shop Benefits	Shop Benefits	5600		Departments
5604	Shop Liability Ins	Shop Liability Ins	5600	194	
5605	Shop Small Tool Exp	Shop Small Tool Expense	5600		
5700	Misc Equip Expense	Misc Equip Expense			

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Continued...

Account	Short Name	Long Name	Summary Account	Ending Balance	Subaccount
5710	Equip. Interest Exp	Equipment Interest Expense	5700	983	
5720	Equip. Depr. Exp.	Equipment Depreciation Expense	5700	3,695	
5750	Equip Repair	(Equipment Repair)	5700	2,668	
5780	Equip. Fuel	Equipment Fuel	5700	182	
5800	Equip Use Contra	(Equipment Use Contra)	5700	-4,730	
Overhead Expense		Debit			
6000	Rent	Rent		11,400	
6001	Office Supplies	Office Supplies		8,533	
6002	Utilities	Utilities		663	
6003	Telephone	Telephone		1,913	
6004	Cell Phone / Paging	Cell Phone / Paging		3,126	
6005	Bank Charges	Bank Charges		210	
6006	Postage & Freight	Postage & Freight		1,122	
6007	Janitorial	Janitorial		1,227	
6008	Advertising/promo	Advertising & Promotion		2,100	Subaccounts
6009	Admin Fees	Admin Fees			
6010	Accounting Fees	Accounting Fees	6009	7,030	
6011	Legal Fees	Legal Fees	6009	550	
6015	Consulting Fees	Consulting Fees	6009	1,680	
6020	Travel, Meals	Travel, Meals	6008	6,728	
6022	Entertainment	Entertainment	6008	3,762	
6024	Misc O/H Expense	Misc O/H Expense			
6025	Dues & Subscript'n	Dues & Subscriptions	6024	2,335	
6026	Continuing Educ	Continuing Education	6024	3,015	
6028	Charity Donations	Charity Donations	6024	1,200	
6030	Maint & Repair	Maintenance & Repair	6024	1,636	
6090	Insurance & Taxes	Insurance & Taxes			
6100	General Insurance	General Insurance	6090	750	
6110	Taxes & Licenses	Taxes & Licenses	6090	1,038	
6120	Interest Expense	Interest Expense	6090	2,529	
6130	Bad Debt Expense	Bad Debt Expense	6090		
6175	Inventory Offset	Inventory Offset Account		-41,457	
6200	Plan Fees	Plan Fees	6009		
6210	Bonding Fees	Bonding Fees	6009		
6220	Warranty Work	Warranty Work		1,015	
6395	Estimating Labor	Estimating Labor		22,000	
6399	O/H Labor Burden	O/H Labor Burden			
6400	Overhead Labor	Overhead Labor		56,115	
6401	O/H Payroll Taxes	O/H Payroll Taxes	6399	5,927	
6402	O/H Workers' Comp	O/H Workers' Compensation	6399	2,587	
6403	O/H Benefits	O/H Benefits	6399	7,442	
6404	O/H Liab Insur	O/H Liability Insurance	6399	1,513	
6405	O/H Small Tool Exp	O/H Small Tool Exp	6399		
6409	O/H Per Diem	O/H Per Diem	6399		
6500	Vehicle Expenses	Vehicle Expenses		3,630	

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Continued...

Account	Short Name	Long Name	Summary Account	Ending Balance	Subaccount
6520	Vehicle Fuel	Vehicle Fuel		6,725	
6600	Small Tools & Supply	Small Tools/Shop Supplies		64	
6620	Other Shop Expense	Other Shop Expense		196	
6810	Depreciation Expense	Depreciation Expense		13,773	
6999	Suspense/clearing	Suspense/clearing		2	
Administrative Expense		Debit			
7400	Admin Salaries	Admin Salaries		38,462	
7401	Admin Payroll Tax	Admin Payroll Taxes		4,050	
7402	Admin Workers' Cmp	Admin Workers' Compensation			
7403	Admin Benefits	Admin Benefits		4,235	
7404	Admin Liab Insur	Admin Liability Insurance			
7405	Admin Small Tool Exp	Admin Small Tool Exp			
7409	Admin Per Diem	Admin Per Diem			
After Tax Income Expense		Debit			
7800	Fed Income Tx Exp	Federal Income Tax Expense			
7850	State Incm Tx Exp	State Income Tax Expense			
7900	Tax Penalties	Tax Penalties			