

SAMPLE CHART OF ACCOUNTS

Account	Type	Description
Accounts Receivable	Accounts Receivable	Unpaid or unapplied customer invoices and credits
Employee Advances	Other current asset	Small, short-term payroll advances to employees
Prepaid Insurance	Other current asset	Insurance premiums paid in advance of policy effective dates
Accumulated Depreciation	Fixed Asset	Accumulated depreciation on equipment, buildings and improvements
Buildings and Improvements	Fixed Asset	Buildings, permanently attached fixtures, and improvements on company-owned property
Furniture and Equipment	Fixed Asset	Furniture, fixtures, and equipment with useful life beyond one year
Land	Fixed Asset	Land owned by the company.
Landscaping Equipment	Fixed Asset	Landscaping and Lawn equipment.
Leasehold Improvements	Fixed Asset	Improvements to leased building space
Vehicles	Fixed Asset	Business Automobiles and trucks.
Accounts Payable	Accounts Payable	Unpaid or unapplied vendor bills or credits
Advance Customer Payments	Other Current Liability	Monies received from customers not yet earned or deposits refundable to customers
Payroll Liabilities	Other Current Liability	Unpaid payroll liabilities. Amounts withheld or accrued, but not yet paid
Sales Tax Payable	Other Current Liability	Tax amounts collected on sales, with the balance due to the government
Worker's Comp Premiums - Admin	Other Current Liability	Worker's Compensation Insurance premiums for administrative staff and office staff
Opening Balance Equity	Equity	Opening balances during setup post to this account. The balance of this account should be zero after completing your setup
Owners Draw	Equity	Monies taken out of the business by the owner
Owners Equity	Equity	Monies invested in the business by the owner, and profits kept in company account
4000 Installation Sales	Income	Landscape installation income (All)
4000 Installation Sales: 4010 Hardscape Sales	Income	Hardscape income
4000 Installation Sales: 4020 Softscape Sales	Income	Softscape income
4100 Maintenance + Turf Sales	Income	Landscape maintenance income
4100 Maintenance + Turf Sales:4110 Enhancement Services	Income	Income from upsells, installations, planting, mulching etc. for maintenance contracts
4100 Maintenance + Turf Sales:4120 Turf Care Sales	Income	Income from Turf Care Services.

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4200 Snow + Ice	Income	Income from snow plowing and ice control
4200 Snow + Ice: 4210 Snow + Ice Extras	Income	Income from snow relocation/removal services
5000 Payroll [Field]	Cost of Goods Sold	Wages (field staff only)
5000 Payroll [Field]:5100 Payroll Taxes + Burden	Cost of Goods Sold	Payroll taxes and burden for field employees
5000 Payroll [Field]:5200 Worker's Comp	Cost of Goods Sold	Employer contributions to workers compensation for field staff
5300 Equipment [Field]	Cost of Goods Sold	Equipment expenses for job/field related equipment and vehicles
5300 Equipment [Field]:5310 Vehicle Ownership [Field]	Cost of Goods Sold	Vehicle lease and ownership expenses for job/field related vehicles
5300 Equipment [Field]:5315 Equip Ownership [Field]	Cost of Goods Sold	Equipment lease and ownership expenses for job/field related equipment
5300 Equipment [Field]:5320 Fuel [Field]	Cost of Goods Sold	Fuel expenses for job/field related equipment
5300 Equipment [Field]:5321 Fuel (Dyed) [Field]	Cost of Goods Sold	Dyed-fuel expenses for job/field related equipment
5300 Equipment [Field]:5330 Repairs + Maint [Field]	Cost of Goods Sold	Maintenance, repair and parts expenses for job/field related equipment
5400 Equipment Rentals	Cost of Goods Sold	Rental expenses for job-related equipment
5500 Material Costs	Cost of Goods Sold	Material expenses for job-related (estimated) materials
5500 Material Costs:5510 Disposal Costs [Job]	Cost of Goods Sold	Disposal expenses specific to jobs (does not include shop/yard disposal costs)
5600 Subcontractors	Cost of Goods Sold	Subcontractor expenses
5700 Permits	Cost of Goods Sold	Job permit expenses
5710 Bid/Tender Fees	Cost of Goods Sold	Bidding + tendering fees (assuming these are recovered in estimates).
5900 Other Job Expenses	Cost of Goods Sold	Other miscellaneous job-related expenses
Cost of Goods Sold	Cost of Goods Sold	Costs of items purchased and then sold to customers
6000 Sales + Marketing	Expense	
6000 Sales + Marketing:6010 Advertising + Print	Expense	Advertising, marketing, graphic design, and other promotional expenses
6000 Sales + Marketing:6020 Website + Online Marketing	Expense	Website, hosing, google ads, other online ads
6000 Sales + Marketing:6030 Uniforms	Expense	Staff uniforms
6100 Finance	Expense	Bank account service fees, bad check charges and other bank fees

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6100 Finance: 6110 Interest Expense	Expense	Interest payments on business loans, credit card balances or other business debts
6100 Finance: 6120 Bank Charges	Expense	Bank service fees
6100 Finance: 6130 Credit Card Fees	Expense	Credit card annual fees, payment processing fees
6100 Finance: 6140 Bad Debt	Expense	Uncollectable (bad) debt written off..
6200 Administration	Expense	
6200 Administration: 6210 Office Supplies	Expense	Office supplies, office kitchen supplies, small office furnishings + equipment.
6200 Administration: 6220 Mailing + Courier	Expense	Postage + courier fees
6200 Administration: 6230 Phone (Mobile + Land)	Expense	Cell phones + land lines, long distance, data plans
6200 Administration: 6240 Computer/Tech Supplies	Expense	Computers, laptops, tablets, tech devices
6200 Administration: 6250 Software	Expense	Software purchases + subscriptions
6300 Business Development	Expense	
6300 Business Development: 6310 Meals and Entertainment	Expense	Client + vendor dinners, staff lunches
6300 Business Development: 6320 Travel Expense	Expense	Company-related travel expenses including airline tickets, taxi fares and hotel
6300 Business Development: 6330 Seminars + Education	Expense	Education, seminars, tradeshow...
6300 Business Development: 6340 Association Dues	Expense	Business and industry association dues
6300 Business Development: 6350 Company Events	Expense	Staff events
6400 Professional Services	Expense	
6400 Professional Services: 6410 Insurance	Expense	Insurance expenses
6400 Professional Services: 6420 Accounting	Expense	Accounting + bookeeping expenses.
6400 Professional Services: 6430 Legal	Expense	Legal fees
6500 Facilities	Expense	
6500 Facilities: 6510 Rent	Expense	Office/yard/shop rent payments
6500 Facilities: 6520 Utilities	Expense	Water, electricity, gas, and other basic expenses
6500 Facilities: 6530 Consumable Materials	Expense	Materials consumed on jobs but not estimated (paint, garbage bags, saw blade, etc)

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6500 Facilities: 6540 Tools + Small Equipment	Expense	Tool and small equipment purchases
6500 Facilities: 6550 Shop/Yard/ Office Improvements	Expense	Renovations + improvements made to shop, yard and office
6500 Facilities: 6560 Safety + PPE	Expense	Safety supplies + PPE
6500 Facilities: 6570 Disposal Costs [Shop]	Expense	Disposal expenses for waste hauled from shop/yard
6700 Taxes	Expense	
6700 Taxes: 6710 Business Taxes	Expense	Corporate Taxes
6700 Taxes: 6720 Property Tax	Expense	Property taxes
6700 Taxes: 6730 Health Tax	Expense	Healthcare taxes
6800 Vehicle + Equipment [OH]	Expense	
6800 Vehicle + Equipment [OH]: 6810 Vehicle Ownership [OH]	Expense	Lease + ownership expenses for overhead (non-estimated) vehicles
6800 Vehicle + Equipment [OH]: 6815 Equipment Ownership [OH]	Expense	Lease + ownership expenses for overhead (non-estimated) equipment
6800 Vehicle + Equipment [OH]: 6820 Fuel [OH]	Expense	Fuel expenses for overhead vehicles
6800 Vehicle + Equipment [OH]: 6821 Fuel (Dyed) [OH]	Expense	Dyed fuel expenses for overhead vehicles
6800 Vehicle + Equipment [OH]: 6830 Repairs + Maint [OH]	Expense	Repairs, maintenance, and parts expenses for overhead vehicles + equipment
6800 Vehicle + Equipment [OH]: 6840 Shop Materials/Consumables	Expense	Shop supplies (grease, cleaners, wash bay supplies, etc.)
6800 Vehicle + Equipment [OH]: 6850 Shop Tools + Equip	Expense	Shop tools + equipment purchases
6890 Depreciation Expense	Expense	Depreciation on equipment, buildings, office equipment and improvements
6900 Payroll [Overhead]	Expense	Payroll expenses for overhead staff
6900 Payroll [Overhead]: 6910 Payroll Taxes + Burden	Expense	Payroll taxes and burden for overhead staff
6900 Payroll [Overhead]: 6920 Worker's Comp	Expense	Worker's comp for overhead staff
7000 Uncategorized Expenses	Expense	Expenses not categorized elsewhere
7100 Ask My Accountant	Expense	Transactions to be discussed with accountant, consultant, or tax preparer
Estimates	Non-Posting	Estimates for jobs or projects. Customer proposals for work to be done, or items to be sold upon customer acceptance of the estimate