

CONCRETE COMPANY Sample CoA

| | Full name | Account type |
|----------------------|--|---------------------------|
| BANKING | | Bank |
| | Checking Account 1234 | Bank |
| | Payroll Account 1234 | Bank |
| | Savings Account 1234 | Bank |
| | Title/Bank Clearing | Bank |
| | JOB ACCOUNTS <i>(if tracking income/expenses by specific job)</i> | Bank |
| | Job Name Here - 1234 | Bank |
| ACCOUNTS RECEIVABLE | | Accounts receivable (A/R) |
| ASSET ITEMS | | Other Current Assets |
| | EMPLOYEE ADVANCES <i>(can be a parent account or have child accounts by employee)</i> | Other Current Assets |
| | SUBCONTRACTOR LOANS <i>(can be a parent account or have child accounts by subcontractor)</i> | Other Current Assets |
| | Inventory Asset | Other Current Assets |
| | Retainage | Other Current Assets |
| | Security Deposits | Other Current Assets |
| | Costs in Excess (CIE) - WIP <i>(Work in Progress Adjusting Entries)</i> | Other Current Assets |
| | Uncategorized Asset | Other Current Assets |
| | Undeposited Funds | Other Current Assets |
| FIXED ASSETS | | Fixed Assets |
| | ACCUMULATED DEPRECIATION | Fixed Assets |
| | FIXED ASSETS SUBTOTAL | Fixed Assets |
| | Equipment and Vehicles | Fixed Assets |
| | Heavy Equipment | Fixed Assets |
| | Trailer | Fixed Assets |
| | Trucks | Fixed Assets |
| | FA-Other | Fixed Assets |
| | Furniture/Office Equipment | Fixed Assets |
| ACCOUNTS PAYABLE | | Accounts payable (A/P) |
| CREDIT CARDS | | Credit Card |
| | CREDIT CARD COMPANY ONE | Credit Card |
| | CC ONE 1234 John Doe | Credit Card |
| | CREDIT CARD COMPANY TWO | Credit Card |
| | CC TWO 1234 John Doe | Credit Card |
| CURRENT LIABILILITES | | Other Current Liabilities |
| | Line of Credit 1234 | Other Current Liabilities |
| | Billings in Excess (BIE) - WIP <i>(Work in Progress Adjusting Entries)</i> | Other Current Liabilities |
| PAYROLL LIABILITIES | | Other Current Liabilities |
| | BENEFITS | Other Current Liabilities |
| | Dental Insurance | Other Current Liabilities |
| | Medical Insurance | Other Current Liabilities |
| | Vision Insurance | Other Current Liabilities |
| | 401k/Retirement Plan | Other Current Liabilities |
| | Garnishments/Child Support | Other Current Liabilities |
| | State Income Tax | Other Current Liabilities |
| | State Paid Family and Medical Leave | Other Current Liabilities |
| | State Unemployment Tax | Other Current Liabilities |
| | Federal Taxes (941/944) | Other Current Liabilities |
| | Federal Unemployment (940) | Other Current Liabilities |
| | Direct Deposit Liabilities | Other Current Liabilities |
| | Direct Deposit Payable | Other Current Liabilities |
| NOTES PAYABLE | | Long Term Liabilities |
| | <i>Sub-Accounts for All Notes/Loans/Vehicle Loans</i> | Long Term Liabilities |
| EQUITY | | Equity |
| | Contributions | Equity |
| | Distributions | Equity |
| | Opening Balance Equity | Equity |
| | Retained Earnings | Equity |
| INCOME | | Income |

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| | Variant Income (<i>This could include renting equipment, delivery income, or any non-primary income stream</i>) | Income |
| | Residential Job Income | Income |
| | Commercial Job Income | Income |
| | Interest Income From Bank | Income |
| | Markup | Income |
| | Unapplied Cash Payment Income | Income |
| | Uncategorized Income | Income |
| | Billable Expense Income | Income |
| COST OF GOOD SOLD | | Cost of Goods Sold |
| | Equipment Rental (Job Costed) - COGS | Cost of Goods Sold |
| | Cost of Labor (Employees) - COGS | Cost of Goods Sold |
| | Other Cost of Services - COGS | Cost of Goods Sold |
| | Subcontractors (Job Costed) COGS | Cost of Goods Sold |
| | Supplies & Materials - COGS | Cost of Goods Sold |
| ADVERTISING | | Expenses |
| | Customer Relations/Gifts | Expenses |
| | Promotional Items (Swag) | Expenses |
| DUES & SUBSCRIPTIONS | | Expenses |
| | Entertainment Subscriptions | Expenses |
| | Software Fees | Expenses |
| | Membership Dues/Fees | Expenses |
| | Other Business Subscriptions/Dues/Registrations/Licenses | Expenses |
| INSURANCE EXPENSE | | Expenses |
| | Equipment Insurance | Expenses |
| | Liability Insurance | Expenses |
| | Worker's Comp Insurance | Expenses |
| | Property/Renters Insurance | Expenses |
| INTEREST EXPENSE | | Expenses |
| | Credit Card Interest/Finance Charge | Expenses |
| | Vehicle/Equipment Interest | Expenses |
| | Line of Credit Interest | Expenses |
| OTHER OPERATIONAL EXPENSES | | Expenses |
| | Continuing Education/Certificates/Licenses | Expenses |
| | Donations/Sponsorship/Charity | Expenses |
| | Employee Meals & Entertainment | Expenses |
| | Equipment Rental (No Job Cost) | Expenses |
| | Reconciliation Discrepancies | Expenses |
| | Reimbursable Expenses (Holding Account) | Expenses |
| PAYROLL EXPENSES | | Expenses |
| | Payroll Wages (Not Job Costed) | Expenses |
| | Payroll Taxes | Expenses |
| | Payroll Processing Fees | Expenses |
| | Certified Payroll Processing Fees | Expenses |
| | Mileage Reimbursement (Employee) | Expenses |
| | Payroll Error Adjustments | Expenses |
| | Owner/Officer Wages | Expenses |
| BENEFITS EXPENSE | | Expenses |
| | 401k/Retirement Expense | Expenses |
| | Vision Expense | Expenses |
| | Dental Expense | Expenses |
| | Medical Expense | Expenses |
| PROFESSIONAL FEES | | Expenses |
| | Accounting Services | Expenses |
| | IT Services | Expenses |
| | Janitorial Services | Expenses |
| | Legal Services | Expenses |
| | Referral/Commission Fees | Expenses |
| | Business Consulting Services | Expenses |
| RENT EXPENSE | | Expenses |
| | Storage Rent | Expenses |

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| | Office Rent | Expenses |
| REPAIRS & MAINTENANCE | | Expenses |
| | Building Repairs (Office/Shop) | Expenses |
| | Equipment Parts & Repairs | Expenses |
| | Lawn Care/Landscaping/Snow Removal | Expenses |
| | Pest Control | Expenses |
| SERVICE CHARGES | | Expenses |
| | Bank Charges/Fees | Expenses |
| | Credit Card Fees | Expenses |
| | Late/Penalty/Interest Fees | Expenses |
| | QuickBooks Payment Fees | Expenses |
| SUPPLIES | | Expenses |
| | Office Supplies | Expenses |
| | Postage/Shipping | Expenses |
| | Uniforms | Expenses |
| TAXES PAID | | Expenses |
| | Equipment (lease to own/heavy equipment) Taxes Paid | Expenses |
| | Federal Taxes Paid | Expenses |
| | Local Taxes Paid | Expenses |
| | State Taxes Paid | Expenses |
| | Property Taxes Paid | Expenses |
| | Personal Property Taxes Paid | Expenses |
| TRAVEL & ENTERTAINMENT | | Expenses |
| | Airfare | Expenses |
| | Hotel/Lodging | Expenses |
| | Vehicle Rental | Expenses |
| | Ride Share (Lyft/Uber/Taxi/Limo) | Expenses |
| | Travel Meals (Only Business Travel) | Expenses |
| | Unapplied Cash Bill Payment Expense | Expenses |
| | Uncategorized Expense | Expenses |
| UTILITIES | | Expenses |
| | Alarm Service | Expenses |
| | Phone/Cell/Internet | Expenses |
| | Electric/Gas | Expenses |
| | Trash/Recycling (Non Job Costed) | Expenses |
| | Water/Wastewater | Expenses |
| VEHICLE EXPENSE | | Expenses |
| | Fuel/Gas | Expenses |
| | Vehicle Insurance | Expenses |
| | Vehicle Registration/Plates/Licenses | Expenses |
| | Vehicle Repairs/Maintenance/Washes/Towing | Expenses |
| | Vehicle Tolls/Tickets/Parking | Expenses |
| xCAPx EXPENSES (under Fixed Asset limits) | | Expenses |
| | Office/Computer Equipment (xCapx) | Expenses |
| | Furniture & Fixtures (xCapx) | Expenses |
| | Tools and Small Equipment (xCapx) | Expenses |
| | Gain on Sale of Asset | Other Income |
| | Other Miscellaneous Income | Other Income |
| | Depreciation Expense | Other Expense |
| | Bad Debt | Other Expense |
| | Loss on Sale of Asset | Other Expense |
| | Prior Period Accounting Adjustments | Other Expense |