

## Chart of Accounts: Plumbing, Electrical, and HVAC

| Acct # | Account Name                      | Tax Type                  | Tax Detail Type           |  |
|--------|-----------------------------------|---------------------------|---------------------------|--|
| 100    | Checking                          | Bank                      | Checking                  |  |
| 101    | Savings                           | Bank                      | Savings                   |  |
| 110    | Accounts Receivable (A/R)         | Accounts receivable (A/R) | Accounts Receivable (A/R) |  |
| 115    | Retainage Receivable              | Other Current Assets      | Retainage                 |  |
| 116    | Allowance for Bad Debts           | Other Current Assets      | Allowance for Bad Debts   |  |
| 117    | Employee Cash Advances            | Other Current Assets      | Employee Cash Advances    |  |
| 118    | Prepaid Expenses                  | Other Current Assets      | Prepaid Expenses          |  |
| 119    | Collections Receivable            | Other Current Assets      | Other Current Assets      |  |
| 180    | Costs in Excess of Billings (CIE) | Other Current Assets      | Other Current Assets      |  |
| 190    | Uncategorized Asset               | Other Current Assets      | Other Current Assets      |  |
| 150    | Accumulated Depreciation          | Fixed Assets              | Accumulated Depreciation  |  |
| 151    | Construction Equipment            | Fixed Assets              | Machinery & Equipment     |  |

|     |                                |                           |                           |  |
|-----|--------------------------------|---------------------------|---------------------------|--|
| 152 | Furniture and Equipment        | Fixed Assets              | Furniture & Fixtures      |  |
| 153 | Leasehold Improvements         | Fixed Assets              | Buildings                 |  |
| 154 | Vehicles                       | Fixed Assets              | Vehicles                  |  |
| 200 | Accounts Payable (A/P)         | Accounts payable (A/P)    | Accounts Payable (A/P)    |  |
| 210 | Credit Card                    | Credit Card               | Credit Card               |  |
| 215 | Retainage Payable              | Other Current Liabilities | Other Current Liabilities |  |
| 220 | Business Line of Credit        | Other Current Liabilities | Line of Credit            |  |
| 221 | Accrued Property Taxes         | Other Current Liabilities | Other Current Liabilities |  |
| 222 | Accrued Interest               | Other Current Liabilities | Other Current Liabilities |  |
| 223 | Current Portion Long Term Debt | Other Current Liabilities | Other Current Liabilities |  |
| 224 | Wages Payable                  | Other Current Liabilities | Other Current Liabilities |  |
| 225 | Child Support                  | Other Current Liabilities | Payroll Clearing          |  |

|       |                                    |                           |                             |  |
|-------|------------------------------------|---------------------------|-----------------------------|--|
| 226   | Payroll Liabilities                | Other Current Liabilities | Payroll Clearing            |  |
| 226.1 | Payroll Tax Liability              | Other Current Liabilities | Payroll Clearing            |  |
| 226.1 | Health Insurance Payroll Liability | Other Current Liabilities | Payroll Clearing            |  |
| 226.1 | Dental Insurance Liability         | Other Current Liabilities | Payroll Clearing            |  |
| 226.1 | Vision Insurance Liability         | Other Current Liabilities | Payroll Clearing            |  |
| 226.1 | Life Insurance Liability           | Other Current Liabilities | Payroll Clearing            |  |
| 226.1 | 401k Liability                     | Other Current Liabilities | Payroll Clearing            |  |
| 230   | Sales Tax Payable                  | Other Current Liabilities | Sales Tax Payable           |  |
| 240   | Interest Payable                   | Other Current Liabilities | Other Current Liabilities   |  |
| 290   | Billings in Excess of Costs (CIE)  | Other Current Liabilities | Other Current Liabilities   |  |
| 250   | Current Portion Long Term Debt     | Long Term Liabilities     | Other Long Term Liabilities |  |

|     |                                |                       |                               |                                                                                                           |
|-----|--------------------------------|-----------------------|-------------------------------|-----------------------------------------------------------------------------------------------------------|
| 260 | Vehicle Loan                   | Long Term Liabilities | Notes Payable                 |                                                                                                           |
| 300 | Owner's Equity                 | Equity                | Owner's Equity                | *Accounts for Sole proprietor or single-member LLC (replace as necessary for C Corp or S Corp compliance) |
| 310 | Owner's Draw                   | Equity                | Owner's Equity                |                                                                                                           |
| 320 | Retained Earnings              | Equity                | Retained Earnings             |                                                                                                           |
| 400 | Construction Services Income   | Income                | Service/Fee Income            |                                                                                                           |
| 410 | Current Percent Complete (WIP) | Income                | Service/Fee Income            |                                                                                                           |
| 490 | Uncategorized Income           | Income                | Other Primary Income          |                                                                                                           |
| 500 | Cost of Goods Sold - COGS      | Cost of Goods Sold    | Other Costs of Services - COS |                                                                                                           |
| 510 | Materials - COGS               | Cost of Goods Sold    | Supplies & Materials - COGS   |                                                                                                           |
| 520 | Labor - COGS                   | Cost of Goods Sold    | Cost of labor - COS           |                                                                                                           |
| 530 | Subcontractor Labor - COGS     | Cost of Goods Sold    | Other Costs of Services - COS |                                                                                                           |
| 540 | Equipment - COGS               | Cost of Goods Sold    | Other Costs of Services - COS |                                                                                                           |
| 550 | Other COGS                     | Cost of Goods Sold    | Supplies & Materials - COGS   |                                                                                                           |
| 601 | Advertising & Marketing        | Expenses              | Advertising/Promotional       |                                                                                                           |
| 602 | Bank Charges & Fees            | Expenses              | Bank Charges                  |                                                                                                           |
| 603 | Car & Truck                    | Expenses              | Auto                          |                                                                                                           |
| 604 | Vehicle Repairs                | Expenses              | Auto                          |                                                                                                           |
| 605 | Fuel                           | Expenses              | Auto                          |                                                                                                           |

|       |                                                    |          |                                        |  |
|-------|----------------------------------------------------|----------|----------------------------------------|--|
| 606   | Independent Contractors (Non-Construction Workers) | Expenses | Other Miscellaneous Expense            |  |
| 607   | Insurance                                          | Expenses | Insurance                              |  |
| 608   | Interest Paid                                      | Expenses | Interest Paid                          |  |
| 609   | Legal & Professional Services                      | Expenses | Legal & Professional Fees              |  |
| 610   | Meals                                              | Expenses | Meals                                  |  |
| 611   | Entertainment                                      | Expenses | Entertainment                          |  |
| 612   | Office Supplies & Software                         | Expenses | Office/General Administrative Expenses |  |
| 613   | Other Business Expenses                            | Expenses | Other Business Expenses                |  |
| 615   | Payroll Expenses                                   | Expenses | Payroll Expenses                       |  |
| 615.1 | Wages                                              | Expenses | Payroll Expenses                       |  |
| 615.2 | Payroll Taxes Expenses                             | Expenses | Payroll Expenses                       |  |
| 615.3 | Workers Comp Expenses                              | Expenses | Insurance                              |  |
| 615.4 | Health Insurance Payroll Expenses                  | Expenses | Payroll Expenses                       |  |
| 615.5 | Dental Insurance Expenses                          | Expenses | Payroll Expenses                       |  |
| 615.6 | Vision Insurance Expenses                          | Expenses | Payroll Expenses                       |  |
| 615.7 | Life Insurance Expenses                            | Expenses | Payroll Expenses                       |  |
| 615.8 | 401k Expenses                                      | Expenses | Payroll Expenses                       |  |

|     |                       |               |                                  |  |
|-----|-----------------------|---------------|----------------------------------|--|
| 620 | Reimbursable Expenses | Expenses      | Reimbursable Expenses            |  |
| 621 | Rent & Lease          | Expenses      | Rent & Lease                     |  |
| 622 | Repairs & Maintenance | Expenses      | Repair & Maintenance             |  |
| 623 | Shop Tools            | Expenses      | Other Miscellaneous Service Cost |  |
| 624 | Taxes & Licenses      | Expenses      | Other Business Expenses          |  |
| 625 | Travel                | Expenses      | Travel                           |  |
| 626 | Utilities             | Other Expense | Utilities                        |  |
| 690 | Uncategorized Expense | Expenses      | Other Miscellaneous Expense      |  |