

Simpler Chart Of Accounts

CURRENT ASSETS

CASH

0	DEFAULT
1000	Cash-Operating Checking
1010	Petty Cash
1020	Cash-Construction Checking
1090	Prior Period Cash Account
1098	Cash - Voucher Clearing Acct
1099	Profit Transfer Account

RECEIVABLES

1210	Accounts Receivable - Trade
1211	Prior Period Accts Receivable
1212	Unrecognized Revenue In Receivables
1230	Notes Receivable

INVENTORIES

1310	Construction Matls Inventory
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WORK IN PROGRESS

1430	Direct Construction Costs
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INVESTMENTS

1770	Due from Officers, Owners, LT
1780	Organization Costs
1790	Accum. Amortization-Org. Costs

FIXED ASSETS

PROPERTY, PLANT, & EQPT

1810	Land
1820	Buildings
1830	Office Furniture and Equipment
1840	Vehicles
1850	Construction Equipment
1860	Model Home Property
1870	Model Home Furnishings
1880	Leasehold Improvements
1890	Computer Eqpt and Software

ACCUMULATED DEPRECIATION

1920	Accum Depreciation-Buildings
1930	Accum Depr-Office Furn, Eqpt
1940	Accum Depreciation-Vehicles
1950	Accum Depreciation-Constr Eqpt
1970	Accum Depr-Model Home Furn
1980	Accum Depr-Model Home Prop
1990	Accum Depr-Computer Eqpt,Sftwr

OTHER ASSETS

OTHER ASSET

1610	Refundable Deposits
1620	Prepaid Expenses
1690	Other Current Assets

CURRENT LIABILITIES

CURRENT LIABILITY

2110	Accounts Payable - Trade
2111	Prior Period Accounts Payable
2130	Credit Cards Payable
2210	Notes Payable
2300	PR Tax Payable-Soc Sec WH
2301	PR Tax Payable-Soc Sec Emplr
2310	PR Tax Payable-Medicare WH
2311	PR Tax Payable-Medicare Emplr
2320	PR Tax Payable-Fed WH
2330	PR Tax Payable-State WH
2335	PR Tax Payable-Fed Unemp
2336	PR Tax Payable-State Unemp
2339	Pension/Retirement Payable
2340	Other Payroll Withholdings
2345	Payroll Liabilities
2350	Sales and Use Taxes Payable
2490	Other Current Liabilities

CONSTRUCTION LIABILITY

2000	Construction Loans Payable
2010	Contract Deposits
2020	Change Order Deposits

LONG TERM LIABILITIES

LONG TERM LIABILITY

2510	Long Term Notes Payable
2530	Mortgage Notes Payable
2700	Other Long-Term Liabilities

EQUITY

EQUITY

2900	Common Stock
2910	Additional Paid In Capital
2920	Retained Earnings
2950	Partnership Capital
2960	Distributions, Div., and Draws
99999	Balance Fwd Clearing Acct

SALES/ REVENUES

SALES - RESIDENTIAL

3100	Sales-Single Family Homes
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SALES - DEVELOPMENT

3000	Sales-Land Held for Developmnt
3050	Sales-Developed Lots

COST OF SALES

COST OF SALES-RESIDENTIAL

3600	Cost of Sales-Single Fam Homes
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COST OF SALES

COST OF SALES-DEVELOPMENT

3500 Cost of Sales-Land Held to Dev
 3550 Cost of Sales-Developed Lots

OTHER INCOME

OTHER OPERATING INCOME

3300 Investment Income
 3350 Brokerage Fees
 3400 Miscellaneous Income
 3450 Earned Discounts

GENL/ ADMIN EXPENSES

OFFICE EXPENSES

8100 Accounting Services
 8120 Advertising
 8140 Computer Supplies
 8160 Consulting Services
 8180 Contract Labor
 8200 Entertainment
 8230 Insurance-Workers Comp
 8232 Insurange-Genl Liability
 8234 Insurance-Hazard
 8236 Insurance-Health
 8238 Insurance-Other
 8239 Insurance-Prop, Liab, Vehicles
 8250 Leases-Computer Eqpt
 8252 Leases-Computer Software
 8270 Legal Services
 8290 License Fees
 8300 Meeting Expenses
 8320 Miscellaneous Exp
 8400 Office Supplies
 8420 Recruiting and Hiring
 8450 Rent-Office
 8452 Rent-Office Equipment
 8470 Repairs and Maint-Office Eqpt
 8472 Repairs and Maint-Office Space
 8500 Salaries-Bonuses
 8502 Salaries-General
 8503 Salaries-Retire/Pension Contrib.
 8504 Salaries-Payroll Taxes
 8509 Salaries/Burden Applied To Job Cost
 8550 Taxes-Other
 8552 Taxes-Personal Property
 8554 Taxes-Real Estate
 8556 Taxes-Sales and Use
 8600 Telephone
 8620 Training & Education
 8650 Travel Expense
 8700 Utilities
 8750 Vehicle Expenses

DEPRECIATION EXPENSES

8810 Depreciation-Buildings
 8820 Depreciation-Furniture & Eqpt
 8830 Depreciation-Vehicles
 8840 Amortization-Leasehold Improvements
 8850 Amortization-Organization Cost
 8860 Depreciation-Cmptr Eqpt/Software
 8890 Depreciation - Other

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OTHER EXPENSES

OTHER OPERATING EXPENSES

8900	Bad Debts
8910	Contributions
8920	Dues and Subscriptions
8930	Bank Service Charges

NON OPERATING INCOME

NON OPERATING INCOME

9000	Misc Income - Non Operating
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NON OPERATING EXPENSES

NON OPERATING EXPENSE

9500	Misc Expense - Non Operating
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