



# Chart of Accounts by Classification

Quality Hardware & Rentals

All Classifications

All Active Accounts

<u>G/L Account</u>	<u>Type</u>	<u>Description</u>	<u>Reconcile</u>	<u>1099</u>
<b>Classification: (None)</b>				
85100-000	Expense	Bad Debt		
99999-000	Expense	Miscellaneous Adjustments		
<b>Classification: Accounts Payable (APAP)</b>				
21000-000	Liability	Accounts Payable		
<b>Classification: Other Cost of Sales (APCS)</b>				
69200-000	Expense	Vendor Discounts		
69400-000	Expense	Freight Charges		
<b>Classification: Vendor Down Payments (APDP)</b>				
04000-000	Asset	Prepaid Expenses		
<b>Classification: Interest Paid (APIN)</b>				
70300-000	Expense	Vendor Finance Charges		INT Box: 1
<b>Classification: Loans Payable (APLN)</b>				
22500-000	Liability	Line of Credit		
31000-000	Liability	Notes Payable - Building Mortgage		
31220-000	Liability	Notes Payable Bank - Equip./Vehicle Loan		
<b>Classification: General Overhead Expenses (APOH)</b>				
70100-000	Expense	Interest paid		
70110-000	Expense	Bank Charges		
70400-000	Expense	Advertising		
70600-000	Expense	Legal & Accounting		
70610-000	Expense	Dues & Subscriptions		
71000-000	Expense	Store Supplies - General		
71000-010	Expense	Store Supplies - Hardware & Accessories		
71000-020	Expense	Store Supplies - Paint		
71000-100	Expense	Supplies - Manufacturing		
71000-200	Expense	Store Supplies - Service Department		
71100-000	Expense	Office Supplies		
72100-000	Expense	Telephone		
72200-000	Expense	Electricity		
72300-000	Expense	Heating		
73100-000	Expense	Building Maintenance		
73300-000	Expense	Equipment Maintenance		
73400-000	Expense	Vehicle Maintenance		
75300-000	Expense	Equipment Rental		
77110-000	Expense	General Liability - Building		
77140-000	Expense	Vehicle Liability		
77240-000	Expense	Vehicle Collision		
78400-000	Expense	Sales Tax Paid		
78500-000	Expense	Real Estate Tax		
<b>Classification: Purchases for Resale (APPS)</b>				
60000-000	Expense	Materials Purchased		
60000-010	Expense	Purchases - Hardware & Accessories		
60000-020	Expense	Purchases - Paint		
60000-100	Expense	Purchases - Manufacturing		



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<b>Classification: Subcontract Service Labor (APSR)</b>				
67000-000	Expense	Subcontract Labor		MISC Box: 7
<b>Classification: Accounts Receivable (ARAR)</b>				
03000-000	Asset	Accounts Receivable		
<b>Classification: Salesperson Commission (ARCO)</b>				
23200-000	Liability	Accrued Salesperson Commissions	Yes	
<b>Classification: Customer Down Payments (ARDP)</b>				
23000-000	Liability	Downpayments from Customers		
<b>Classification: Other Income (AROT)</b>				
80100-000	Revenue	Interest Earned		
80200-000	Revenue	Discounts Earned - Misc		
80300-000	Revenue	Customer Finance Charge Income		
<b>Classification: Sales (ARSA)</b>				
51000-010	Revenue	Retail Sales - Hardware & Accessories		
51000-020	Revenue	Retail Sales - Paint		
52000-010	Revenue	Wholesale Sales - Hardware & Accessories		
52000-020	Revenue	Wholesale Sales - Paint		
53000-200	Revenue	Service Income		
59200-000	Revenue	Customer Discounts		
59500-000	Revenue	Delivery Charge Income		
<b>Classification: Service Income (ARSS)</b>				
55000-000	Revenue	Rental Income		
<b>Classification: Sales Tax (ARTX)</b>				
24000-000	Liability	PA Sales Tax Collected	Yes	
24100-000	Liability	NJ Sales Tax Collected	Yes	
<b>Classification: Bank Account (BANK)</b>				
01100-000	Asset	Checking Account	Yes	
01200-000	Asset	Savings Account	Yes	
22000-000	Liability	Credit Card Account	Yes	
<b>Classification: Cash (CASH)</b>				
01000-000	Asset	Cash on Hand	Yes	
<b>Classification: Depreciation Asset Disposal (DPAD)</b>				
86200-000	Expense	Asset Disposal		
<b>Classification: Depreciation Disposal (DPDD)</b>				
86300-000	Expense	Depreciation Disposal		



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<b>Classification: Depreciation Expense (DPEX)</b>				
79100-000	Expense	Depreciation - Buildings		
79200-000	Expense	Depreciation - Office Equip./Fixtures		
79300-000	Expense	Depreciation - Machinery & Equipment		
79300-010	Expense	Depreciation - Machinery & Equipment - Hardware & Accessories		
79300-020	Expense	Depreciation - Machinery & Equipment - Paint		
79300-100	Expense	Depreciation - Machinery & Equipment - Manufacturing		
79300-200	Expense	Depreciation - Machinery & Equipment - Service Department		
79400-000	Expense	Depreciation - Vehicles		
<b>Classification: Sale of Assets (DPSA)</b>				
80900-000	Revenue	Sale of Assets		
<b>Classification: Capital Investments (GLCI)</b>				
40000-000	Capital	Owner Investments		
<b>Classification: Capital Withdrawals (GLCW)</b>				
41000-000	Capital	Capital Withdrawals		
<b>Classification: Retained earnings (GLRE)</b>				
49000-000	Capital	Bob Quality, Capital		
<b>Classification: Accumulated Depreciation (INAD)</b>				
13100-000	Asset	Accum. Depreciation - Buildings		
13200-000	Asset	Accum. Depreciation - Office Equip/fixtures		
13300-000	Asset	Accum. Depreciation - Equipment		
13400-000	Asset	Accum. Depreciation - Vehicles		
<b>Classification: Depreciable Asset (INDA)</b>				
12100-000	Asset	Buildings		
12200-000	Asset	Office Equipment and Fixtures		
12300-000	Asset	Machinery & Equipment		
12400-000	Asset	Vehicles		
<b>Classification: Non-depreciable Asset (INNA)</b>				
12000-000	Asset	Land		
<b>Classification: Inventory Variance (INVA)</b>				
65000-010	Expense	Inventory Variance - Hardware & Accessories		
65000-020	Expense	Inventory Variance - Paint		
65000-100	Expense	Inventory Variance - Manufacturing		
65500-000	Expense	Materials used within a Job		
65700-100	Expense	Increased value of Manufactured Goods - Manufacturing		
<b>Classification: Inventory (INVE)</b>				
05000-000	Asset	Inventory		
<b>Classification: Customer Retainage (JCCR)</b>				
03500-000	Asset	Customer Retainage Receivable		



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<b>Classification: Job Billing in Excess (JCJB)</b>				
23500-000	Liability	Billings in excess of costs		
<b>Classification: Job Cost in Excess (JCJC)</b>				
05500-000	Asset	Costs in Excess of Billings		
<b>Classification: Work in Process Variance (JCWP)</b>				
65900-000	Expense	Work In Process Variance		
<b>Classification: Overhead Payroll Labor (PYLO)</b>				
74100-000	Expense	Office Wages		
74810-000	Expense	Other General Wages		
<b>Classification: Payroll Labor - Cost of Sales (PYLS)</b>				
66100-000	Expense	Wages		
66100-010	Expense	Wages - Hardware & Accessories		
66100-020	Expense	Wages - Paint		
66100-100	Expense	Wages - Manufacturing		
66100-200	Expense	Wages - Service Department		
66110-000	Expense	Labor Applied to Jobs		
66200-200	Expense	Warranty Labor - Service Department		
68000-000	Expense	Commissions		
68000-010	Expense	Commissions - Hardware & Access.		
68000-020	Expense	Commissions - Paint Department		
<b>Classification: Payroll Overhead Costs (PYOH)</b>				
74800-000	Expense	Employee Benefits		
77300-000	Expense	Workman's Compensation		
78200-000	Expense	Payroll Tax - Social Security		
78200-010	Expense	Payroll Tax - Social Security - Hardware & Accessories		
78200-020	Expense	Payroll Tax - Social Security - Paint		
78200-200	Expense	Payroll Tax - Social Security - Service Department		
78220-000	Expense	Payroll Tax - Medicare		
78220-010	Expense	Payroll Tax - Medicare - Hardware & Accessories		
78220-020	Expense	Payroll Tax - Medicare - Paint		
78220-200	Expense	Payroll Tax - Medicare - Service Department		
78310-000	Expense	Payroll Tax - Federal Unemployment		
78310-010	Expense	Payroll Tax - Federal Unemployment - Hardware & Accessories		
78310-020	Expense	Payroll Tax - Federal Unemployment - Paint		
78310-200	Expense	Payroll Tax - Federal Unemployment - Service Department		
78320-000	Expense	Payroll Tax - State Unemployment		
78320-010	Expense	Payroll Tax - State Unemployment - Hardware & Accessories		
78320-020	Expense	Payroll Tax - State Unemployment - Paint		
78320-200	Expense	Payroll Tax - State Unemployment - Service Department		
<b>Classification: Payroll Payable (PYPY)</b>				
27000-000	Liability	Payroll Payable		



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<b>Classification: Payroll Tax/Deduction (PYTD)</b>				
25110-000	Liability	Employee Tax Withheld - Federal Income	Yes	
25120-000	Liability	Employee Tax Withheld - State Income	Yes	
25200-000	Liability	Tax Payable - FICA - Social Security	Yes	
25220-000	Liability	Tax Payable - Medicare	Yes	
25400-000	Liability	Employee Tax Withheld - Local	Yes	
26510-000	Liability	Tax Payable - Federal Unemployment	Yes	
26520-000	Liability	Tax Payable - State Unemployment	Yes	
26800-000	Liability	401k Payable	Yes	
74700-000	Expense	Employee Medical Insurance		