

Chart of Accounts - Simpler Optional Setup List

CURRENT ASSETS

CASH

1000	CASH-OPERATING CHECKING
1010	PETTY CASH
1020	CASH-CONSTRUCTION CHECKING
1050	CASH-SPREADSHEET OFFSET
1099	PROFIT TRANSFER ACCOUNT

RECEIVABLES

1210	ACCOUNTS RECEIVABLE-TRADE
1230	NOTES RECEIVABLE

INVENTORIES

1310	CONSTRUCTIONS MATLS INVENTORY
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WORK IN PROGRESS

1430	DIRECT CONSTRUCTION COSTS
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INVESTMENTS

1770	DUE FROM OFFICERS/OWNERS
1780	ORGANIZATION COSTS
1790	ACCUM AMORTIZATION-ORG. COSTS

FIXED ASSETS

PROPERTY, PLANT, & EQPT

1810	LAND
1820	BUILDINGS
1830	OFFICE FURNITURE AND EQPT
1840	VEHICLES
1850	CONSTRUCTION EQUIPMENT
1860	MODEL HOME PROPERTY
1870	MODEL HOME PROP FURNISHINGS
1880	LEASEHOLD IMPROVEMENTS
1890	COMPUTER EQPT AND SOFTWARE

ACCUMULATED DEPRECIATION

1920	ACCUM DEPR-BUILDINGS
1930	ACCUM DEPR-OFFICE FURN & EQPT
1940	ACCUM DEPR-VEHICLES
1950	ACCUMULATED DEPRECIATION
1970	ACCUM DEPR-MODEL HOME PROPERTY
1980	ACCUM DEPR-MODEL HOME FURNITUR
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
2130	CREDIT CARDS PAYABLE
2210	NOTES PAYABLE
2300	PR TAX PAYABLE-SOC SEC WH
2301	PR TAX PAYABLE-SOC SEC EMPLYR
2310	PR TAX PAYABLE-MEDICARE WH
2311	PR TAX PAYABLE-MEDICARE EMPLYR
2320	PR TAX PAYABLE-FED W/H
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	DRAWING ACCOUNT

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99999	BALANCE FWD CLEARING ACCT	8400	OFFICE SUPPLIES
SALES/ REVENUES		8420	RECRUITING AND HIRING
SALES - CUSTOM HOMES		8450	RENT-OFFICE
3100	SALES-SINGLE FAMILY HOMES	8452	RENT-OFFICE EQUIPMENT
SALES - LAND DEVELOPMENT		8470	REPAIRS & MAINT-OFFICE EQPT
3000	SALES-LAND HELD FOR DEVELOPMNT	8472	REPAIRS & MAINT-OFFICE SPACE
3050	SALES-DEVELOPED LOTS	8500	SALARIES - BONUSES
COST OF SALES		8502	SALARIES - GENERAL
COST OF SALES-CUSTOM HOMES		8503	SALARIES-RETIRE/PENSION CONTRI
3600	COST OF SALES-SNGL FAM HOMES	8504	SALARIES - PAYROLL TAXES
COST OF SALES-LAND DEVELOP		8550	TAXES:OTHER
3500	COST OF SALE-LAND HELD FOR DEV	8552	TAXES:PERSONAL PROPERTY
3550	COST OF SALES-DEVELOPED LOTS	8554	TAXES:REAL ESTATE
OTHER INCOME		8556	TAXES:SALES & USE
OTHER INCOME		8600	TELEPHONE
3300	INVESTMENT INCOME	8620	TRAINING & EDUCATION
3350	BROKERAGE FEES	8650	TRAVEL EXPENSE
3400	MISCELLANEOUS INCOME	8700	UTILITIES
3450	EARNED DISCOUNTS	8750	VEHICLE EXPENSES
GENL/ ADMIN EXPENSES		DEPRECIATION EXPENSES	
OFFICE EXPENSES		8810	DEPRECIATION-BUILDINGS
8100	ACCOUNTING SERVICES	8820	DEPRECIATION-FURNITURE & EQPT
8120	ADVERTISING	8830	DEPRECIATION-VEHICLES
8140	COMPUTER SUPPLIES	8840	AMORTIZATION-LEASEHOLD IMPRVMN
8160	CONSULTING SERVICES	8850	AMORTIZATION-ORGANIZATION COST
8180	CONTRACT LABOR	8860	DEPRECIATION-COMPUTER EQPT/SFT
8200	ENTERTAINMENT	8890	DEPRECIATION-OTHER
8230	INSURANCE- WORK COMP	OTHER EXPENSES	
8232	INSURANCE-GENL LIABILITY	OTHER EXPENSE	
8234	INSURANCE-HAZARD	8900	BAD DEBTS
8236	INSURANCE-HEALTH	8910	CONTRIBUTIONS
8238	INSURANCE-OTHER	8920	DUES & SUBSCRIPTIONS
8239	INSURANCE-PROP/LIAB/VEHICLES	8930	BANK SERVICE CHARGES
8250	LEASES-COMPUTER EQPT		
8252	LEASES-COMPUTER SOFTWARE		
8270	LEGAL SERVICES		
8290	LICENSE FEES		
8300	MEETING EXPENSES		
8320	MISCELLANEOUS EXP		