

HVAC Chart of Accounts

| Account Number | Account Name | Account Type | Definition of Account |
|----------------|----------------------------------|-------------------------|---|
| 102 | Cash in Bank: Operating Acct. | Bank | Regular checking account. |
| 103 | Cash in Bank: Payroll Account | Bank | Special account used for payroll |
| 104 | Cash in Bank: Savings | Bank | Company's savings account. |
| 110 | Accounts Receivable | Current Asset | Only "Trade" accounts receivable. Includes only those resulting from a sale or other billing to a customer for work done or for materials furnished by the company. |
| 113 | Employees Receivable | Current Assets | Amount receivable from non-officer employees of the company. |
| 114 | Notes Receivables | Other Current Assets | All notes and loans receivable from other companies or individuals. Portion that is due within the next twelve months. |
| 120 | Prepaid Interest | Current Assets | Interest applicable to installment loans or interest paid for a future period of operation. |
| 121 | Prepaid Insurance | Current Assets | Active insurance premiums related to a future period of operation. |
| 122 | Prepaid Commissions | Current Assets | Any draw by salesmen against future commissions. |
| 123 | Prepaid Expenses: Taxes | Current Assets | Taxes paid in advance that will be expended during a future period of operation. |
| 124 | Prepaid Expenses: Other | Current Assets | Any other prepaid expense of the company. |

Sample Chart Of Account For Hvac Contractor

Clemens Wendtner



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