

Construction Service - Chart of Accounts

Job Cost Accounting Setup

4000 Income

- 4010 City Gov't
- 4020 State Gov't
- 4030 Federal Gov't
- 4040 Residential
- 4050 Commercial

5000 Cost of Goods Sold

- 5010 Direct Labor - (Field crew)
- 5020 Materials
- 5030 Equipment (Rental)
- 5040 Subcontractor
- 5050 Other Direct Costs (*General Conditions*)
 - 5051 Travel - (Field Crew)
 - 5052 Misc. Project Supplies
 - 5053 Support Expenses (as required by contract)
 - 5054 Bonds
 - 5055 Licenses, Permits and Fees

6000 Indirect Cost (*Job Site Overhead/ Supervision*)

6100 Payroll Expense & Benefits

- 6110 FICA
- 6120 Medicare
- 6130 SUTA
- 6140 FUTA
- 6150 Worker's Compensation
- 6160 General Liability

6200 Fringe Benefits (*Medical/ Dental/ 401K/ Training/ etc*)

- 6201 Medical Insur
- 6202 Dental Insur
- 6203 401-K / IRA
- 6204 Education
- 6205 Training
- 6206 Vacation
- 6207 Sick Leave

6300 Job Site Supervision

- 6301 Project Manager-(Job Supervision)
- 6302 Unskilled Laborer - (Errands run/ General Laborer)
- 6303 Travel - Supervision
- 6304 Equipment & Truck Expense - (Fuel/Oil/Repair/Maint)
- 6305 Communication (cell phones/ laptop field use)
- 6306 Project Plans & Specifications Purchases
- 6307 Support Materials
- 6308 Support Equipment
- 6309 Consultant-Engineers
- 6310 Safety Expenses (Project)
- 6311 Material Storage
- 6312 Delivery Charges
- 6313 Small Tools, etc
- 6314 Insurance (Job/ Specialty per specification)
- 6315 Other misc indirect expenses

6400 Equipment (Owned)

- 6401 Diesel / Gas
- 6402 Oil & Grease
- 6403 Maintenance & Repair
- 6404 Tires
- 6405 Wear Parts

7000 General & Administrative (*Home Office Overhead*)

- 7010 Indirect Labor (Office Staff Salary & Benefits)
- 7020 Staff Training Expense
- 7030 Occupational License/Certification Expense
- 7040 Vehicle Insurance
- 7050 General Liability Insurance
- 7060 Professional Liability
- 7070 Repairs and maintenance
- 7080 Automobile Expense
- 7090 Telephone Expense
- 7100 Rent Expense
- 7110 Postage & Delivery
- 7120 Office Supplies
- 7130 Travel - Hotel - Meals
- 7140 Meals (allowed)
- 7150 Dues and Subscriptions
- 7160 Continuing Education
- 7170 Computer and Internet Expenses
- 7180 Office Expense (Other)
- 7190 Utilities
- 7200 Printing and Reproduction
- 7200 Equipment Rental
- 7210 Parking Fees
- 7220 Business Licenses and Permits
- 7230 Professional Fees (Legal,Accounting, Consultant)
- 7240 Federal Taxes
- 7250 State Taxes
- 7260 Local / Property Taxes

8000 Unallowable Expenses

- 8010 Advertising and Promotion
- 8020 Marketing & Business Development
- 8030 Charitable Contributions
- 8040 Interest Expense
- 8050 Bad Debt
- 8060 Bank Service Charges
- 8070 Penalties

Professional Service - Chart of Accounts

4000 INCOME

4100 Contracts (State, Local, Commercial)

4200 Other Income

Total Income

5000 DIRECT LABOR

5100 Principle Planner/ Engineer

5200 Senior Planner/ Engineer

5300 Junior Planner / Engineer

6000 FRINGE BENEFITS (INDIRECT COSTS)

6010 Life Insurance

6020 Workers Comp

6030 Medical Insurance Employees

6040 Accident/Disability Insurance

6050 Pension / Deferred Compensation Expense

6060 Employee Benefits

6070 Social Security - Company

6080 Medicare - Company

6090 FUTA

6100 SUTA

7000 GENERAL OVERHEAD

7010 Direct: Subcontractor

7020 Direct: Hotel

7030 Direct: Meals

7040 Direct: Travel

7050 Direct: Rental Equipment

7060 Direct: Permit Filing Fees

7070 Direct: Mileage Reimbursement

7080 Direct: Other Reimbursement

7090 Indirect Labor (Office Staff Salary & Benefits)

7100 Staff Training Expense

7110 Occupational License/Certification Expense

7120 Vehicle Insurance

7130 General Liability Insurance

7140 Professional Liability

7150 Repairs and Maintenance

7160 Automobile Expense

7170 Telephone Expense

7180 Rent Expense

7190 Postage & Delivery

7200 Office Supplies

7210 Meals (allowed)

7220 Dues and Subscriptions

7230 Continuing Education

7240 Computer and Internet Expenses

7250 Office Expense (Other)

7260 Utilities

7270 Printing and Reproduction

7280 Equipment Rental

7290 Parking Fees

7300 Business Licenses and Permits

7310 Professional Fees (Legal & Accounting)

7320 Federal Taxes

7330 State Taxes

7340 Local / Property Taxes

8000 UNALLOWABLE EXPENSES

8010 Advertising and Promotion

8020 Marketing & Business Development

8030 Charitable Contributions

8040 Interest Expense

8050 Bad Debt

8060 Bank Service Charges

8070 Penalties