

DETAILED CHART OF ACCOUNTS

(for GreenLeaf Landscapes – Sole Proprietorship)

ASSETS (1000–1999)

Current Assets (1100–1199)

Code Account Name

1110 Cash - Operating Account

1120 Cash - Savings Account

1130 Accounts Receivable

1140 Supplies Inventory

1150 Prepaid Insurance

1160 Prepaid Rent

Non-Current Assets (1200–1299)

Code Account Name

1210 Landscaping Equipment

1215 Tools and Machinery

1220 Office Furniture & Fixtures

1290 Accumulated Depreciation – Equipment

1295 Accumulated Depreciation – Furniture

LIABILITIES (2000–2999)

Current Liabilities (2100–2199)

Code Account Name

2110 Accounts Payable

Code Account Name

2120 Wages Payable

2130 Utilities Payable

2140 Unearned Revenue

2150 Credit Card Payable

2160 Payroll Tax Payable

2170 Sales Tax Payable

Long-Term Liabilities (2200–2299)**Code Account Name**

2210 Bank Loan Payable

2220 Equipment Lease Payable

OWNER'S EQUITY (3000–3999)**Code Account Name**

3010 Owner's Capital – Sarah Green

3020 Owner's Drawing – Sarah Green

3030 Retained Earnings

REVENUE (4000–4999)**Code Account Name**

4010 Landscaping Service Revenue

4020 Design Consulting Revenue

4030 Maintenance Service Revenue

Code Account Name

4040 Other Income (e.g., disposal of assets)

EXPENSES (5000–5999)**Operating Expenses (5100–5399)****Code Account Name**

5110 Wages Expense

5120 Payroll Taxes Expense

5130 Subcontractor Expense

5140 Equipment Rental Expense

5150 Supplies Expense

5160 Repairs & Maintenance

5170 Fuel Expense

5180 Tools Expense

5190 Waste Disposal Fees

Administrative Expenses (5400–5599)**Code Account Name**

5410 Office Supplies

5420 Rent Expense

5430 Utilities Expense

5440 Internet and Phone Expense

5450 Insurance Expense

5460 Bank Fees

Code Account Name

5470 Dues and Subscriptions

Depreciation & Amortization (5600–5699)**Code Account Name**

5610 Depreciation Expense – Equipment

5620 Depreciation Expense – Furniture

Marketing & Selling Expenses (5700–5799)**Code Account Name**

5710 Advertising Expense

5720 Promotional Materials

5730 Website Hosting & Design

Professional Services (5800–5899)**Code Account Name**

5810 Legal and Accounting Fees

5820 Consulting Fees

OTHER INCOME & EXPENSES (6000–6999)**Code Account Name**

6010 Interest Income

6020 Interest Expense

6030 Gain/Loss on Asset Disposal