HVAC Chart of Accounts

Account Number	Account Name	Account Type	Definition of Account
102	Cosh in Bank	Bank	Regular checking account.
	Operating Acct.		
103	Cash in Blank: 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.
2540	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.
129	Prepaid Expenses. Taxes	Current Assets	Taxes point in advance that will be expended sturing a future period of operation.
124	Prepart Expenses Other	Current Assets	Any other prepaid expense of the company.

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Melville Mossman

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