

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.

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Construction Guide Eric P. Wallace, 2008 Construction Guide provides CPAs with guidance on the accounting auditing and reporting that are particular to the construction industry In addition it provides CPAs with guidance on engagements for a wide range of situations including those special to utility contractors road builders home construction home builders real estate developers commercial construction residential construction and more The book includes work programs practice aids checklists and sample reports

Means Mechanical Estimating Methods: Takeoff & Pricing for HVAC & Plumbing, Updated 4th Edition Melville Mossman, 2007-08-23 An easy to use tool for estimating heating ventilating and air conditioning systems with up to date cost data and estimating examples This all in one reference gives you the accepted standards and procedures for takeoff and pricing HVAC systems as well as piping plumbing and fire protection Includes all of the major mechanical systems in new building construction The book will show you how to Evaluate mechanical plans and specs so you can estimate all cost components Measure quantify and perform takeoffs for materials labor and equipment Identify and correctly apply direct and indirect costs including overhead and profit Use forms to improve accuracy and efficiency with electronic forms now available on the book s own website Compare materials and methods and select the most cost effective way to get the job done Train new estimators with clear instructions for estimating the mechanical trades Make the best use of RSMeans Mechanical Cost Data and RSMeans Plumbing Cost Data Organized for easy reference the book gives you quick access to whatever aspect of mechanical estimating you need It includes a glossary of mechanical terms and definitions plus symbols used on mechanical plans useful formulas checklists and conversion tables

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Table of Contents Hvac Contractor Chart Of Accounts

1. Understanding the eBook Hvac Contractor Chart Of Accounts
 - The Rise of Digital Reading Hvac Contractor Chart Of Accounts
 - Advantages of eBooks Over Traditional Books
2. Identifying Hvac Contractor Chart Of Accounts
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Hvac Contractor Chart Of Accounts
 - User-Friendly Interface
4. Exploring eBook Recommendations from Hvac Contractor Chart Of Accounts
 - Personalized Recommendations
 - Hvac Contractor Chart Of Accounts User Reviews and Ratings
 - Hvac Contractor Chart Of Accounts and Bestseller Lists
5. Accessing Hvac Contractor Chart Of Accounts Free and Paid eBooks
 - Hvac Contractor Chart Of Accounts Public Domain eBooks
 - Hvac Contractor Chart Of Accounts eBook Subscription Services
 - Hvac Contractor Chart Of Accounts Budget-Friendly Options

6. Navigating Hvac Contractor Chart Of Accounts eBook Formats
 - ePub, PDF, MOBI, and More
 - Hvac Contractor Chart Of Accounts Compatibility with Devices
 - Hvac Contractor Chart Of Accounts Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Hvac Contractor Chart Of Accounts
 - Highlighting and Note-Taking Hvac Contractor Chart Of Accounts
 - Interactive Elements Hvac Contractor Chart Of Accounts
8. Staying Engaged with Hvac Contractor Chart Of Accounts
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Hvac Contractor Chart Of Accounts
9. Balancing eBooks and Physical Books Hvac Contractor Chart Of Accounts
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Hvac Contractor Chart Of Accounts
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Hvac Contractor Chart Of Accounts
 - Setting Reading Goals Hvac Contractor Chart Of Accounts
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Hvac Contractor Chart Of Accounts
 - Fact-Checking eBook Content of Hvac Contractor Chart Of Accounts
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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