



## Chart of Accounts Example

### Landscaping Services, LLC

#### Chart of Accounts

<b>Accounts from the Balance Sheet</b>	<b>Description</b>
Checking account balance	Balance in the business's checking account
Savings account balance	Balance in the business's saving account
Accounts receivable	Amounts owed to the business for services performed or goods sold but not yet paid for
Inventory of materials & plants	Cost of supplies purchased but not yet sold or used
Truck	Cost of the truck used in the business (consult with your accountant about depreciating this asset)
Equipment	Cost of the equipment used in the business (consult with your accountant about depreciating this asset)
Accounts Payable	Amount owed to suppliers who provided goods or services but have not been paid yet
Credit card balance	Amount owed to the credit card company or bank
Bank loan (long-term)	Amount owed to a bank or lending company for a long-term loan

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## Chart of Accounts Example (Continued)

Accounts from the Profit & Loss Statement	Description
Design services revenue	Revenue from selling design services
Landscaping services revenue	Revenue from selling landscaping services
Materials & Plants sold	Revenue from selling materials and plants
Cost of Materials & Plants sold	Expenses from purchasing materials and plants
Owner salary	Expenses from paying the owner's salary
Employee wages	Expenses from paying the employees' wages
Advertising	Expenses associated with advertising
Fuel	Expenses associated with purchasing fuel
Insurance	Expenses associated with purchasing insurance for your business
Legal & Accounting fees	Expenses associated with paying your lawyer and your accountant
Office rent	Expenses associated with paying rent on your office
Utilities (gas and electric)	Expenses associated with utilities like natural gas and electricity
Phone	Expenses associated with your telephone
Software subscriptions	Expenses associated with software subscriptions
Miscellaneous	Miscellaneous expenses