

Sample Chart of Accounts

Overhead Expenses (60000 – 69999)

Account #	Account Description	Optional Sub-Account
60000	Overhead Payroll: Salaries	
60010		Overhead Salaries: Officers
60020		Overhead Salaries: Office Staff
60030		Overhead Salaries: Sales
60040		Overhead Salaries: Mechanic
60050		Overhead Salaries: Yard
60060		Overhead Salaries: Design
60070		Overhead Salaries: Managers
60080		Overhead Salaries: Logistic Delivery Labor

61000	Overhead Payroll: Liabilities	
61010		Overhead Payroll:Salaries: Employee Benefits
61020		Overhead Payroll:Salaries: WSIB
61030		Overhead Payroll: EHT

62000	Overhead Vehicles	
62500	Overhead Vehicles: Licenses, Maintenance and Repairs	
63000	Overhead Equipment	
63500	Overhead Equipment: Licenses, Maintenance and Repairs	
64000	Overhead Fuel: Vehicles	
64500	Overhead Fuel: Equipment	
64600	Overhead Vehicles + Equipment Insurance	
65000	Bad Debts	
65100	Fright Shipping Delivery	
65200	Insurance: Liability	
65300	Bank Charges	
65400	Interest Expenses	
65500	GPS Fees	
65600	Education + Training	
65700	Dues + Subscriptions	
65800	Meals + Entertainment	
65900	Professional Fees:	
65910		Consulting Fee
65920		Accounting
65930		Legal
66000	Telephone:	
66010		Office
66020		Cellular
66100	Bid Tender Document Fees	
66200	Rent	
66300	Property Taxes	
66400	Amortization Expense	
66500	Small Tools + Equipment	
66600	Shop Yard Consumables	
66700	Advertising + Marketing	
66800	Donations	

Overhead Expenses (60000 – 69999) - continued

Account #	Account Description	Optional Sub-Account
66900	Vendor Discounts	
67000	Penalties + Fines	
67100	Office Supplies	
67300	Taxes: Federal	
67400	Taxes: Provincial	
67500	Utilities	
67600	Internet + IT	
67700	Bonding	
67800	Merchant Services	
67900	Office Cleaning Security	
68000	Uniforms	
68200	Travel + Parking	
68300	Safety	
68400	Courier	
68900	Ask Accountant	
69000	Other Expenses	