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12/15/18

Rock Castle Construction

Account Listing

December 15, 2018

| Account | Type | Balance Total | Description | Accnt. # | Tax Line |
|--|-------------------------|---------------|---|----------|---|
| 10100 · Checking | Bank | 46,969.10 | Cash | 10100 | B/S-Assets: Cash |
| 10300 · Savings | Bank | 17,910.19 | Savings | 10300 | B/S-Assets: Cash |
| 10400 · Petty Cash | Bank | 500.00 | Petty Cash | 10400 | B/S-Assets: Cash |
| 11000 · Accounts Receivable | Accounts Receivable | 93,007.93 | Accounts Receivable | 11000 | B/S-Assets: Accts. Rec. and trade notes |
| 12000 · Undeposited Funds | Other Current Asset | 2,440.00 | Undeposited Funds | 12000 | B/S-Assets: Other current assets |
| 12100 · Inventory Asset | Other Current Asset | 30,683.38 | Inventory Asset | 12100 | B/S-Assets: Other current assets |
| 12800 · Employee Advances | Other Current Asset | 832.00 | Employee Advances | 12800 | B/S-Assets: Other current assets |
| 13100 · Pre-paid Insurance | Other Current Asset | 4,050.00 | Pre-paid Insurance | 13100 | B/S-Assets: Other current assets |
| 13400 · Retainage Receivable | Other Current Asset | 3,703.02 | Retainage Receivable | 13400 | B/S-Assets: Other current assets |
| 15000 · Furniture and Equipment | Fixed Asset | 34,326.00 | Furniture and Equipment | 15000 | B/S-Assets: Buildings/oth. depr. assets |
| 15100 · Vehicles | Fixed Asset | 78,936.91 | Vehicles | 15100 | B/S-Assets: Buildings/oth. depr. assets |
| 15200 · Buildings and Improvements | Fixed Asset | 325,000.00 | Buildings and Improvements | 15200 | B/S-Assets: Buildings/oth. depr. assets |
| 15300 · Construction Equipment | Fixed Asset | 15,300.00 | Construction Equipment | 15300 | B/S-Assets: Buildings/oth. depr. assets |
| 16900 · Land | Fixed Asset | 90,000.00 | Land | 16900 | B/S-Assets: Land |
| 17000 · Accumulated Depreciation | Fixed Asset | -110,344.60 | Accumulated Depreciation | 17000 | B/S-Assets: Buildings/oth. depr. assets |
| 18700 · Security Deposits | Other Asset | 1,720.00 | Security Deposits | 18700 | B/S-Assets: Other assets |
| 20000 · Accounts Payable | Accounts Payable | 26,636.92 | Moneys you owe to vendors and suppliers | 20000 | B/S-Liabs/Eq.: Accounts payable |
| 20500 · QuickBooks Credit Card | Credit Card | 94.20 | QuickBooks Credit Card | 20500 | B/S-Liabs/Eq.: Other current liabilities |
| 20600 · CalOil Credit Card | Credit Card | 382.62 | | 20600 | B/S-Liabs/Eq.: Other current liabilities |
| Subcontracted Federal WH | Other Current Liability | 0.00 | | | B/S-Liabs/Eq.: Other current liabilities |
| 20700 · Due to Owner | Other Current Liability | 0.00 | Short Term Loan from Owner - No Note or Bond | 20700 | B/S-Liabs/Eq.: Other current liabilities |
| 24000 · Payroll Liabilities | Other Current Liability | 5,404.45 | Payroll Liabilities | 24000 | B/S-Liabs/Eq.: Other current liabilities |
| 24000 · Payroll Liabilities:24010 · Federal Withholding | Other Current Liability | 1,364.00 | | 24010 | B/S-Liabs/Eq.: Other current liabilities |
| 24000 · Payroll Liabilities:24020 · FICA Payable | Other Current Liability | 2,118.82 | | 24020 | B/S-Liabs/Eq.: Other current liabilities |
| 24000 · Payroll Liabilities:24030 · AEIC Payable | Other Current Liability | 0.00 | | 24030 | B/S-Liabs/Eq.: Other current liabilities |
| 24000 · Payroll Liabilities:24040 · FUTA Payable | Other Current Liability | 100.00 | | 24040 | B/S-Liabs/Eq.: Other current liabilities |
| 24000 · Payroll Liabilities:24050 · State Withholding | Other Current Liability | 299.19 | | 24050 | B/S-Liabs/Eq.: Other current liabilities |
| 24000 · Payroll Liabilities:24060 · SUTA Payable | Other Current Liability | 110.00 | | 24060 | B/S-Liabs/Eq.: Other current liabilities |
| 24000 · Payroll Liabilities:24070 · State Disability Payable | Other Current Liability | 48.13 | | 24070 | B/S-Liabs/Eq.: Other current liabilities |
| 24000 · Payroll Liabilities:24080 · Worker's Compensation | Other Current Liability | 1,214.31 | | 24080 | B/S-Liabs/Eq.: Other current liabilities |
| 24000 · Payroll Liabilities:24090 · Direct Deposit Liabilities | Other Current Liability | 0.00 | | 24090 | B/S-Liabs/Eq.: Other current liabilities |
| 24000 · Payroll Liabilities:24100 · Emp. Health Ins Payable | Other Current Liability | 150.00 | | 24100 | B/S-Liabs/Eq.: Other current liabilities |
| 25500 · Sales Tax Payable | Other Current Liability | 957.63 | Sales Tax Payable | 25500 | B/S-Liabs/Eq.: Other current liabilities |
| 23000 · Loan - Vehicles (Van) | Long Term Liability | 10,501.47 | 3/4 Ton PU - 48 months 6.9% purchased 12/01/2005 | 23000 | B/S-Liabs/Eq.: L-T Mortgage/note/bonds pay. |
| 23100 · Loan - Vehicles (Utility Truck) | Long Term Liability | 19,936.91 | Loan - Vehicles (Utility Truck) | 23100 | B/S-Liabs/Eq.: L-T Mortgage/note/bonds pay. |
| 23200 · Loan - Vehicles (Pickup Truck) | Long Term Liability | 22,641.00 | Loan - Vehicles (Pickup Truck) | 23200 | B/S-Liabs/Eq.: L-T Mortgage/note/bonds pay. |
| 28100 · Loan - Construction Equipment | Long Term Liability | 13,911.32 | Loan for Construction Equipment | 28100 | B/S-Liabs/Eq.: L-T Mortgage/note/bonds pay. |
| 28200 · Loan - Furniture/Office Equip | Long Term Liability | 21,000.00 | Loan for purchase of furniture and office equipment | 28200 | B/S-Liabs/Eq.: L-T Mortgage/note/bonds pay. |
| 28700 · Note Payable - Bank of Anycity | Long Term Liability | 2,693.21 | | 28700 | B/S-Liabs/Eq.: L-T Mortgage/note/bonds pay. |
| 28900 · Mortgage - Office Building | Long Term Liability | 296,283.00 | Mortgage - Office Building | 28900 | B/S-Liabs/Eq.: L-T Mortgage/note/bonds pay. |
| 30000 · Opening Bal Equity | Equity | 38,773.75 | Offset account for use during the setup of the company's... | 30000 | <Unassigned> |
| 30100 · Capital Stock | Equity | 500.00 | Capital Stock | 30100 | <Unassigned> |
| 31400 · Shareholder Distributions | Equity | 0.00 | Distributions paid to shareholders | 31400 | <Unassigned> |
| 32000 · Retained Earnings | Equity | | Retained Earnings | 32000 | <Unassigned> |
| 40100 · Construction Income | Income | | Construction Income | 40100 | <Unassigned> |
| 40100 · Construction Income:40110 · Design Income | Income | | | 40110 | <Unassigned> |
| 40100 · Construction Income:40120 · Equipment Rental Income | Income | | | 40120 | <Unassigned> |
| 40100 · Construction Income:40130 · Labor Income | Income | | | 40130 | <Unassigned> |
| 40100 · Construction Income:40140 · Materials Income | Income | | | 40140 | <Unassigned> |
| 40100 · Construction Income:40150 · Subcontracted Labor Income | Income | | | 40150 | <Unassigned> |
| 40100 · Construction Income:40199 · Less Discounts given | Income | | | 40199 | <Unassigned> |
| 40500 · Reimbursement Income | Income | | | 40500 | <Unassigned> |
| 40500 · Reimbursement Income:40510 · Mileage Income | Income | | Account for reimbursable mile | 40510 | <Unassigned> |
| 40500 · Reimbursement Income:40520 · Permit Reimbursement Inco... | Income | | | 40520 | <Unassigned> |
| 40500 · Reimbursement Income:40530 · Reimbursed Freight & Deliv... | Income | | | 40530 | <Unassigned> |
| 50100 · Cost of Goods Sold | Cost of Goods Sold | | QuickBooks Automatically Increases the balance in this ... | 50100 | <Unassigned> |
| 54000 · Job Expenses | Cost of Goods Sold | | | 54000 | <Unassigned> |
| 54000 · Job Expenses:54100 · Bond Expense | Cost of Goods Sold | | | 54100 | <Unassigned> |
| 54000 · Job Expenses:54200 · Equipment Rental | Cost of Goods Sold | | Equipment Rental | 54200 | <Unassigned> |
| 54000 · Job Expenses:54300 · Job Materials | Cost of Goods Sold | | Job Materials | 54300 | <Unassigned> |
| 54000 · Job Expenses:54400 · Permits and Licenses | Cost of Goods Sold | | Licenses | 54400 | <Unassigned> |
| 54000 · Job Expenses:54500 · Subcontractors | Cost of Goods Sold | | Subcontractors Expense | 54500 | <Unassigned> |
| 54000 · Job Expenses:54520 · Freight & Delivery | Cost of Goods Sold | | Freight and Delivery | 54520 | <Unassigned> |
| 54000 · Job Expenses:54599 · Less Discounts Taken | Cost of Goods Sold | | | 54599 | <Unassigned> |
| 60100 · Automobile | Expense | | Automobile | 60100 | <Unassigned> |
| 60100 · Automobile:60110 · Fuel | Expense | | Fuel Expense | 60110 | <Unassigned> |
| 60100 · Automobile:60120 · Insurance | Expense | | Business Truck Policies | 60120 | <Unassigned> |

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Account Listing

December 15, 2018

| Account | Type | Balance Total | Description | Accnt. # | Tax Line |
|--|---------------|---------------|---------------------------|----------|--------------|
| 60100 · Automobile:60130 · Repairs and Maintenance | Expense | | | 60130 | <Unassigned> |
| 60300 · Bad debt | Expense | | | 60300 | <Unassigned> |
| 60600 · Bank Service Charges | Expense | | Bank Service Charges | 60600 | <Unassigned> |
| 60900 · Depreciation Expense | Expense | | Depreciation Expense | 60900 | <Unassigned> |
| 61200 · Dues and Subscriptions | Expense | | Dues and Subscriptions | 61200 | <Unassigned> |
| 61500 · Union Dues | Expense | | Union Dues | 61500 | <Unassigned> |
| 62100 · Insurance | Expense | | Insurance | 62100 | <Unassigned> |
| 62100 · Insurance:62110 · Disability Insurance | Expense | | Disability Insurance | 62110 | <Unassigned> |
| 62100 · Insurance:62120 · Liability Insurance | Expense | | Liability Insurance | 62120 | <Unassigned> |
| 62100 · Insurance:62130 · Work Comp | Expense | | Workman's Compensation | 62130 | <Unassigned> |
| 62100 · Insurance:62199 · Less Employee Portion - Health | Expense | | | 62199 | <Unassigned> |
| 62400 · Interest Expense | Expense | | Interest Expense | 62400 | <Unassigned> |
| 62400 · Interest Expense:62410 · Finance Charge | Expense | | Finance Charge | 62410 | <Unassigned> |
| 62400 · Interest Expense:62420 · Loan Interest | Expense | | Loan Interest Expense | 62420 | <Unassigned> |
| 62700 · Payroll Expenses | Expense | | | 62700 | <Unassigned> |
| 62700 · Payroll Expenses:62710 · Gross Wages | Expense | | | 62710 | <Unassigned> |
| 62700 · Payroll Expenses:62720 · Payroll Taxes | Expense | | | 62720 | <Unassigned> |
| 62700 · Payroll Expenses:62730 · FUTA Expense | Expense | | | 62730 | <Unassigned> |
| 62700 · Payroll Expenses:62740 · SUTA Expense | Expense | | | 62740 | <Unassigned> |
| 63000 · Office Supplies | Expense | | Office Supplies | 63000 | <Unassigned> |
| 63100 · Postage | Expense | | | 63100 | <Unassigned> |
| 63300 · Printing and Reproduction | Expense | | Printing and Reproduction | 63300 | <Unassigned> |
| 63600 · Professional Fees | Expense | | Professional Fees | 63600 | <Unassigned> |
| 63600 · Professional Fees:63610 · Accounting | Expense | | Accounting Fees | 63610 | <Unassigned> |
| 63600 · Professional Fees:63620 · Legal Fees | Expense | | Legal Fees | 63620 | <Unassigned> |
| 63900 · Rent | Expense | | Rent | 63900 | <Unassigned> |
| 64200 · Repairs | Expense | | Repairs and Maintenance | 64200 | <Unassigned> |
| 64200 · Repairs:64210 · Building Repairs | Expense | | Building Repairs | 64210 | <Unassigned> |
| 64200 · Repairs:64220 · Computer Repairs | Expense | | Computer Repairs | 64220 | <Unassigned> |
| 64200 · Repairs:64230 · Equipment Repairs | Expense | | Equipment Repairs | 64230 | <Unassigned> |
| 64500 · Taxes | Expense | | Taxes | 64500 | <Unassigned> |
| 64500 · Taxes:64510 · Federal | Expense | | Federal Taxes | 64510 | <Unassigned> |
| 64500 · Taxes:64520 · State | Expense | | | 64520 | <Unassigned> |
| 64500 · Taxes:64530 · Property | Expense | | Property Taxes | 64530 | <Unassigned> |
| 64500 · Taxes:64540 · Local | Expense | | | 64540 | <Unassigned> |
| 64800 · Tools and Machinery | Expense | | Tools and Machinery | 64800 | <Unassigned> |
| 65100 · Utilities | Expense | | Utilities | 65100 | <Unassigned> |
| 65100 · Utilities:65110 · Gas and Electric | Expense | | Gas and Electric | 65110 | <Unassigned> |
| 65100 · Utilities:65120 · Telephone | Expense | | Telephone | 65120 | <Unassigned> |
| 65100 · Utilities:65130 · Water | Expense | | Water | 65130 | <Unassigned> |
| 69000 · Miscellaneous | Expense | | Miscellaneous | 69000 | <Unassigned> |
| 70100 · Other Income | Other Income | | Other Income | 70100 | <Unassigned> |
| 70200 · Interest Income | Other Income | | Interest Income | 70200 | <Unassigned> |
| 80100 · Other Expenses | Other Expense | | Other Expenses | 80100 | <Unassigned> |
| 90100 · Purchase Orders | Non-Posting | | | 90100 | <Unassigned> |
| 90200 · Estimates | Non-Posting | | | 90200 | <Unassigned> |
| 90300 · Sales Orders | Non-Posting | | | 90300 | <Unassigned> |