



Chart of Accounts

FirstFirm Subclient — Reference (all accounts) — May 2026

Account Code	Account Name	Type	Parent Account	Active
1000	Business Checking	Asset		Y
1200	Accounts Receivable	Asset		Y
1500	Equipment	Asset		Y
2000	Accounts Payable	Liability		Y
2100	Business Credit Card	Liability		Y
2400	Equipment Loan	Liability		Y
3200	Owner Draws	Equity		Y
3900	Retained Earnings	Equity		Y
4000	Site Cleanup Revenue	Revenue		Y
4900	Interest Income	Revenue		Y
5100	Subcontractor Labor	COGS		Y
5200	Equipment Rental	COGS		Y
5300	Fuel	COGS		Y
5400	Disposal & Dump Fees	COGS		Y
6000	Payroll Wages	Expense		Y
6100	Supplies & Small Tools	Expense		Y
6300	Insurance	Expense		Y
6400	Telephone & Communications	Expense		Y
6500	Software Subscriptions	Expense		Y
6600	Meals	Expense		Y
6700	Permits & Licenses	Expense		Y
6800	Bank Fees & Service Charges	Expense		Y
7100	Interest Expense	Expense		Y

23 accounts — 23 active, 0 inactive, 0 system. Inactive and system accounts are listed for completeness.