

APPENDIX E

Direct Construction Costs, Subsidiary Ledger

General Ledger Account 1430

1000–1999 Preparation Preliminaries

- 1010 Building permits
- 1020 HBA assessments
- 1030 Warranty fees
- 1110 Blueprints
- 1120 Surveys
- 1210 Lot clearing
- 1220 Fill dirt and material
- 1300 Demolition
- 1400 Temporary electric
- 1420 Individual wells
- 1430 Water service
- 1440 Septic system
- 1450 Sewer system
- 1460 Gas service
- 1470 Electric service
- 1480 Telephone service
- 1490 Other utility connections

2000–2999 Excavation and Foundation

- 2000 Excavation and backfill
- 2010 Plumbing—ground
- 2100 Footings and foundation
- 2105 Rebar and reinforcing steel
- 2110 Concrete block
- 2120 Rough grading
- 2130 Window wells
- 2200 Waterproofing
- 2300 Termite protection

3000–3999 Rough Structure

3100 Structural steel
3110 Lumber—1st package
3120 Lumber—2nd package
3130 Lumber—3rd package
3140 Trusses
3150 Miscellaneous lumber
3210 Framing labor—draw #1
3220 Framing labor—draw #2
3230 Framing labor—draw #3
3300 Windows 3350 Skylights
3400 Exterior siding
3410 Exterior trim labor
3500 Flatwork material
3550 Flatwork labor
3610 HVAC—rough
3720 Plumbing—rough
3810 Electrical—rough
3720 Gutters and downspouts

4000–4999 Full Enclosure

4100 Roofing material
4150 Roofing labor
4200 Masonry material
4250 Masonry labor
4300 Exterior doors
4350 Garage door
4400 Insulation
4500 Fireplaces
4600 Painting—exterior

5000–5999 Finishing Trades

5100 Drywall
5200 Interior trim material
5250 Interior trim labor
5300 Painting—interior
5400 Cabinets and vanities
5450 Countertops
5510 Ceramic tile
5520 Special flooring
5530 Vinyl
5540 Carpet
5610 Hardware
5620 Shower doors and mirrors
5630 Appliances

5700 HVAC—final
5710 Plumbing—final
5720 Electrical fixtures
5730 Electrical—final
5810 Wall coverings
5890 Special finishes

6000–6999 Completion and Inspection

6100 Clean-up
6200 Final grade
6300 Driveways
6400 Patios, walks
6450 Decks
6490 Fences
6500 Ornamental iron
6600 Landscaping
6700 Pools