

CHART OF ACCOUNTS

ALPHABETICAL ORDER

ASSETS

ACCOUNTS RECEIVABLE	115
VEHICLES	134
BUILDINGS	172
CASH ACCOUNT	101
DEPOSITS HELD	198
FURNITURE/FIXTURES	120
INVENTORY	160
LAND	138
LEASEHOLD IMPROVEMENTS	132
MACHINERY/EQUIPMENT/TOOLS	146
ORGANIZATIONAL FEE	180
PETTY CASH FUND	110
REGISTER BANK	119
SAVINGS ACCOUNT	106

INCOME ACCOUNTS

COMMISSIONS EARNED	421
DISCOUNTS ALLOWED	466
INTEREST EARNED	459
MISC. INCOME	460
RENTAL INCOME	450
SALES/INCOME	400
SHORT/OVER	465

EXPENSES

ACCOUNTING SERVICE	720
AFFIDAVITS	726
ADVERTISING	716
AMORTIZATION	731
BAD DEBTS	735
BANK SERVICE CHARGES	760
BUSINESS INSURANCE	718
CASUAL LABOR	640
CORPORATE CITY TAX	755
COMMISSIONS	639
DEPRECIATION	730
DUES & SUBSCRIPTIONS	728
EMPLOYER'S PORTION FICA	742
ENTERTAINMENT	628
EQUIPMENT RENTAL	614
EQUIPMENT REPAIRS	610
FEDERAL UNEMPLOYMENT TAX	746
CAT TAX	753
FREIGHT/SHIPPING	525
HEALTH CARE INSURANCE	718A
INTEREST	770
LEGAL FEES	722
LICENSE/PERMITS	724

LIABILITIES

ACCOUNTS PAYABLE - TRADE	208
ACCRUED INTEREST	272
ACCRUED PAYROLL- OTHER TAXES	266
ACCRUED SALARIES/PAYROLL	265
CITY TAX WITHHELD	234
FEDERAL TAX WITHHELD	232
FICA WITHHELD	231
LOAN	276
NOTE PAYABLE	201
OTHER WITHHELD	236
SALES TAX PAYABLE	230
STATE TAX WITHHELD	233

EQUITY

TRANSFER- CLEARING	320
DRAW ACCOUNT-PERSONAL	325

LODGING	631
MEALS	630
MEDICAL REIMBURSEMENT	773
MISC. EXPENSES	775
NSF CHECKS	777
OFFICE SUPPLY	710
PAYROLL - OFFICERS	500
PAYROLL REGULAR	501
RETIREMENT	719
POSTAGE/FAX	712
PRINTING/ARTWORK	702
PURCHASES FOR RESALE	504
REAL ESTATE TAX	754
REFUNDS	526
RENT - OFFICE/WHSE	600
REPAIRS & MAINTENANCE	608
SEMINARS	729
SMALL TOOLS	616
STATE UNEMPLOYMENT TAX	744
SUBCONTRACT LABOR	638
SUPPLIES - COMPUTER	619
SUPPLIES- GENERAL	618
TAXES - OTHER (DESCRIBE)	758
TELEPHONE	714
TRASH COLLECTION	622
TRAVEL	632
UNIFORM RENTAL	645
UTILITIES - ELECTRIC & HEAT	606
UTILITIES- WATER	607
VEHICLE FUEL	612
WORKERS COMPENSATION	748

PLEASE TRY TO KEEP ACCOUNTS AT A MINIMUM...
BE BRIEF. SUGGEST YOU TALK TO US BEFORE ADDING.

REVISED 1/01

AMENDED