

Demo Company
CHART OF ACCOUNTS
 G/L# FIRST TO LAST

G/L#	DESCRIPTION	ACCOUNT TYPE	SUMMARY MGMT TYPE
000-00-1		ASSET	
100-01-0	Cash	ASSET	
100-02-0	Cash	ASSET	CASH
110-01-0	Petty Cash	ASSET	CASH
110-02-0	Petty Cash	ASSET	CASH
120-01-0	Accounts Receivable	ASSET	RECEIVABLES
120-02-0	Accounts Receivable	ASSET	RECEIVABLES
121-01-0	Interwarehouse Accts Rec.	ASSET	RECEIVABLES
121-01-1	Interwarehouse Accts Rec.	ASSET	RECEIVABLES
121-01-2	Interwarehouse Accts Rec.	ASSET	RECEIVABLES
121-02-0	Interwarehouse Accts. Rec.	ASSET	RECEIVABLES
121-02-1	Interwarehouse Accts Rec.	ASSET	RECEIVABLES
121-02-2	Interwarehouse Accts Rec.	ASSET	RECEIVABLES
150-01-0	Equipment Owned	ASSET	
150-02-0	Equipment Owned	ASSET	
155-01-0	Equipment Depreciation	ASSET	
155-02-0	Equipment Depreciation	ASSET	
160-01-0	Property Owned	ASSET	
160-02-0	Property Owned	ASSET	
165-01-0	Property Depreciation	ASSET	
165-02-0	Property Depreciation	ASSET	
174-00-0	Repair Parts Inventory	ASSET	INVENTORY
175-01-0	Inventory	ASSET	INVENTORY
175-02-0	Inventory	ASSET	INVENTORY
176-01-0	Nonstocked Inventory	ASSET	
176-02-0	Nonstocked Inventory	ASSET	
177-01-0	Non Inventory	ASSET	INVENTORY
177-02-0	NON INVENTORY	ASSET	INVENTORY
178-01-0	In-Transit Inventory	ASSET	INVENTORY
178-02-0	In-Transit Inventory	ASSET	INVENTORY
179-01-0	Work-In-Process	ASSET	
180-01-0	Prepaid Taxes & Insurance	ASSET	
180-02-0	Prepaid Taxes & Insurance	ASSET	
190-01-0	Deposits	ASSET	
190-01-1		ASSET	
190-02-0	Deposits	ASSET	
192-01-0	Employee Advances	ASSET	
195-01-0	Goodwill	ASSET	
195-02-0	Goodwill	ASSET	
210-01-0	Capital Stock	CAPITAL	
210-02-0	Capital Stock	CAPITAL	
290-01-0	Retained Earnings	CAPITAL	
290-02-0	Retained Earnings	CAPITAL	
310-01-0	Accounts Payable	LIABILITY	PAYABLES
310-02-0	Accounts Payable	LIABILITY	PAYABLES
320-01-0	Notes Payable	LIABILITY	
320-02-0	Notes Payable	LIABILITY	
330-01-0	Sales Tax Payable	LIABILITY	
330-02-0	Sales Tax Payable	LIABILITY	
332-01-0	Insurance Payable	LIABILITY	
332-02-0	Insurance Payable	LIABILITY	
340-01-0	401(k) Payable	LIABILITY	
340-02-0	401(k) Payable	LIABILITY	
342-01-0	Christmas Fund	LIABILITY	
342-02-0	Christmas Fund	LIABILITY	

G/L#	DESCRIPTION	ACCOUNT TYPE	SUMMARY MGMT TYPE
344-01-0	Credit Union	LIABILITY	
344-02-0	Credit Union	LIABILITY	
350-01-0	Federal Taxes Payable	LIABILITY	
350-02-0	Federal Taxes Payable	LIABILITY	
355-01-0	State Taxes Payable	LIABILITY	
355-02-0	State Taxes Payable	LIABILITY	
357-01-0	Taxes Payable	LIABILITY	
357-02-0	Taxes Payable	LIABILITY	
360-01-0	Overhead Accrued	LIABILITY	
360-02-0	Overhead Accrued	LIABILITY	
370-01-0	Packaging Accrued	LIABILITY	
370-02-0	Packaging Accrued	LIABILITY	
380-01-0	Labor Accrued	LIABILITY	
380-02-0	Labor Accrued	LIABILITY	
390-01-0	Purchases-Inventory	LIABILITY	
390-02-0	Purchases-Inventory	LIABILITY	
410-01-1	Sales	REVENUE	SALES
410-01-2	Sales	REVENUE	SALES
410-02-1	Sales	REVENUE	SALES
410-02-2	Sales	REVENUE	SALES
411-00-0	Service Sales	REVENUE	SALES
420-01-1	Miscellaneous Income	REVENUE	
420-01-2	Miscellaneous Income	REVENUE	
420-02-1	Miscellaneous Income	REVENUE	
420-02-2	Miscellaneous Income	REVENUE	
421-00-0	Misc Service Sales	REVENUE	SALES
430-01-0	Consulting & Design	REVENUE	
430-02-0	Consulting & Design	REVENUE	
440-01-1	Finance Charges	REVENUE	
440-01-2	Finance Charges	REVENUE	
440-02-1	Finance Charges	REVENUE	
440-02-2	Finance Charges	REVENUE	
450-01-0	Interest Income	REVENUE	
450-02-0	Interest Income	REVENUE	
490-01-1	Discounts Taken	REVENUE	
490-01-2	Discounts Taken	REVENUE	
490-02-1	Discounts Taken	REVENUE	
490-02-2	Discounts Taken	REVENUE	
520-01-1	Purchases - Miscellaneous	EXPENSE	
520-01-2	Purchases - Miscellaneous	EXPENSE	
520-02-1	Purchases - Miscellaneous	EXPENSE	
520-02-2	Purchases - Miscellaneous	EXPENSE	
530-01-1	Cost of Goods Sold	EXPENSE	COST
530-01-2	Cost of Goods Sold	EXPENSE	COST
530-02-1	Cost of Goods Sold	EXPENSE	COST
530-02-2	Cost of Goods Sold	EXPENSE	COST
531-01-1	Interwarehouse COGS	EXPENSE	COST
531-01-2	Interwarehouse COGS	EXPENSE	COST
531-02-1	Interwarehouse COGS	EXPENSE	COST
531-02-2	Interwarehouse COGS	EXPENSE	COST
532-00-0	Repair Parts COGS	EXPENSE	COST
533-00-0	Labor COGS	EXPENSE	COST
534-00-0	Labor Contra	EXPENSE	COST
535-01-1	Inventory Adjustments	EXPENSE	
535-01-2	Inventory Adjustments	EXPENSE	
535-02-1	Inventory Adjustments	EXPENSE	

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535-02-2	Inventory Adjustments	EXPENSE	
540-01-1	Sales Tax	EXPENSE	
540-01-2	Sales Tax	EXPENSE	
540-02-1	Sales Tax	EXPENSE	
540-02-2	Sales Tax	EXPENSE	
550-01-1	Salaries	EXPENSE	
550-01-2	Salaries	EXPENSE	
550-02-1	Salaries	EXPENSE	
550-02-2	Salaries	EXPENSE	
560-01-1	Payroll Taxes	EXPENSE	
560-01-2	Payroll Taxes	EXPENSE	
560-02-1	Payroll Taxes	EXPENSE	
560-02-2	Payroll Taxes	EXPENSE	
565-01-1	401(k) Employer Expense	EXPENSE	
565-01-2	401(k) Employer Expense	EXPENSE	
565-02-1	401(k) Employer Expense	EXPENSE	
565-02-2	401(k) Employer Expense	EXPENSE	
570-01-1	Employee Expenses	EXPENSE	
570-01-2	Employee Expenses	EXPENSE	
570-02-1	Employee Expenses	EXPENSE	
570-02-2	Employee Expenses	EXPENSE	
580-01-1	Entertainment	EXPENSE	
580-01-2	Entertainment	EXPENSE	
580-02-1	Entertainment	EXPENSE	
580-02-2	Entertainment	EXPENSE	
590-01-1	Travel	EXPENSE	
590-01-2	Travel	EXPENSE	
590-02-1	Travel	EXPENSE	
590-02-2	Travel	EXPENSE	
610-01-1	Depreciation Expense	EXPENSE	
610-01-2	Depreciation Expense	EXPENSE	
610-02-1	Depreciation Expense	EXPENSE	
610-02-2	Depreciation Expense	EXPENSE	
620-01-1	Office Expense	EXPENSE	
620-01-2	Office Expense	EXPENSE	
620-02-1	Office Expense	EXPENSE	
620-02-2	Office Expense	EXPENSE	
625-01-1	Auto & Truck Expense	EXPENSE	
625-01-2	Auto & Truck Expense	EXPENSE	
625-02-1	Auto & Truck Expense	EXPENSE	
625-02-2	Auto & Truck Expense	EXPENSE	
630-01-1	Miscellaneous Expense	EXPENSE	
630-01-2	Miscellaneous Expense	EXPENSE	
630-02-1	Miscellaneous Expense	EXPENSE	
630-02-2	Miscellaneous Expense	EXPENSE	
640-01-1	Freight	EXPENSE	
640-01-2	Freight	EXPENSE	
640-02-1	Freight	EXPENSE	
640-02-2	Freight	EXPENSE	
650-01-1	Bank Charges	EXPENSE	
650-01-2	Bank Charges	EXPENSE	
650-02-1	Bank Charges	EXPENSE	
650-02-2	Bank Charges	EXPENSE	
660-01-1	Discounts Given	EXPENSE	
660-01-2	Discounts Given	EXPENSE	
660-02-1	Discounts Given	EXPENSE	

<i>G/L#</i>	<i>DESCRIPTION</i>	<i>ACCOUNT TYPE</i>	<i>SUMMARY MGMT TYPE</i>
660-02-2	Discounts Given	EXPENSE	
710-01-1	Advertising	EXPENSE	
710-01-2	Advertising	EXPENSE	
710-02-1	Advertising	EXPENSE	
710-02-2	Advertising	EXPENSE	
715-01-1	Printing	EXPENSE	
715-01-2	Printing	EXPENSE	
715-02-1	Printing	EXPENSE	
715-02-2	Printing	EXPENSE	
720-01-1	Dues & Subscriptions	EXPENSE	
720-01-2	Dues & Subscriptions	EXPENSE	
720-02-1	Dues & Subscriptions	EXPENSE	
720-02-2	Dues & Subscriptions	EXPENSE	
730-01-1	Postal Expense	EXPENSE	
730-01-2	Postal Expense	EXPENSE	
730-02-1	Postal Expense	EXPENSE	
730-02-2	Postal Expense	EXPENSE	
735-01-1	Telephone	EXPENSE	
735-01-2	Telephone	EXPENSE	
735-02-1	Telephone	EXPENSE	
735-02-2	Telephone	EXPENSE	
740-01-1	Taxes & Licenses	EXPENSE	
740-01-2	Taxes & Licenses	EXPENSE	
740-02-1	Taxes & Licenses	EXPENSE	
740-02-2	Taxes & Licenses	EXPENSE	
750-01-1	Insurance Expense	EXPENSE	
750-01-2	Insurance Expense	EXPENSE	
750-02-1	Insurance Expense	EXPENSE	
750-02-2	Insurance Expense	EXPENSE	
760-01-1	Rental Expense	EXPENSE	
760-01-2	Rental Expense	EXPENSE	
760-02-1	Rental Expense	EXPENSE	
760-02-2	Rental Expense	EXPENSE	
780-01-1	Legal & Professional	EXPENSE	
780-01-2	Legal & Professional	EXPENSE	
780-02-1	Legal & Professional	EXPENSE	
780-02-2	Legal & Professional	EXPENSE	
790-01-1	Utilities	EXPENSE	
790-01-2	Utilities	EXPENSE	
790-02-1	Utilities	EXPENSE	
790-02-2	Utilities	EXPENSE	
999-00-0	Out of Balance Account	LIABILITY	

ACCOUNTS: 209

END OF REPORT