

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      |                   |

**Demo Company**  
**CHART OF ACCOUNTS**

| G/L#     | DESCRIPTION             | ACCOUNT TYPE | SUMMARY MGMT TYPE |
|----------|-------------------------|--------------|-------------------|
| 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      |                   |

| G/L#     | DESCRIPTION            | ACCOUNT TYPE | SUMMARY MGMT TYPE |
|----------|------------------------|--------------|-------------------|
| 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