

Account Number	Description	GIFI	Debits	Credits	Dropdowns
1000	CURRENT ASSETS				
1060	Checking Account			400	AR_paid
1065	Petty Cash		400		AP_paid AR_paid
1200	Accounts Receivables		68,500		AP_paid AR
1205	Allowance for doubtful accounts				
1500	INVENTORY ASSETS				
1510	Inventory				IC
1800	CAPITAL ASSETS				
1820	Office Furniture & Equipment				
1825	Accum. Amort. -Furn. & Equip.				
1840	Vehicle				
1845	Accum. Amort. -Vehicle				
2000	CURRENT LIABILITIES				
2100	Accounts Payable			3,200	AP
2110	Accrued Income Tax - Federal				
2120	Accrued Income Tax - State				
2130	Accrued Franchise Tax				
2140	Accrued Real & Personal Prop Tax				AR_tax AP_tax IC_taxpart IC_taxservice AR_tax
2150	Sales Tax				AP_tax IC_taxpart IC_taxservice AR_tax
2151	Sales Tax				AP_tax IC_taxpart IC_taxservice
2160	Accrued Use Tax Payable				
2210	Accrued Wages				
2220	Accrued Comp Time				
2230	Accrued Holiday Pay				
2240	Accrued Vacation Pay				
2310	Accr. Benefits - 401K				
2320	Accr. Benefits - Stock Purchase				
2330	Accr. Benefits - Med, Den				
2340	Accr. Benefits - Payroll Taxes				
2350	Accr. Benefits - Credit Union				
2360	Accr. Benefits - Savings Bond				
2370	Accr. Benefits - Garnish				
2380	Accr. Benefits - Charity Cont.				
2600	LONG TERM LIABILITIES				
2620	Bank Loans				
2680	Loans from Shareholders				AP_paid
3300	SHARE CAPITAL				
3350	Common Shares				
3500	RETAINED EARNINGS				
3590	Retained Earnings - prior years				
4000	SALES REVENUE				
4010	Sales			66,000	AR_amount IC_sale
4400	OTHER REVENUE				
4430	Shipping & Handling			2,300	IC_income
4440	Interest				
4450	Foreign Exchange Gain				
5000	COST OF GOODS SOLD				
5010	Purchases		3,200		AP_amount IC_cogs IC_expense AP_amount IC_expense
5100	Freight				
5400	PAYROLL EXPENSES				

Account Number	Description	GIFI	Debits	Credits	Dropdowns
5410	Wages & Salaries				
5420	Wages - Overtime				
5430	Benefits - Comp Time				
5440	Benefits - Payroll Taxes				
5450	Benefits - Workers Comp				
5460	Benefits - Pension				
5470	Benefits - General Benefits				
5510	Inc Tax Exp - Federal				
5520	Inc Tax Exp - State				
5530	Taxes - Real Estate				
5540	Taxes - Personal Property				
5550	Taxes - Franchise				
5560	Taxes - Foreign Withholding				
5600	GENERAL & ADMINISTRATIVE EXPENSES				
5610	Accounting & Legal				AP_amount
5615	Advertising & Promotions				AP_amount
5620	Bad Debts				
5660	Amortization Expense				
5685	Insurance				AP_amount
5690	Interest & Bank Charges				
5700	Office Supplies				AP_amount
5760	Rent				AP_amount
5765	Repair & Maintenance				AP_amount
5780	Telephone				AP_amount
5785	Travel & Entertainment				
5790	Utilities				AP_amount
5795	Registrations				AP_amount
5800	Licenses				AP_amount
5810	Foreign Exchange Loss				