

Account Name	Classify (A,L,OE,COM, Rev,Exp)	Norm Bal (DR,CR)	Contra Acct (Y or N)	Perm or Temp (P or T)	Fin Stmt (Inc Stmt, SOE, Bal Sht)	AJE, CJE, neither, both
A/P						
A/R						
Accum Deprecation- Building						
Allowance for Uncollectible Accts						
Bonds Pay						
Building						
C/S Stock						
Cash						
Cash Short and Over						
Depr Exp- Building						
Discount on Bonds Pay						
Discount on Notes Pay						
Dividends- P/S						
Fed Corp Inc Tax Pay						
Federal Corporate Income Tax Exp						
Gain on Disposal of Plant Assets						
Income Summary						
Installment A/R						
Insurance Exp						
Interest Exp						
Interest Income						
Interest Pay						
Interest Rec						
Land						
Loss on Redemption of Bonds						
Marketable Securities						
Merchandise Inventory						

Feucht

Notes Pay						
Notes Rec						
Notes Rec Discounted						
Notes Rec Past Due						
Organizational Costs						
Paid-in Cap in Excess of Par- C/S						
Petty Cash Fund						
Premium on Bonds Pay						
Prepaid Insurance						
Purchases						
Purchases Discounts						
Purchases R & A						
RE Appropriated for Building						
Rental Income						
Retained Earnings						
Salaries Exp						
Sales						
Sales Discounts						
Sales R & A						
Sales Tax Pay						
Sinking Fund Investments						
Subscriptions Rec						
Supplies						
Supplies Exp						
T/S						
Transportation In						
Uncollectible Accts Exp						
Unearned Rent						