

Account Name	Classify (A,L,OE,COM, Rev,Exp)	Normal Bal (DR,CR)	Perm or Temp (P or T)	Contra Acct (Y or N)
Cash				
Change Fund				
Petty Cash Fund				
Marketable Securities				
A/R				
Installment A/R				
Magazine Subscriptions Rec				
Allowance for Uncollectible Accts				
Subscriptions Rec-P/S				
Subscriptions Rec- C/S				
Merchandise Inventory				
Supplies				
Prepaid Insurance				
Notes Rec				
Notes Rec Discounted				
Notes Rec Past Due				
Interest Rec				
Bond Sinking Fund				
Sinking Fund Investments				
Delivery Equip				
Accum Depr- Delivery Equip				
Office Equip				
Accum Depr- Office Equip				
Store Equip				
Accum Deprecation- Store Equip				
Building				
Accum Deprecation- Building				
Land				
Organizational Costs				
A/P				
Notes Pay				
Discount on Notes Pay				
Dividends Pay- P/S				
Dividends Pay- C/S				
Employees' Federal Income Tax Pay				
Employees' State Income Tax Pay				
Federal Corporate Income Tax Pay				
Federal Unemployment Tax Pay				
State Unemployment Tax Pay				
Social Security Tax Pay				
Medicare Tax Pay				
Sales Tax Pay				
Interest Pay				
Bond Interest Pay				
Salaries Pay				
Unearned Rent				
Mortgage Pay				

8% Bonds Pay				
9% Bonds Pay				
10% Bonds Pay				
Discount on Bonds Pay				
Premium on Bonds Pay				
P/S 8% Stock				
P/S 8% Stock Subscribed				
C/S Stock				
C/S Stock Subscribed				
Paid-in Cap in Excess of Par- C/S				
Paid-in Cap in Excess of Stated Value				
Retained Earnings				
RE Appropriated for Building				
Dividends- P/S				
Dividends- C/S				
C/S Stock Dividend Distributable				
T/S				
Paid-in Capital from Sale of T/S				
Income Summary				
Sales				
Installment Sales				
Sales Discounts				
Sales R & A				
Purchases				
Purchases Discounts				
Purchases R & A				
Transportation In				
Advertising Exp				
Bankcard Fees Exp				
Bonus to Employees				
Cash Short and Over				
Delivery Exp				
Depr Exp- Building				
Depr Exp- Delivery Equip				
Depr Exp- Office Equip				
Depr Exp- Store Equip				
Discounts Lost				
Insurance Exp				
Miscellaneous Exp				
Payroll Tax Exp				
Salaries Exp				
Supplies Exp				
Uncollectible Accts Exp				
Utilities Exp				
Finance Charge Income				
Interest Income				
Rental Income				
Sinking Fund Income				
Gain on Disposal of Plant Assets				
Gain on Sales of Sinking Fund Investments				
Gain on Redemption of Bonds				
Bond Interest Exp				

Interest Exp				
Loss on Disposal of Plant Assets				
Loss on Redemption of Bonds				
Federal Corporate Income Tax Exp				

