

A/C #	Description	Type	Class	Sub Class	Lead sheet	Work paper	Tax Code
1010	Cash in Bank	Asset	CA	CA	C		400
1020	Cash in payroll	Asset	CA	CA	C		400
1030	Cash in Bank	Asset	CA	CA	C		400
1040	Cash on Hand	Asset	CA	CA	C		400
1110	Accounts Receivable	Asset	CA	AR			401
1210	Inventory	Asset	CA	INV	F		403
1330	Prepaid Expenses	Asset	CA	PA	G		406
1440	Leasehold Improvements	Asset	PE	LHI			425
1460	Equipment	Asset	PE	ME			425
1470	Equipment Additions	Asset	PE	ME			425
1570	Accumulated depreciation	Asset	PE	AD	I		426
1650	Deposits - Utilities	Asset	OA	OA			432
1653	Payroll escrow deposit	Asset	CA	OCA	D		406
1710	Goodwill	Asset	OA	GW	K		430
1711	Amortization goodwill	Asset	OA	GW	K		430
1750	Organization expense	Asset	OA	IA	J		430
1760	Accumulated amortization	Asset	OA	AA	J		431
1800							
2110	Accounts payable	Liability	CL	AP	AA		440
2130	N/P - MBNA	Liability	CL	LTC	BB		441
2150	N/P Citibank	Liability	CL	LTC	BB		441
2160	N/P - Capital One	Liability	CL	LTC	BB		441
2165	N/P - Workmens Circle	Liability	CL	OAL			442
2170	Note Payable	Liability	CL	LTC	BB		441
2180	Accrued Wages	Liability	CL	AE	DD		442
2200	Customer deposits	Liability	CL	CD	HH		442
2210	Accrued FICA/FWT	Liability	CL	PTP	CC		442
2240	Accrued SWT/SUI	Liability	CL	PTP	CC		442
2270	Accrued DBL	Liability	CL	AE	DD		442
2300	Accrued FUI	Liability	CL	PTP	CC		442
2330	Accrued SUI	Liability	CL	PTP	CC		442
2420	Accrued NYS Sales Tax	Liability	CL	STP			442
2450	Accrued NYS Franchise Tax	Liability	CL	AST			444
2520	N/P -	Liability	LL	SL			445
2530	Capital lease	Liability	LL	CLO	CC		451
2540	N/P M & T Bank	Liability	LL	LTD	BB		451
2650	Loans from Shareholders	Liability	LL	SL			445
2651	Shareholders loans	Liability	LL	SL			445
3100	Capital Stock	Capital	EQ	CS			465
3500	Accumulated Adjustment Account	Capital	EQ	RE			
3600	Special withdrawals	Capital	EQ	DS	ZZ		
4010	Sales	Revenue	OR	SL			100
4020	Miscellaneous income	Revenue	OR	SL			100
4200	Vending income	Revenue	OI	OI			102
5110	Purchases	Expense	CS	PU			275
5210	Freight in	Expense	CS	PU	20		275
5230	Subcontractor	Expense	CS	PU	20		275
7110	Officer salaries	Expense	OP	OS			200
7120	Salaries & wages	Expense	OP	WS			201
7270	Depreciation expense	Expense	OP	DEP			278
7280	Amortization expense	Expense	OP	AM			
7310	Interest expense	Expense	OE	IE			206
7320	Advertising	Expense	OP	AD			209
7330	Insurance expense	Expense	OP	INS			212
7331	Hospitalization insurance	Expense	OP	INS	40		212
7332	General insurance	Expense	OP	INS	40		212
7350	Legal & professional	Expense	OP	LA			212
7360	Licenses & permits	Expense	OP	OE			212
7370	Dues & subscriptions	Expense	OP	DS			212
7380	Laundry	Expense	OP	OE			212

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7410	Rent	Expense	OP	RE			204
7420	Equipment leasing	Expense	OP	ER	40		212
7450	Information forms	Expense	OP	OE	40		212
7510	Postage	Expense	OP	OF	40		212
7520	Telephone	Expense	OP	OE			212
7530	Fuel	Expense	OP	OE	40		212
7540	Vehicle expense	Expense	OP	ATE			212
7550	Repairs & maintenance	Expense	OP	RM			202
7560	Office expense	Expense	OP	OF			212
7570	Supplies	Expense	OP	SU			278
7580	Miscellaneous operating expense	Expense	OP	OE			212
7590	Utilities	Expense	OP	UT			212
7600	Travel expense	Expense	OP	TR			212
7610	Meals & entertainment	Expense	OP	ME	40		213
7710	Payroll taxes	Expense	OP	PRT			205
7800	MC/Visa expense	Expense	OE	OE	40		212
7890	Bank SC	Expense	OP	OE	40		212
8010	Interest income	Revenue	OI	II			150
8020	Gain on sale	Revenue	OI	PI	60		153
9000	Federal income tax	Expense	PT	FIT			
9020	NYS franchise tax	Expense	PT	SIT			205
9845	Contributions	Expense	GA	CON			225