

Account Name	D/C?	Type	Account Name	D/C?	Type
Accounts Payable			Earned Discount		
Accounts Payable Retention			Education/Training		
Accounts Receivable			Employee Advance		
Accounts Receivable Retainage			Equipment		
Accumulated Depreciation			Federal Income Tax Payable		
Advertising			FICA Payable		
American Express			Fifth Third CD		
Automobile Expense- Repairs			Finance Charge		
Automobile Expense-Licenses			Freight & Delivery		
Bad Debt			Fuel Expense		
Bank Service Charges			FUTA Payable		
Blue prints			Gain of Sale of Fixed Assets		
Box Labor			Garbage Service		
Box Material			Garnishment Payable		
Box Subcontract			Garnishment Processing Fees		
Building			Gas and Electric		
Building Improvements			Health Insurance Payable		
Business Auto Insurance			Home Depot Credit Card		
Cabela's Visa			Interest Expense		
Capital One - GM Card			Interest Income		
Cash Discounts			Inventory Asset		
Cleaning			Investment in Partnership		
Clearing Acct			Investment IRA		
CNB Checking			Land		
CNB Loan Ford F150			Land Improvements		
CNB Savings			Landscaping & Snow Removal		
Commercial Insurance			Licenses and Permits		
Common Stock			Life Insurance-Officer		
Computer Hardware			Loan Interest		
Computer Software			Meals & Entertainment		
Credit card processing fees			Medical		
Depreciation Expense			Metal Shop Supplies		
Depreciation-Tools & Job Eqmt			MI Use Tax Expense		
Direct Blue Prints			N/R - Owner 1		
Direct Equipment Rental			N/R - Owner 2		
Direct FICA			N/R - Owner 3		
Direct FUTA			Note Payable American Cred.		
Direct Labor Benefits			Note Payable Citizens One		
Direct Sales / Use Tax Expense			Note Payable Citizens One		
Direct SUTA			Note Payable Citizens One		
Direct Travel Expenses			Note Payable CNB		
Direct WC / GL			Note Payable GM Financial		
Disposable Tools Expense			Note Payable Owner		
Dividends Paid			Note Payable Wells Fargo		
Donation			Office - Expense		
Dues and Subscriptions			Office FICA		

Account Name	D/C?	Type	Account Name	D/C?	Type
Office Furniture and Equipment			Scrap metal		
Office FUTA			Shareholder Distribution 1		
Office Labor			Shareholder Distribution 2		
Office Labor Benefits			Shop FICA		
Office Supplies			Shop FUTA		
Office SUTA			Shop Labor		
Office WC / GL			Shop Labor Benefits		
Officers Salary			Shop SUTA		
Other Expenses			Shop WC / GL		
Other Income			State Income Tax Payable		
Over Under Adjustment			Storage		
Pager Service			SUTA Payable		
Penalty			Taxes - Ohio CAT		
Personal			Taxes-CIT		
Petty Cash			Taxes-Federal		
Postage and Delivery			Taxes-Property		
Prepaid Taxes			Telephone		
Printing and Reproduction			Travel		
Professional Fees-Accounting			Treasury Stock		
Professional Fees-Legal			Trim Labor		
Professional Fees-Other			Trim Material		
Purchase Discount			Trim Subcontract		
Rebates			Umbrella Policy Insurance		
Reconciliation Discrepancies			Undeposited Funds		
Rent			Uniform Rental		
Repairs& Maintenance			Vehicles		
Retained Earnings			Warranty		
Rough In Labor			WC / GL Payable		
Rough In Material			Wire Pulling Labor		
Rough In Subcontract			Wire Pulling Material		
Sales			Wire Pulling Subcontract		
Sales / Use Tax Payable					