

Name	Nr Balance	Level
Assets	-	1
. Unspecified assets	-	2
. . Unspecified assets	-	3
. . . Unspecified assets	Dr	4
. . . Asset clearing	Dr	4
. Current assets	-	2
. . Cash and cash-equivalent assets	-	3
. . . Unspecified cash/deposits	Dr	4
. . . Cash	Dr	4
. . . Domestic bank deposits	Dr	4
. . . Foreign bank deposits	Dr	4
. . . Credit union deposits	Dr	4
. . . Other cash-like instruments	Dr	4
. . Accounts receivable (A/R)	-	3
. . . Unspecified accounts receivable (A/R)	Dr	4
. . . Allowance for doubtful accounts receivable (A/R) (contra)	Cr	4
. . . Trade accounts receivable (A/R)	Dr	4
. . . Discounts on sales (contra)	Cr	4
. . . Taxes receivable	Dr	4
. . . Interest Receivable	Dr	4
. . . Holdbacks Receivable	Dr	4
. . . Leases Receivable	Dr	4
. . . A/R from employees	Dr	4
. . . Non-profit organization receivables from members	Dr	4
. . Inventories	-	3
. . . Unspecified Inventory	Dr	4
. . . Inventory of goods for sale	Dr	4
. . . Inventory of parts and supplies	Dr	4
. . . Inventory of properties	Dr	4
. . . Inventory of aggregates	Dr	4
. . . Inventory of works in progress	Dr	4
. . . Inventory of raw materials	Dr	4
. . . Inventory of securities	Dr	4
. . . Inventory reserve (contra)	Cr	4
. . Short-term investments	-	3
. . . Unspecified short-term investments	Dr	4
. . . Unspecified foreign short-term investments	Dr	4
. . . Term deposits	Dr	4
. . . (cur) Shares	Dr	4
. . . Bonds (asset)	Dr	4
. . . Treasury bills	Dr	4
. . . Repo	Dr	4
. . Loans and notes receivable	-	3
. . . Unspecified loan/note receivable	Dr	4
. . . Demand loans receivable	Dr	4
. . . Notes receivable	Dr	4

... Mortgages receivable	Dr	4
.. (cur) Due from shareholders/directors/partners/members	-	3
... (cur) Due from unspecified related parties	Dr	4
... (cur) Due from shareholders/directors	Dr	4
... (cur) Due from individual shareholders	Dr	4
... (cur) Due from corporate shareholders	Dr	4
... (cur) Due from directors	Dr	4
... (cur) Due from members/partners	Dr	4
... (cur) Due from limited partners	Dr	4
... (cur) Due from members that are partnerships	Dr	4
... (cur) Due from general partners	Dr	4
... (cur) Due from other members	Dr	4
.. (cur) Due from/investments in related parties	-	3
... (cur) Due from/investments in related parties	Dr	4
.. Other current assets	-	3
... Unspecified current assets	Dr	4
... Deferred income tax assets	Dr	4
... Accrued investment income	Dr	4
... Taxes recoverable/refundable	Dr	4
... Prepaid expenses	Dr	4
... Drilling advances	Dr	4
... Security/tender deposits	Dr	4
... Purchase prepayments	Dr	4
. Capital assets	-	2
.. Land-related	-	3
... Land	Dr	4
... Land improvements	Dr	4
... Accumulated amortization of land improvements (contra)	Cr	4
.. Depletable assets	-	3
... Unspecified depletable assets	Dr	4
... Accumulated amortization of depletable assets (contra)	Cr	4
... Depletable natural resources	Dr	4
... Deferred exploration and development charges	Dr	4
.. Building-related	-	3
... Buildings	Dr	4
... Accumulated amortization of buildings (contra)	Cr	4
... Buildings under construction	Dr	4
.. Capital-lease-related	-	3
... Unspecified capital leases	Dr	4
... Building leases	Dr	4
... Equipment leases	Dr	4
... Vehicle leases	Dr	4
... Leasehold improvements	Dr	4
... Accumulated amortization of capital leases and leasehold improvements (contra)	Cr	4
.. Other tangible capital assets	-	3
... Unspecified tangible capital assets	Dr	4
... Accumulated amortization of other tangible capital assets (contra)	Cr	4

... Sites and site-related	Dr	4
... Vehicles	Dr	4
... Equipment	Dr	4
... Equipment under construction	Dr	4
... Other capital assets under construction	Dr	4
... Furniture and fixtures	Dr	4
.. Intangible capital assets	-	3
... Unspecified intangible capital assets	Dr	4
... Accumulated amortization of intangible assets (contra)	Cr	4
... Goodwill	Dr	4
... Quota	Dr	4
... Licenses	Dr	4
... Incorporation costs	Dr	4
... Intellectual property	Dr	4
... Rights	Dr	4
... Resource rights	Dr	4
... Software	Dr	4
. Long-term financial assets	-	2
.. (I-t) Due from shareholders/directors/partners/members	-	3
... (I-t) Due from unspecified related parties	Dr	4
... (I-t) Due from shareholders/directors	Dr	4
... (I-t) Due from individual shareholders	Dr	4
... (I-t) Due from corporate shareholders	Dr	4
... (I-t) Due from directors	Dr	4
... (I-t) Due from members/partners	Dr	4
... (I-t) Due from limited partners	Dr	4
... (I-t) Due from members that are partnerships	Dr	4
... (I-t) Due from general partners	Dr	4
... (I-t) Due from other members	Dr	4
.. (I-t) Due from/investments in related parties	-	3
... (I-t) Due from/investments in related parties	Dr	4
.. Long-term investments	-	3
... Unspecified long-term investment	Dr	4
... Foreign shares and investments	Dr	4
... (I-t) Shares	Dr	4
... Government debt	Dr	4
... Corporate debt	Dr	4
... Securities	Dr	4
.. Long-term loans	-	3
... Unspecified long-term loans	Dr	4
... Mortgage assets	Dr	4
... Personal and credit card loans	Dr	4
... Business and government loans	Dr	4
... Line of credit	Dr	4
.. Other long-term financial assets	-	3
... Unspecified long-term financial asset	Dr	4
... Deferred items	Dr	4

... Accumulated amortization of deferred items (contra)	Cr	4
... Reserve fund	Dr	4
... Cash surrender value of life insurance	Dr	4
.. Assets held in trust	-	3
... Assets held in trust	Dr	4
Liabilities	-	1
. Unspecified liabilities	-	2
.. Unspecified liabilities	-	3
... Unspecified liabilities	Cr	4
... Liability clearing	Cr	4
. Current liabilities	-	2
.. Accounts payable, taxes payable, and accrued liabilities	-	3
... Unspecified accounts payable and accrued liabilities	Cr	4
... Trade accounts payable	Cr	4
... Holdbacks payable	Cr	4
... Compensation payable	Cr	4
... Deductions and withholdings payable	Cr	4
... Interest payable	Cr	4
... Non-profit organization payables to members	Cr	4
... Taxes payable	Cr	4
.. Short-term debt	-	3
... Unspecified short-term debt	Cr	4
... Bank overdraft	Cr	4
... Bank loans	Cr	4
... Credit card loans	Cr	4
... (cur) Lien notes	Cr	4
... (cur) Liability for securities sold short	Cr	4
... (cur) Liability for repo securities sold	Cr	4
... Gold/silver certificates	Cr	4
... Cheques and other items in transit	Cr	4
.. Short-term deferred revenue	-	3
... Short-term deferred revenue	Cr	4
.. (cur) Due to shareholders/directors/partners/members	-	3
... (cur) Due to unspecified related parties	Cr	4
... (cur) Due to shareholders/directors	Cr	4
... (cur) Due to individual shareholders	Cr	4
... (cur) Due to corporate shareholders	Cr	4
... (cur) Due to directors	Cr	4
... (cur) Due to members/partners	Cr	4
... (cur) Due to limited partners	Cr	4
... (cur) Due to members that are partnerships	Cr	4
... (cur) Due to general partners	Cr	4
... (cur) Due to other members	-	4
.. (cur) Due to/investments in related parties	-	3
... (cur) Due to/investments in related parties	Cr	4
.. Other current liabilities	-	3
... Unspecified current liabilities	Cr	4

... Current portion of long-term liabilities	Cr	4
... Bankers' acceptances	Cr	4
... Deposits received	Cr	4
... Dividends payable	Cr	4
... (cur) Deferred income tax liability	Cr	4
... (cur) Provisions and reserves	Cr	4
... Crew shares	Cr	4
. Long-term liabilities	-	2
.. Long-term debt	-	3
... Unspecified long-term debt	Cr	4
... Mortgage liabilities	Cr	4
... Financial institution lending	Cr	4
... Provincial/territorial government loan	Cr	4
... Private loan	Cr	4
... (l-t) Liability for securities sold short	Cr	4
... (l-t) Liability for repo securities sold	Cr	4
... (l-t) Lien notes	Cr	4
.. Long-term deferred revenue	-	3
... Long-term deferred revenue	Cr	4
.. (l-t) Due to shareholders/directors/partners/members	-	3
... (l-t) Due to unspecified related parties	Cr	4
... (l-t) Due to shareholders/directors	Cr	4
... (l-t) Due to individual shareholders	Cr	4
... (l-t) Due to corporate shareholders	Cr	4
... (l-t) Due to directors	Cr	4
... (l-t) Due to members/partners	Cr	4
... (l-t) Due to limited partners	Cr	4
... (l-t) Due to members that are partnerships	Cr	4
... (l-t) Due to general partners	Cr	4
... (l-t) Due to other members	Cr	4
.. (l-t) Due to/investments in related parties	-	3
... (l-t) Due to/investments in related parties	Cr	4
.. Other long-term liabilities	-	3
... Unspecified long-term liabilities	Cr	4
... Long-term deposit liability	Cr	4
... Bonds and debentures (liability)	Cr	4
... (l-t) Deferred income tax liability	Cr	4
... (l-t) Provisions and reserves	Cr	4
... Contributions to environmental trust	Cr	4
... Member allocations	Cr	4
.. Subordinated debt	-	3
... Subordinated debt	Cr	4
.. Amounts held in trust	-	3
... Amounts held in trust	Cr	4
Equity	-	1
. Unspecified equity	-	2
.. Unspecified equity	-	3

... Unspecified equity	Cr	4
... Equity clearing	Cr	4
. Share capital	-	2
.. Common stock	-	3
... Common stock	Cr	4
.. Preferred stock	-	3
... Preferred stock	Cr	4
. Treasury stock	-	2
.. Treasury stock	-	3
... Treasury stock (contra)	Dr	4
. Paid-in capital	-	2
.. Paid-in capital	-	3
... Paid-in capital	Cr	4
... Drawings (contra)	Dr	4
. Surplus and general reserve	-	2
.. Surplus and general reserve	-	3
... Donations and grants	Cr	4
... Appraisal surplus	Cr	4
... General reserve	Cr	4
. Retained earnings	-	2
.. Retained earnings	-	3
... Retained earnings	Cr	4
... Dividends declared/paid	Dr	4
. Accumulated other comprehensive income	-	2
.. Accumulated other comprehensive income	-	3
... Accumulated other comprehensive income	Cr	4
. Partners' capital	-	2
.. Partners' capital	-	3
... General partners' capital	Cr	4
... Limited partners' capital	Cr	4
... Contributions from partners	Cr	4
Revenue	-	1
. Unspecified revenue	-	2
.. Unspecified revenue	-	3
... Unspecified revenue	Cr	4
. Main business income	-	2
.. Trade sales of goods/services/resources	-	3
... Discounts on sale revenue (contra)	Dr	4
... Refunds (contra)	Dr	4
... Trade sales of goods and services	Cr	4
... Sales from resource properties	Cr	4
.. Investment revenue	-	3
... Unspecified investment revenue	Cr	4
... Domestic investment revenue	Cr	4
... Foreign investment revenue	Cr	4
.. Interest income (financial institutions)	-	3
... Unspecified interest income	Cr	4

... Loan interest income	Cr	4
... Securities interest income	Cr	4
... Deposits with banks interest income	Cr	4
.. Commission revenue	-	3
... Commission revenue	Cr	4
.. Rental and leasing revenue	-	3
... Rental and leasing revenue	Cr	4
.. Realized gains on disposal of assets	-	3
... Realized gains on disposal of assets	Cr	4
.. NPO amounts received	-	3
... Non-profit organization unspecified amounts received	Cr	4
... Membership fees	Cr	4
... Assessments	Cr	4
... Gifts	Cr	4
... Gross sales/revenues from organizational activities	Cr	4
.. Other revenue	-	3
... Unspecified other revenue	Cr	4
... Gains on foreign exchange	Cr	4
... Income from closely related parties	Cr	4
... Royalty income (other than resource) and tax credit	Cr	4
... Management and administration fees	Cr	4
... Telecommunications fees	Cr	4
... Consulting fees	Cr	4
... Subsidies and grants	Cr	4
... Sale of by-product	Cr	4
... Deposit services	Cr	4
... Credit services	Cr	4
... Card services	Cr	4
... Patronage dividends	Cr	4
... Insurance recoveries	Cr	4
... Expense recoveries	Cr	4
... Bad debt recoveries	Cr	4
... Discounts on non-sale revenue (contra)	Dr	4
.. Other comprehensive income	-	2
... Other comprehensive income	-	3
... Unspecified other comprehensive income	Cr	4
... Revaluation surplus	Cr	4
... Defined benefits gains	Cr	4
... Foreign operation translation gains	Cr	4
... Equity instruments gains	Cr	4
... Cash flow hedge effective portion gains	Cr	4
... Income tax relating to components of other comprehensive income	Dr	4
Expenses	-	1
.. Unspecified expenses	-	2
... Unspecified expenses	-	3
... Unspecified expenses	Dr	4
... Purchase discounts (contra)	Cr	4

. Direct costs	-	2
. . Materials and labor	-	3
. . . Cost of materials	Dr	4
. . . Direct labor costs	Dr	4
. . Resource production costs and crown charges	-	3
. . . Resource production costs	Dr	4
. . . Crown charges	Dr	4
. . Other direct costs	-	3
. . . Unspecified direct costs	Dr	4
. . . Production costs other than resource	Dr	4
. . . Equipment hire and operation	Dr	4
. . . Lumber-production-related	Dr	4
. . . Royalty costs	Dr	4
. . . Freight-in and duty	Dr	4
. . . Inventory write-downs	Dr	4
. . . Direct cost amortization of tangible assets	Dr	4
. . . Direct cost amortization of natural resource assets	Dr	4
. Operating expenses	-	2
. . Advertising and promotion	-	3
. . . Unspecified advertising/promotion	Dr	4
. . . Advertising	Dr	4
. . . Donations	Dr	4
. . . Meals and entertainment	Dr	4
. . . Promotion	Dr	4
. . Amortization expense for intangible assets	-	3
. . . Amortization expense for intangible assets	Dr	4
. . Liability write-off expense	-	3
. . . Bad debts	Dr	4
. . . Loan losses	Dr	4
. . . Provision for loan losses	Dr	4
. . Employee benefits	-	3
. . . Unspecified employee benefits	Dr	4
. . . Group insurance plans	Dr	4
. . . Employers' portion of employee benefits	Dr	4
. . . Contributions to deferred income plans	Dr	4
. . Amortization expense for natural resources	-	3
. . . Amortization expense for natural resources	Dr	4
. . Amortization expense for tangible assets	-	3
. . . Amortization expense for tangible assets	Dr	4
. . Insurance expense	-	3
. . . Insurance expense	Dr	4
. . Interest and bank charge expense	-	3
. . . Unspecified Interest and bank charge expense	Dr	4
. . . Short-term debt interest expense	Dr	4
. . . Bonds and debentures interest expense	Dr	4
. . . Mortgage interest expense	Dr	4
. . . Long-term debt interest expense	Dr	4

... Bank charges	Dr	4
... Credit card charges	Dr	4
... Collections and credit costs	Dr	4
... Unspecified interest paid by financial institutions	Dr	4
... Deposit interest expense	Dr	4
... Merchant fees	Dr	4
.. Business taxes and fees	-	3
... Unspecified business tax/license/membership	Dr	4
... Business membership	Dr	4
... Business taxes	Dr	4
... Property taxes	Dr	4
... Franchise fees	Dr	4
... Government fees	Dr	4
... Payroll taxes	Dr	4
.. Professional fees	-	3
... Unspecified professional fees	Dr	4
... Legal fees	Dr	4
... Accounting fees	Dr	4
... Consulting fees	Dr	4
... Architect fees	Dr	4
... Appraisal fees	Dr	4
... Laboratory fees	Dr	4
... Medical fees	Dr	4
... Veterinary fees	Dr	4
... Brokerage fees	Dr	4
... Transfer fees	Dr	4
... Management and administration fees	Dr	4
... Refining and assay fees	Dr	4
... Registrar and transfer agent fees	Dr	4
... Restructuring costs	Dr	4
... Security commission fees	Dr	4
... Training expense	Dr	4
... Studio and recording fees	Dr	4
.. Rental expense	-	3
... Unspecified rental expense	Dr	4
... Site rental and related costs/fees	Dr	4
... Equipment rental	Dr	4
... Motor vehicle rental	Dr	4
... Storage costs	Dr	4
... Quota rental	Dr	4
.. Repairs, maintenance, and upgrades	-	3
... Unspecified repairs and maintenance	Dr	4
... Repair and maintenance: buildings	Dr	4
... Repair and maintenance: vehicles	Dr	4
... Repair and maintenance: boats	Dr	4
... Repair and maintenance: machinery and equipment	Dr	4
... Machine shop expense	Dr	4

... Road costs	Dr	4
... Security	Dr	4
... Garbage removal	Dr	4
... Upgrades to computers and software	Dr	4
.. Operating labor expense	-	3
... Unspecified salaries and wages	Dr	4
... Employee salaries	Dr	4
... Management salaries	Dr	4
... Directors' fees	Dr	4
... Sub-contracts	Dr	4
... Commissions	Dr	4
... Bonuses	Dr	4
... Crew share expense	Dr	4
.. Supplies	-	3
... Unspecified supplies	Dr	4
... Office supplies	Dr	4
... Small tools	Dr	4
... Shop expense	Dr	4
... Uniforms	Dr	4
... Laundry	Dr	4
... Food and catering	Dr	4
... Trapping and fishing gear	Dr	4
.. Travel expense	-	3
... Travel expense	Dr	4
.. Utilities	-	3
... Unspecified utilities	Dr	4
... Electricity	Dr	4
... Water	Dr	4
... Heat	Dr	4
... Fuel costs	Dr	4
... Telephone and telecommunications	Dr	4
... Internet	Dr	4
.. Other expenses	-	3
... Unspecified operating expenses	Dr	4
... Unspecified computer-related expenses	Dr	4
... Data processing	Dr	4
... Unspecified office expenses	Dr	4
... Cash over/short	Dr	4
... Reimbursement of parent company expense	Dr	4
... Selling expenses	Dr	4
... Shipping and warehouse expense	Dr	4
... Delivery, freight, and express	Dr	4
... Warranty expenses	Dr	4
... Royalty expenses	Dr	4
... Dumping charges	Dr	4
... Land fill fees	Dr	4
... Vehicle expenses	Dr	4

... Research and development	Dr	4
... Withholding taxes	Dr	4
... General and administrative expenses	Dr	4
... Interdivisional expenses	Dr	4
... Income tax expense	Dr	4
.. Losses	-	3
... Unspecified losses	Dr	4
... Realized losses on disposal of assets	Dr	4
... Losses on foreign exchange	Dr	4
... Losses from closely related parties	Dr	4
... Defined benefits losses	Dr	4
... Foreign operation translation losses	Dr	4
... Equity instruments losses	Dr	4
... Cash flow hedge effective portion losses	Dr	4
Extraordinary	-	1
. Clearing	-	2
.. Clearing	-	3
... Unspecified clearing	Cr	4
... Asset clearing (Extraordinary)	Dr	4
... Liability clearing (Extraordinary)	Cr	4
... Equity clearing (Extraordinary)	Cr	4
... Revenue clearing (Extraordinary)	Cr	4
... Expense clearing (Extraordinary)	Dr	4
. Suspense	-	2
.. Suspense	-	3
... Suspense	Cr	4
. Unspecified	-	2
.. Unspecified	-	3
... Unspecified	Cr	4