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Chart of Accounts

No.	Description	Type	Account Class
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Chart of Accounts - Current Year (2010)

ASSET

1000	Current Assets	H	
1055	Savings Bank Account	A	Bank
1060	Chequing Bank Account	A	Bank
1075	Total Cash	S	
1200	Accounts Receivable	G	Accounts Receivable
1220	Payroll Advances	G	Other Receivables
1320	Prepaid Expenses	G	Other Current Asset
1400	Total Current Assets	T	
1700	Capital Assets	H	
1800	Leasehold Improvements	A	Capital Asset
1802	Accum. Amort Leasehold Improvements	A	Accum. Amort. & Depreciation
1805	Net: Leasehold Improvements	S	
1820	Office Furniture & Equipment	A	Capital Asset
1825	Accum. Amort. -Furn. & Equip.	A	Accum. Amort. & Depreciation
1830	Net - Furniture & Equipment	S	
1890	Total Capital Assets	T	

LIABILITY

2000	Current Liabilities	H	
2100	Accounts Payable	G	Accounts Payable
2133	Visa Payable	G	Credit Card Payable
2170	Vacation payable	G	Other Payable
2180	EI Payable	A	Payroll Tax Payable
2185	CPP Payable	A	Payroll Tax Payable
2190	Federal Income Tax Payable	A	Payroll Tax Payable
2195	Total Receiver General	S	
2230	WCB Payable	G	Other Payable
2240	Union Dues Deductions	G	Employee Deductions Payable
2250	RRSP Deductions	G	Employee Deductions Payable
2260	Company Vehicle Benefit	G	Employee Deductions Payable
2270	Health Benefits Payable	G	Employee Deductions Payable
2300	PST Payable	G	Sales Tax Payable
2310	GST Charged on Sales	A	Sales Tax Payable
2315	GST Paid on Purchases	A	Sales Tax Payable
2325	Net: GST Refund / Remit	S	
2330	HST on Sales	A	Sales Tax Payable
2335	HST on Purchases	A	Sales Tax Payable
2460	Net: HST Remit / Refund	S	
2500	Total Current Liabilities	T	
2600	Long Term Liabilities	H	
2620	Bank Loans	G	Long Term Debt
2700	Total Long Term Liabilities	T	

EQUITY

3000	Owners Equity	H	
3010	Owners Contribution	G	Owner/Partner Contributions
3015	Owners Withdrawals	G	Owner/Partner Withdrawals
3560	Retained Earnings - Previous Year	G	Retained Earnings
3600	Current Earnings	X	Current Earnings
3700	Total Owners Equity	T	

REVENUE

4000	Sales Revenue	H	
4200	Web Site Design Revenue	G	Operating Revenue
4440	Web Site Hosting Revenue	G	Non-Operating Revenue

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No.	Description	Type	Account Class
4460	Web Site Marketing Revenue	G	Non-Operating Revenue
4999	Total Other Revenue	T	

EXPENSE

5000	Cost on Web Site Development	H	
5100	Cost on Web Site Design	G	Expense
5150	Cost on Web Site Hosting	G	Expense
5200	Cost on Web Site Marketing	G	Expense
5299	Total Cost on Web Site Development	T	
5400	Payroll Expenses	H	
5410	Hourly Wages	G	Payroll Expense
5412	Management Salary	G	Payroll Expense
5414	Commisson	G	Payroll Expense
5420	EI Expense	G	Payroll Expense
5430	CPP Expense	G	Payroll Expense
5440	WCB Expense	G	Payroll Expense
5470	Employee Benefits	G	Employee Benefits
5480	Company Vehicle Benefit	G	Employee Benefits
5490	Total Payroll Expense	T	
5600	General & Administrative Expenses	H	
5610	Accounting & Legal	G	General & Admin. Expense
5615	Advertising & Promotions	G	General & Admin. Expense
5620	Bad Debts	G	Bad Debt Expense
5625	Business Fees & Licenses	G	General & Admin. Expense
5640	Courier & Postage	G	General & Admin. Expense
5645	POS MachinCredit Card Discount Fees	G	General & Admin. Expense
5685	Liability Insurance	G	General & Admin. Expense
5690	Interest & Bank Charges	G	Interest Expense
5700	Office Supplies	G	General & Admin. Expense
5760	Rent	G	General & Admin. Expense
5765	Repair & Maintenance	G	General & Admin. Expense
5780	Telephone	G	General & Admin. Expense
5784	Travel & Entertainment	G	General & Admin. Expense
5790	Utilities	G	General & Admin. Expense
5810	Security Alarm	G	General & Admin. Expense
5950	Vehicle Fuel	A	General & Admin. Expense
5952	Vehicle Insurance	A	General & Admin. Expense
5954	Vehicle Lease	A	General & Admin. Expense
5956	Vehicle Repair & Maintenance	A	General & Admin. Expense
5960	Net: Vehicle Expenses	S	
5995	Amortization Expense	G	Amort./Depreciation Expense
5999	Total General & Admin. Expenses	T	