

Account Listing

Description	Accnt. #
BANK AND CASH ACCOUNTS	10000
Petty Cash	10010
Main Account	10020
Savings Account	10021
Cash Concentration	10022
Acquisition Account	10025
Local Deposit Accounts	10030
Credit Card Account	10035
Disbursement Account - Master	10040
Restricted Cash	10045
Short Term Investments	10050
ACCOUNTS RECEIVABLE	11000
Accounts Receivable - Funeral	11010
Accounts Receivable-Cemetery	11020
Accounts Receivable - Preneed	11030
Accounts Receivable - Other	11040
Accounts Receivable-Acquisition	11045
Casket Rebate Receivable	11050
Doubtful Accounts - Funeral	11110
Doubtful Accounts - Cemetery	11120
Cancellations - Preneed	11130
Undeposited Funds	10100
INVENTORY	12000
Casket Inventory	12010
Urn Inventory	12020
Vaults and Liners	12030
Urn Vault	12040
Monuments/Markers	12050
Shipping Containers	12060
Cremation Containers	12070
Cem. Prop.-Grave Space	12210
Cem. Prop.-Crem. Grave Spaces	12220
Cem. Prop.-Mausoleums	12230
Cem. Prop.-Columbariums	12240
Cem. Prop.-Monuments/Markers	12250
Cem. Prop.-Vaults and Liners	12260
Cem. Prop.-Cremation Vaults	12270
Cem. Prop.-Vases	12280
OTHER CURRENT ASSETS	13000
Deferred Interest	11025
Prepaid Rent	13010
Prepaid Insurance	13020
Prepaid Property Taxes	13030
Prepaid Interest	13040
Prepaid Advertising	13050
Prepaid Other	13060
Notes Receivable	13110
Interest Receivable	13120
Employee Advances	13210
Fed. Income Tax Recov.	13310

Account Listing

Description	Accnt. #
Deferred Tax Asset	13320
Other Current Asset	13410
Other Current Investments	14010
FIXED ASSETS	16000
Land	16010
Parking Lots and Roads	16020
Accum. Deprec.-Parking Lots	16021
Landscaping	16030
Accum. Deprec.-Landscaping	16031
Other Land Improvements	16040
Accum. Deprec.-Other Land Imp.	16041
Buildings and Improvements	16110
Accum. Deprec.-Buildings	16111
Leasehold Improvements	16120
Accum. Deprec.-Leasehold Imp.	16121
Construction in Progress	16130
Furniture, Fixtures, Equip.	16210
Accum. Deprec.-Furniture	16211
Cemetery Machinery, Equip.	16220
Accum. Deprec.-Cem. Equip.	16221
Automotive Equipment	16230
Accum. Deprec.-Automotive	16231
Capital Leases	16240
Accum. Deprec.-Capital Leases	16241
Computer Equip., Software	16250
Accum. Deprec.-Computers	16251
UNDEVELOPED CEMETERY PROPERTY	17000
Undev.-Grave Space	17010
Undev.-Cremation Grave Spaces	17020
Undev.-Mausoleums	17030
Undev.-Columbariums	17040
Undev.-Other	17110
INTANGIBLE ASSETS	17200
Trade Names	17210
Accum. Amort.-Trade Names	17211
Goodwill	17220
Accum. Amort.-Goodwill	17221
Covenants not to Compete	17230
Accum. Amort.-Covenants	17231
Organizational Costs	17240
Accum. Amort.-Organization Cost	17241
Consulting	17245
Accum. Amort.-Consulting	17246
Loan Costs	17250
Accum. Amort.-Loan Costs	17251
Acquisition Costs	17260
Accum. Amort.-Acquisition Costs	17261
LONG TERM ASSETS	17300
Receivables - Long Term	17310
Security Deposits	17410

Account Listing

Description	Accnt. #
Prepaid Expenses - Long Term	17420
Acquisition Deposits	17430
Funeral Preneed Trust	17440
Funeral Preneed Insurance	17450
Other Long Term Assets	17460
Merchandise Service-Corpus	17472
Investment in Subsidiaries	18000
Intercompany	19000
Accounts Payable	20010
A/P Suspense	20015
OTHER CURRENT LIABILITIES	20100
Commissions Payable - At Need	20110
Commissions Payable - Preneed	20120
Commissions Payable - Other	20130
Other Payroll Liabilities	20200
Accrued Salary Expense	20210
Accrued Bonuses	20220
Accrued Vacation Expense	20230
Accrued 401k Expense	20240
Accrued Cafeteria	20241
State Unemployment Insurance	20310
State Disability Ins. W/H	20320
Group Insurance Withheld	20330
Garnishments Withheld	20340
Other Payroll Withholding	20350
Accrued Payroll Taxes	20410
Federal Income Tax W/H	20420
FICA and MedicareTax W/H	20430
State Income Tax W/H	20440
Local Income Tax W/H	20450
Federal Unemployment Tax	20460
Advance Earned Income Credit	20470
Payroll Liabilities	20480
Refunds/Overpayments	20510
Accrued Interest Payable	20520
Accrued Advertising Exp.	20530
Accrued Audit Fees	20540
Accrued Cov. Not to Compete	20550
Accrued Insurance Expense	20560
Accrued Other Expenses	20570
Escrow Due Owner	20580
Accrued Rent Expense	20590
Security Deposit Liab.	20591
Accrued Utility Expense	20600
Sales and Use Tax Payable	20610
Accrued Property Taxes	20620
Accrued Franchise tax	20630
Other Current Liabilites	20660
Current Mat. - Former Owner	20710
Current Mat. - Long Term	20720

Account Listing

Description	Accnt. #
Current Mat. - Vehicle Loans	20725
Capital Leases - Current	20730
PN Due to Trusts	20740
Misc. Merchandise Liability	20745
Vault Liability	20750
Marker Liability	20760
Base Liability	20770
Casket Liability	20780
Sales Tax Payable	25500
LONG TERM LIABILITIES	24000
Unearned Income	24040
Term Loan	24305
Term Loan - Current Portion	24306
Revolving Credit Facility	24310
Notes Payable-Other	24315
Capital Leases Payable-LT	24330
Former Owner N/P-LT	24340
Cov. Not to Compete-LT	24350
Consulting Agreements-LT	24360
Federal Income Taxes	24410
Deferred Tax Liability	24415
Reserve for Future Losses	24510
Suspense Accounts	24520
Other Long Term Liabilities	24530
EQUITY	27000
Notes Receivable-Common Stock	27005
Common Stock	27010
Common Stock - Series B	27020
Common Stock - Series C	27025
Preferred Stock	27030
Paid in Capital	27110
Year to Date Net Income	27520
Opening Balance Equity	27530
Member Investment	27531
Member II Distribution	27532
Member II Investment	27533
Retained Earnings	27510
AT NEED BURIAL	31000
Professional Services-ANB	31010
Facilities Charges-ANB	31011
Automotive Equip. Charges-ANB	31012
Other Prof. Services-ANB	31013
Casket Sales-ANB	31015
Vault and Liner Sales-ANB	31018
Cards/Folders/Books-ANB	31022
Monument/Marker Sales-ANB	31023
Memorial Merchandise-ANB	31024
Other Merchandise-ANB	31025
Flower Sales-ANB	31026
Other One-ANB	31027

Account Listing

Description	Accnt. #
Other Two-ANB	31028
Other Three-ANB	31029
Discounts-ANB	31031
MATURING PRENEED BURIAL	31100
Professional Services-MPNB	31110
Facilities Charges-MPNB	31111
Auto. Equip. Charges-MPNB	31112
Other Prof. Services-MPNB	31113
Casket Sales-MPNB	31115
Vault and Liner Sales-MPNB	31118
Cards/Folders/Books-MPNB	31122
Monument/Marker Sales-MPNB	31123
Memorial Merchandise-MPNB	31124
Other Merchandise-MPNB	31125
Flower Sales-MPNB	31126
Other One-MPNB	31127
Other Two-MPNB	31128
Other Three-MPNB	31129
Discounts-MPNB	31131
AT NEED CHURCH SERVICE	31200
Professional Services-ANCS	31210
Facilities Charges-ANCS	31211
Automotive Equip. Charges-ANCS	31212
Other Prof. Services-ANCS	31213
Casket Sales-ANCS	31215
Vault and Liner Sales-ANCS	31218
Cards/Folders/Books-ANCS	31222
Monument/Marker Sales-ANCS	31223
Memorial Merchandise-ANCS	31224
Other Merchandise-ANCS	31225
Flower Sales-ANCS	31226
Other One-ANCS	31227
Other Two-ANCS	31228
Other Three-ANCS	31229
Discounts-ANCS	31231
PRE NEED CHURCH SERVICE	31300
Professional Services-PNCS	31310
Facilities Charges-PNCS	31311
Automotive Equip. Charges-PNCS	31312
Other Prof. Services-PNCS	31313
Casket Sales-PNCS	31315
Vault and Liner Sales-PNCS	31318
Cards/Folders/Books-PNCS	31322
Monument/Marker Sales-PNCS	31323
Memorial Merchandise-PNCS	31324
Other Merchandise-PNCS	31325
Flower Sales-PNCS	31326
Other One-PNCS	31327
Other Two-PNCS	31328
Other Three-PNCS	31329

Account Listing

Description	Accnt. #
Discounts-PNCS	31331
AT NEED CHAPEL	31400
Professional Services-ANCH	31410
Facilities Charges-ANCH	31411
Automotive Equip. Charges-ANCH	31412
Other Prof. Services-ANCH	31413
Casket Sales-ANCH	31415
Vault and Liner Sales-ANCH	31418
Cards/Folders/Books-ANCH	31422
Monument/Marker Sales-ANCH	31423
Memorial Merchandise-ANC	31424
Other Merchandise-ANCH	31425
Flower Sales-ANCH	31426
Other One-ANCH	31427
Other Two-ANCH	31428
Other Three-ANCH	31429
Discounts-ANCH	31431
PRE NEED CHAPEL	31500
Professional Services-PNCH	31510
Facilities Charges-PNCH	31511
Automotive Equip. Charges-PNCH	31512
Other Prof. Services-PNCH	31513
Casket Sales-PNCH	31515
Vault and Liner Sales-PNCH	31518
Cards/Folders/Books-PNCH	31522
Monument/Marker Sales-PNCH	31523
Memorial Merchandise-PNCH	31524
Other Merchandise-PNCH	31525
Flower Sales-PNCH	31526
Other One-PNCH	31527
Other Two-PNCH	31528
Other Three-PNCH	31529
Discounts-PNCH	31531
AT NEED GRAVESIDE	31600
Professional Services-ANG	31610
Facilities Charges-ANG	31611
Automotive Equip. Charges-ANG	31612
Other Prof. Services-ANG	31613
Casket Sales-ANG	31615
Vault and Liner Sales-ANG	31618
Cards/Folders/Books-ANG	31622
Monument/Marker Sales-ANG	31623
Memorial Merchandise-ANG	31624
Other Merchandise-ANG	31625
Flower Sales-ANG	31626
Other One-ANG	31627
Other Two-ANG	31628
Other Three-ANG	31629
Discounts-ANG	31631
PRE NEED GRAVESIDE	31700

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Description	Accnt. #
Professional Services-PNG	31710
Facilities Charges-PNG	31711
Automotive Equip. Charges-PNG	31712
Other Prof. Services-PNG	31713
Casket Sales-PNG	31715
Vault and Liner Sales-PNG	31718
Cards/Folders/Books-PNG	31722
Monument/Marker Sales-PNG	31723
Memorial Merchandise-PNG	31724
Other Merchandise-PNG	31725
Flower Sales-PNG	31726
Other One-PNG	31727
Other Two-PNG	31728
Other Three-PNG	31729
Discounts-PNG	31731
AT NEED IMMEDIATE BURIAL	31800
Professional Services-ANIB	31810
Facilities Charges-ANIB	31811
Automotive Equip. Charges-ANIB	31812
Other Prof. Services-ANIB	31813
Casket Sales-ANIB	31815
Vault and Liner Sales-ANIB	31818
Cards/Folders/Books-ANIB	31822
Monument/Marker Sales-ANIB	31823
Memorial Merchandise-ANIB	31824
Other Merchandise-ANIB	31825
Flower Sales-ANIB	31826
Other One-ANIB	31827
Other Two-ANIB	31828
Other Three-ANIB	31829
Discounts-ANIB	31831
PRENEED IMMEDIATE BURIAL	31900
Professional Services-PNIB	31910
Facilities Charges-PNIB	31911
Automotive Equip. Charges-PNIB	31912
Other Prof. Services-PNIB	31913
Casket Sales-PNIB	31915
Vault and Liner Sales-PNIB	31918
Cards/Folders/Books-PNIB	31922
Monument/Marker Sales-PNIB	31923
Memorial Merchandise-PNIB	31924
Other Merchandise-PNIB	31925
Flower Sales-PNIB	31926
Other One-PNIB	31927
Other Two-PNIB	31928
Other Three-PNIB	31929
Discounts-PNIB	31931
AT NEED CREMATION	33000
Professional Services-ANC	33010
Facilities Charge-ANC	33011

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Description	Accnt. #
Auto. Equip. Charges-ANC	33012
Other Prof. Services-ANC	33013
Crematory Fees-ANC	33014
Casket Sales-ANC	33015
Casket Rentals-ANC	33016
Urns-ANC	33017
Urn Vault-ANC	33019
Alternative Container-ANC	33020
Cards/Folders/Books-ANC	33022
Monument/Marker Sales-ANC	33023
Memorial Merchandise-ANC	33024
Other Merchandise-ANC	33025
Flower Sales-ANC	33026
Other One-ANC	33027
Other Two-ANC	33028
Other Three-ANC	33029
Discounts-ANC	33031
MATURING PRENEED CREMATION	33100
Professional Services-MPNC	33110
Facilities Charges-MPNC	33111
Auto. Equip. Charges-MPNC	33112
Other Prof. Services-MPNC	33113
Crematory Fees-MPNC	33114
Casket Sales-MPNC	33115
Casket Rentals-MPNC	33116
Urns-MPNC	33117
Urn Vault-MPNC	33119
Alternative Container-MPNC	33120
Cards/Folders/Books-MPNC	33122
Monument/Marker Sales-MPNC	33123
Memorial Merchandise-MPNC	33124
Other Merchandise-MPNC	33125
Flower Sales-MPNC	33126
Other One-MPNC	33127
Other Two-MPNC	33128
Other Three-MPNC	33129
Discounts-MPNC	33131
AT NEED TRADITIONAL CREMATION	33200
Professional Services-ATC	33210
Facilities Charge-ATC	33211
Auto. Equip. Charges-ATC	33212
Other Prof. Services-ATC	33213
Crematory Fees-ATC	33214
Casket Sales-ATC	33215
Casket Rentals-ATC	33216
Urns-ATC	33217
Urn Vault-ATC	33219
Alternative Container-ATC	33220
Cards/Folders/Books-ATC	33222
Monument/Marker Sales-ATC	33223

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<u>Description</u>	<u>Accnt. #</u>
Memorial Merchandise-ATC	33224
Other Merchandise-ATC	33225
Flower Sales-ATC	33226
Other One-ATC	33227
Other Two-ATC	33228
Other Three-ATC	33229
Discounts-ATC	33231
PRENEED TRADITIONAL CREMATION	33300
Professional Services-PTC	33310
Facilities Charges-PTC	33311
Auto. Equip. Charges-PTC	33312
Other Prof. Services-PTC	33313
Crematory Fees-PTC	33314
Casket Sales-PTC	33315
Casket Rentals-PTC	33316
Urns-PTC	33317
Urn Vault-PTC	33319
Alternative Container-PTC	33320
Cards/Folders/Books-PTC	33322
Monument/Marker Sales-PTC	33323
Memorial Merchandise-PTC	33324
Other Merchandise-PTC	33325
Flower Sales-PC	33326
Other One-PTC	33327
Other Two-PTC	33328
Other Three-PTC	33329
Discounts-PTC	33331
AT NEED CREMATION W/MEMORIAL	33400
Professional Services-ANCM	33410
Facilities Charge-ANCM	33411
Auto. Equip. Charges-ANCM	33412
Other Prof. Services-ANCM	33413
Crematory Fees-ANCM	33414
Casket Sales-ANCM	33415
Casket Rentals-ANCM	33416
Urns-ANCM	33417
Urn Vault-ANCM	33419
Alternative Container-ANCM	33420
Cards/Folders/Books-ANCM	33422
Monument/Marker Sales-ANCM	33423
Memorial Merchandise-ANCM	33424
Other Merchandise-ANCM	33425
Flower Sales-ANCM	33426
Other One-ANCM	33427
Other Two-ANCM	33428
Other Three-ANCM	33429
Discounts-ANCM	33431
PRENEED CREMATION W/MEMORIAL	33500
Professional Services-PNCM	33510
Facilities Charges-PNCM	33511

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Description	Accnt. #
Auto. Equip. Charges-PNCM	33512
Other Prof. Services-PNCM	33513
Crematory Fees-PNCM	33514
Casket Sales-PNCM	33515
Casket Rentals-PNCM	33516
Urns-PNCM	33517
Urn Vault-PNCM	33519
Alternative Container-PNCM	33520
Cards/Folders/Books-PNCM	33522
Monument/Marker Sales-PNCM	33523
Memorial Merchandise-PNCM	33524
Other Merchandise-PNCM	33525
Flower Sales-PNCM	33526
Other One-PNCM	33527
Other Two-PNCM	33528
Other Three-PNCM	33529
Discounts-PNCM	33531
AT NEED DIRECT CREMATION	33600
Professional Services-ANDC	33610
Facilities Charge-ANDC	33611
Auto. Equip. Charges-ANDC	33612
Other Prof. Services-ANDC	33613
Crematory Fees-ANDC	33614
Casket Sales-ANDC	33615
Casket Rentals-ANDC	33616
Urns-ANDC	33617
Urn Vault-ANDC	33619
Alternative Container-ANDC	33620
Cards/Folders/Books-ANDC	33622
Monument/Marker Sales-ANDC	33623
Memorial Merchandise-ANDC	33624
Other Merchandise-ANDC	33625
Flower Sales-ANDC	33626
Other One-ANDC	33627
Other Two-ANDC	33628
Other Three-ANDC	33629
Discounts-ANDC	33631
PRENEED DIRECT CREMATION	33700
Professional Services-PNDC	33710
Facilities Charges-PNDC	33711
Auto. Equip. Charges-PNDC	33712
Other Prof. Services-PNDC	33713
Crematory Fees-PNDC	33714
Casket Sales-PNDC	33715
Casket Rentals-PNDC	33716
Urns-PNDC	33717
Urn Vault-PNDC	33719
Alternative Container-PNDC	33720
Cards/Folders/BooksPNDC	33722
Monument/Marker Sales-PNDC	33723

Account Listing

Description	Accnt. #
Memorial Merchandise-PNDC	33724
Other Merchandise-PNDC	33725
Flower Sales-PNDC	33726
Other One-PNDC	33727
Other Two-PNDC	33728
Other Three-PNDC	33729
Discounts-PNDC	33731
SHIPPING	35000
Professional Services-SHIP	35010
Facilities Charge-SHIP	35011
Auto. Equip. Charges-SHIP	35012
Other Prof. Services-SHIP	35013
Casket Sales-SHIP	35015
Casket Rentals-SHIP	35016
Urns-SHIP	35017
Alternative Container-SHIP	35020
Shipping Container-SHIP	35021
Cards/Folders/Books-SHIP	35022
Monument/Marker Sales-SHIP	35023
Memorial Merchandise-SHIP	35024
Other Merchandise-SHIP	35025
Flower Sales-SHIP	35026
Other One-SHIP	35027
Other Two-SHIP	35028
Other Three-SHIP	35029
Discounts-SHIP	35031
FORWARDING	35100
Professional Services-FOR	35110
Facilities Charge-FOR	35111
Auto. Equip. Charges-FOR	35112
Other Prof. Services-FOR	35113
Casket Sales-FOR	35115
Casket Rentals-FOR	35116
Urns-FOR	35117
Alternative Container-FOR	35120
Shipping Container-FOR	35121
Cards/Folders/Books-FOR	35122
Monument/Marker Sales-FOR	35123
Memorial Merchandise-FOR	35124
Other Merchandise-FOR	35125
Flower Sales-FOR	35126
Other One-FOR	35127
Other Two-FOR	35128
Other Three-FOR	35129
Discounts-FOR	35131
RECEIVING	35200
Professional Services-REC	35210
Facilities Charge-REC	35211
Auto. Equip. Charges-REC	35212
Other Prof. Services-REC	35213

Account Listing

Description	Accnt. #
Casket Sales-REC	35215
Casket Rentals-REC	35216
Urns-REC	35217
Alternative Container-REC	35220
Shipping Container-REC	35221
Cards/Folders/Books-REC	35222
Monument/Marker Sales-REC	35223
Memorial Merchandise-REC	35224
Other Merchandise-REC	35225
Flower Sales-REC	35226
Other One-REC	35227
Other Two-REC	35228
Other Three-REC	35229
Discounts-REC	35231
OTHER REVENUE	37000
Trust Fee Income	37050
Other Income	37060
Other	37090
TRADE CALLS	37100
Trade Embalming	37110
Trade Cremation	37120
County Cremations	37130
County Burial	37135
Cosmet/Dress./Casket/Other Removal	37140
University/Research	37170
Inman Shipping	37180
AT NEED CEMETERY	38000
Grave Spaces-AN Cem.	38010
Cremation Grave Spaces-AN Cem.	38015
Mausoleums-AN Cem.	38020
Columbariums-PN Cem.	38025
Monument/Marker Sales-AN Cem.	38030
Vault Sales-AN Cem.	38035
Cremation Vaults-AN Cem.	38040
Casket Sales-AN Cem.	38070
Vase Sales-AN Cem.	38090
Opening and Closing-AN Cem.	38100
Installation Fees-AN Cem.	38110
Other One-AN Cem.	38115
Other Two-AN Cem.	38120
Other Three-AN Cem.	38140
Discounts-PN Cem.	38170
PRENEED CEMETERY	38200
Grave Spaces-PN Cem.	38210
Cremation Grave Spaces-PN Cem	38215
Mausoleums-PN Cem.	38220
Columbarium-PN Cem.	38225
Monument/Marker Sales-PN Cem.	38230
Vault Sales-PN Cem.	38235

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Description	Accnt. #
Cremation Vaults-PN Cem.	38240
Casket Sales-PN Cem.	38270
Vase Sales-PN Cem	38290
Opening and Closing-PN Cem.	38300
Installation Fees-PN Cem.	38310
Other One-PN Cem.	38315
Other Two-PN Cem	38320
Other Three-PN Cem.	38340
Discounts-PN Cem.	38370
PRENEED AND OTHER INCOME	39000
Preneed Commission-Insurance	39010
Preneed Commission-Trust	39015
Insurance Cancellations	39018
Trust Cancellations	39019
Perpetual Care Income	39020
Perpetual Care Expense	39030
Opening, Closing Charges	39040
Other Merchandise	39045
Monument/Marker	39055
Installment Contract Revenue	39070
Contract Cancellations	39080
Uncategorized Income	69998
COST OF SALES	40000
Caskets	40010
Casket Add-ons	40011
Freight	40012
Casket Rebate Accrual	40015
Vaults and Liners	40040
Vault Tent/Set-up Fees	40045
Vault Delivery Charge	40046
Clothing	40050
Monuments/Markers	40060
Other Merchandise	40080
Discounts Earned	40090
Urns	40100
Urn Vault COS	40110
Shipping Containers	40120
Cremation Containers	40130
Urn engraving	41011
COST OF SALES AT NEED CEM.	43000
Grave Spaces-AN Cem.	43010
Mausoleums - AN Cem.	43050
Vaults - AN Cem.	43110
Cremation Vaults - AN Cem.	43115
Monuments/Markers-AN Cem.	43120
Caskets-AN Cem.	43130
Other Merchandise-AN Cem.	43140
Discounts Earned-AN Cem.	43160
COST OF SALES PRENEED CEM.	44000
Grave Spaces - PN Cem.	44010

Account Listing

Description	Accnt. #
Mausoleums-P/N Cem.	44050
Vaults - PN Cem.	44110
Cremation Vaults - PN Cem.	44115
Monuments/Markers-PN Cem.	44120
Other Merchandise-PN Cem.	44140
Caskets-PN Cem.	44170
LABOR EXPENSES	50000
Salaries and Wages-Full Time	50010
Salaries and Wages - Cemetery	50015
Salaries and Wages-Part Time	50020
Salaries and Wages-Non-Oper	50030
Overtime	50040
Commissions	50050
Contests/Bonuses	50060
PN Comm. Override	50070
Service Embalming	50110
Contract Removals	50115
Hairdressers	50120
Organists	50130
Other Professional Services	50140
FICA and Medicare Tax Expense	50210
Group Insurance Expense	50220
Workers Comp. Insurance	50230
State Unemployment Tax	50240
Federal Unemployment Tax	50245
401k Contributions	50250
Employee Education Exp.	50260
Hiring/Relocation Expense	50270
Other Employee Benefits	50280
Emp. Auto Usage Exp.	50290
Payroll Accounting Services	50300
Salaries and Wages - Vacation	50335
Payroll expenses	50340
FACILITY EXPENSES	51000
Rent Expense	51010
Storage	51011
Snow Removal	51012
Maintenance and Repairs	51210
Maint and Repair - Cemetery	51215
Leased Music	51220
Equipment Leasing	51230
Utilities	51310
Telephone	51410
Cell Phones and Pagers	51411
Answering Service	51412
Facility Insurance	51510
Property Taxes	51610
Other Facility Expenses	51710
Office Cleaning	51715
VEHICLE EXPENSES	52000

Account Listing

<u>Description</u>	<u>Accnt. #</u>
Auto Leases	52010
Removals	52060
Livery Rentals	52070
Auto Fuel	52210
Auto Maintenance and Repair	52211
Auto License Fees	52230
Cem. Equip. Maint. & Rep.	52235
Vehicle Insurance	52310
Other Vehicle Expenses	52710
ADVERTISING/PROMOTIONS	53000
Advertising	53010
Yellow Page Advertising	53011
Print Ads and Miscellaneous Ads	53012
Promotion Expenses	53020
Non-Deductible Dues	53220
Bulletins	53230
Calendars	53240
Business Contributions	53310
Political Contributions	53320
Conventions and Meetings	53410
PN Advertising	53420
PN-Direct Mail	53421
PN-Group Presentations	53422
PN-Fam. Service Follow-up	53423
Former Owner Prom. Allow	53425
Other Advertising/Promotion	53430
OTHER FUNERAL COSTS	54100
Preparation Room Supplies	54110
Memorial Supplies (Paper)	54115
Misc. Funeral Supplies	54120
Cem./Crematory Supplies	54130
Laundry and Cleaning	54210
Freight	54220
Service Goods	54230
Other Funeral Costs	54240
Crematory Fees	54250
OTHER OPERATING EXPENSES	55000
Audit Fees	55020
Banking Service Fees	55030
Credit Card Fees	55040
Collection Fees	55050
Computer System Support	55072
Management/Consulting Fees	55075
Market Syst.-Sup./Postage	55077
Doubtful Accts. Exp.-At Need	55090
Recovery of Bad Debt	55095
Dues	55110
Legal Fees	55115
Accounting Fees	55116
Insurance - Other	55120

Account Listing

Description	Accnt. #
License / Registration	55140
Lounge Supplies	55150
Meals and Entertainment	55200
Office Supplies	55205
Office Equipment	55206
Postage	55240
Printing	55250
Subscriptions	55260
Taxes - Franchise	55265
Travel Expense	55270
Manager Rent	55276
Other Operating Expenses	55290
Uncategorized Expenses	69999
CASH ADVANCES	54000
Cash Advance Income	54010
Cash Advance Expense	54020
Cash Adv.-Air Freight Rec.	54021
Cash Adv.-Air Freight Exp.	54022
Flower Sales	54030
Cost of Flowers	54040
OTHER INCOME/EXPENSE	80000
Rental Income	80010
Interest Income	80110
Other Income	80210
Trust Income	80420
Gain on Sale of Assets	80510
Loss on Sale of Assets	80520
Refunds Revenue	80915
Discounts Earned	80920
Approved Capital Expen.	81000
First Year Capital Expen.	81010
Emergency Capital Expen.	81020
Contra Cap Ex	81100
BELOW EBITDA	89000
Depreciation - Facility	51110
Amort.-Leasehold Improvements	51120
Deprec.-Furniture & Fixtures	51130
Depreciation - Automotive	52110
Equity in Income of Subs.	89010
Interest Expense - N/P	90010
Interest Expense - Other	90020
Amortization of Goodwill	91010
Amort. of Trade Names	91020
Amortization of Org Costs	91030
Amortization of Covenants	91040
Amortization of Loan Costs	91050
Amort. of Consult Agree.	91060
Amortization of Acq Costs	91070
Directors Fees	91130
Insurance - Officers Life	91140

Account Listing

Description	Accnt. #
Other Expenses	91160
Management Fee Allocation	91170
Federal Income Taxes	99010
Deferred Tax Benefit	99015
Fed. Income Taxes - Refunds	99030
State Income Taxes	99110
State Income Taxes - Refunds	99130
Other Taxes	99210
Extinguishment of Debt	99400
Loss on Assets Held for Sale	99410
STATISTICAL DATA	99490
At Need Burial Statistical	99500
Maturing Preneed Burial Stat	99510
An Need Church Service Stat	99520
Preneed Church Service Stat	99530
At Need Chapel Stat	99540
Preneed Chapel Stat	99550
At Need Graveside Stat	99560
Preneed Graveside Stat	99570
At Need Immediate Burial Stat	99580
Preneed Immediate Burial Stat	99590
At Need Cremation Stat	99600
Maturing Preneed Cremation Stat	99610
At Need Traditional Cremation Stat	99620
Preneed Trad. Cremation Stat	99630
At Need Cremation w/Mem. Stat	99640
Preneed Cremation w/Mem. Stat	99650
At Need Direct Cremation Stat	99660
Preneed Direct Cremation Stat	99670
Shipping Stat	99680
Forwarding Stat	99690
Receiving Stat	99700
Other Stat	99710
Trade Calls Stat	99720
At Need Cemetery Stat	99730
Preneed Cemetery Stat	99740
Total Cases	99999