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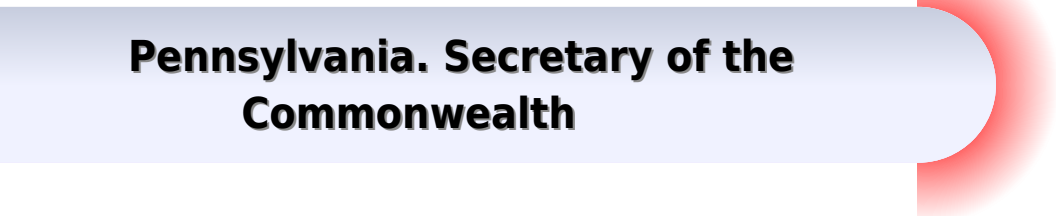
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| Asset      | Liability                   | Equity | Income | Cost of Goods | Expense | Other Income | Other Expense |
|------------|-----------------------------|--------|--------|---------------|---------|--------------|---------------|
| Account #  | Description                 | Level  | Type   | Debit/...     | Posting | Acti...      | Outlet-Owner  |
| 2-1200-000 | Accounts Payable            | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1300-000 | Tax Liabilities             | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1310-000 | City Tax Payable            | 2      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1320-000 | Prov/State Tax Payable      | 2      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1330-000 | Federal Tax Payable         | 2      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1400-000 | Payroll Liabilities         | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1410-000 | Payroll Withholdings        | 2      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1420-000 | Income Tax Deductions       | 2      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1430-000 | Unemployment Insurance...   | 2      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1440-000 | Pension Plan Deductions     | 2      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1450-000 | Vacation Payable            | 2      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1460-000 | Commissions Payable on ...  | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1500-000 | Ticket Fee 1                | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1500-001 | Ticket Fee 2                | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-1500-002 | Ticket Fee 3                | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-2000-000 | Prepaid Gift Certificates   | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-2000-001 | Elvis Deferred Revenue      | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-3000-000 | Donation Benefits Owing     | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-4000-100 | Corporate Donation-Defe...  | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-4000-101 | Individual Donation-Defe... | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
| 2-4000-102 | Capital Donation-Deferre... | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |
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| 2-4000-110 | Other Donations-Deferre...  | 1      | 2      | Credit        | Yes     | Yes          | Arts Mgt Sys  |

# Sample Chart Of Accounts Movie Production Company

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