

Acme Coke
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Chicago IL 60617



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“Chart of Accounts”
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INTERLAKE, INC.
Iron & Steel Division
Chicago Plant

CHART OF ACCOUNTS

This chart of accounts is to be used for requisitioning and purchasing of all repair and maintenance material, supplies, tools, and services except major repairs, appropriations and raw materials.

Major repair and appropriation accounts will be taken from expenditure authorizations and raw material accounts will be provided by Accounting Department.

Account numbers are divided into *two* parts:

1. Cost Center Number - Letter C and four digits
Section 1 attached
2. Expense Code - four digits
Section 2 attached

EXAMPLES:

Expense Accounts

C 3101 - 3320
A Furnace - Machinery & Equipment - Ore Chutes

C 3240 - 2024
Coal Handling - Diesel Oil - For Euclids or Others

C 3360 - 3310
Electric Light & Power - Buildings & Grounds - Building Repair

Major Repair Accounts

<u>Account Number</u>	<u>F.O. Project or Job Number</u>
C 0031 - 0590	R C 0524 - 1000

Appropriation Accounts

<u>Account Number</u>	<u>F.O. Project or Job Number</u>
C 0025 - 0900	C C 8607 - 3000

INTERLAKE, INC.
Chicago Plant

CHART OF ACCOUNTS
COST CENTERS

ADMINISTRATIVE

C-0101	Plant Manager/General Superintendent
C-0106	Employee Relations
C-0110	General Plant Facilities
C-0113	Metallurgical
C-0121	Plant Engineering
C-0130	Plant Accounting
C-0161	Plant Protection
C-0182	Plant Purchasing and Stores

MAINTENANCE

C-0300	Maintenance and Utility Supervisory and General Expense
C-0307	Assigned Mechanical - Sinter Plant
C-0325	Machine Shop - Furnace Plant
C-0326	Machine Shop - Coke Plant
C-0335	Car Repair Shop
C-0355	Electrical Maintenance - Furnace Plant
C-0356	Electrical Maintenance - Coke Plant
C-0360	Bricklayers
C-0365	Field Forces - Furnace Plant
C-0366	Field Forces - Coke Plant

INTERLAKE, INC.
Chicago Plant

CHART OF ACCOUNTS
COST CENTERS

UTILITY

- C-0560 Water Pumping, Treating and Distribution of
Compressed Air
- C-0563 Recirculating Water
- C-0570 Turbo Blowers
- C-0580 Steam Generation and Distribution
- C-0583 Electric Power Distribution

SERVICE

- C-0700 Service Supervisory and General Expense
- C-0714 Track Repair
- C-0721 General Labor - Furnace Plant
- C-0722 General Labor - Coke Plant
- C-0725 Locomotive Crane Service
- C-0727 Gantry Crane
- C-0728 Locomotive Engine Service - Furnace Plant
- C-0729 Locomotive Engine Service - Coke Plant

- C-0799 Pig Iron Shipping
- C-0735 Trucks + Motor Vehicles - *Fue Pkt*
- C-0736 " " " *Coke Pkt*

INTERLAKE, INC.
Chicago Plant

CHART OF ACCOUNTS
COST CENTERS

FURNACE PLANT

C-2800 Blast Furnace Supervisory and General Expense
C-2801 "A" Blast Furnace
C-2802 "B" Blast Furnace
C-2820 Pig Casting Machines
C-2830 Open Top Ladles
C-2835 Torpedo Ladle Cars
C-2850 Sinter Plant
C-2860 Furnace Gas Delivery
C-2890 Dock Unloading and Storage
C-2891 High Line - *Blast Furnaces*
C-2892 " " - *Sinter Plant*

COKE PLANT

C-2900 Coke Plant Supervisory and General Expense
C-2920 Coke Ovens
C-2940 Coal Handling
C-2960 Coke Handling
C-2970 By-Products Apparatus
C-2980 Tar
C-2981 Sulphate
C-2982 Light Oil
C-2984 Surplus Gas

INTERLAKE, INC
CHART OF ACCOUNTS

	No.	3.1010
Section:	Page	
EXPENSE CODES	of	
Subject:	Issued	Effective
NUMERICAL INDEX	5/25/73	5/1/73

1XXX	EMPLOYMENT COSTS
10XX	Hourly Direct Labor
1010	Hourly Direct Incentive Labor
1020	Hourly Direct Non-Incentive Labor
1040	Hourly Direct Labor Delays - T & M
11XX	Hourly Indirect Labor
1110	Hourly Indirect Incentive Labor
1120	Hourly Indirect Non-Incentive Labor
1130	Hourly Interdepartmental Non-Incentive Labor
1141	Hourly Indirect Experimental Labor - T & M
1142	Hourly Indirect Rework Labor - T & M
1143	Hourly Indirect Extra Cost Labor - T & M
1150	Hourly Labor - Cost of Living - Regular
1190	Current Incentive
12XX	Make-up Pay - Incentive Labor
1210	Make-up Incentive Labor
15XX	Miscellaneous Hourly Labor Costs
1510	Reporting Allowances
1511	Call Hour - Toledo Only
1512	Supper Hour - Toledo Only
1513	Worked Supper - Toledo Only
1514	Meal Allotment - Toledo Only
1520	Wages Paid for Taking Physical Inventory
1530	Wages paid for Attending Company Sponsored Meetings
1540	Retroactive Payments
1550	Hourly Severance Pay
1590	Miscellaneous hourly labor
1599	Interim Wage Increase
16XX	Salaried Labor
1610	Salaried Labor - Exempt
1620	Salaried Labor - Non-Exempt
1621	Cost of Living S.T.
1622	Salaried Labor, non-exempt - Field Service
1623	Salaried Labor, non-exempt - Tool Repair
1630	Bonuses and Commissions
1631	Provision for Incentive Compensation
1632	Sales contest prizes and awards
1640	Salaried severance pay
1650	Provision for Salaried Employees Savings Plan
1660	Provision for Salaried Employees Savings Plan
1690	Miscellaneous Salaried Labor
17XX	Overtime Premium
1710	Hourly Overtime Premium
1730	Salaried Overtime Premium
1731	Cost of Living O.T.
1740	Extended Work Week Payments - Exempt Salaried Employees
1750	Hourly Overtime Premium - Cost of Living

INTERLAKE STEEL CORPORATION

CHART OF ACCOUNTS

Section: 7		No. 3.1810	
EXPENSE CODES		Page of	
Subject: NUMERICAL INDEX		Issued 10/31/71	Effective 10/1/71

- 18XX Sunday and Holiday Premium
 - 1810 Sunday Premium
 - 1820 Holiday Premium
- 19XX Employee Benefits
 - 191X Hourly Vacation and Holiday Expense
 - 1911 Hourly Vacation Expense Provision
 - 1912 Hourly Holiday Expense Provision
- 192X Pension Expense
 - 1921 Pension Expense Provision - Hourly Employees
 - 1922 Pension Expense Provision - Salaried Employees
 - 1923 Provision for Pension Plan Trustee Fees
 - 1924 Pension Trust Investment Management Fees
- 193X Payroll Taxes
 - 1931 F.I.C.A. Tax Provision
 - 1932 Federal and State Unemployment Tax Provision
- 194X Insurance
 - 1941 Workmens' Compensation
 - 1942 Group Insurance - Present Employees
 - 1943 Group Insurance - Retired Employees
- 195X S.U.B. and Savings and Vacation Plan Expense
 - 1951 Supplemental Unemployment Benefit Expense Provision
 - 1952 Extended vacation expense provision - Hourly Employees
 - 1954 Incentive reserve
- 199X Other Employee Benefits
 - 1990 Funeral Leave - Hourly Employees
 - 1991 Suggestion Awards
 - 1992 Anniversary Awards
 - 1993 Employee Welfare and Recreation
 - 1994 Supplemental Sickness and Accident Benefits
 - 1995 Tuition Payments
 - 1996 Salaried Employees Savings Plan - Administrative Expense
 - 1997 Gratuities to Separated Employees
 - 1998 Jury Service
 - 1999 Miscellaneous Employee Benefits

INTERLAKE STEEL CORPORATION

CHART OF ACCOUNTS

Section:		No. 3.2011	
Subject:		Page of	
EXPENSE CODES		Issued	Effective
NUMERICAL INDEX		6/30/72	6/1/72

- 2XXX PURCHASED FUELS AND UTILITIES
- 20XX Purchased Fuels
- 201X Gases
 - 2011 Natural Gas - firm delivery
 - 2012 Natural Gas - interruptible delivery
 - 2013 Liquid Petroleum Gases
 - 2014 Oxygen
 - 2015 Nitrogen
 - 2016 Chlorine
 - 2019 Miscellaneous Gases
- 202X Liquid Fuels
 - 2021 Fuel Oil
 - 2023 Gasoline
 - 2024 Diesel Oil
 - 2029 Miscellaneous Liquid Fuels
- 203X Solid Fuels
 - 2031 Coal
 - 2032 Coke - Other than Cupola
 - 2039 Miscellaneous solid fuels
- 21XX Purchased Utilities
 - 2110 Electricity
 - 2120 Municipal Water

INTERLAKE STEEL CORPORATION

CHART OF ACCOUNTS

		No.	
		3.3010	
Section:		Page	
EXPENSE CODES		of	
Subject:		Issued	Effective
NUMERICAL INDEX		6/30/72	6/1/72

- 3XXX PURCHASED REPAIRS AND MAINTENANCE
- 30XX Repairs and Maintenance - Outside Contractors
 - 3010 Buildings and Grounds
 - 3020 Machinery and Equipment
 - 3030 Tooling and Fixtures
 - 3040 Office Equipment
 - 3050 Compliance with Federal Safety Standards
 - 3090 All other
- 31XX Alterations and Relocations - Outside Contractors
 - 3110 Buildings and Grounds
 - 3120 Machinery and Equipment
 - 3130 Tooling and Fixtures
 - 3140 Office Equipment
 - 3150 Compliance with Federal Safety Standards
 - 3190 All other
- 33XX Repair and Maintenance Material
 - 3310 Buildings and Grounds
 - 3320 Machinery and Equipment
 - 3330 Tooling and Fixtures
 - 3340 Office Equipment
 - 3350 Compliance with Federal Safety Standards
 - 3390 All other
- 35XX Alterations and Relocation Material
 - 3510 Buildings and Grounds
 - 3520 Machinery and Equipment
 - 3530 Tooling and Fixtures
 - 3540 Office Equipment
 - 3550 Compliance with Federal Safety Standards
 - 3590 All other

INTERLAKE, INC
CHART OF ACCOUNTS

Section:		No.	
EXPENSE CODES		3.4010	
Subject:		Page	of
NUMERICAL INDEX		Issued 6/29/73	Effective 6/1/73

4XXX TOOLS AND SUPPLIES
40XX Refractory Supplies
4010 Refractory Supplies - Furnace
4090 Refractory Supplies - All Other

4330 Perishable Tools

45XX Acids, Chemicals and Heat Treating Agents
4510 Acids
4520 Chemicals and reagents

48XX Office, Janitorial and Miscellaneous Supplies
4810 Office Supplies
4811 Tabulating Cards
4812 Tabulating Paper
4813 Magnetic Tapes
4815 Printed Forms
4820 Print Shop Paper
4825 Copy Machine paper and supplies
4830 Janitorial Supplies
4840 Miscellaneous Maintenance Department Supplies
4850 Engineering and Metallurgical Supplies
4860 Safety Supplies
4861 Medical Supplies
4863 Safety Promotion
4870 Laboratory Supplies

INTERLAKE STEEL CORPORATION

CHART OF ACCOUNTS

		No.	
		3.6011	
Section:		Page	
EXPENSE CODES		of	
Subject:		Issued	Effective
NUMERICAL INDEX		7/28/71	7/1/71
6XXX	GENERAL EXPENSES AND SERVICES		
60XX	Office Expenses		
601X	Telephone and Telegraph		
	6011 Telephone Equipment Rental		
	6012 Long Distance Charges		
	6013 Equipment Rental Charged to other departments - credit		
	6014 Long Distance charges charged to other departments - credit		
	6015 Local telephone calls		
	6017 Teletype equipment rental		
	6018 Teletype messages		
602X	Postage		
	6029 Miscellaneous postage		
603X	Bank and Agent Service Fees		
	6031 Bank service and collection charges		
	6032 Registrar, Transfer Agents and Brokers' fees		
	6033 Foreign Exchange charges		
	6034 Registered Agent fees		
	6039 Miscellaneous bank charges and service fees		
609X	Miscellaneous Office Expenses		
	6093 Sundry sales and credits		
	6099 Miscellaneous office expenses		
61XX	Travel and Entertainment		
	6110 Company Car operating expense		
	6120 Company fleet lease		
	6130 Travel expense - Transportation, Air/Rail		
	6131 Travel expense - lodging		
	6132 Travel expense - Meals		
	6133 Travel expense - personal mileage or rental car		
	6135 Directors' travel expense		
	6140 Entertainment expense		
	6150 Conventions and meetings		
	6160 Gifts		
	6170 Business meals		
	6180 Undistributed employee expenses		
	6190 Miscellaneous travel and entertainment		
62XX	Memberships and Publications		
	6210 Membership fees		
	6220 Publications and Subscriptions		
	6290 Miscellaneous memberships and publications		
63XX	Professional Fees		
	6310 Directors' fees		
	6320 Provision for Public Accountant Fees		
	6330 Provision for General Legal Fees		
	6331 Provision for Patent and Trademark Legal Fees		
	6340 Engineering Services		
	6350 Provision for Outside Management Advisory Services		
	6360 Medical Services		
	6370 Funeral Expense		
	6382 Provision for Actuary Fees		
	6390 Miscellaneous Professional Fees		

INTERLAKE STEEL CORPORATION
CHART OF ACCOUNTS

		No.	
		3.6401	
Section: 7		Page	
EXPENSE CODES		of	
Subject:		Issued	Effective
NUMERICAL INDEX		10/31/72	101/72
<p>64xx <u>Outside Services</u></p> <p>6401 Pickands Mather pro-rated expenses</p> <p>6410 Plant Protection Services</p> <p>6420 Public Warehouse Services</p> <p>6430 Credit Agencies</p> <p>6440 Telephone Answering Service</p> <p>6450 Temporary Office Employees</p> <p>6460 Market Surveys</p> <p>6470 Collection Fees</p> <p>6480 Outside Computer Services</p> <p>6481 Provision for Computer Program Development</p> <p>6490 Miscellaneous Outside Service</p> <p>6491 Ross-Martin Forms Management Service</p> <p>6492 Ambulance Service</p> <p>6493 Dodge Reports</p> <p>65xx <u>Personnel Recruitment</u></p> <p>6510 Employment Fees</p> <p>6520 Want Ads</p> <p>6530 Interview Expenses</p> <p>6540 Moving Expenses</p> <p>6550 Expenses on Employee Homes Purchased</p> <p>6590 Miscellaneous Personnel Recruitment</p> <p>66xx <u>Advertising, Sales Promotion and Training Expenses</u></p> <p>661X <u>Publication Space</u></p> <p>6609 Media</p> <p>6610 Advertising Fees Unabsorbed</p> <p>6611 Consumer and General Publications</p> <p>6612 Business and Trade Publications</p> <p>6613 Directories and Year Books</p> <p>6614 Telephone Directories</p> <p>6615 Production Costs</p> <p>6616 Outside Photographic Service</p> <p>6617 Cost of Outside Services</p> <p>6618 Cost of Readership Studies</p> <p>6619 Clipping Service</p> <p>6620 Advertising Equalization</p>			

INTERLAKE STEEL CORPORATION

CHART OF ACCOUNTS

		No.	3.6651
Section:	EXPENSE CODES	Page	of
Subject:	NUMERICAL INDEX	Issued	Effective
		8/31/72	8/1/72
665X	Publicity		
	6651 Product Publicity		
	6652 Personnel Publicity		
	6653 Corporate and Financial Publicity		
	6654 Technical Publicity		
	6655 Provision for Shareholders Relations		
	6656 Community Relations		
	6658 Catalogs, Folders, etc.		
	6659 Miscellaneous Publicity		
666X	Special Projects and Events		
	6661 Special Projects and Events		
	6662 Management Meetings		
	6663 Provision for Shareholders Meeting Expense		
669X	Training Expenses		
	6691 Training Services		
	6692 Training Materials		
67XX	Commissions		
	6710 Commissions Paid to Sales Agents		
	6720 Commissions - Pickands Mather - Chicago Plant		
	6730 Commissions - Pickands Mather - Toledo Plant		
	6740 Commissions - Pickands Mather - Erie Plant		
	6790 Miscellaneous Commissions		
68XX	Bad Debts		
	6810 Monthly Provision to Reserve for Doubtful Accounts		
	6820 Small Balances Written Off		
	6830 Recovery of Accounts Previously Written Off		
69XX	Miscellaneous Other Expenses and Services		
	6910 Telephone Receipts		
	6911 Cafeteria Food Commission		
	6912 Overtime Meals		
	6919 Miscellaneous Cafeteria Receipts		
	6920 Donations		
	6930 Employee Communications		
	6950 Compensation Expense		
	6990 Miscellaneous Other Expenses and Services		
	6991 Provision for Corporate Contingencies		
	6992 AISI Committee Meeting		

