Southeast Shoe Distributor, Inc. **Chart of Accounts** Account Account **Account Description** Number Number **Account Description** Petty Cash 10000 Sales 40000 Regular Checking Account 41000 10100 Sales Returns and Allowances Payroll Checking Account 10200 Sales Discounts 42000 Accounts Receivable 11000 Other Income 43000 Allowance for Doubtful Accounts 11100 Cost of Goods Sold 50000 Notes Receivable 11200 Inventory Adjustments 51000 Other Receivables 11300 Purchase Returns and Allowances 52000 12000 Purchase Discounts 53000 Inventory **Prepaid Expenses** 13000 Advertising Expense 60000 Other Current Assets 14000 Amortization Expense 60500 Furniture and Fixtures 15000 Auto expense 61000 Vehicles 15100 Bad Dept Expense 61500 Leasehold Improvements 15200 Cleaning Expense 62000 **Buildings** 15300 Charitable Contributions 62500 Accumulated Depreciation-Furniture Depreciation Expense 63000 16000 Dues and Subscriptions and Fixtures 63500 Accumulated Depreciation-Vehicles 16100 Employee Benefit Programs Expense 64000 Accumulated Depreciation-Leasehold Freight Expense 64500 16200 Gifts Expense 65000 Improvements Accumulated Depreciation-Buildings 16300 Income Tax Expense 65500 Land 17000 Insurance Expense 66000 **Organizational Costs** 18000 Interest Expense 66500 Other Assets 19000 Legal and Professional Expense 67000 20000 Licenses Expense Accounts Payable 67500 21000 Maintenance Expense Accrued Expenses 68000 Salaries and Wages Payable 21100 Meals and Entertainment Expense 68500 Federal Payroll Taxes Payable 21200 Office Expense 69000 State Payroll Taxes Payable 21300 Other Taxes 69500 FICA Taxes Payable 21400 Payroll Tax Expense 70000 **FUTA Taxes Payable** 21500 Postage Expense 70500 SUTA Taxes Payable 21600 Rent or Lease Expense 71000 Property Taxes Payable 21700 Repairs Expense 71500 Income Taxes Payable 21800 Salaries Expense 72000 Other Taxes Payable 21900 Salaries Bonus Expense 72500 Notes Payable – Current Portion 22000 Salaries Commission Expense 73000 Notes Payable - Short Term 22100 Supplies Expense 73500 Other Current Liabilities 23000 Telephone Expense 74000 Notes Payable - Long Term 24000 Travel Expense 74500 Common Stock 30000 Utilities Expense 75000 31000 Wages Expense Paid in Capital 75500 Retained Earnings 32000 Other Expense 80000

32100 Gain/Loss on Sale of Assets

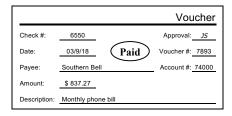
90000

Dividends

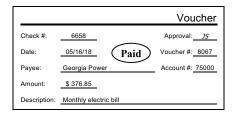
Southeast Shoe Distributor, Inc. Purchase Journal for Audit Procedure 1* For the Period From January 1, 2018 to December 31, 2018

Date	G/L Account ID Account Description	Invoice #	Voucher #	Debit Amount	Credit Amount
02/14/18 (68)	74000 Telephone Expense 20000 Accounts Payable	404-555-5555	7893	837.27	837.27
04/24/18 (238)	75000 Utilities Expense 20000 Accounts Payable	21790-1778	8067	376.85	376.85
05/08/18 (301)	69000 Office Expense 20000 Accounts Payable	11235	8126	113.24	113.24
11/06/18 (1054)	12000 Inventory 20000 Accounts Payable	26710	8879	6,677.76	6,677.76
12/21/18 (1281)	12000 Inventory 20000 Accounts Payable	789938	9106	24,575.60	24,575.60

^{*} Abstracted from the Purchase Journal using exact format of the Purchase Journal. Note that the number in parenthesis under the transaction date is not normally included in the Purchase Journal. This number is provided as it represents the line number of the transaction in the Purchase Journal.

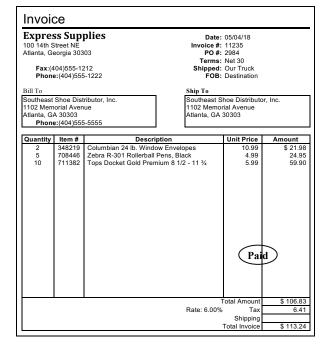


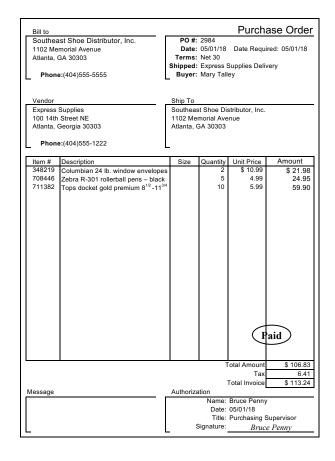
Southern Bell A BellSouth Company		Account Number: Bill Date:		404-555-5555 February 10, 2018 Page	535 371 Atlanta 1	
			Charges Before	Total Amount Due]	
		March	9, 2018	837.27		
	Amount of Last Bill	Less Payments	Adjustments	Current Charges	Paid	
	1,051.58	1,051.58		837.27		
Ρ		II apply to any unp	the rate of 1.0%	egulated Charges	Amount	Total
**** **** Monthly	per month wil after March 1 / Service Charges lonthly Service 0	ll apply to any unp 3.	the rate of 1.0% paid balance	egulated Ondi geo	yundun	Total
**** **** Monthly	per month wil after March 1 Service Charges	ll apply to any unp 3.	the rate of 1.0% paid balance	egulated Sharges	yurodii	
**** **** Monthly M	per month wil after March 1 / Service Charges lonthly Service 0	Il apply to any unp 3. s 1/01 thru 01/31 2	the rate of 1.0% paid balance 018 Quantity		yundan	(continued
Monthly M B Helpful I	per month wil after March 1 / Service Charges Ionthly Service 0 lasic Services	ll apply to any unp 3.	the rate of 1.0% laid balance 018 Quantity ling Payme 404-78	ent Questions 30-2187 404-5233	KT	



Service For:	Southeast Shoe Distribe 1102 Memorial Avenue Atlanta, Georgia 30303	utor, Inc.	Your Acco 21790-17		r	Rate Class Commercial	Billing Date 04/20/18
Meter Number 43869800	Service Period 03/09/18 – 04/10/18	Days 32	Type of Reading Actual	Multiplier 1	Units KWH	Meter Readings Current Past 68418.00 64178.00	Usage 4240.0 0
Previous Balar	nce						237.98
Payment							237.98
Balance Forwa				Paid)		0.00
Consumption Sales Tax (on						365.87 10.98
						Due Date	Total Due
						05/16/18	376.85

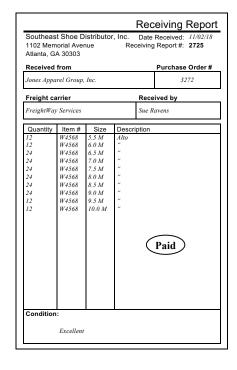


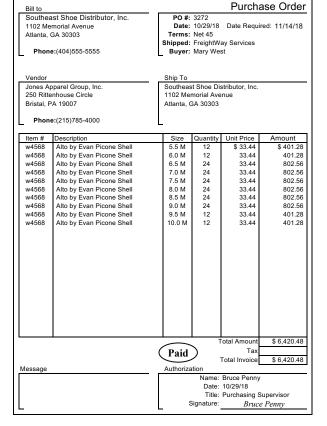




		Voucher
Check #:	7372	Approval: JS
Date:	12/18/18 Paid	Voucher #: 8879
Payee:	Jones Apparel Group, Inc	c. Account #: 12000
Amount:	\$ 6,677.76	
Description:	Purchase of women's sho	oes

	In	voice	9		
Jones Apparel Group, Inc. 250 Rittenhouse Circle Bristol, PA 19007 Fax:(215)785-1795 Phone:(215)785-4000 Bill To Southeast Shoe Distributor, Inc. 1102 Memorial Avenue Atlanta, GA 30303 Phone:(404)555-5555		Date: 11/02/18 Involce #: 26710 PO #: 3272 Terms: Net 45 Shipped: FreightWay Services FOB: Shipping Point			
			, Inc.		
Item # w4568 w4568 w4568 w4568 w4568 w4568 w4568 w4568 w4568	Description Alto by Evan Picone Shell	Size 5.5 M 6.0 M 6.5 M 7.0 M 7.5 M 8.0 M 8.5 M 9.0 M 9.0 M 10.0 M	Quantity 12 12 24 24 24 24 24 11 12	Unit Price \$ 33.44 33.44 33.44 33.44 33.44 33.44 33.44 33.44 33.44	Amount \$ 401.28 401.28 802.56 802.56 802.56 802.56 802.56 401.28
Message			Rate N/A	Fotal Amount Tax Shipping Total Invoice	\$ 6,420.48 257.28 \$ 6,677.76





		Voucher
Check #:	7572	Approval: JS
Date:	02/20/18 Paid	Voucher #: 9106
Payee:	Wolverine World Wide, Inc.	Account #: 12000
Amount:	\$ 24,575.60	
Description:	Purchase of men's shoes	

Wolverine World Wide, Inc. 9341 Courtland Drive Rockford, MI 49351 Fax:(616)866-5500			Invoice #: Date: PO #: Terms: Shipped:	12/21/18 3342 Net 60 Transit Freigl	789938 ht Company	
Phone:(616)866-0257			FOB: Shipping Point		nt	
Bill To			Ship To			
	st Shoe Distributor, Inc.		Southeast Shoe Distributor, Inc.			
	morial Avenue GA 30303		1102 Memorial Avenue Atlanta, GA 30303			
Atlanta, i	5A 30303		Atlanta, GA	30303		
Pho	ne:(404)555-5555					
Item #	Description	Size	Quantity	Unit Price	Amount	
19421	Hush Puppies Trail Brown	7.0 D	20	\$ 39.20	\$ 784.00	
19421	Hush Puppies Trail Brown	7.5 D	20	39.20	784.00	
19421	Hush Puppies Trail Brown	8.0 D	20	39.20	784.00	
19421	Hush Puppies Trail Brown	8.5 D	20	39.20	784.00	
19421	Hush Puppies Trail Brown	9.0 D	20	39.20	784.00	
19421	Hush Puppies Trail Brown	9.5 D	40	39.20	1,568.00	
19421	Hush Puppies Trail Brown	10.0 D	40	39.20	1,568.00	
19421	Hush Puppies Trail Brown	10.5 D	40	39.20	1,568.00	
19421	Hush Puppies Trail Brown	11.0 D	40	39.20	1,568.00	
19421	Hush Puppies Trail Brown	11.5 D	40	39.20	1,568.00	
19421	Hush Puppies Trail Brown	12.0 D	40	39.20	1,568.00	
19421	Hush Puppies Trail Brown	13.0 D	20	39.20	784.00	
19421	Hush Puppies Trail Brown	14.0 D	20	39.20	784.00	
18335	Hush Puppies Monroe Dark Brown	9.0 D	20	34.30	686.00	
18335	Hush Puppies Monroe Dark Brown	9.5 D	40	34.30	1,372.00	
18335 18335	Hush Puppies Monroe Dark Brown	10.0 D 10.5 D	40 40	34.30 34.30	1,372.00	
18335	Hush Puppies Monroe Dark Brown Hush Puppies Monroe Dark Brown	10.5 D	40	34.30	1,372.00 1.372.00	
18335	Hush Puppies Monroe Dark Brown	11.5 D	40	34.30	1,372.00	
18335	Hush Puppies Monroe Dark Brown	12.0 D	20	34.30	686.00	
18335	Hush Puppies Monroe Dark Brown	13.0 D	20	34.30	686.00	
			Rate N/A	Total Amount Tax	\$ 23,814.00	
			Trate IV/A	Shipping	761.60	
			1	Total Invoice	\$ 24,575.60	
Message	?					
				(1	Paid)	

