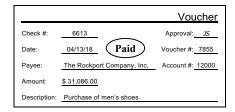
#### Southeast Shoe Distributor, Inc. Chart of Accounts

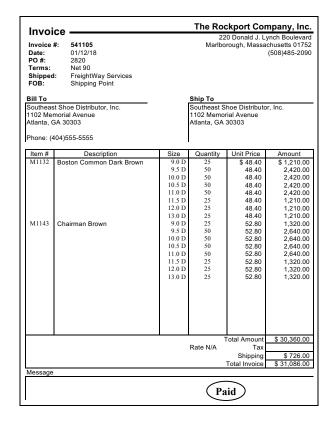
	Chart of	Accounts	
	Account		Account
Account Description	Number	Account Description	Number
Petty Cash	10000	Sales	40000
Regular Checking Account	10100	Sales Returns and Allowances	41000
Payroll Checking Account	10200	Sales Discounts	42000
Accounts Receivable	11000	Other Income	43000
Allowance for Doubtful Accounts	11100	Cost of Goods Sold	50000
Notes Receivable	11200	Inventory Adjustments	51000
Other Receivables		Purchase Returns and Allowances	52000
Inventory	12000	Purchase Discounts	53000
Prepaid Expenses	13000	Advertising Expense	60000
Other Current Assets		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
and Fixtures	16000	Dues and Subscriptions	63500
Accumulated Depreciation-Vehicles	16100	Employee Benefit Programs Expense	64000
Accumulated Depreciation-Leasehold		Freight Expense	64500
Improvements	16200	Gifts Expense	65000
Accumulated Depreciation–Buildings		Income Tax Expense	65500
Land		Insurance Expense	66000
Organizational Costs	18000	Interest Expense	66500
Other Assets	19000	Legal and Professional Expense	67000
Accounts Payable		Licenses Expense	67500
Accrued Expenses		Maintenance Expense	68000
Salaries and Wages Payable		Meals and Entertainment Expense	68500
Federal Payroll Taxes Payable		Office Expense	69000
State Payroll Taxes Payable		Other Taxes	69500
FICA Taxes Payable	21400	Payroll Tax Expense	70000
FUTA Taxes Payable		Postage Expense	70500
SUTA Taxes Payable		Rent or Lease Expense	71000
Property Taxes Payable		Repairs Expense	71500
Income Taxes Payable		Salaries Expense	72000
Other Taxes Payable		Salaries Bonus Expense	72500
Notes Payable – Current Portion		Salaries Commission Expense	73000
Notes Payable – Short Term		Supplies Expense	73500
Other Current Liabilities		Telephone Expense	74000
Notes Payable – Long Term		Travel Expense	74500
Common Stock		Utilities Expense	75000
Paid in Capital		Wages Expense	75500
Retained Earnings		Other Expense	80000
Dividends		Gain/Loss on Sale of Assets	90000

# Southeast Shoe Distributor, Inc. Purchase Journal for Audit Procedure 4\* For the Period From January 1, 2018 to December 31, 2018

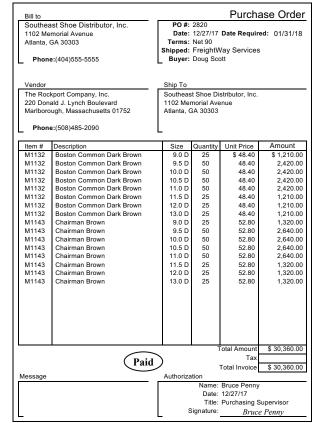
Date	G/L Account ID Account Description	Invoice #	Voucher #	Debit Amount	Credit Amount
01/15/18	12000 Inventory 20000 Accounts Payable	541105	7855	31,086.00	31,086.00
01/02/18	61000 Auto Expense 20000 Accounts Payable	LS-6341	7861	2,034.00	2,034.00
02/16/18	12000 Inventory 20000 Accounts Payable	22783	7897	565.44	565.44
03/09/18	12000 Inventory 20000 Accounts Payable	8992	7930	10,471.68	10,471.68
04/20/18	12000 Inventory 20000 Accounts Payable	15622	8065	25,900.20	25,900.20
05/11/18	60000 Advertising Expense 20000 Accounts Payable	2456-d22	8128	421.36	421.36
06/01/18	15000 Furniture and Fixtures 20000 Accounts Payable	47948	8217	3,590.00	3,590.00
12/28/18	12000 Inventory 20000 Accounts Payable	78823	9112	1,128.00	1,128.00

<sup>\*</sup>Abstracted from the Purchase Journal using exact format of the Purchase Journal.

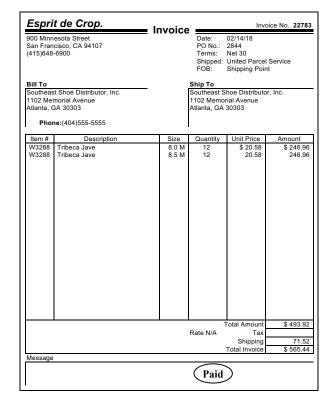




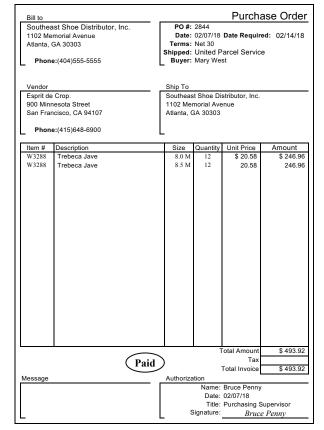
Received	from				Purchase Order #
The Rockpo	ort Compa	ıy, Inc.			2820
Freight ca	arrier			Rece	ived by
FreightWaj	v Services			Sue R	avens
Quantity	Item #	Size	Descri	ption	
25	M1132	9.0 D	Boston	comm	on dark brown
50	M1132	9.5 D			
50 50	M1132 M1132	10.0 D 10.5 D			
50 50	M1132 M1132	10.5 D			
25	M1132	11.0 D	**		
25	M1132	12.0 D	**		
25	M1132	13.0 D	**		
25	M1143	9.0 D	Chairn	an bro	own
50	M1143	9.5 D	**		
50	M1143	10.0 D	**		
50	M1143	10.5 D	**		
50	M1143	11.0 D	**		
25	M1143	11.5 D	"		
25	M1143	12.0 D	"		
25	M1143	13.0 D	"		
			1	Pa	id
			\	<u> </u>	14
	l				
		1	1		

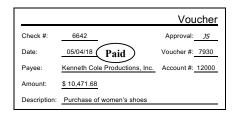


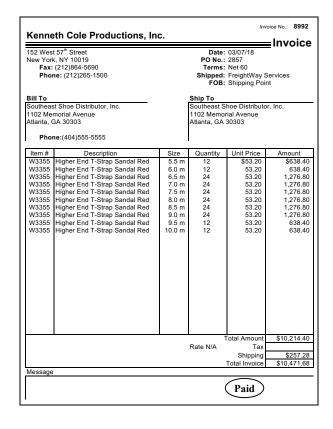
		Voucher
Check #:	6549	Approval: JS
Date:	03/09/18 Paid	Voucher #: 7897
Payee:	Esprit de Crop.	Account #: 12000
Amount:	\$ 565.44	
Description:	Purchase of women's shoes	



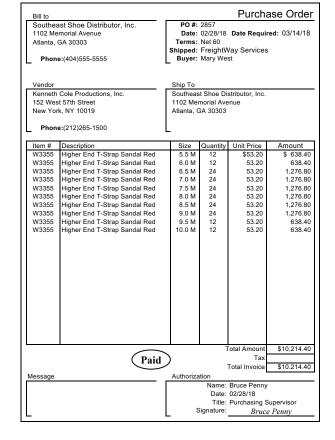
Southeas 1102 Mem Atlanta, G	orial Aver		, Inc.	Date	Received: 02/14/18 Report #: 2409
Received					Purchase Order#
Esprit de C					2844
L -				_	
Freight ca					ived by
United Par	cel Service			Sue R	avens
Quantity	Item #	Size	Descri	ption	
12 12	W3288 W3288	8.0 M 8.5 M	Tribeco	ı Jave	
Condition	Excellent		I		Paid
	Excellent				







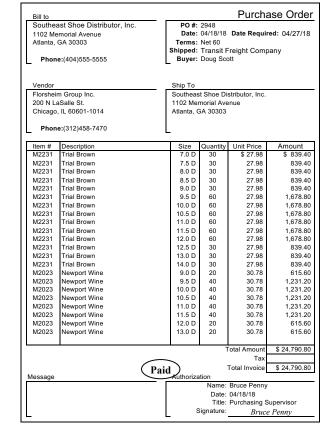
Received	from				Purchase Order #
Kenneth Co	ole Produc	tions, Inc.			2857
Freight ca	arrier			Rece	ived by
FreightWay	v Services			Sue R	avens
Quantity	Item #	Size	Descri		strap red sandal
12 24 24 24 24 24 24 12 12	W3355 W3355 W3355 W3355 W3355 W3355 W3355 W3355	6.0 M 6.5 M 7.0 M 7.5 M 8.0 M 8.5 M 9.0 M 9.5 M 10.0 M	а а а а	(	Paid
Condition	:				



		Voucher
Check #:	6771	Approval: JS
Date:	06/20/18 (Paid)	Voucher #: 8065
Payee:	Florsheim Group Inc.	Account #: 12000
Amount:	\$ 25,900.20	
Description:	Purchase of men's shoes	

					Invoice
Florsh	eim Group Inc		Date:	4/20/18	
	aSalle St.		Invoice #:		
	IL 60601-1014		PO #:	2948	
			Terms	Net 60	
Fax	(312)458-2500		Shipped:	Transit Freigh	nt Company
Pho	ne:(312)458-7470		FOB:	Shipping Poir	nt
Bill To	st Shoe Distributor, Inc.	_	Ship To	hoe Distributo	
	st Snoe Distributor, Inc.		1102 Memo		r, inc.
	GA 30303				
Allania,	GA 30303	Atlanta, GA 30303			
Pho	ne:(404)555-5555				
Item #	Description	Size	Quantity	Unit Price	Amount
m2231	Trial Brown	7.0 D	30	\$ 27.98	\$ 839.40
m2231	Trial Brown	7.5 D	30	27.98	839.40
m2231	Trial Brown	8.0 D	30	27.98	839.40
m2231	Trial Brown	8.5 D	30	27.98	839.40
m2231	Trial Brown	9.0 D	30	27.98	839.40
m2231	Trial Brown	9.5 D	60	27.98	1,678.80
m2231	Trial Brown	10.0 D	60	27.98	1,678.80
m2231	Trial Brown	10.5 D	60	27.98	1,678.8
m2231	Trial Brown	11.0 D	60	27.98	1,678.8
m2231	Trial Brown	11.5 D	60	27.98	1,678.80
m2231	Trial Brown	12.0 D	60	27.98	1,678.8
m2231	Trial Brown Trial Brown	12.5 D	30	27.98	839.4
m2231		13.0 D	30 30	27.98	839.4
m2231 m2023	Trial Brown	14.0 D 9.0 D	20	27.98 30.78	839.40 615.60
m2023 m2023	Newport Wine Newport Wine	9.0 D 9.5 D	40	30.78	1,231,2
m2023	Newport Wine	10.0 D	40	30.78	1,231.20
m2023	Newport Wine	10.5 D	40	30.78	1,231.20
m2023	Newport Wine	11.0 D	40	30.78	1,231.20
m2023	Newport Wine	11.5 D	40	30.78	1,231.20
m2023	Newport Wine	12.0 D	20	30.78	615.60
m2023	Newport Wine	13.0 D	20	30.78	615.60
	1	l	l .	Total Amount	\$ 24,790.80
			Rate N/A	Tax	,,
				Shipping	1,109.4
			1	Total Invoice	\$ 25,900.20
Message	9				
				(Paid)	

Atlanta, G. Received					Purchase Order #
Florsheim	Group Inc.				2948
Freight ca	arrier			Rece	ived by
Transit Fre	ight Comp	any		Sue R	avens
Quantity	Item #	Size	Descri	ption	
20	M2023	9.0 D	Newpo	rt wine	
40	M2023	9.5 D			
40	M2023	10.0 D			
40 40	M2023 M2023	10.5 D	"		
40 40	M2023 M2023	11.0 D	**		
20	M2023	12.0 D	**		
20	M2023	13.0 D	**		
30	M2231	7.0 D	Trail b	rown	
30	M2231	7.5 D	"		
30	M2231	8.0 D	**		
30	M2231	8.5 D	**		
30	M2231	9.0 D	"		_
60	M2231	9.5 D	**		n
60	M2231	10.0 D	**		Paid )
60	M2231	10.5 D	**		$\overline{}$
60	M2231	11.0 D	**		
60	M2231	11.5 D	**		
60	M2231	12.0 D	**		
30	M2231	12.5 D	**		
30	M2231	13.0 D	"		
30	M2231	14.0 D	"		



		Voucher
Check #:	7522	Approval: JS
Date:	01/25/19 Paid	Voucher #: 9112
Payee:	Nine West Group, Inc.	Account #: 12000
Amount:	\$ 1,128.00	
Description:	Purchase of women's shoes	

Invoic	eNine We		• •		# 78823
	1129 V White F	West Plaza Vestchester Plains, NY 10 914)640-6400	Ave.		
Date: Terms: Shipped: FOB:	12/28/2018 Net 30 Express Transit Company Shipping Point		Purch	ase Order #	3344
Bill To			Ship To		
1102 Men Atlanta, G				Shoe Distribu norial Avenue A 30303	tor, Inc.
Phone: (4	04)555-5555		I		
Item #	Description	Size	Quantity	Unit Price	Amount
W369C W369C	Amita White Leather Amita White Leather	8.5 M 9.5 M	24 24	\$21.00 \$21.00	\$504.00 \$504.00
Message		•	Rate N/A	Total Amount Tax Shipping Total Invoice	\$1,008.00 \$ 120.00 \$1,128.00
wessage				Paid	

Received	from				Purchase Order #
Nine West	Group, Inc.				3344
Freight ca	arrier			Rece	ived by
Express Tr	ansit Comp	any		Sue R	avens
Quantity	Item #	Size	Descri		
24 24	W369C W369C	8.5 M 9.5 M	Amita v	white le	eather
					(Paid)

