

Chart of Accounts

Account Prefix	Account No	Account Type	Short Description
10	100003	Assets	Petty Cash
	100010	Assets	Tempe Undeposited Receipts
11	112000	Assets	Phoenix
	112001	Assets	Phoenix
12	121002	Inventory	Calamata Olive Bread
	121003	Inventory	Ciabatta
	123003	Inventory	Calamata Olive Bread
	123004	Inventory	Ciabatta
	125003	Inventory	Calamata Olive Bread
	125004	Inventory	Ciabatta
13	131003	Inventory	Duck
	131004	Inventory	Pheasant
	133003	Inventory	Duck
	133004	Inventory	Pheasant

Long Description	Balance
Operating Cash - Scottsdale	2320.0000
Undeposited Receipts	603.0000
Account Prefix Subtotal	2923.0000
Accounts Receivable	1319.0000
Reserve for Bad Debts	1836.0000
Account Prefix Subtotal	3155.0000
Tempe Bakery Department Merchandise Inventory	1415.0000
Tempe Bakery Department Merchandise Inventory	1253.0000
Phoenix Bakery Department Merchandise Inventory	553.0000
Phoenix Bakery Department Merchandise Inventory	1068.0000
Scottsdale Bakery Department Merchandise Inventory	2451.0000
Scottsdale Bakery Department Merchandise Inventory	901.0000
Account Prefix Subtotal	7641.0000
Tempe Meat and Seafood Merchandise Inventory	2458.0000
Tempe Meat and Seafood Merchandise Inventory	943.0000
Phoenix Meat and Seafood Merchandise Inventory	840.0000
Phoenix Meat and Seafood Merchandise Inventory	1833.0000

Account Prefix	Account No	Account Type	Short Description
	135003	Inventory	Duck
	135004	Inventory	Pheasant

14

141003	Inventory	Cortland Apples
141004	Inventory	Empire Apples
143003	Inventory	Cortland Apples
143004	Inventory	Empire Apples
145003	Inventory	Cortland Apples
145004	Inventory	Empire Apples
147002	Inventory	Brie
147003	Inventory	Gouda
149002	Inventory	Blush Wines
149003	Inventory	Sparkling Wines

15

151002	Inventory	Cheddar
151003	Inventory	Brie
153003	Inventory	Brie
153004	Inventory	Gouda

Long Description	Balance
Scottsdale Meat and Seafood Merchandise Inventory	655.0000
Scottsdale Meat and Seafood Merchandise Inventory	1773.0000
Account Prefix Subtotal	8502.0000
Tempe Produce Merchandise Inventory	54.0000
Tempe Produce Merchandise Inventory	999.0000
Phoenix Produce Merchandise Inventory	1284.0000
Phoenix Produce Merchandise Inventory	272.0000
Scottsdale Produce Merchandise Inventory	883.0000
Scottsdale Produce Merchandise Inventory	238.0000
Scottsdale Cheese & Dairy Merchandise Inventory	1804.0000
Scottsdale Cheese & Dairy Merchandise Inventory	1455.0000
Scottsdale Wine Merchandise Inventory	376.0000
Scottsdale Wine Merchandise Inventory	722.0000
Account Prefix Subtotal	8087.0000
Tempe Cheese & Dairy Merchandise Inventory	311.0000
Tempe Cheese & Dairy Merchandise Inventory	326.0000
Phoenix Cheese & Dairy Merchandise Inventory	1919.0000
Phoenix Cheese & Dairy Merchandise Inventory	464.0000
Account Prefix Subtotal	3020.0000

Account Prefix	Account No	Account Type	Short Description
16	160002	Assets	Tempe
	160003	Assets	Phoenix
	161003	Inventory	Blush Wines
	161004	Inventory	Sparkling Wines
	163003	Inventory	Blush Wines
	163004	Inventory	Sparkling Wines
17	171003	Assets	Scottsdale
	171004	Assets	Tempe
	174002	Assets	Phoenix
	174003	Assets	Phoenix
18	181200	Assets	Scottsdale
	181300	Assets	Tempe
20	200003	Assets	Boardman Fine Foods
	200011	Assets	Brooks Surf and Turf

Long Description	Balance
Prepaid Software Maintenance	1517.0000
Prepaid Advertising	2267.0000
Tempe Wine Merchandise Inventory	1169.0000
Tempe Wine Merchandise Inventory	1377.0000
Phoenix Wine Merchandise Inventory	196.0000
Phoenix Wine Merchandise Inventory	2054.0000
Account Prefix Subtotal	8580.0000
Accounts Receivable	1119.0000
Notes Receivable	2239.0000
Furniture and Fixtures	428.0000
Accumulated Depreciation - Furniture & Fixtures	250.0000
Account Prefix Subtotal	4036.0000
Goodwill	1681.0000
Charity and Donations	418.0000
Account Prefix Subtotal	2099.0000
Scottsdale Bakery Department Vendor	1993.0000
Tempe Meat and Seafood Vendor	1827.0000
Account Prefix Subtotal	3820.0000

Account Prefix	Account No	Account Type	Short Description
21			
	210003	Payouts	Scottsdale Sales Tax
	210004	Payouts	Tempe County Tax
22			
	220003	Payouts	FICA W/H
	220004	Payouts	Unemployment Pemium
23			
	230013	Payouts	State W/H Disability
	230014	Payouts	State W/H OA
24			
	240003	Payouts	Scottsdale - Wages
	240004	Payouts	Tempe - Advances
25			
	250003	Assets	Scottsdale
	250004	Assets	Tempe
26			
	260003	Payouts	Scottsdale
	260004	Payouts	Tempe

Long Description	Balance
Scottsdale Sales Tax Payable	442.0000
Tempe County Tax	1490.0000
Account Prefix Subtotal	1932.0000
FICA Withholding - Payroll	1131.0000
Unemployment	1727.0000
Account Prefix Subtotal	2858.0000
State Income Tax W/H - Disability	905.0000
State Income Tax W/H - OA	2242.0000
Account Prefix Subtotal	3147.0000
Accrued Wages Payable	1733.0000
Advanced Wages Paid	1853.0000
Account Prefix Subtotal	3586.0000
Unearned Revenues	1639.0000
Other Revenues	1147.0000
Account Prefix Subtotal	2786.0000
Short-Term Notes Payable	2351.0000
Long-Term Notes Payable	765.0000
Account Prefix Subtotal	3116.0000

Account Prefix	Account No	Account Type	Short Description
30			
	300003	Assets	Scottsdale
	300004	Assets	Tempe
40			
	400003	Assets	Calamata Olive Bread
	400004	Assets	Ciabatta
41			
	411003	Assets	Duck
	411004	Assets	Pheasant
42			
	420003	Assets	Cortland Apples
	420004	Assets	Empire Apples
43			
	430003	Assets	Brie
	430004	Assets	Gouda
44			
	440003	Assets	Blush Wines
	440004	Assets	Sparkling Wines

Long Description	Balance
Owner's Equity	118.0000
Net Profit	1996.0000
Account Prefix Subtotal	2114.0000
Tempe Bakery Department Sales	2418.0000
Tempe Bakery Department Sales	1881.0000
Account Prefix Subtotal	4299.0000
Tempe Meat and Seafood Sales	294.0000
Tempe Meat and Seafood Sales	2416.0000
Account Prefix Subtotal	2710.0000
Tempe Produce Sales	1314.0000
Tempe Produce Sales	2240.0000
Account Prefix Subtotal	3554.0000
Tempe Cheese & Dairy Sales	1002.0000
Tempe Cheese & Dairy Sales	2434.0000
Account Prefix Subtotal	3436.0000
Tempe Wine Sales	1896.0000
Tempe Wine Sales	157.0000
Account Prefix Subtotal	2053.0000

Account Prefix	Account No	Account Type	Short Description
45			
	450003	Assets	Calamata Olive Bread
	450004	Assets	Ciabatta
46			
	460003	Assets	Duck
	460004	Assets	Pheasant
47			
	470003	Assets	Cortland Apples
	470004	Assets	Empire Apples
48			
	480003	Assets	Brie
	480004	Assets	Gouda
49			
	490003	Assets	Blush Wines
	490004	Assets	Sparkling Wines
50			
	500003	Assets	Calamata Olive Bread
	500004	Assets	Ciabatta

Long Description	Balance
Phoenix Bakery Department Sales	1904.0000
Phoenix Bakery Department Sales	261.0000
Account Prefix Subtotal	2165.0000
Phoenix Meat and Seafood Sales	2379.0000
Phoenix Meat and Seafood Sales	1811.0000
Account Prefix Subtotal	4190.0000
Phoenix Produce Sales	1148.0000
Phoenix Produce Sales	696.0000
Account Prefix Subtotal	1844.0000
Phoenix Cheese & Dairy Sales	772.0000
Phoenix Cheese & Dairy Sales	424.0000
Account Prefix Subtotal	1196.0000
Phoenix Wine Sales	421.0000
Phoenix Wine Sales	527.0000
Account Prefix Subtotal	948.0000
Scottsdale Bakery Department Sales	2292.0000
Scottsdale Bakery Department Sales	1492.0000
Account Prefix Subtotal	3784.0000

Account Prefix	Account No	Account Type	Short Description
51			
	510003	Assets	Cortland Apples
	510004	Assets	Empire Apples
52			
	520003	Assets	Brie
	520004	Assets	Gouda
53			
	530003	Assets	Blush Wines
	530004	Assets	Sparkling Wines
54			
	540003	Assets	Challah
	540004	Assets	Challah
55			
	550003	Assets	Duck
	550004	Assets	Pheasant
56			
	560003	Assets	Cortland Apples
	560004	Assets	Empire Apples

Long Description	Balance
Scottsdale Produce Sales	1301.0000
Scottsdale Produce Sales	2184.0000
Account Prefix Subtotal	3485.0000
Scottsdale Cheese & Dairy Sales	653.0000
Scottsdale Cheese & Dairy Sales	436.0000
Account Prefix Subtotal	1089.0000
Scottsdale Wine Sales	2421.0000
Scottsdale Wine Sales	755.0000
Account Prefix Subtotal	3176.0000
Tempe Bakery Department Sales Returns and Allowances	602.0000
Phoenix Bakery Department Sales Returns and Allowances	54.0000
Account Prefix Subtotal	656.0000
Phoenix Meat and Seafood Sales Returns and Allowances	1002.0000
Phoenix Meat and Seafood Sales Returns and Allowances	1816.0000
Account Prefix Subtotal	2818.0000
Phoenix Produce Sales Returns and Allowances	259.0000
Phoenix Produce Sales Returns and Allowances	1083.0000
Account Prefix Subtotal	1342.0000

Account Prefix	Account No	Account Type	Short Description
57	570003	Assets	Brie
	570004	Assets	Gouda
58	580003	Assets	Blush Wines
	580004	Assets	Sparkling Wines
59	590003	Assets	Calamata Olive Bread
	590004	Assets	Ciabatta
60	600003	Assets	Duck
	600004	Assets	Pheasant
61	610003	Assets	Cortland Apples
	610004	Assets	Empire Apples
62	620003	Assets	Brie
	620004	Assets	Gouda

Long Description	Balance
Phoenix Cheese & Dairy Sales Returns and Allowances	521.0000
Phoenix Cheese & Dairy Sales Returns and Allowances	2242.0000
Account Prefix Subtotal	2763.0000
Phoenix Wine Sales Returns and Allowances	58.0000
Phoenix Wine Sales Returns and Allowances	1585.0000
Account Prefix Subtotal	1643.0000
Scottsdale Bakery Department Sales Returns and Allowances	2376.0000
Scottsdale Bakery Department Sales Returns and Allowances	2235.0000
Account Prefix Subtotal	4611.0000
Tempe Meat and Seafood Sales Returns and Allowances	1856.0000
Tempe Meat and Seafood Sales Returns and Allowances	1453.0000
Account Prefix Subtotal	3309.0000
Scottsdale Produce Sales Returns and Allowances	21.0000
Scottsdale Produce Sales Returns and Allowances	865.0000
Account Prefix Subtotal	886.0000
Scottsdale Cheese & Dairy Sales Returns and Allowances	2443.0000
Scottsdale Cheese & Dairy Sales Returns and Allowances	409.0000
Account Prefix Subtotal	2852.0000

Account Prefix	Account No	Account Type	Short Description
63			
	630003	Assets	Blush Wines
	630004	Assets	Sparkling Wines
64			
	640003	Assets	Cortland Apples
	640004	Assets	Empire Apples
65			
	650003	Assets	Brie
	650004	Assets	Gouda
66			
	660003	Assets	Blush Wines
	660004	Assets	Sparkling Wines
67			
	670003	Assets	Calamata Olive Bread
	670004	Assets	Ciabatta
68			
	680003	Assets	Duck
	680004	Assets	Pheasant

Long Description	Balance
Scottsdale Wine Sales Returns and Allowances	911.0000
Scottsdale Wine Sales Returns and Allowances	951.0000
Account Prefix Subtotal	1862.0000
Tempe Produce Sales Returns and Allowances	1647.0000
Tempe Produce Sales Returns and Allowances	551.0000
Account Prefix Subtotal	2198.0000
Tempe Cheese & Dairy Sales Returns and Allowances	567.0000
Tempe Cheese & Dairy Sales Returns and Allowances	2134.0000
Account Prefix Subtotal	2701.0000
Tempe Wine Sales Returns and Allowances	1474.0000
Tempe Wine Sales Returns and Allowances	2105.0000
Account Prefix Subtotal	3579.0000
Tempe Bakery Department Purchases	885.0000
Tempe Bakery Department Purchases	317.0000
Account Prefix Subtotal	1202.0000
Tempe Meat and Seafood Purchases	1668.0000
Tempe Meat and Seafood Purchases	1273.0000
Account Prefix Subtotal	2941.0000

Account Prefix	Account No	Account Type	Short Description
69			
	690003	Assets	Cortland Apples
	690004	Assets	Empire Apples
70			
	700003	Assets	Brie
	700004	Assets	Gouda
71			
	710003	Assets	Blush Wines
	710004	Assets	Sparkling Wines
72			
	720002	Assets	Challah
	720003	Assets	Calamata Olive Bread
73			
	730002	Assets	Duck
	730003	Assets	Pheasant
74			
	740002	Assets	Cortland Apples
	740003	Assets	Empire Apples

Long Description	Balance
Tempe Produce Purchases	495.0000
Tempe Produce Purchases	2380.0000
Account Prefix Subtotal	2875.0000
Tempe Cheese & Dairy Purchases	971.0000
Tempe Cheese & Dairy Purchases	1420.0000
Account Prefix Subtotal	2391.0000
Tempe Wine Purchases	807.0000
Tempe Wine Purchases	1113.0000
Account Prefix Subtotal	1920.0000
Phoenix Bakery Department Purchases	2297.0000
Phoenix Bakery Department Purchases	2372.0000
Account Prefix Subtotal	4669.0000
Phoenix Meat and Seafood Purchases	261.0000
Phoenix Meat and Seafood Purchases	1777.0000
Account Prefix Subtotal	2038.0000
Phoenix Produce Purchases	654.0000
Phoenix Produce Purchases	157.0000
Account Prefix Subtotal	811.0000

Account Prefix	Account No	Account Type	Short Description
75			
	750002	Assets	Brie
	750003	Assets	Gouda
76			
	760002	Assets	Blush Wines
	760003	Assets	Sparkling Wines
77			
	770002	Assets	Calamata Olive Bread
	770003	Assets	Ciabatta
78			
	780002	Assets	Cortland Apples
	780003	Assets	Empire Apples
79			
	790001	Assets	Cheddar
	790002	Assets	Brie
80			
	800002	Assets	Sparkling Wines
	800003	Assets	Dessert Wines

Long Description	Balance
Phoenix Cheese & Dairy Purchases	2099.0000
Phoenix Cheese & Dairy Purchases	753.0000
Account Prefix Subtotal	2852.0000
Phoenix Wine Purchases	479.0000
Phoenix Wine Purchases	1905.0000
Account Prefix Subtotal	2384.0000
Scottsdale Bakery Department Purchases	2084.0000
Scottsdale Bakery Department Purchases	389.0000
Account Prefix Subtotal	2473.0000
Scottsdale Produce Purchases	1019.0000
Scottsdale Produce Purchases	1665.0000
Account Prefix Subtotal	2684.0000
Scottsdale Cheese & Dairy Purchases	1403.0000
Scottsdale Cheese & Dairy Purchases	1129.0000
Account Prefix Subtotal	2532.0000
Scottsdale Wine Purchases	852.0000
Scottsdale Wine Purchases	425.0000
Account Prefix Subtotal	1277.0000

Account Prefix	Account No	Account Type	Short Description
81			
	810003	Assets	Boardman Fine Foods
	810004	Assets	Brooks Surf and Turf
82			
	820002	Payouts	Scottsdale
	820003	Payouts	Tempe

Long Description	Balance
Scottsdale Bakery Department Freight-in	774.0000
Tempe Meat and Seafood Freight-in	905.0000
Account Prefix Subtotal	1679.0000
Miscellaneous	323.0000
Office Expenses	2457.0000
Account Prefix Subtotal	2780.0000
Grand Total	178059.0000