

The Group Account Listing

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|------|--------------------------------------|--------------------|---------------------------------|
| 3000 | Opening Balance Equity | Equity | |
| 3050 | Retained Earnings | Equity | |
| 4010 | Annuals | Income | |
| 4050 | Bulbs & Seeds | Income | |
| 4090 | Casual Furniture | Income | |
| 4130 | Christmas | | Do Not Use - Post To Subaccount |
| | 4131 Artificial Trees | Income | |
| | 4133 Fresh Greens & Trees | Income | |
| | 4135 Non-Plant | Income | |
| | 4137 Christmas Plants | Income | |
| 4140 | Container Gardens | Income | |
| 4160 | Food | Income | |
| 4170 | Garden Center Floral | Income | |
| 4250 | Giftware | Income | |
| 4290 | Hardgoods | Income | |
| 4330 | Herbs & Veggies | Income | |
| 4370 | Labor | | Do Not Use - Post To Subaccount |
| | 4371 Delivery | Income | |
| | 4373 Installation | Income | |
| | 4375 Services | Income | |
| 4410 | Landscape Non-Plant | Income | |
| 4450 | Outdoor Living | Income | |
| 4490 | Perennials | Income | |
| 4510 | Pet | Income | |
| 4530 | Pottery | Income | |
| 4570 | Seasonal Non-Plant | Income | |
| 4610 | Seasonal Plant | Income | |
| 4650 | Shrubs | Income | |
| 4670 | Sod | Income | |
| 4690 | Trees | Income | |
| 4730 | Tropical Plants - Indoor & Out | Income | |
| 4770 | Water Gardening | Income | |
| 4810 | Wild Bird | Income | |
| 5010 | Annuals - expenses | Cost of Goods Sold | |
| 5050 | Bulbs & Seeds -expenses | Cost of Goods Sold | |
| 5090 | Casual Furniture - expenses | Cost of Goods Sold | |
| 5130 | Christmas - expenses | | Do Not Use - Post To Subaccount |
| | 5131 Artificial Trees - expenses | Cost of Goods Sold | |
| | 5133 Fresh Greens & Trees - expenses | Cost of Goods Sold | |
| | 5135 Non-Plant - expenses | Cost of Goods Sold | |
| | 5137 Christmas Plants | Cost of Goods Sold | |
| 5140 | Container Gardens | Cost of Goods Sold | |
| 5160 | Food | Cost of Goods Sold | |
| 5170 | Garden Center Floral - expenses | Cost of Goods Sold | |
| 5250 | Giftware - expenses | Cost of Goods Sold | |
| 5290 | Hardgoods - expenses | Cost of Goods Sold | |
| 5330 | Herbs & Veggies - expenses | Cost of Goods Sold | |
| 5410 | Landscape Non-Plant - expenses | Cost of Goods Sold | |

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|------|-------------------------------------------|--------------------|---------------------------------|
| 5450 | Outdoor Living -expenses | Cost of Goods Sold | |
| 5490 | Perennials - expenses | Cost of Goods Sold | |
| 5510 | Pet | Cost of Goods Sold | |
| 5530 | Pottery - expenses | Cost of Goods Sold | |
| 5570 | Seasonal Non-Plant - expenses | Cost of Goods Sold | |
| 5610 | Seasonal Plant - expenses | Cost of Goods Sold | |
| 5650 | Shrubs - expenses | Cost of Goods Sold | |
| 5670 | Sod - expenses | Cost of Goods Sold | |
| 5690 | Trees - expenses | Cost of Goods Sold | |
| 5730 | Tropical Plants - Indoor & Out - expenses | Cost of Goods Sold | |
| 5770 | Water Gardening - expenses | Cost of Goods Sold | |
| 5810 | Wild Bird - expenses | Cost of Goods Sold | |
| 5950 | Freight - Unallocated | Cost of Goods Sold | |
| 6050 | Advertising & Promotions | | Do Not Use - Post To Subaccount |
| | 6051 Direct Mail | Expense | |
| | 6052 Events | Expense | |
| | 6053 Newspaper | Expense | |
| | 6054 Radio | Expense | |
| | 6055 Signs | Expense | |
| | 6056 Television | Expense | |
| | 6057 Internet | Expense | |
| | 6058 Yellow Pages | Expense | |
| | 6059 Other | Expense | |
| 6110 | Bank Charges | Expense | |
| 6130 | Collection Fees | Expense | |
| 6150 | Computer Services | Expense | |
| 6190 | Contributions | Expense | |
| 6250 | Depreciation | Expense | |
| 6270 | Dues & Subscriptions | Expense | |
| 6290 | Entertainment & Meals | Expense | |
| 6310 | Equipment Rental | Expense | |
| 6330 | Fines & Penalties | Expense | |
| 6350 | Fuel - gas & oil | Expense | |
| 6370 | Insurance | | Do Not Use - Post To Subaccount |
| | 6371 General | Expense | |
| | 6372 Life | Expense | |
| 6410 | Interest | | Do Not Use - Post To Subaccount |
| | 6411 Mortgage | Expense | |
| | 6412 Other | Expense | |
| 6450 | Professional Fees | | Do Not Use - Post To Subaccount |
| | 6451 Accounting | Expense | |
| | 6453 Consulting | Expense | |
| | 6455 Legal | Expense | |
| 6490 | Maintenance & Repair | | Do Not Use - Post To Subaccount |
| | 6491 Equipment | Expense | |
| | 6492 Leaseholds | Expense | |
| | 6493 Vehicles | Expense | |
| 6530 | Miscellaneous | Expense | |
| 6550 | Operating - supplies & expenses | Expense | |
| 6570 | Postage & Delivery | Expense | |
| 6590 | Rent | Expense | |
| 6710 | Stationary & Office Expense | Expense | |
| 6750 | Taxes - General | Expense | |
| 6790 | Telephone | Expense | |
| 6810 | Trash Removal | Expense | |

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| 6830 | Travel & Lodging | Expense | |
| 6850 | Utilities | Expense | |
| 7010 | Salaries & Wages | | Do Not Use - Post To Subaccount |
| | 7011 S&W - Bonus | Expense | |
| | 7013 S&W - Office | Expense | |
| | 7014 S&W - Officers | Expense | |
| | 7015 S&W - Seasonal | Expense | |
| | 7017 S&W - Staff | Expense | |
| | 7019 S&W - Support | Expense | |
| 7050 | Employee Benefits | Expense | |
| 7090 | Insurance | | Do Not Use - Post To Subaccount |
| | 7091 Health | Expense | |
| | 7092 Workers Comp | Expense | |
| 7130 | Payroll Processing | Expense | |
| 7170 | Pension Contributions | Expense | |
| 7210 | Taxes - Payroll | | Do Not Use - Post To Subaccount |
| | 7211 FICA-Medicare | Expense | |
| | 7212 FUTA | Expense | |
| | 7213 SUI | Expense | |
| 7250 | Training | Expense | |
| 7290 | Uniforms | Expense | |
| 8010 | Gain (Loss) On Sale Of Assets | Other Income | |
| 8030 | Interest Income | Other Income | |

Administered by  **Steve Bailey**
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Weekly Department Review Category Definitions

Annuals - annual plant material, hanging baskets

Bulbs & Seeds - spring/fall garden seed & bulbs, including lawn seed

Casual Furniture - indoor /outdoor furniture, benches, grills, etc

Artificial Christmas Trees – Artificial Christmas trees, wreaths, and garland

Christmas/Fresh Green/Trees - cut trees, live trees, wreaths, greens, roping

Christmas/Seasonal Non-Plant - ornaments, decorations,, ribbon, bows, dried

Poinsettias - Cmas cactus, live indoor Cmas holly, etc.

Container Gardens – Custom Potting, Troughs, Moss Baskets

Food – Produce and prepared food

Garden Center Floral - fresh/silk flowers, arrangements, accessories

Giftware - non-garden related gift items, candles, collectables

Hardgoods - fertilizers, chemicals, tools, books, etc.

Herbs & Vegetables - plant material

Labor - fees charged for delivery, potting, installation of retail sold material

Landscape Non-Plant - bulk items, timbers, brick, patio blocks, pavers, bagged goods, soils

Outdoor Living - garden-gift related products, accessories, arbors, statuary, fountains, etc

Perennials/ Groundcovers - Perennial and Groundcover plant material

Pet – Pet food, pet care, pet accessories, feed and related items

Pottery - indoor/outdoor pots and container

Seasonal Non-Plant – Halloween, Easter Giftware, etc

Seasonal Plant – Mums, Kale, Fall Pansies, Asters, Easter Lilies, pumpkins, gourds, corn stalks

Shrubs - woody plant material, foundation evergreens, roses

Sod – Sod and related products

Trees - shade and flowering, large growing evergreens

Tropical Plants Indoors/Outdoors - houseplants, patio tropicals

Water Gardening - plants, supplies, fish

Wild Bird - feed, feeders, supplies

The following is not a category but is tracked in the Weekly Department Review

Gift Certificates and Gift Cards – Sales only (no redemptions) of both Gift Certificates and Cards

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