

Kilwin's Chocolates
Retail Store Chart of Accounts

06/20/07

Account Number	Account Description	QuickBooks Account Type	
ASSETS			
CURRENT ASSETS			
Cash			
1000	Petty cash	OCASSET	Other Current Asset
1010	Cash in registers	OCASSET	Other Current Asset
1020	Cash - checking	Bank	Checking or Savings
1030	Cash - savings	Bank	Checking or Savings
1040	Cash - payroll	Bank	Checking or Savings
1050	Cash - credit card deposits	CCARD	Credit Card
1060	Cash - undeposited funds	OCASSET	Other Current Asset
1070	Cash - other	OCASSET	Other Current Asset
Accounts Receivable			
1100	Accounts receivable	AR	Accounts Receivable
1110	Allowance for bad debts	OCASSET	Other Current Asset
1120	Accounts receivable - other	OCASSET	Other Current Asset
Inventory			
1205	Inventory - ice cream	OCASSET	Other Current Asset
1210	Inventory - fudge	OCASSET	Other Current Asset
1220	Inventory - MIS cooked	OCASSET	Other Current Asset
1225	Inventory - MIS non-cooked	OCASSET	Other Current Asset
1230	Inventory - chocolates	OCASSET	Other Current Asset
1235	Inventory - beverages	OCASSET	Other Current Asset
1240	Inventory - baskets	OCASSET	Other Current Asset
1245	Inventory - gifts	OCASSET	Other Current Asset
1250	Inventory - paper & plastics	OCASSET	Other Current Asset
1290	Inventory - other	OCASSET	Other Current Asset
Other Assets			
1300	Prepaid rent	OCASSET	Other Current Asset
1310	Prepaid taxes	OCASSET	Other Current Asset
1320	Prepaid insurance	OCASSET	Other Current Asset
1330	Employee advances	OCASSET	Other Current Asset
1340	Other current assets	OCASSET	Other Current Asset
1350	Due to/due from	OCASSET	Other Current Asset
PROPERTY AND EQUIPMENT			
Cost of Assets			
1500	Land	FIXASSET	Fixed Assets
1505	Buildings	FIXASSET	Fixed Assets
1510	Leasehold improvements	FIXASSET	Fixed Assets
1515	Furniture and fixtures	FIXASSET	Fixed Assets
1520	Equipment - computers	FIXASSET	Fixed Assets
1525	Equipment - store	FIXASSET	Fixed Assets
1530	Vehicles	FIXASSET	Fixed Assets
1535	Other fixed assets	FIXASSET	Fixed Assets
Accumulated Depreciation			
1605	Accum depr - buildings	FIXASSET	Fixed Assets
1610	Accum depr - leasehold improvements	FIXASSET	Fixed Assets
1615	Accum depr - furniture and fixtures	FIXASSET	Fixed Assets
1620	Accum depr - computers	FIXASSET	Fixed Assets
1625	Accum depr - store equipment	FIXASSET	Fixed Assets
1630	Accum depr - vehicles	FIXASSET	Fixed Assets
1635	Accum depr - other fixed assets	FIXASSET	Fixed Assets

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Assets - Continued			
INTANGIBLE ASSETS			
Intangible Assets - Cost			
1800	Franchise fee	OASSET	Other Assets
1805	Goodwill	OASSET	Other Assets
1810	Organization costs	OASSET	Other Assets
1815	Lease assignment	OASSET	Other Assets
1820	Other intangibles	OASSET	Other Assets
Intangible Assets - Accumulated Amortization			
1850	Accum amort - franchise fee	OASSET	Other Assets
1855	Accum amort - goodwill	OASSET	Other Assets
1860	Accum amort - organization costs	OASSET	Other Assets
1865	Accum amort - lease assignment	OASSET	Other Assets
1870	Accum amort - other intangibles	OASSET	Other Assets
OTHER ASSETS			
1900	Utility deposits	OASSET	Other Assets
1910	Lease deposits	OASSET	Other Assets
1920	Officer/Shareholder note receivable	OASSET	Other Assets
1930	Other non-current assets	OASSET	Other Assets

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LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
General			
2000	Accounts payable	AP	Accounts Payable
2010	Customer deposits	OCLIAB	Other Current Liability
2020	Gift cards sold/redeemed	OCLIAB	Other Current Liability
2030	Gift certificates outstanding	OCLIAB	Other Current Liability
2040	Accrued other expenses	OCLIAB	Other Current Liability
Payroll related			
2100	Wages Payable	OCLIAB	Other Current Liability
2105	Employee tips payable	OCLIAB	Other Current Liability
2110	Accrued bonus / profit sharing	OCLIAB	Other Current Liability
2115	Accrued 401(k) contribution	OCLIAB	Other Current Liability
2120	Employee health insurance payable	OCLIAB	Other Current Liability
2125	Accrued FUTA	OCLIAB	Other Current Liability
2130	Accrued SUTA	OCLIAB	Other Current Liability
2135	Federal withholding tax payable	OCLIAB	Other Current Liability
2140	State withholding tax payable	OCLIAB	Other Current Liability
2145	Local withholding tax payable	OCLIAB	Other Current Liability
2150	Social security tax payable	OCLIAB	Other Current Liability
2155	Medicare tax payable	OCLIAB	Other Current Liability
2160	401(k) withholding	OCLIAB	Other Current Liability
2165	Friend of court withholding	OCLIAB	Other Current Liability
2170	Garnishments withholding	OCLIAB	Other Current Liability
2175	Section 125 withholding	OCLIAB	Other Current Liability
2180	Payroll related accruals - other	OCLIAB	Other Current Liability
Other taxes			
2200	Sales taxes payable	OCLIAB	Other Current Liability
2210	Hospitality taxes payable	OCLIAB	Other Current Liability
2220	Real estate taxes payable	OCLIAB	Other Current Liability
2230	Corporate taxes payable - federal	OCLIAB	Other Current Liability
2240	Corporate taxes payable - state	OCLIAB	Other Current Liability
2250	Corporate taxes payable - local	OCLIAB	Other Current Liability
Debt obligations			
2300	Line of credit obligations	OCLIAB	Other Current Liability
2310	Notes payable, vehicle - current	OCLIAB	Other Current Liability
2320	Notes payable, shareholder - current	OCLIAB	Other Current Liability
2330	Notes payable, former owner - current	OCLIAB	Other Current Liability
2340	Notes payable, other - current	OCLIAB	Other Current Liability
2350	Accrued interest payable	OCLIAB	Other Current Liability
NON-CURRENT LIABILITIES			
Debt obligations			
2400	Notes payable, vehicle - noncurrent	LTLIAB	Long Term Liability
2410	Notes payable, shareholder - noncurrent	LTLIAB	Long Term Liability
2420	Notes payable, former owner - noncurrent	LTLIAB	Long Term Liability
2430	Notes payable, other - noncurrent	LTLIAB	Long Term Liability
EQUITY			
3000	Common stock	Equity	Capital/Equity
3100	Additional paid in capital	Equity	Capital/Equity
3200	LLC Membership Interest - member #1	Equity	Capital/Equity
3210	LLC Membership Interest - member #2	Equity	Capital/Equity
3300	LLC Membership Distributions - member #1	Equity	Capital/Equity
3310	LLC Membership Distributions - member #2	Equity	Capital/Equity
3400	Retained earnings	Equity	Capital/Equity

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INCOME STATEMENT			
SALES			
4000	Sales - ice cream	INC	Income
4005	Sales - fudge	INC	Income
4010	Sales - MIS cooked	INC	Income
4015	Sales - MIS non-cooked	INC	Income
4020	Sales - chocolates	INC	Income
4025	Sales - beverages	INC	Income
4030	Sales - beverages, non-taxable	INC	Income
4035	Sales - baskets	INC	Income
4040	Sales - gifts	INC	Income
4070	Sales - shipping	INC	Income
4080	Sales - discounts	INC	Income
4090	Sales - other	INC	Income
COST OF SALES			
4200	Purchases - ice cream	EXP	Expense
4205	Purchases - fudge	EXP	Expense
4210	Purchases - MIS cooked	EXP	Expense
4215	Purchases - MIS non-cooked	EXP	Expense
4220	Purchases - chocolates	EXP	Expense
4225	Purchases - beverages	EXP	Expense
4230	Purchases - beverages, non-taxable	EXP	Expense
4235	Purchases - baskets	EXP	Expense
4240	Purchases - gifts	EXP	Expense
4270	Purchases - outbound shipping	EXP	Expense
4275	Purchases - paper & plastic	EXP	Expense
4280	Purchases - discounts	EXP	Expense
4285	Purchases - incoming freight	EXP	Expense
4290	Purchases - other cost of sales	EXP	Expense
SELLING EXPENSES			
5000	Manager's salaries	EXP	Expense
5005	Manager bonus	EXP	Expense
5010	Sales salary	EXP	Expense
5015	Sales commissions	EXP	Expense
5020	Retail wages	EXP	Expense
5025	Retail bonus	EXP	Expense
5030	Production wages	EXP	Expense
5035	Production bonus	EXP	Expense
5040	Payroll taxes	EXP	Expense
5045	401(k) contributions	EXP	Expense
5050	Insurance - employee medical	EXP	Expense
5055	Insurance - workmen's comp	EXP	Expense
5060	Other employee benefits	EXP	Expense
5065	Other selling expenses	EXP	Expense

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Income Statement - Continued		
GENERAL & ADMINISTRATIVE		
6000	Advertising	EXP Expense
6010	Amortization	EXP Expense
6020	Auto expense	EXP Expense
6030	Bad debts	EXP Expense
6040	Bank service charges	EXP Expense
6050	Brochures and catalogs	EXP Expense
6060	Cash (over) & short	EXP Expense
6070	Cleaning supplies / services	EXP Expense
6080	Contributions	EXP Expense
6090	Convention expense	EXP Expense
6100	Credit card expense	EXP Expense
6110	Depreciation expense	EXP Expense
6120	Dues and subscriptions	EXP Expense
6130	Equipment rental	EXP Expense
6140	Event fee	EXP Expense
6150	Housing	EXP Expense
6160	Hiring / recruiting	EXP Expense
6170	Gift card expense	EXP Expense
6180	Insurance - general	EXP Expense
6190	Internet	EXP Expense
6200	Late charges	EXP Expense
6210	Laundry & linen	EXP Expense
6220	Legal & accounting	EXP Expense
6230	Management fees	EXP Expense
6240	Miscellaneous	EXP Expense
6250	Office expense	EXP Expense
6260	Officer's life insurance	EXP Expense
6270	Outside labor	EXP Expense
6280	Parking fees	EXP Expense
6290	Postage and delivery expense	EXP Expense
6300	Payroll processing	EXP Expense
6310	Real estate taxes	EXP Expense
6320	Rent	EXP Expense
6330	Rent - common area maintenance	EXP Expense
6340	Repairs & maintenance	EXP Expense
6350	Royalties	EXP Expense
6360	Salaries - administrative	EXP Expense
6370	Salaries - employee benefits	EXP Expense
6380	Salaries - officer	EXP Expense
6390	Salaries - payroll taxes	EXP Expense
6400	Security services	EXP Expense
6410	Store opening expenses	EXP Expense
6420	Supplies expense	EXP Expense
6430	Telephone	EXP Expense
6440	Travel - meals	EXP Expense
6450	Travel & entertainment	EXP Expense
6460	Utilities	EXP Expense
OTHER INCOME & EXPENSES		
7000	Interest expense	EXEXP Other Expense
7010	Interest income	EXINC Other Income
7020	Other income	EXINC Other Income
7030	Fines & penalties	EXEXP Other Expense
7040	Finance charge income	EXINC Other Income
7050	Gain / loss on sale of assets	EXEXP Other Expense
8000	Taxes - federal	EXEXP Other Expense
8010	Taxes - state	EXEXP Other Expense
8020	Taxes - local	EXEXP Other Expense
8030	Taxes - real estate	EXEXP Other Expense
8040	Taxes - other	EXEXP Other Expense
9999	Day Sheet Entries	EXEXP Other Expense