



THE GROUP CHART OF ACCOUNTS

Administered by



ACCOUNT #	NAME	ACCOUNT TYPE
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INCOME

4010	Annuals & Outdoor Tropicals	Income	
4050	Bulbs & Seeds	Income	
4090	Casual Furniture	Income	
4130	Christmas		<i>Do Not Use - Post to Subaccount</i>
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/Services		<i>Do Not Use - Post to Subaccount</i>
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	Income	
4770	Water Gardening	Income	
4810	Wild Bird	Income	

EXPENSES

COST OF GOODS SOLD

5010	Annuals & Outdoor Tropicals	Cost of Goods Sold	
5050	Bulbs & Seeds	Cost of Goods Sold	
5090	Casual Furniture	Cost of Goods Sold	
5130	Christmas		<i>Do Not Use - Post to Subaccount</i>
5131	♦ Artificial Trees	Cost of Goods Sold	
5133	♦ Fresh Greens & Tree	Cost of Goods Sold	
5135	♦ Non-Plant	Cost of Goods Sold	
5137	♦ Christmas Plants	Cost of Goods Sold	
5140	Container Gardens	Cost of Goods Sold	
5160	Food	Cost of Goods Sold	



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EXPENSES *Con't*

5170	Garden Center Floral	Cost of Goods Sold
5250	Giftware	Cost of Goods Sold
5290	Hardgoods	Cost of Goods Sold
5330	Herbs & Veggies	Cost of Goods Sold
5410	Landscape Non-Plant	Cost of Goods Sold
5450	Outdoor Living	Cost of Goods Sold
5490	Perennials	Cost of Goods Sold
5510	Pet	Cost of Goods Sold
5530	Pottery	Cost of Goods Sold
5570	Seasonal Non-Plant	Cost of Goods Sold
5610	Seasonal Plant	Cost of Goods Sold
5650	Shrubs	Cost of Goods Sold
5670	Sod	Cost of Goods Sold
5690	Trees	Cost of Goods Sold
5730	Tropical Plants Indoor	Cost of Goods Sold
5770	Water Gardening	Cost of Goods Sold
5810	Wild Bird	Cost of Goods Sold
5950	Freight - Unallocated	Cost of Goods Sold

OPERATING EXPENSE

6050	Advertising & Promotions		<i>Do Not Use - Post to Subaccount</i>
6051	♦ Direct or Digital Mail	Expense	
6052	♦ Events	Expense	
6053	♦ Newspaper	Expense	
6054	♦ Radio	Expense	
6055	♦ Signs	Expense	
6056	♦ Television	Expense	
6057	♦ Website	Expense	
6058	♦ Social Media (NOT labor dollars)	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		<i>Do Not Use - Post to Subaccount</i>
6371	♦ General	Expense	
6372	♦ Life	Expense	



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ACCOUNT #	NAME	ACCOUNT TYPE	
<u>EXPENSES</u> <i>Con't</i>			
6410	Interest		<i>Do Not Use - Post to Subaccount</i>
6411	♦ Mortgage	Expense	
6412	♦ Other	Expense	
6450	Professional Fees		<i>Do Not Use - Post to Subaccount</i>
6451	♦ Accounting	Expense	
6453	♦ Consulting	Expense	
6455	♦ Legal	Expense	
6490	Maintenance & Repair		<i>Do Not Use - Post to Subaccount</i>
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	
6750	Taxes - General	Expense	
6790	Telephone	Expense	
6810	Trash Removal	Expense	
6830	Travel & Lodging	Expense	
6850	Utilities	Expense	
<u>WAGE & WAGE BENEFITS</u>			
7010	Salaries & Wages		<i>Do Not Use - Post to Subaccount</i>
7011	♦ S&W - Bonus	Expense	
7013	♦ S&W - Office	Expense	
7014	♦ S&W - Officers/ Owners	Expense	
7015	♦ S&W – Seasonal/ Parttime	Expense	
7017	♦ S&W – Staff/ Fulltime	Expense	
7019	♦ S&W – Support/ Contracted	Expense	
2020	♦ S&W - Growing	Expense	
7050	Employee Benefits	Expense	
7090	Insurance		<i>Do Not Use - Post to Subaccount</i>
7091	♦ Health	Expense	
7092	♦ Workers Comp	Expense	
7130	Payroll Processing	Expense	
7170	Pension Contributions	Expense	
7210	Taxes - Payroll		<i>Do Not Use – Post to Subaccount</i>
7211	♦ FICA - Medicare	Expense	
7212	♦ FUTA	Expense	
7213	♦ SUI	Expense	
7250	Training	Expense	
7290	Uniforms	Expense	



WEEKLY DEPARTMENT REVIEW CATEGORY DEFINITIONS

Administered by **RetailKPI**
CONSULTING

CATEGORY	DESCRIPTION
Annuals	Annual plant material, hanging baskets, Outdoor Tropicals
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	Christmas cactus, live indoor Christmas holly, etc
Container Gardens	Custom potting, troughs, moss baskets (In house grown with retail products)
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, Foliage Plants, Indoor Blooming
Water Gardening	Plants, supplies, fish
Wild Bird	Feed, feeders, supplies
*Gift Certificates and Gift Cards	Sales only (no redemptions) of both Gift Certificates and Cards

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