

## Standardized Chart of Accounts

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	Contaner 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	
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	
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	
	2020 S&W - Growing	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 Consulting



## **Weekly Department Review (WDR) Category Definitions - 2018**

*The following represents The Group's definitions for the standardized Chart of Accounts (COA) that are used for sharing financial data in both Group Exclusive Financial Sharing programs: Weekly Department Review and the Annual P&L Study.*

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**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** - Christmas cactus, live indoor Christmas 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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