

V. TRAVERSO CO.
CHART OF ACCOUNTS

Acct.

No. ASSETS
101 Cash in banks - commercial
102 Cash on hand
103 Cash in banks - savings
104 Claims receivable
105 Accounts receivable

106 Inventories
107 Investments
108 Advances to employees

111 Land
112 Buildings
112a Allowance for depreciation
113 Furniture and equipment
113a Allowance for depreciation
114 Delivery equipment
114a Allowance for depreciation
115 Unexpired insurance
116 Taxes chargeable to future operations

LIABILITIES

201 Notes payable
202 Accounts payable, purchases
203 Accounts payable, expenses
203a Accounts payable, other
204 Accrued salaries payable
205 Accrued real estate and
 personal property taxes

206 California unemployment ins.
207 Federal Old Age Benefit
208 Income Tax withheld
209 Other taxes
210 Rainbow deposits
211 Discounts withheld "B" members

CAPITAL

301 John A. Traverso, capital
302 Victor Traverso, Jr. capital
303 William F. Traverso, capital
304 John A. Traverso, drawings
304a John A. Traverso, regular drawings
305 Victor Traverso, Jr., drawings
305a Victor Traverso, Jr., regular drawings
306 William F. Traverso, drawings

310 Profit and loss

Acct.

No. SALES
401 Sales, drop
402 Sales, other
403 Country delivery expense billed
 (Country freight)
404 Discounts allowed(Dr.)

COST OF SALES

501 Purchases, drop(including frt in)
502 Purchases, other(Including frt in)
503 Discounts taken (Cr.)
504 Cost of goods sold

EXPENSES *gas and 400 a/c*

601 Salaries and wages, employees
602
603 Payroll taxes
604 Compensation insurance
605 Insurance(other than compensation

606 Taxes, real estate
607 Taxes and licenses
608 Country delivery expense
 (country truck expense)
609 City Delivery expense
610 Light, water, heat and telephone
611 Stationery, printing and office
 supplies
612 Postage
613 Advertising and selling
614 Depreciation - building
615 Depreciation -furniture and equip
616 Depreciation - delivery equipemnt
617 Repairs and maintenance -
 building and equipment
618 Bad debts
619 Legal and accounting(including
 notary)
620 Cash over and short
621 Travel and entertainment

625 Miscellaneous

OTHER INCOME

701 Interest received
702 Rainbow deposits profit

705 Miscellaneous income

POSTING SYMBOLS

J Journal-General
C Cash Received
CK Cash Disbursements
I Invoice Record