

North Carolina ABC Boards

Chart of Accounts**

<u>Asset – 100:</u>	<u>Account #</u>
Checking Account	101-00
Payroll Account	102-00
Savings Account	103.00
Investments Account	104-00
Petty Cash	108-00
Depository Account – Store #1	109-01
Change Fund – Store #1	110-01
Claims Receivable	120-00
Accounts Receivable	121-00
Prepaid Insurance	130-00
Prepaid Other	131-00
Liquor Inventory – Store #1	141-01
Liquor Inventory – Warehouse	141-60
Wine/Mixer Inventory – Store #1	142-01
Wine/Mixer Inventory – Warehouse	152-60
Land	150-00
Buildings	160-00
Leasehold Improvements	165-00
Equipment – Store #1	170-01
Equipment – Warehouse	170-60
Equipment – Office	170-70
Equipment – Law Enforcement	170-80
Vehicles	175-00
Construction in Progress	180-00
Accumulated Depreciation – Store #1	190-01
Accumulated Depreciation – Office	190-70

**First three digits (000-) identify the account and the last two digits identify the department/store.

Stores – xxx-01, xxx-02, etc
Warehouse – xxx-60
Office – xxx-70
Law Enforcement – xxx-80

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<u>Liabilities – 200:</u>	<u>Account #</u>
Accounts Payable – Merchandise*	201-00
Accounts Payable – Miscellaneous	202-00
Gift Card Payable	206-00
Distributions Payable	210-00
Law Enforcement	211-00
Alcohol Rehabilitation & Education Payable**	212-00
Federal Income Tax Withheld	220-00
FICA Tax Withheld	221-00
NC Income Tax Withheld	222-00
Alcohol Rehab Tax Payable to County (5¢ & 1¢)	232-00
Wine/Mixer Sales Tax Payable	233-00
Liquor Sales Tax Payable	234-00
Health Insurance Payable	238-00
Accrued Payroll	240-00
Accrued Interest	242-00
Accrued Other	244-00
Current Portion of Long-term Debt	245-00
Non-current Portion of Long-term Debt	260-00
OPEB Obligation	270-00
Net Pension Liability	280-00
<u>Net Position – 300:</u>	
Reserve for Law Enforcement	300-00
Designated for Capital Improvements	301-00
Designated for Working Capital	302-00

*Bailment and Surcharge are included in this account.

**At least 7% required by law if not spelled out in local act.

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<u>Revenue - 400:</u>	<u>Account #</u>
Liquor Sales – Store #1	401-01
Wine/Mixer Sales – Store #1	402-01
Mixed Beverage Sales – Store #1	405-01
Mark Down	409-00
Investment Income	410-00
Miscellaneous Income	420-00
<u>Taxes Based On Revenue – 500:</u>	
Mixed Beverage Tax (Dept. of Revenue)	530-00
Mixed Beverage Tax (Dept of Human Resources)	531-00
NC Excise Tax – Store #1	532-01
County Rehabilitation Tax – Store #1	533-01
<u>Cost of Sales – 600:</u>	
Cost of Liquor – Store #1	601-01
Cost of Wine/Mixers – Store #1	602-01
Inventory Price Adjustment – Store #1	610-01
Inventory Adjustment – Store #1	612-01

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<u>Expenses - 700:</u>	<u>Account #</u>
Salaries and Wages	701-00
Payroll Taxes	702-00
Employee Retirement	703-00
Health Insurance	704-00
Insurance and Bond	706-00
Unemployment Insurance	707-00
Cash Over – Short	708-00
Rent	710-00
Depreciation	711-00
Repairs and Maintenance – Buildings	712-00
Repairs and Maintenance – Equipment	713-00
Utilities	714-00
Telephone	715-00
Insurance – General	720-00
Store Supplies	722-00
Travel	724-00
Licenses and Other Taxes	726-00
Delivery	728-00
Office Supplies	730-00
Janitorial Service	732-00
Maintenance Agreements	734-00
Professional Service	740-00
Dues and Subscriptions	742-00
Board Member Per Diem	744-00
Board Member Travel	745-00
Bank Credit Card Fees	748-00
Training	749-00
Alarm Service	750-00
Data Processing	752-00
Security	754-00
Vehicle Expense	756-00
Interest	760-00
OPEB Annual Req. Contribution	770-00
Miscellaneous	780-00
Alcohol Education and Rehabilitation	785-00
Law Enforcement (Contract Service – Outside Agency)	800-00