

COA Listing

accountcode	accountname	group_	accounttype	department_required
			0	0
1	Default Account Sales (system)	Sales	0	0
1000-26	Bank - First Commonwealth	Cash	0	0
1000-29	Cash - KeyBank (OP)	Cash	0	0
1000-30	Cash - KeyBank (CC)	Cash	0	0
1050-0	Accounts Receivable	Accounts Receivable	0	0
1070-2	Intercompany - Mogadore Wholesale	Intercompany Balances	0	0
1070-21	Intercompany - Cleve-Hill Tire of Buffalo	Intercompany Balances	0	0
1070-22	Intercompany - Cleve-Hill Tire of Cheektowaga	Intercompany Balances	0	0
1070-23	Intercompany - Cleve-Hill Tire of Hamburg	Intercompany Balances	0	0
1070-24	Intercompany - Cleve-Hill Tire of Arcade	Intercompany Balances	0	0
1100-0	Vendor Bonus Receivable	Accounts Receivable	0	0
1110-0	Cash Drawer / Till	Cash	0	0
1175-0	Equipment	Property, Plant and Equipment	0	0
1175-1	Equipment - Accum Depreciation	Property, Plant and Equipment	0	0
1176-0	Vehicles	Property, Plant and Equipment	0	0
1176-1	Vehicles - Accum Depreciation	Property, Plant and Equipment	0	0
1177-0	Leasehold Improvements	Property, Plant and Equipment	0	0
1177-1	Leasehold Improvements - Accum Depreciation	Property, Plant and Equipment	0	0
1178-0	Furniture & Fixtures	Property, Plant and Equipment	0	0
1178-1	Furniture & Fixtures - Accum Depreciation	Property, Plant and Equipment	0	0
1179-0	Computers & Hardware	Property, Plant and Equipment	0	0
1179-1	Copmuters & Hardware - Accum Depreciation	Property, Plant and Equipment	0	0
1181-0	Other Assets (Goodwill)	Property, Plant and Equipment	0	0
1181-1	Other Assets (Goodwill) - Accum Amortization	Property, Plant and Equipment	0	0
1500-0	Inventory - Tires	Inventory	0	0
1514-0	Inventory - Wheels	Inventory	0	0
1516-0	Inventory - Tubes	Inventory	0	0
1517-0	Inventory - Parts - Tire Service	Inventory	0	0
1518-0	Inventory - Parts - Mechanical Service	Inventory	0	0
1544-0	Inventory - Sublet / Outsourced Services	Inventory	0	0
1590-0	WIP	Inventory	0	0
1600-0	Inventory - Fees	Inventory	0	0
2	Default Account Cost (system)	Cost of Goods Sold	0	0
2000-0	Accounts Payable	Vendor Accounts Payable	0	0
2050-0	Sales Tax Payable	Taxes & Fees	0	0
2050-1	Sales Tax Payable Purchases	Taxes & Fees	0	0
2050-13	NY State Tire Fee	Taxes & Fees	0	0
2100-2	Prepaid Sales Tax	Taxes & Fees	0	0
2100-3	Accrued Workers Comp	Taxes & Fees	0	0
2100-4	Accrued Wages	Taxes & Fees	0	0
2100-5	FICA Payable	Taxes & Fees	0	0
2100-7	Accrued Real Estate Tax	Taxes & Fees	0	0
2150-1	Accrued Retirement Plan - Company Contribution	Other Liabilities	0	0
2200-0	BDC Liabilities	Other Liabilities	0	0
2200-1	BDC Liabilities - First Commonwealth Loan	Other Liabilities	0	0
3000-0	Retained Earnings	Equity	0	0
3001-0	Startup AP	Equity	0	0

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3002-0	Startup AR		Equity	0
3003-0	Startup Inventory		Equity	0
3100-0	Owner Withdrawal		Equity	0
3200-0	Owner Capital		Equity	0
4500-0	Sales - Tires		Sales	0
4500-1	Sales Discounts - Tires		Sales Discounts, Tax, Fees, Fr	0
4514-0	Sales - Wheels		Sales	0
4514-1	Sales Discounts - Wheels		Sales Discounts, Tax, Fees, Fr	0
4516-0	Sales - Tubes		Sales	0
4516-1	Sales Discounts - Tubes		Sales Discounts, Tax, Fees, Fr	0
4517-0	Sales - Parts - Tire Service		Sales	0
4517-1	Sales Discounts - Parts - Tire Service		Sales Discounts, Tax, Fees, Fr	0
4518-0	Sales - Parts - Mechanical Service		Sales	0
4518-1	Sales Discounts - Parts - Mechancial Service		Sales Discounts, Tax, Fees, Fr	0
4544-0	Sales - Sublet / Outsourced Services		Sales	0
4544-1	Sales Discounts - Sublet / Outsourced Services		Sales Discounts, Tax, Fees, Fr	0
4600-0	Sales - Fees		Sales	0
5500-0	COGS - Tires		Cost of Goods Sold	0
5500-1	COGS Adjustments - Tires		Cost of Goods Sold	0
5500-2	COGS Issue - Tires		Cost of Goods Sold	0
5500-3	COGS Purch Price Var - Tires		Cost of Goods Sold	0
5500-4	COGS Usage - Tires		Cost of Goods Sold	0
5514-0	COGS - Wheels		Cost of Goods Sold	0
5514-1	COGS Adjustments - Wheels		Cost of Goods Sold	0
5514-2	COGS Issue - Wheels		Cost of Goods Sold	0
5514-3	COGS Purch Price Var - Wheels		Cost of Goods Sold	0
5514-4	COGS Usage - Wheels		Cost of Goods Sold	0
5516-0	COGS - Tubes		Cost of Goods Sold	0
5516-1	COGS Adjustments - Tubes		Cost of Goods Sold	0
5516-2	COGS Issue - Tubes		Cost of Goods Sold	0
5516-3	COGS Purch Price Var - Tubes		Cost of Goods Sold	0
5516-4	COGS Usage - Tubes		Cost of Goods Sold	0
5517-0	COGS - Parts - Tire Service		Cost of Goods Sold	0
5517-1	COGS Adjustments - Parts - Tire Service		Cost of Goods Sold	0
5517-2	COGS Issue - Parts - Tire Service		Cost of Goods Sold	0
5517-3	COGS Purch Price Var - Parts - Tire Service		Cost of Goods Sold	0
5517-4	COGS Usage - Parts - Tire Service		Cost of Goods Sold	0
5518-0	COGS - Parts - Mechanical Service		Cost of Goods Sold	0
5518-1	COGS Adjustments - Parts - Mechanical Service		Cost of Goods Sold	0
5518-2	COGS Issue - Parts - Mechanical Service		Cost of Goods Sold	0
5518-3	COGS Purch Price Var - Parts - Mechanical Service		Cost of Goods Sold	0
5518-4	COGS Usage - Parts - Mechanical Service		Cost of Goods Sold	0
5544-0	COGS - Sublet / Outsourced Services		Cost of Goods Sold	0
5544-1	COGS Adjustments - Sublet / Outsourced Services		Cost of Goods Sold	0
5544-2	COGS Issue - Sublet / Outsourced Services		Cost of Goods Sold	0
5544-3	COGS Purch Price Var - Sublet / Outsourced Services		Cost of Goods Sold	0
5544-4	COGS Usage - Sublet / Outsourced Services		Cost of Goods Sold	0
5595-0	COGS Foreign Exchange		Cost of Goods Sold	0
5600-0	COGS - Fees		Cost of Goods Sold	0
5600-1	COGS Adjustments - Fees		Cost of Goods Sold	0
5600-2	COGS Issue - Fees		Cost of Goods Sold	0

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5600-3	COGS Purch Price Var - Fees		Cost of Goods Sold	0	0
5600-4	COGS Usage - Fees		Cost of Goods Sold	0	0
6100-0	Advertising		Operating Expenses	0	0
6200-1	Vehicle Expense - Fuel		Operating Expenses	0	0
6200-2	Vehicle Expense - Misc		Operating Expenses	0	0
6200-3	Vehicle Expense - Company Vehicle Repairs		Operating Expenses	0	0
6200-4	Vehicle Expense - Insurance		Operating Expenses	0	0
6200-5	Vehicle Expense - Lease Payment		Operating Expenses	0	0
6200-6	Vehicle Expense - Tolls / Parking / Tickets		Operating Expenses	0	0
6300-1	Shop Expense - Tools & Minor Equipment		Operating Expenses	0	0
6300-2	Shop Expense - Uniform Expenses		Operating Expenses	0	0
6300-3	Shop Expense - Training		Operating Expenses	0	0
6300-4	Shop Expense - Online Resources		Operating Expenses	0	0
6300-5	Shop Expense - Minor Equipment Repair		Operating Expenses	0	0
6300-6	Shop Expense - Equipment Rental		Operating Expenses	0	0
6400-1	Misc Inventory Expense - Misc Parts		Operating Expenses	0	0
6400-2	Misc Inventory Expense - Misc Fluids		Operating Expenses	0	0
6400-3	Misc Inventory Expense - Misc Supplies		Operating Expenses	0	0
6400-4	Misc Inventory Expense - Misc Tire Charges		Operating Expenses	0	0
6400-5	Misc Inventory Expense - Tire Disposal Expense		Operating Expenses	0	0
6500-0	Warranty Bank		Operating Expenses	0	0
6600-0	Customer Discounts & Rebates		Operating Expenses	0	0
6600-1	Customer Discounts & Rebates - Prompt Pay / Cash Discount		Operating Expenses	0	0
6600-10	Customer Discounts & Rebates - Customer Relations		Operating Expenses	0	0
6600-2	Customer Discounts & Rebates - Volume Bonus		Operating Expenses	0	0
6700-0	Inventory Value Reduction		Operating Expenses	0	0
6900-0	Vendor Rebates		Other Income	0	0
6900-1	Vendor Rebates - Term Discounts		Other Income	0	0
6900-10	Vendor Fees - CC Payment Fees		Other Income	0	0
6900-11	Vendor Fees - Finance / Late Charges		Other Income	0	0
6900-12	Vendor Fees - Melio Processing Fees		Other Income	0	0
6900-2	Vendor Rebates - Parts Vendor Rebates		Other Income	0	0
6900-3	Vendor Rebates - Price Corrections		Other Income	0	0
6900-4	Vendor Rebates - Intercompany		Other Income	0	0
6910-0	Vendor Rebates - ATD		Other Income	0	0
6910-1	Vendor Rebates - ATD - Profit Protection		Other Income	0	0
6910-2	Vendor Rebates - ATD - Volume Bonus		Other Income	0	0
6910-3	Vendor Rebates - ATD - Partner Programs		Other Income	0	0
6910-5	Vendor Rebates - ATD - Tire Pros		Other Income	0	0
6910-6	Vendor Fees - ATD - Local Delivery Fee		Other Income	0	0
6920-0	Vendor Rebates - TireHub		Other Income	0	0
6930-0	Vendor Rebates - US AutoForce		Other Income	0	0
6940-0	Vendor Rebates - Flynn's		Other Income	0	0
6950-0	Vendor Rebates - OmniSource		Other Income	0	0
6990-0	Tire Manufacturer Rebates		Other Income	0	0
6990-1	Tire Manufacturer Rebates - Michelin		Other Income	0	0
6990-10	Tire Manufacturer Rebates - Hercules		Other Income	0	0
6990-11	Tire Manufacturer Rebates - Pirelli		Other Income	0	0
6990-12	Tire Manufacturer Rebates - Hankook		Other Income	0	0
6990-13	Tire Manufacturer Rebates - Nitto		Other Income	0	0
6990-14	Tire Manufacturer Rebates - Toyo		Other Income	0	0

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6990-15	Tire Manufacturer Rebates - GT Radial		Other Income	0
6990-16	Tire Manufacturer Rebates - Atturo		Other Income	0
6990-17	Tire Manufacturer Rebates - Mickey Thompson		Other Income	0
6990-18	Tire Manufacturer Rebates - Nokian		Other Income	0
6990-19	Tire Manufacturer Rebates - Hercules		Other Income	0
6990-2	Tire Manufacturer Rebates - Goodyear		Other Income	0
6990-3	Tire Manufacturer Rebates - Continental		Other Income	0
6990-4	Tire Manufacturer Rebates - BSFS		Other Income	0
6990-5	Tire Manufacturer Rebates - Mastercraft		Other Income	0
6990-6	Tire Manufacturer Rebates - Nexen		Other Income	0
6990-7	Tire Manufacturer Rebates - Kumho		Other Income	0
6990-8	Tire Manufacturer Rebates - Falken		Other Income	0
6990-9	Tire Manufacturer Rebates - Yokohama		Other Income	0
7000-0	Inventory Variance		Operating Expenses	0
7051-0	Gain / Loss National Accounts		Other Income	0
7052-0	Gain / Loss Adjustments		Other Income	0
7053-0	Gain / Loss Government Sales		Other Income	0
7100-0	Management Fee Expenses		Operating Expenses	0
7100-1	Management Fee Expenses - Vehicles		Operating Expenses	0
7100-2	Management Fee Expenses - National Acct Pass-Through		Operating Expenses	0
7100-3	Management Fee Expenses - Adj / Road Hazard Pass-Through		Operating Expenses	0
7100-4	Management Fee Expenses - Parts / Supplies Pass-Through		Operating Expenses	0
7150-0	Other Income / Expense		Other Income	0
7150-1	Other Income / Expense - Profit on Sale of an Asset		Other Income	0
7150-10	Other Income / Expense - Vehicle Expense Reimbursement		Other Income	0
7150-2	Other Income / Expense - Loan Forgiveness		Operating Expenses	0
7150-3	Other Income / Expense - Sales Tax Discount		Operating Expenses	0
7150-4	Other Income / Expense - Tire Tax Discount		Operating Expenses	0
7150-5	Other Income / Expense - Management Fee Income		Other Income	0
7150-6	Other Income / Expense - Workers Comp Refunds		Operating Expenses	0
7150-7	Other Income / Expense - Contract Labor Reimbursement		Other Income	0
7150-8	Other Income / Expense - ERC Credit		Operating Expenses	0
7150-9	Other Income / Expense - Legal & Accounting Reimbursement		Other Income	0
7200-0	Administrative Expenses		Operating Expenses	0
7200-1	Administrative Expenses - Meals & Entertainment		Operating Expenses	0
7200-2	Administrative Expenses - Travel		Operating Expenses	0
7200-3	Administrative Expenses - Legal & Professional		Operating Expenses	0
7200-4	Administrative Expenses - Accounting Services		Operating Expenses	0
7200-5	Administrative Expenses - Employee Relations		Operating Expenses	0
7200-6	Administrative Expenses - Events & Networking		Operating Expenses	0
7200-7	Administrative Expenses - Job Postings		Operating Expenses	0
7250-1	Depreciation Expense		Operating Expenses	0
7250-2	Amortization Expense		Operating Expenses	0
7300-0	Office & Frt Counter Expenses		Operating Expenses	0
7300-1	Office & Frt Counter Expenses - Office & Frt Counter		Operating Expenses	0
7300-10	Office & Frt Counter Expenses - Postage & Shipping		Operating Expenses	0
7300-2	Office & Frt Counter Expenses - Employee Wearables		Operating Expenses	0
7300-3	Office & Frt Counter Expenses - Office Cleaning		Operating Expenses	0
7300-4	Office & Frt Counter Expenses - Computers & Tech		Operating Expenses	0
7300-5	Office & Frt Counter Expenses - Point of Sale Costs		Operating Expenses	0
7400-0	Salary & Wage Expenses		Operating Expenses	0

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7400-1	Salary & Wage Expenses - Wages		Operating Expenses	0
7400-2	Salary & Wage Expenses - Subcontractor Labor		Operating Expenses	0
7400-3	Salary & Wage Expenses - Payroll Fees		Operating Expenses	0
7410-0	Payroll Tax Expenses		Operating Expenses	0
7410-1	Payroll Tax Expenses - FICA		Operating Expenses	0
7410-2	Payroll Tax Expenses - FUTA		Operating Expenses	0
7410-3	Payroll Tax Expenses - SUTA		Operating Expenses	0
7420-0	Other Income/Expense - Health Insurance Expenses		Operating Expenses	0
7420-1	Other Income/Expense - Health Insurance Expenses MMO Health/Vis/Dental		Operating Expenses	0
7420-10	Other Income/Expense - Health Insurance Expenses Other Misc Insurans		Operating Expenses	0
7420-2	Other Income/Expense - Health Insurance Expenses Compana Acc/Dis		Operating Expenses	0
7420-3	Other Income/Expense - Health Insurance Expenses Workman's Comp		Operating Expenses	0
7420-4	Other Income/Expense - Health Insurance Expenses NY State Disability		Operating Expenses	0
7500-0	Rental Expense		Operating Expenses	0
7510-0	Utilities & Monthly Expenses		Operating Expenses	0
7510-1	Utilities & Monthly Expenses - Electric / Water / Trash		Operating Expenses	0
7510-2	Utilities & Monthly Expenses - Natural Gas		Operating Expenses	0
7510-3	Utilities & Monthly Expenses - Internet Service		Operating Expenses	0
7510-4	Utilities & Monthly Expenses - Phone Service		Operating Expenses	0
7510-5	Utilities & Monthly Expenses - Cell Phone Service		Operating Expenses	0
7510-6	Utilities & Monthly Expenses - Cable / Streaming Service		Operating Expenses	0
7520-0	Building Expenses		Operating Expenses	0
7520-1	Building Expenses - Repairs		Operating Expenses	0
7520-2	Building Expenses - Misc		Operating Expenses	0
7520-3	Building Expenses - Snow Removal & Landscaping		Operating Expenses	0
7520-4	Building Expenses - Alarm & Security		Operating Expenses	0
7521-0	Commercial/Property Insurance		Expenses	0
7530-0	Property Tax Expense		Operating Expenses	0
7540-0	Tax Fees & Discounts		Operating Expenses	0
7540-1	Tax Fees & Discounts - Sales Tax		Operating Expenses	0
7540-2	Tax Fees & Discounts - Tire Tax		Operating Expenses	0
7540-3	Tax Fees & Discounts - City Income Tax		Operating Expenses	0
7540-5	Tax Fees & Discounts - State Income Tax		Operating Expenses	0
7600-0	Write-Offs		Operating Expenses	0
7600-1	Write-Offs - Misc Accounting		Operating Expenses	0
7600-2	Write-Offs - Friends / Family / Employee		Operating Expenses	0
7700-0	Bad Debt Expenses		Operating Expenses	0
7700-1	Bad Debt Expenses - In-House Account		Operating Expenses	0
7700-2	Bad Debt Expenses - NSF Checks		Operating Expenses	0
7700-3	Bad Debt Expenses - NSF Fees		Operating Expenses	0
7700-4	Bad Debt Expenses - Disputed Charges		Operating Expenses	0
7800-0	Bank Fees		Operating Expenses	0
7800-1	Bank Fees - Misc		Operating Expenses	0
7800-2	Bank Fees - Interest		Operating Expenses	0
7810-0	Credit Card Fees		Operating Expenses	0
7810-1	Credit Card Fees - MP Monthly Fees		Operating Expenses	0
7810-2	Credit Card Fees - Visa/Mastercard Fees		Operating Expenses	0
7810-6	Credit Card Fees - CFNA CC Fees		Operating Expenses	0
7950-0	Charitable Contributions		Operating Expenses	0