

## Sample Restaurant 2 Account Listing April 17, 2013

Account	Type
1010 · Primary Bank Account	Bank
1020 · Bank Account #2	Bank
1100 · Accounts Receivable	Accounts Receivable
1000 · Cash	Other Current Asset
1060 · Merchant Deposit Account	Other Current Asset
1070 · Merchant Deposit Account #2	Other Current Asset
1080 · Undeposited Funds	Other Current Asset
1200 · Food Inventory	Other Current Asset
1210 · Meat Inventory	Other Current Asset
1220 · Poultry Inventory	Other Current Asset
1230 · Seafood Inventory	Other Current Asset
1240 · Dairy Inventory	Other Current Asset
1250 · Produce Inventory	Other Current Asset
1260 · Bakery Inventory	Other Current Asset
1270 · Frozen Inventory	Other Current Asset
1280 · Grocery Dry & Canned Inventory	Other Current Asset
1320 · Beverage Inventory	Other Current Asset
1330 · Liquor Inventory	Other Current Asset
1340 · Beer Inventory	Other Current Asset
1350 · Wine Inventory	Other Current Asset
1360 · Merchandise Inventory	Other Current Asset
1380 · Bar & Consumable Inventory	Other Current Asset
1500 · Fixed Assets	Fixed Asset
1510 · Land & Building	Fixed Asset
1520 · Automobile	Fixed Asset
1530 · Furniture Fixtures & Equipment	Fixed Asset
1540 · Leasehold Improvements	Fixed Asset
1600 · Accumulated Depreciation	Fixed Asset
1700 · Capitalized Start Up Expenses	Other Asset
1800 · Security Deposits Asset	Other Asset
2000 · Accounts Payable	Accounts Payable
2110 · Credit Card	Credit Card
2210 · Sales Tax Payable	Other Current Liability
2250 · Payroll Liabilities	Other Current Liability
2280 · Employee Tips Payable	Other Current Liability
2300 · Gift Cards & Certificates	Other Current Liability
2350 · Customer Credits	Other Current Liability
2400 · Notes Payable	Long Term Liability
3000 · Opening Bal Equity	Equity
3100 · Capital Stock	Equity
3140 · Shareholder Distributions	Equity
3300 · Retained Earnings	Equity
4200 · Food Sales	Income
4320 · Beverage Sales	Income
4330 · Liquor Sales	Income
4340 · Beer Sales	Income
4350 · Wine Sales	Income
4360 · Merchandise Sales	Income
4500 · Catering & contracts	Income
4700 · Other Operating Income	Income
4900 · Discounts	Income
9900 · Other Income-not from operation	Income
5200 · Food Costs	Cost of Goods Sold
5210 · Meat Cost	Cost of Goods Sold
5220 · Poultry Cost	Cost of Goods Sold
5230 · Seafood Cost	Cost of Goods Sold
5240 · Dairy Cost	Cost of Goods Sold
5250 · Produce Cost	Cost of Goods Sold
5260 · Bakery Cost	Cost of Goods Sold
5270 · Frozen Cost	Cost of Goods Sold
5280 · Grocery Dry & Canned Cost	Cost of Goods Sold
5320 · Beverage Cost	Cost of Goods Sold
5330 · Liquor Cost	Cost of Goods Sold
5340 · Beer Cost	Cost of Goods Sold
5350 · Wine Cost	Cost of Goods Sold
5360 · Merchandise Cost	Cost of Goods Sold
5380 · Bar & Consumable Cost	Cost of Goods Sold

2:00 PM

04/17/13

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<u>Account</u>	<u>Type</u>
5600 · Delivery & direct labor Cost	Cost of Goods Sold
5700 · Merchant Account Fees	Cost of Goods Sold
5800 · Inventory Loss/Waste	Cost of Goods Sold
6000 · Payroll Expenses	Expense
6100 · Management Wages	Expense
6200 · Staff Wages	Expense
6300 · Contract Labor	Expense
6400 · Commissions paid	Expense
6500 · Employee Benefits	Expense
6600 · Workers Comp Insurance	Expense
6700 · Employers Payroll Taxes	Expense
6800 · Payroll processing expense	Expense
7100 · Direct Operating Expenses	Expense
7110 · China - Glassware - Flatware	Expense
7120 · Restaurant & Kitchen Supply	Expense
7130 · Cleaning Supply & Expense	Expense
7140 · Decorations & Guest Supply	Expense
7150 · Laundry - Linen - Uniforms	Expense
7160 · Business Licenses and Permits	Expense
7200 · Pest - Security - other contrac	Expense
7250 · POS - Tech support - Online ser	Expense
7300 · Advertising and Promotion	Expense
7320 · Promotional Events	Expense
7400 · Automobile & travel	Expense
7500 · Music and Entertainment	Expense
7600 · Repairs and Maintenance	Expense
7700 · Utilities	Expense
7750 · Telephone & Internet Connection	Expense
7800 · General and Administrative	Expense
7810 · Bad Debts - Over/short	Expense
7820 · Bank Service Charges	Expense
7830 · Insurance Expense	Expense
7840 · Interest Expense	Expense
7850 · Professional Fees	Expense
7890 · Office Supplies	Expense
8100 · Rent Expense	Expense
8200 · Equipment Rental	Expense
8600 · Sales tax paid on purchases	Expense
8700 · Amortization	Expense
8760 · Depreciation Expense	Expense
8900 · Other expense	Expense
9000 · Income Tax	Expense
9500 · Gain/Loss on sale of assets	Expense
9999 · Ask My Accountant	Other Expense

2:00 PM

04/17/13

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**Description**

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Inventory of food and other meal ingredients

Furniture and equipment with useful life exceeding one year

Accumulated depreciation on equipment, buildings and improvements

Deposits and other returnable funds held by other entities (Rent, Utilities, etc.)

Tips collected by restaurant, payable to employees

Value of corporate stock  
Distributions paid to shareholders  
Undistributed earnings of the business  
Food sales

2:00 PM

04/17/13

**Sample Restaurant 2**  
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**Description**

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Credit card merchant account discount fees, transaction fees, and related costs

Business licenses, permits, and other business-related fees

Advertising, marketing, graphic design, and other promotional expenses

Incidental repairs and maintenance of business assets that do not add to the ...

Water, electricity, garbage, and other basic utilities expenses

Telephone bills and Internet connection charges

Bank account service fees, bad check charges and other bank fees

Insurance expenses

Interest on credit cards, AP, and long term debt

Payments to accounting professionals and attorneys for accounting or legal s...

Office supplies expense

Rent paid for company offices or other structures used in the business

Depreciation on equipment, buildings and improvements

Transactions to be discussed with accountant, consultant, or tax preparer