

Sample Restaurant 3 Account Listing April 17, 2013

Account	Type
1010 · Bank Accounts	Bank
1010 · Bank Accounts:1020 · Primary	Bank
1010 · Bank Accounts:1030 · 2nd	Bank
1010 · Bank Accounts:1060 · Merchant 1	Bank
1010 · Bank Accounts:1070 · Merchant 2	Bank
1100 · Accounts Receivable	Accounts Receivable
1000 · Cash	Other Current Asset
1080 · Undeposited Funds	Other Current Asset
1200 · Food Inventory	Other Current Asset
1200 · Food Inventory:1210 · Meat	Other Current Asset
1200 · Food Inventory:1220 · Poultry	Other Current Asset
1200 · Food Inventory:1230 · Seafood	Other Current Asset
1200 · Food Inventory:1240 · Dairy	Other Current Asset
1200 · Food Inventory:1250 · Produce	Other Current Asset
1200 · Food Inventory:1260 · Bakery	Other Current Asset
1200 · Food Inventory:1270 · Frozen	Other Current Asset
1200 · Food Inventory:1280 · Grocery Dry & Canned	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
5200 · Food Costs:5210 · Meat	Cost of Goods Sold
5200 · Food Costs:5220 · Poultry	Cost of Goods Sold
5200 · Food Costs:5230 · Seafood	Cost of Goods Sold
5200 · Food Costs:5240 · Dairy	Cost of Goods Sold
5200 · Food Costs:5250 · Produce	Cost of Goods Sold
5200 · Food Costs:5260 · Bakery	Cost of Goods Sold
5200 · Food Costs:5270 · Frozen	Cost of Goods Sold
5200 · Food Costs:5280 · Grocery Dry & Canned	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

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Account	Type
5380 · Bar & Consumable Cost	Cost of Goods Sold
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
6000 · Payroll Expenses:6100 · Management Wages	Expense
6000 · Payroll Expenses:6200 · Staff Wages	Expense
6000 · Payroll Expenses:6300 · Contract Labor	Expense
6000 · Payroll Expenses:6400 · Commissions paid	Expense
6000 · Payroll Expenses:6500 · Employee Benefits	Expense
6000 · Payroll Expenses:6600 · Workers Comp Insurance	Expense
6000 · Payroll Expenses:6700 · Payroll Taxes	Expense
6000 · Payroll Expenses:6800 · Payroll Processing	Expense
7100 · Direct Operating Expense	Expense
7100 · Direct Operating Expense:7110 · China - Glassware - Flatware	Expense
7100 · Direct Operating Expense:7120 · Restaurant & Kitchen Supply	Expense
7100 · Direct Operating Expense:7130 · Cleaning Supply & Expense	Expense
7100 · Direct Operating Expense:7140 · Decorations & Guest Supply	Expense
7100 · Direct Operating Expense:7150 · Laundry - Linen - Uniforms	Expense
7100 · Direct Operating Expense:7160 · Business Licenses and Permits	Expense
7100 · Direct Operating Expense:7200 · Pest - Security - other contrac	Expense
7100 · Direct Operating Expense:7250 · POS - Tech support - Online ser	Expense
7100 · Direct Operating Expense:7300 · Advertising and Promotion	Expense
7100 · Direct Operating Expense:7320 · Promotional Events	Expense
7100 · Direct Operating Expense:7400 · Automobile & travel	Expense
7100 · Direct Operating Expense:7500 · Music and Entertainment	Expense
7100 · Direct Operating Expense:7600 · Repairs and Maintenance	Expense
7100 · Direct Operating Expense:7700 · Utilities	Expense
7100 · Direct Operating Expense:7750 · Telephone & Internet Connection	Expense
7800 · General and Administrative	Expense
7800 · General and Administrative:7810 · Bad Debts - Over/short	Expense
7800 · General and Administrative:7820 · Bank Service Charges	Expense
7800 · General and Administrative:7830 · Insurance	Expense
7800 · General and Administrative:7840 · Interest Expense	Expense
7800 · General and Administrative:7850 · Professional Fees	Expense
7800 · General and Administrative:7890 · Office Supplies	Expense
7800 · General and Administrative:8100 · Rent Expense	Expense
7800 · General and Administrative:8200 · Equipment Rental	Expense
7800 · General and Administrative: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

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Sample Restaurant 3
Account Listing
April 17, 2013

Description

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, et..)

Tips collected by restaurant, payable to employees

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

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Sample Restaurant 3
Account Listing
April 17, 2013

Description

Credit card merchant account discount fees, transaction fees, and related c...

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 th...
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 ...
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