

RESTAURANT CHART OF ACCOUNTS

Balance Sheet Accounts

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| ASSETS | | LIABILITIES | |
|--------|---|-------------|----------------------------------|
| 1000 | CASH | 2000 | PAYABLES |
| 1010 | Change & Petty Cash | 2010 | Accounts Payable |
| 1020 | Operating Account | 2020 | Current Portion of Notes Payable |
| 1100 | ACCOUNTS RECEIVABLE | 2030 | Withholding & FICA Taxes |
| 1110 | Customers | 2040 | Federal Unemployment Taxes |
| 1120 | Employee Loans & Advances | 2050 | State Unemployment Taxes |
| 1130 | Other | 2060 | Sales Tax |
| 1200 | INVENTORY | 2070 | Liquor Tax |
| 1210 | Food | 2100 | ACCRUED EXPENSES |
| 1220 | Liquor | 2110 | Rent |
| 1230 | Beer | 2120 | Percentage Rent |
| 1240 | Wine | 2130 | Payroll |
| 1250 | Supplies | 2140 | Interest |
| 1300 | PREPAID EXPENSES | 2150 | Real Estate Taxes |
| 1310 | Insurance | 2160 | Personal Property Taxes |
| 1320 | Taxes | 2170 | Vacation |
| 1330 | Licenses | 2180 | Other |
| 1400 | PROPERTY & EQUIPMENT | 2500 | NOTES PAYABLE |
| 1410 | Land | 2510 | Note Payable - Building |
| 1420 | Building | 2520 | Note Payable - Equipment |
| 1430 | Leasehold Improvements | 2530 | Capital Leases |
| 1440 | Furniture, Fixtures & Equipment | | |
| 1450 | Automobiles & Trucks | | |
| 1500 | Accumulated Depreciation-Building | | |
| 1510 | Accumulated Amortization-Leasehold | | |
| 1520 | Accumulated Depreciation-FF&E | | |
| 1530 | Accumulated Depreciation-Autos & Trucks | | |
| 1600 | OTHER ASSETS | | |
| 1610 | Deposits | | |
| 1620 | Pre-opening Expenses | | |
| 1630 | Organizational Costs | | |
| 1640 | Liquor License | | |
| | | | EQUITY |
| | | 2900 | Common Stock |
| | | 2910 | Paid in Capital |
| | | 2920 | Retained Earnings |

RESTAURANT CHART OF ACCOUNTS

P&L ACCOUNTS

| | | |
|---|--|---|
| 3000 SALES | | 4500 MARKETING |
| 3010 Food | | 4510 Selling & Promotion |
| 3020 Liquor | | 4520 Advertising |
| 3030 Beer | | 4530 Public Relations |
| 3040 Wine | | 4540 Research |
| | | 4545 Complimentary Food & Beverages |
| | | 4550 Discounted Food & Beverages |
| 4000 COST OF SALES | | 4600 UTILITIES |
| 4001 Food - | | 4610 Electrical |
| 4002 Meat | | 4620 Gas |
| 4003 Seafood | | 4630 Water |
| 4004 Poultry | | 4640 Trash Removal |
| 4005 Produce | | |
| 4006 Bakery | | 4700 GENERAL & ADMINISTRATIVE |
| 4007 Dairy | | 4705 Office Supplies |
| 4008 Grocery & Dry Goods | | 4710 Postage & Delivery |
| 4009 Non-alcoholic Beverages | | 4715 Telephone / Communications |
| 4020 Liquor | | 4720 Payroll Processing |
| 4030 Bar Consumables | | 4725 Insurance - General |
| 4040 Beer | | 4730 Dues & Subscriptions |
| 4050 Wine | | 4735 Travel Expenses |
| 4060 Paper (QSR) | | 4740 Credit Card Discounts |
| | | 4745 Bad Debts |
| 4100 SALARIES & WAGES | | 4750 Cash (Over) / Short |
| 4110 Management | | 4755 Bank Deposit Services |
| 4120 Dining Room | | 4760 Bank Charges |
| 4130 Bar | | 4765 Accounting Services |
| 4140 Kitchen | | 4770 Legal & Professional |
| 4150 Dishroom | | 4775 Security / Alarm |
| 4160 Office | | 4780 Training |
| | | 4785 Miscellaneous |
| 4200 EMPLOYEE BENEFITS | | 4800 REPAIRS & MAINTENANCE |
| 4210 Payroll Taxes | | 4810 Maintenance Contracts |
| 4220 Worker's Compensation Insurance | | 4820 R&M - Equipment |
| 4230 Group Insurance | | 4830 R&M - Building |
| 4240 Management Meals | | 4840 Grounds Maintenance |
| 4250 Employee Meals | | 4850 Parking Lot |
| 4260 Awards & Prizes | | |
| 4270 Employee Parties & Sports Activities | | 5000 OCCUPANCY COSTS |
| 4280 Medical Expenses | | 5010 Rent |
| | | 5020 Equipment Rental |
| 4300 DIRECT OPERATING EXPENSES | | 5030 Real Estate Taxes |
| 4305 Auto & Truck Expense | | 5040 Personal Property Taxes |
| 4310 Uniforms | | 5050 Insurance-Property & Casualty |
| 4315 Laundry & Dry Cleaning | | 5060 Other Municipal Taxes |
| 4320 Linen | | |
| 4325 Tableware | | 6000 DEPRECIATION & AMORTIZATION |
| 4330 Silverware | | 6010 Buildings |
| 4335 Kitchen Utensils | | 6020 Furniture, Fixtures & Equipment |
| 4340 Paper Supplies | | 6030 Amortization of Leasehold Improvements |
| 4345 Bar Supplies | | |
| 4350 Restaurant Supplies | | 7000 OTHER (INCOME) EXPENSE |
| 4355 Cleaning Supplies | | 7010 Vending Commissions |
| 4360 Contract Cleaning | | 7020 Telephone Commissions |
| 4365 Menu & Wine List | | 7030 Waste Sales |
| 4370 Pest Control | | 7040 Interest Expense |
| 4375 Flowers & Decorations | | 7050 Officers Salaries & Expenses |
| 4380 Licenses & Permits | | 7060 Corporate Office Expenses |
| 4385 Banquet & Event Expenses | | |
| 4390 Other Operating Expenses | | 8000 INCOME TAXES |
| | | 8010 Federal Income Tax |
| 4400 MUSIC & ENTERTAINMENT | | 8020 State Income Tax |
| 4410 Musicians & Entertainers | | |
| 4420 Cable TV/Wire Services | | |
| 4430 Royalties to ASCAP, BMI | | |