RESTAURANT CHART OF ACCOUNTS

Balance Sheet Accounts

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Copyright	S 2009 by RestaurantOwner.com ASSETS		LIABILITIES
			-
1000	CASH	2000	PAYABLES
1010	Change & Petty Cash	2010	Accounts Payable
1020	Operating Account	2020	Current Portion of Notes Payable
		2030	Withholding & FICA Taxes
1100	ACCOUNTS RECEIVABLE	2040	Federal Unemployment Taxes
1110	Customers	2050	State Unemployment Taxes
1120	Employee Loans & Advances	2060	Sales Tax
1130	Other	2070	Liquor Tax
1200	INVENTORY	2100	ACCRUED EXPENSES
1210	Food	2110	Rent
1220	Liquor	2120	Percentage Rent
1230	Beer	2130	Payroll
1240	Wine	2140	Interest
1250	Supplies	2150	Real Estate Taxes
		2160	Personal Property Taxes
1300	PREPAID EXPENSES	2170	Vacation
1310	Insurance	2180	Other
1320	Taxes	0500	
1330	Licenses	2500	NOTES PAYABLE
4.400	DD ODEDTY A COLUDIANT	2510	Note Payable - Building
1400	PROPERTY & EQUIPMENT	2520	Note Payable - Equipment
1410	Land	2530	Capital Leases
1420 1430	Building		FALUTY
1440	Leasehold Improvements Furniture, Fixtures & Equipment		EQUITY
1440	Automobiles & Trucks	2900	Common Stock
1500	Accumulated Depreciation-Building	2910	Paid in Capital
1510	Accumulated Depreciation-Duilding Accumulated Amortization-Leasehold	2920	Retained Earnings
1520	Accumulated Depreciation-FF&E	2320	Netallieu Lattilligs
1530	Accumulated Depreciation-Autos & Trucks		
1600	OTHER ASSETS		
1610	Deposits		
1620	Pre-opening Expenses		
1630	Organizational Costs		
1640	Liquor License		
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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
4000	COST OF SALES	4550	Discounted Food & Beverages
4001	Food -		ŭ
4002	Meat	4600	UTILITIES
4003		4610	
	Seafood		Electrical
4004	Poultry	4620	Gas
4005	Produce	4630	Water
4006	Bakery	4640	Trash Removal
4007	Dairy		
4008	Grocery & Dry Goods	4700	GENERAL & ADMINISTRATIVE
4009	Non-alcoholic Beverages	4705	Office Supplies
4020	Liquor	4710	• •
			Postage & Delivery
4030	Bar Consumables	4715	Telephone / Communications
4040	Beer	4720	Payroll Processing
4050	Wine	4725	Insurance - General
4060	Paper (QSR)	4730	Dues & Subscriptions
		4735	Travel Expenses
4100	SALARIES & WAGES	4740	Credit Card Discounts
4110	Management	4745	Bad Debts
4120	Dining Room	4750	Cash (Over) / Short
4130	Bar	4755	Bank Deposit Services
4140	Kitchen	4760	Bank Charges
4150	Dishroom	4765	Accounting Services
4160	Office	4770	Legal & Professional
		4775	Security / Alarm
4200	EMPLOYEE BENEFITS	4780	Training
4210		4785	Miscellaneous
	Payroll Taxes	4700	Miscellarieous
4220	Worker's Compensation Insurance	1000	
4230	Group Insurance	4800	REPAIRS & MAINTENANCE
		4800 4810	REPAIRS & MAINTENANCE Maintenance Contracts
4230	Group Insurance		
4230 4240	Group Insurance Management Meals	4810	Maintenance Contracts R&M - Equipment
4230 4240 4250 4260	Group Insurance Management Meals Employee Meals Awards & Prizes	4810 4820 4830	Maintenance Contracts R&M - Equipment R&M - Building
4230 4240 4250 4260 4270	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities	4810 4820 4830 4840	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance
4230 4240 4250 4260	Group Insurance Management Meals Employee Meals Awards & Prizes	4810 4820 4830	Maintenance Contracts R&M - Equipment R&M - Building
4230 4240 4250 4260 4270 4280	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses	4810 4820 4830 4840 4850	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot
4230 4240 4250 4260 4270 4280	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES	4810 4820 4830 4840 4850	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS
4230 4240 4250 4260 4270 4280 4300 4305	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense	4810 4820 4830 4840 4850 5000 5010	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent
4230 4240 4250 4260 4270 4280 4300 4305 4310	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms	4810 4820 4830 4840 4850 5000 5010 5020	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental
4230 4240 4250 4260 4270 4280 4300 4305 4310 4315	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning	4810 4820 4830 4840 4850 5000 5010 5020 5030	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes
4230 4240 4250 4260 4270 4280 4300 4305 4310 4315 4320	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes
4230 4240 4250 4260 4270 4280 4300 4305 4310 4315 4320	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6000 6010	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4355	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6000 6010	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4355 4360	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies Contract Cleaning	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment Amortization of Leasehold Improvements
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4360 4365	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4355 4360	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies Contract Cleaning	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020 6030	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment Amortization of Leasehold Improvements
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4345 4340 4345 4350 4365 4370	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies Contract Cleaning Menu & Wine List	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020 6030 7000	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment Amortization of Leasehold Improvements OTHER (INCOME) EXPENSE Vending Commissions
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4355 4360 4365 4370 4375	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies Contract Cleaning Menu & Wine List Pest Control Flowers & Decorations	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020 6030 7000 7010 7020	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment Amortization of Leasehold Improvements OTHER (INCOME) EXPENSE Vending Commissions Telephone Commissions
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4355 4360 4365 4370 4375 4380	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies Contract Cleaning Menu & Wine List Pest Control Flowers & Decorations Licenses & Permits	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020 6030 7010 7020 7030	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment Amortization of Leasehold Improvements OTHER (INCOME) EXPENSE Vending Commissions Telephone Commissions Waste Sales
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4355 4360 4365 4370 4375 4380 4385	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies Contract Cleaning Menu & Wine List Pest Control Flowers & Decorations Licenses & Permits Banquet & Event Expenses	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020 6030 7010 7020 7030 7040	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment Amortization of Leasehold Improvements OTHER (INCOME) EXPENSE Vending Commissions Telephone Commissions Waste Sales Interest Expense
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4355 4360 4365 4370 4375 4380	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies Contract Cleaning Menu & Wine List Pest Control Flowers & Decorations Licenses & Permits	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020 6030 7010 7020 7030 7040 7050	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment Amortization of Leasehold Improvements OTHER (INCOME) EXPENSE Vending Commissions Telephone Commissions Waste Sales Interest Expense Officers Salaries & Expenses
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4365 4370 4375 4380 4385 4390	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies Contract Cleaning Menu & Wine List Pest Control Flowers & Decorations Licenses & Permits Banquet & Event Expenses Other Operating Expenses	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020 6030 7010 7020 7030 7040	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment Amortization of Leasehold Improvements OTHER (INCOME) EXPENSE Vending Commissions Telephone Commissions Waste Sales Interest Expense
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4365 4370 4375 4380 4385 4390	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies Contract Cleaning Menu & Wine List Pest Control Flowers & Decorations Licenses & Permits Banquet & Event Expenses Other Operating Expenses	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020 6030 7010 7020 7030 7040 7050 7060	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment Amortization of Leasehold Improvements OTHER (INCOME) EXPENSE Vending Commissions Telephone Commissions Waste Sales Interest Expense Officers Salaries & Expenses Corporate Office Expenses
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4365 4370 4375 4380 4385 4390	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies Contract Cleaning Menu & Wine List Pest Control Flowers & Decorations Licenses & Permits Banquet & Event Expenses Other Operating Expenses	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020 6030 7010 7020 7030 7040 7050 7060	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment Amortization of Leasehold Improvements OTHER (INCOME) EXPENSE Vending Commissions Telephone Commissions Waste Sales Interest Expense Officers Salaries & Expenses Corporate Office Expenses
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4365 4370 4375 4380 4385 4390	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies Contract Cleaning Menu & Wine List Pest Control Flowers & Decorations Licenses & Permits Banquet & Event Expenses Other Operating Expenses	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020 6030 7010 7020 7030 7040 7050 7060	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment Amortization of Leasehold Improvements OTHER (INCOME) EXPENSE Vending Commissions Telephone Commissions Waste Sales Interest Expense Officers Salaries & Expenses Corporate Office Expenses INCOME TAXES Federal Income Tax
4230 4240 4250 4260 4270 4280 4305 4310 4315 4320 4325 4330 4335 4340 4345 4350 4365 4370 4375 4380 4385 4390	Group Insurance Management Meals Employee Meals Awards & Prizes Employee Parties & Sports Activities Medical Expenses DIRECT OPERATING EXPENSES Auto & Truck Expense Uniforms Laundry & Dry Cleaning Linen Tableware Silverware Kitchen Utensils Paper Supplies Bar Supplies Restaurant Supplies Cleaning Supplies Contract Cleaning Menu & Wine List Pest Control Flowers & Decorations Licenses & Permits Banquet & Event Expenses Other Operating Expenses MUSIC & ENTERTAINMENT Musicians & Entertainers	4810 4820 4830 4840 4850 5000 5010 5020 5030 5040 5050 5060 6010 6020 6030 7010 7020 7030 7040 7050 7060	Maintenance Contracts R&M - Equipment R&M - Building Grounds Maintenance Parking Lot OCCUPANCY COSTS Rent Equipment Rental Real Estate Taxes Personal Property Taxes Insurance-Property & Casualty Other Municipal Taxes DEPRECIATION & AMORTIZATION Buildings Furniture, Fixtures & Equipment Amortization of Leasehold Improvements OTHER (INCOME) EXPENSE Vending Commissions Telephone Commissions Waste Sales Interest Expense Officers Salaries & Expenses Corporate Office Expenses