

The Restaurant Wizard

Restaurant With Bar Service Chart of Accounts

www.therestaurantwizard.com

Account	Industry %	Actual	
Carryout Transactions		107	
Delivery Transactions		64	
Catering Food Customers		135	
Banquet Food Customers		100	
Dining Food Customers		900	
4111 Banquet Food		\$4,400.00	9.3%
4112 Bar Food Sales		\$600.00	1.3%
4113 Carryout Food		\$3,200.00	6.8%
4114 Catering Offsite Food Sales		\$9,500.00	20.1%
4115 Delivery Food		\$4,500.00	9.5%
4116 Dining Room Food Sales		\$25,000.00	53.0%
4110 Total Food Sales	0.0%	\$47,200.00	100.0%
4121 Banquet Alcohol Sales		\$2,000.00	16.4%
4122 Bar Alcohol Sales		\$1,200.00	9.8%
4123 Catering Offsite Alcohol Sales		\$1,500.00	12.3%
4124 Dining Room Alcohol Sales		\$6,500.00	53.3%
4125 Entertainment/Late Night Alcohol Sales		\$1,000.00	8.2%
4120 Total Liquor Sales	0.0%	\$12,200.00	100.0%
Normal Revenue		\$59,400.00	
4130 Misc. Sales Income		\$0.00	
4100 Gross Sales		\$59,400.00	
Average Food Check		\$29.40	
4210 Coupons Redeemed		-\$260.00	-0.4%
4220 Customer Compensation		-\$600.00	-1.0%
4230 Free Meals		\$0.00	0.0%
4240 Happy Hour Discount		-\$300.00	-0.5%
4250 Marketing Discounts		\$0.55	0.0%
4260 Off Site Discount		\$0.00	0.0%
4270 Other Adjustments/Delivery Service		-\$1,350.00	-2.3%
4280 Promotional Giveaways		\$0.00	0.0%
4200 Total Revenue Contra		-\$2,509.45	-4.2%
4000 Net Sales		\$56,890.55	
5111 Bakery		\$650.00	1.4%
5112 Dairy		\$890.00	1.9%
5113 Grocery		\$3,000.00	6.4%
5114 Meat		\$4,000.00	8.5%
5115 Nonalcoholic Beverage		\$750.00	1.6%
5116 Poultry		\$1,500.00	3.2%
5117 Produce		\$1,500.00	3.2%

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Dining Food Customers		900	
5118 Seafood		\$1,000.00	2.1%
5110 Food Cost	0.0%	\$13,290.00	28.2%
5120 Beer		\$600.00	4.9%
5121 Wine		\$750.00	6.1%
5122 Liquor		\$350.00	2.9%
5123 Consumables		\$200.00	1.6%
5120 Liquor Cost	0.0%	\$1,900.00	15.6%
5100 Total Cost of Sales		\$15,190.00	
Normal Gross Margin	0.0%	74.4%	
5211 Management Payroll		\$1,500.00	2.5%
5212 Bar Labor		\$1,200.00	2.0%
5213 Commissions Other Than Marketing		\$74.00	0.1%
5214 Cook/Back Payroll		\$4,000.00	6.7%
5215 Server/Front Payroll		\$2,500.00	4.2%
5216 Support/Office Payroll		\$1,500.00	2.5%
5217 Vacation Pay		\$250.00	0.4%
5218 Delivery Payroll		\$0.00	0.0%
5219 Offsite Catering Payroll		\$0.00	0.0%
5210 Total Payroll		\$11,024.00	18.6%
5221 Credit Union		\$150.00	0.3%
5222 Employee Other		\$27.00	0.0%
5223 Employee Recognition and Awards		\$15.00	0.0%
5224 Meals		\$200.00	0.3%
5225 Medical Insurance		\$2,000.00	3.4%
5226 Payroll Taxes		\$1,212.64	2.0%
5227 Pension & Welfare Payments		\$0.00	0.0%
5228 Training and Education		\$0.00	0.0%
5229 Workers Comp		\$1,500.00	2.5%
5220 Total Payroll Taxes and Benefits		\$5,104.64	8.6%
5200 Total Salaries, Wages, Benefits	0.0%	\$16,128.64	27.2%
Server Payroll % Dining Room/Banquet		8.5%	
Bar Labor % Liquor Sales		9.8%	
5000 Prime Costs	0.0%	\$31,318.64	52.7%

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Prime Profit	0.0%	<u>\$25,571.91</u> 43.1%
6105 Banquet/Event Expenses		<u>\$500.00 0.8%</u>
6110 Business Licenses and Permits		<u>\$150.00 0.3%</u>
6115 Contract Cleaning		<u>\$0.00 0.0%</u>
6120 Flowers/Plant Service		<u>\$500.00 0.8%</u>
6125 Grease Removal		<u>\$0.00 0.0%</u>
6130 Janitorial Service & Supplies		<u>\$1,000.00 1.7%</u>
6135 Laundry Service		<u>\$1,000.00 1.7%</u>
6140 Linen		<u>\$0.00 0.0%</u>
6145 Menus		<u>\$0.00 0.0%</u>
6150 Other		<u>\$0.00 0.0%</u>
6155 Parking		<u>\$0.00 0.0%</u>
6150 Pest Control		<u>\$750.00 1.3%</u>
6165 Silverware		<u>\$275.00 0.5%</u>
6170 Supplies-Bar		<u>\$200.00 0.3%</u>
6171 Supplies-Cleaning		<u>\$0.00 0.0%</u>
6172 Supplies-Kitchen		<u>\$300.00 0.5%</u>
6173 Supplies-Paper		<u>\$250.00 0.4%</u>
6174 Supplies-Serving		<u>\$2,000.00 3.4%</u>
6185 Tableware		<u>\$0.00 0.0%</u>
6190 Togo Packaging		<u>\$500.00 0.8%</u>
6195 Uniforms		<u>\$0.00 0.0%</u>
6100 Direct Operating Expenses	0.0%	<u>\$2,750.00 4.6%</u>
6210 Ascap/BMI		<u>\$150.00 0.3%</u>
6220 Cable/Wire Services		<u>\$0.00 0.0%</u>
6230 Happy Hour		<u>\$500.00 0.8%</u>
6240 Late Night		<u>\$0.00 0.0%</u>
6250 Other		<u>\$0.00 0.0%</u>
6200 Music and Entertainment	0.0%	<u>\$0.00 0.0%</u>
6305 Advertising		<u>\$1,000.00 1.7%</u>
6310 Customer Appreciation		<u>\$125.00 0.2%</u>
6315 Direct Mail		<u>\$0.00 0.0%</u>
6320 Marketing Research		<u>\$0.00 0.0%</u>
6325 Other		<u>\$0.00 0.0%</u>
6330 Postage-Marketing		<u>\$0.00 0.0%</u>
6335 Printing & Reproduction-Advert.		<u>\$0.00 0.0%</u>
6340 Promotion		<u>\$0.00 0.0%</u>

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6345 Public Relations		\$0.00 0.0%
6350 Rewards		\$0.00 0.0%
6355 Royalties		\$0.00 0.0%
6360 Web Advertising		\$1,000.00 1.7%
6300 Marketing at Restaurant Level	0.0%	\$2,125.00 3.6%
6410 Electricity		\$1,000.00 1.7%
6420 Gas		\$1,000.00 1.7%
6430 Trash		\$750.00 1.3%
6440 Water		\$200.00 0.3%
6450 Water Removal		\$0.00 0.0%
6460 Other		\$0.00 0.0%
6470 Deduct Credits		\$0.00 0.0%
6400 Utilities	0.0%	\$2,950.00 5.0%
6510 Equipment Rent		\$0.00 0.0%
6520 Other Taxes		\$0.00 0.0%
6530 Personal Property Taxes		\$250.00 0.4%
6540 Property Insurance		\$0.00 0.0%
6550 RE Taxes		\$0.00 0.0%
6560 Rent		\$3,500.00 5.9%
6500 Restaurant Occupancy	0.0%	\$3,750.00 6.3%
6610 Building, Floors and Plumbing		\$175.00 0.3%
6620 Equipment Repair-AC/Heating		\$0.00 0.0%
6630 Equipment Repair-Other		\$300.00 0.5%
6640 Furniture Repair		\$375.00 0.6%
6650 Landscaping/Parking Lot		\$0.00 0.0%
6660 Maintenance Contracts		\$500.00 0.8%
6670 Other		\$0.00 0.0%
6680 Painting and Decorating		\$0.00 0.0%
6600 Repair and Maintenance	0.0%	\$1,350.00 2.3%
6710 Building		\$0.00 0.0%
6720 Furniture, Fixtures & Equipment		\$1,000.00 1.7%
6730 Leasehold Amortization		\$1,000.00 1.7%
6700 Depreciation & Amortization	0.0%	\$2,000.00 3.4%
6810 Vending Commissions		\$0.00 0.0%
6820 Telephone Commissions		\$0.00 0.0%
6830 Cover/Other Customer Charges		\$0.00 0.0%

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6840 Waste Sales		-\$75.00	-0.1%
6850 Vendor Rebates		\$0.00	0.0%
6860 Other		\$0.00	0.0%
6800 Other Operating (Income)/Expense	0.0%	-\$75.00	-0.1%
6910 Accounting Services		\$0.00	0.0%
6915 Alarm/Security		\$150.00	0.3%
6920 Bad Debt		\$237.00	0.4%
6922 Bank Service Charges		\$0.00	0.0%
6923 Cash (Over)/Short		-\$10.00	0.0%
6925 Data Processing/Payroll Fees		\$0.00	0.0%
6930 Donations		\$0.00	0.0%
6935 Dues and Subscriptions		\$60.00	0.1%
6940 Insurance-Liability		\$500.00	0.8%
6945 Meals and Entertainment		\$0.00	0.0%
6950 Meetings		\$75.00	0.1%
6955 Merchant Fees		\$1,782.00	3.0%
6960 Other		\$0.00	0.0%
6965 Postage-General		\$75.00	0.1%
6970 Printing Other Than Marketing		\$0.00	0.0%
6975 Professional Fees		\$500.00	0.8%
6980 Storage		\$0.00	0.0%
6985 Supplies-Office		\$280.00	0.5%
6990 Telephone/Communications		\$700.00	1.2%
6995 Travel-Restaurant		\$0.00	0.0%
6900 General & Administrative	0.0%	\$4,349.00	7.3%
Total Restaurant Costs Excluding Prime	0.0%	\$19,274.00	32.4%
Restaurant/Site Profit	0.0%	\$6,297.91	10.6%
7510 Advertising-Corporate		\$0.00	0.0%
7515 Corporate Payroll Taxes and Benefits		\$0.00	0.0%
7520 Directors and Officers Insurance		\$0.00	0.0%
7525 Donations-Corporate		\$0.00	0.0%
7530 Dues and Subscriptions-Corporate		\$0.00	0.0%
7535 Meals and Entertainment-Corporate		\$0.00	0.0%
7540 Meetings-Corporate		\$0.00	0.0%
7545 Other		\$0.00	0.0%
7550 Payroll-Multi Level		\$0.00	0.0%
7555 Payroll-Officer		\$0.00	0.0%

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Dining Food Customers		900	
7560 Postage-Corporate		\$0.00	0.0%
7565 Professional Fees-Corporate		\$0.00	0.0%
7570 Telephone-Corporate		\$0.00	0.0%
7575 Travel-Corporate		\$0.00	0.0%
7580 Training/Education		\$0.00	0.0%
7585 Web Hosting		\$0.00	0.0%
7600 Interest Expense		\$0.00	0.0%
7700 Other Corporate (Income)/Expense		\$0.00	0.0%
Net Profit Before Tax	0.0%	\$6,297.91	10.6%
8010 Federal Income		\$0.00	0.0%
8020 State Income		\$0.00	0.0%
8000 Income Taxes	0.0%	\$0.00	0.0%
Net Profit After Tax		\$6,297.91	10.6%