

QUICKBOOKS *for* RESTAURANTS

AUDIOBOOK COMPANION

SAMPLE CHART OF ACCOUNTS

1000	Cash On Hand	Bank
1010	Bank Account 1	Bank
1020	Bank Account 2	Bank
1030	Bank Account 3	Bank
1100	Accounts Receivable (A/R)	Accounts receivable (A/R)
1150	Credit Card Receivable	Other Current Assets
1175	House Account	Other Current Assets
1200	Inventory	Other Current Assets
1210	Inventory: Food Inventory	Other Current Assets
1220	Inventory: Beverage Inventory	Other Current Assets
1230	Inventory: Bar & Consumable Inventory	Other Current Assets
1400	Prepaid Expenses	Other Current Assets
1500	Fixed Asset Computers	Fixed Assets
1530	Furniture & Fixtures	Fixed Assets
1540	Leasehold Improvements	Fixed Assets
1600	Accumulated Depreciation	Fixed Assets

SAMPLE CHART OF ACCOUNTS *(cont.)*

1700	Capitalized Start Up Expenses	Fixed Assets
1800	Security Deposits	Other Assets
2000	Accounts Payable (A/P)	Accounts payable (A/P)
2110	Credit Card 1	Credit Card
2120	Credit Card 2	Credit Card
2130	Credit Card 3	Credit Card
2210	Sales Tax Expense	Other Current Liabilities
2220	Payroll Clearing	Other Current Liabilities
2230	Accrued Expenses	Other Current Liabilities
2250	Payroll Liabilities	Other Current Liabilities
2280	Tips Payable	Other Current Liabilities
2300	Gift Cards Outstanding	Other Current Liabilities
2400	Notes Payable	Other Current Liabilities
3000	Capital Contribution	Equity
3010	Capital Contribution: Member A	Equity
3020	Capital Contribution: Member B	Equity

SAMPLE CHART OF ACCOUNTS *(cont.)*

3030	Capital Contribution: Member C	Equity
3040	Capital Contribution: Member D	Equity
3300	Retained Earnings	Equity
4100	Food Sales	Income
4110	Food Sales: Lunch Sales	Income
4120	Food Sales: Dinner Sales	Income
4130	Food Sales: Food Comps	Income
4140	Food Sales: Food Discounts	Income
4200	Beverage Sales	Income
4210	Beverage Sales: N/A Beverage	Income
4220	Beverage Sales: Liquor Sales	Income
4230	Beverage Sales: Beer Sales	Income
4250	Beverage Sales: Wine Sales	Income
4260	Beverage Sales :Beverage Comps	Income
4270	Beverage Sales: Beverage Discounts	Income
4300	Service/Fee Income	Income

SAMPLE CHART OF ACCOUNTS *(cont.)*

4400	Merchandise Sales	Income
4500	Catering & Contracts	Income
5100	Food Cost	Cost of Goods Sold
5110	Food Cost: Meat Cost	Cost of Goods Sold
5120	Food Cost: Poultry Cost	Cost of Goods Sold
5130	Food Cost: Seafood Cost	Cost of Goods Sold
5140	Food Cost: Dairy Cost	Cost of Goods Sold
5150	Food Cost: Produce Cost	Cost of Goods Sold
5160	Food Cost: Frozen Cost	Cost of Goods Sold
5170	Food Cost: Grocery Cost	Cost of Goods Sold
5190	Change in Food Inventory	Cost of Goods Sold
5200	Beverage Cost	Cost of Goods Sold
5210	Beverage Cost: N/A Beverage Cost	Cost of Goods Sold
5220	Beverage Cost: Liquor Cost	Cost of Goods Sold
5230	Beverage Cost: Beer Cost	Cost of Goods Sold
5240	Beverage Cost: Wine Cost	Cost of Goods Sold

SAMPLE CHART OF ACCOUNTS *(cont.)*

5290	Change in Beverage Inventory	Cost of Goods Sold
5300	Merchandise Cost	Cost of Goods Sold
6000	Payroll Expenses	Expenses
6010	Payroll Expenses: FOH Wages	Expenses
6011	Payroll Expenses: FOH Wages: FOH Management	Expenses
6012	Payroll Expenses: FOH Wages: FOH Hourly	Expenses
6020	Payroll Expenses: BOH Wages	Expenses
6021	Payroll Expenses: BOH Wages: BOH Management	Expenses
6022	Payroll Expenses: BOH Wages: BOH Hourly	Expenses
6030	Payroll Expenses: Administrative Wages	Expenses
6040	Payroll Expenses: Employee Benefits	Expenses
6050	Payroll Expenses: Employee Meals	Expenses
6060	Payroll Expenses: Workman's Comp	Expenses
6065	Payroll Taxes	Expenses
6070	Payroll Expenses: Employers Payroll Taxes	Expenses
6075	Payroll Expenses: Payroll Processing Fee	Expenses

SAMPLE CHART OF ACCOUNTS *(cont.)*

6080	Payroll Expenses: Contract Labor	Expenses
6100	Direct Operating Expenses	Expenses
6110	Direct Operating Expenses: China - Glassware - Flatware	Expenses
6120	Direct Operating Expenses: Restaurant & Kitchen Supply	Expenses
6130	Direct Operating Expenses: Cleaning Supply	Expenses
6140	Direct Operating Expenses: Decoration & Guest Supply	Expenses
6150	Direct Operating Expenses: Linen Services	Expenses
6160	Direct Operating Expenses: Permit & License	Expenses
6200	Cleaning Services	Expenses
6300	Marketing Expenses	Expenses
6400	Advertising and Promotion	Expenses
6500	Travel	Expenses
6600	Automobile Expenses	Expenses
6700	Meals & Entertainment	Expenses
6800	POS Fee	Expenses
6900	Telephone and Internet	Expenses

SAMPLE CHART OF ACCOUNTS *(cont.)*

7000	General and Administrative	Expenses
7010	General and Administrative: Bad Debts - Over/Short	Expenses
7020	General and Administrative: Bank Fees	Expenses
7021	General and Administrative: Bank Fees: Bank Fees - Sub	Expenses
7022	General and Administrative: Bank Fees: Merchant Account	Expenses
7030	General and Administrative: Insurance Expense	Expenses
7100	Legal & Professional Services	Expenses
7110	Legal & Professional Services: Accounting & Bookkeeping	Expenses
7120	Legal & Professional Services: Consulting Fees	Expenses
7130	Legal & Professional Services: Legal Fees	Expenses
7200	General and Administrative: Office Expenses	Expenses
7210	General and Administrative: Office Expenses: Dues &	Expenses
7220	General and Administrative: Office Expenses: Office Supplies	Expenses
7300	Facilities	Expenses
7310	Facilities: Rent & Lease	Expenses
7320	Facilities: Utilities	Expenses

SAMPLE CHART OF ACCOUNTS *(cont.)*

7330	Facilities: Garbage Removal	Expenses
7340	Facilities: Pest Control	Expenses
7350	Facilities: Repairs and Maintenance	Expenses
7400	Equipment Rental	Expenses
7500	Sales Tax Expense	Expenses
7999	Ask My Accountant	Expenses
8100	Interest Earned	Other Income
8200	Other Miscellaneous Income	Other Income
9000	Taxes and Fees	Other Expense

SALES JOURNAL EXAMPLE

ACCOUNT	DEBIT	CREDIT
4110 - Lunch Sales		\$200
4120 - Dinner Sales		\$200
4130 - Food Comps	\$50	
4140 - Food Discounts	\$50	
4310 - N/A Beverages		\$100
4320 - Liquor Sales		\$100
4330 - Beer Sales		\$100
4350 - Wine Sales		\$100
4360 - Beverage Comps	\$50	
4370 - Beverage Discounts	\$50	
2210 - Sales Tax Payable		\$100
2300 - Gift Cards	\$100	
2280 - Tips Payable		\$200
1000 - Cash On Hand	\$100	
1150 - Credit Card Receivable	\$700	
Total	\$1100	\$1100

SALES JOURNAL EXAMPLE

ACCOUNT	DEBIT	CREDIT
4110 - Lunch Sales		\$400
4120 - Dinner Sales		\$400
4130 - Food Comps	\$50	
4140 - Food Discounts	\$50	
4310 - N/A Beverages		\$100
4320 - Liquor Sales		\$100
4330 - Beer Sales		\$100
4350 - Wine Sales		\$100
4360 - Beverage Comps	\$50	
4370 - Beverage Discounts	\$50	
2210 - Sales Tax Payable		\$100
2300 - Gift Cards	\$100	
2280 - Tips Payable		\$200
1000 - Cash On Hand	\$100	
1150 - Credit Card Receivable	\$500	
1175 - House Account	\$600	
Total	\$1500	\$1500

NEW YORK 2019 PART-QUARTERLY (MONTHLY) FILING DUE DATES

TAX COLLECTION PERIOD	FILING DEADLINE
January	February 20, 2019
February	March 20, 2019
March	April 20, 2019
April	May 21, 2019
May	June 20, 2019
June	July 20, 2019
July	August 20, 2019
August	September 20, 2019
September	October 22, 2019
October	November 20, 2019
November	December 20, 2019
December	January 22, 2020

NEW YORK 2019 QUARTERLY FILING DUE DATES

TAX COLLECTION PERIOD	FILING DEADLINE
Q1 (March – May)	June 20, 2019
Q2 (June – August)	September 20, 2019
Q3 (September – November)	December 20, 2019
Q4 (December – February)	March 20, 2020

NEW YORK 2019 QUARTERLY FILING DUE DATES

TAX COLLECTION PERIOD	FILING DEADLINE
2019 (Months vary for some states)	March 20, 2020

PAYROLL JOURNAL ENTRY EXAMPLE (1)

Date: 09/30/2019		
ACCOUNT NAME	DEBIT	CREDIT
6011 - Gross Wages - Management FOH	\$5,000	
6012 - Gross Wages - FOH Hourly	\$2,500	
6021 - Gross Wage - BOH Management	\$2,500	
6022 - Gross Wages - BOH Hourly	\$2,500	
6065 - Payroll Tax Expense	\$3,000	
2280 - Tips Payable	\$2,500	
1010 - Wage Withdrawal Bank Account		\$12,500
1010 - Tax Withdrawal Bank Account		\$5,500
Total	\$18,000	\$18,000

PAYROLL JOURNAL ENTRY EXAMPLE (2)

Date: 09/30/2019		
ACCOUNT NAME	DEBIT	CREDIT
6011 - Gross Wages - Management FOH	\$5,000	
6012 - Gross Wages - FOH Hourly	\$2,500	
6021 - Gross Wage - BOH Management	\$5,000	
6022 - Gross Wages - BOH Hourly	\$2,500	
6065 - Payroll Tax Expense	\$3,000	
2280 - Tips Payable	\$2,500	
1010 - Wage Withdrawal Bank Account		\$8,500
1010 - Tax Withdrawal Bank Account		\$6,500
2220 - Net Checks - To Clear Later		\$5,500
Total	\$20,500	\$20,500

PAYROLL ACCRUAL EXAMPLE

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	1	2

(Example 1)

Date: 02/28/2019		
ACCOUNT NAME	DEBIT	CREDIT
6011 - FOH Wages: FOH Management	\$6,000	
2230 - Accrued Expenses		\$6,000
Total	\$6,000	\$6,000

(Example 2)

Date: 03/01/2019		
ACCOUNT NAME	DEBIT	CREDIT
6011 - FOH Wages: FOH Management		\$6,000
2230 - Accrued Expenses	\$6,000	
Total	\$6,000	\$6,000

RECORDING INVENTORY INSIDE QUICKBOOKS

Increase in Inventory

	DEBIT	CREDIT
5190 - Change in Food Inventory	\$250	
1210 - Food Inventory		\$250

Decrease in Inventory

	DEBIT	CREDIT
5190 - Change in Food Inventory		\$250
1210 - Food Inventory	\$250	

MONTHLY ACCRUALS

ACCOUNT	DEBIT	CREDIT
1400 - Prepaid Expenses (Insurance)	\$1,200	
1010 - Bank Account		\$1,200
Total	\$1,200	\$1,200

ACCOUNT	DEBIT	CREDIT
7030 - Insurance Expense	\$100	
1400 - Prepaid Expenses (Insurance)		\$100
Total	\$100	\$100