

**Uniform System of Accounts for Restaurants
Expense Dictionary**

**** PRELIMINARY - FOR REVIEW AND DISCUSSION ONLY ****

Transaction Description	Recommended Account
A	
401K Plan Contributions (Company)	Employee Benefits - Insurance and Retirement - Retirement/Pension Plan Expenses
401K Plan Expenses	Employee Benefits - Insurance and Retirement - Retirement/Pension Plan Expenses
Accountants Fees	G&A - Professional Services
Adding Machine - Service	G&A - Office Printing and Supplies
Adding Machine - Tapes	G&A - Office Printing and Supplies
Advertising - Outdoor / Billboards	Marketing - Advertising - Outdoor Signs
Advertising - Publications	Marketing - Advertising - Print Media
Advertising - Radio	Marketing - Advertising - Radio and Television
Advertising - TV	Marketing - Advertising - Radio and Television
Advertising Agency Fees	Marketing - Advertising - Agency Commissions and Fees
Air Conditioning Systems Repairs	Repairs and Maintenance - Equipment and Furniture
Air Express Charges	G&A - Postage and Delivery
Alarm Service - Fire or Burglar	G&A - Security and Deposit Services
Aluminum Trays	Direct Operating Exp. - Tableware and Smallwares
Amortization - Bond Discount	Interest Expense - Long Term Debt
Amortization - Bond Expense	Interest Expense - Long Term Debt
Amortization - Leasehold	Depreciation and Amortization - Amortization of Leasehold
Amortization - Leasehold Improvements	Depreciation and Amortization - Amortization of Leasehold Improvements
Appetizers - Bar	Direct Operating Exp. - Bar Supplies
Aprons	Direct Operating Exp. - Uniforms
Ash Trays - China & Glass	Direct Operating Exp. - Tableware and Smallwares
Association Dues	G&A - Dues & Subscriptions
Athletic Equipment for Employees	Employee Benefits - Other - Employee Sports Activities
Attorney's Fees	G&A - Professional Services
Awards - Employees	Employee Benefits - Other - Awards and Prizes
B	
Backup Disks and Disk Drives	G&A - Computer and Data Processing Costs
Bad Debts	G&A - Bad Debts and Backcharges
Badges	Direct Operating Exp. - Uniforms
Bar Utensils	Direct Operating Exp. - Bar Supplies
Batter Bowls	Direct Operating Exp. - Kitchen Utensils and Supplies
Beaters	Direct Operating Exp. - Kitchen Utensils and Supplies
Beeper Rental	G&A - Telephone and Communications
Beepers - Patron	Direct Operating Exp. - Guest Supplies
Beverage Licenses	G&A - Licenses and Permits
Beverage Lists	Direct Operating Exp. - Menus and Drink Lists
Beverage Mixers	Direct Operating Exp. - Bar Supplies
Beverage Signs	Direct Operating Exp. - Menus and Drink Lists
Beverage Spoons	Direct Operating Exp. - Bar Supplies
Beverage Stirrers - Glass	Direct Operating Exp. - Bar Supplies
Beverage Taxes (gross receipts tax)	G&A - Sales (or Beverage) Tax
Billboards	Marketing - Advertising - Outdoor Signs
Boiler Explosion Insurance	G&A - Insurance - Liability and General
Boiler Gauges	Repairs and Maintenance - Building and Structure
Boiler Inspection	Repairs and Maintenance - Equipment and Furniture
Boiler Repairs	Repairs and Maintenance - Equipment and Furniture
Bond Discount	Interest Expense - Long Term Debt
Bond Expense Amortization	Interest Expense - Long Term Debt
Bond Interest	Interest Expense - Long Term Debt
Bonuses - Employees	Labor - Staff
Bonuses - Management	Labor - Management
Book Matches (Guest)	Direct Operating Exp. - Guest Supplies
Books - Account	G&A - Office Printing and Supplies
Books - Record	G&A - Office Printing and Supplies
Bowls - Batter, Mixing	Direct Operating Exp. - Kitchen Utensils and Supplies
Bowls - China, Glass, Salad	Direct Operating Exp. - Tableware and Smallwares
Boxes - Pastry	Direct Operating Exp. - Guest Supplies
Boxes - To Go	Direct Operating Exp. - Guest Supplies
Brooms	Direct Operating Exp. - Cleaning Supplies
Brushes - Cleaning	Direct Operating Exp. - Cleaning Supplies
Building Depreciation	Depreciation and Amortization - Depreciation on Building
Building Insurance	Occupancy Costs - Insurance on Buildings and Contents
Building Repairs	Repairs and Maintenance - Building and Structure
Burglar Alarm Service	G&A - Security and Deposit Services
Burglary Insurance	G&A - Insurance - Liability and General

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Transaction Description	Recommended Account
C	
Cable TV Service	Music & Entertainment - Television Broadcast Service
Can Openers	Direct Operating Exp. - Kitchen Utensils and Supplies
Candles	Direct Operating Exp. - Tableware and Smallwares
Candlesticks - China	Direct Operating Exp. - Tableware and Smallwares
Carafes	Direct Operating Exp. - Tableware and Smallwares
Carpet & Rugs - Cleaning	Direct Operating Exp. - Laundry and Dry Cleaning
Carpet Repairs	Repairs and Maintenance - Building and Structure
Cash Overage & Shortage	G&A - Cash (Over) / Short
Cash Register - Repairs	Repairs and Maintenance - Equipment and Furniture
Cash Register - Supplies	G&A - Office Printing and Supplies
Cashier Forms	G&A - Office Printing and Supplies
Ceiling Repairs	Repairs and Maintenance - Building and Structure
Cellophane	Direct Operating Exp. - Guest Supplies
Cellular Phone - Business Use	G&A - Telephone and Communications
Cellular Phone - Patron Use	Direct Operating Exp. - Guest Supplies
Chair Rentals - Banquets	Direct Operating Exp. - Banquet and Catering (unless billed to customer, then Other Operating Income - Banquet & Catering-Equipment Rental)
Chair Rentals - Non - Banquets	Direct Operating Exp. - Equipment/Other Rentals
Charcoal	Utilities - Heating Oil and Other Fuel
Chargebacks - Credit Cards	G&A - Bad Debts and Backcharges
Checks - Bank	G&A - Office Printing and Supplies
Checks - Restaurant	G&A - Office Printing and Supplies
Checks - Waiter	G&A - Office Printing and Supplies
China	Direct Operating Exp. - Tableware and Smallwares
Christmas Trees & Decorations	Direct Operating Exp. - Flowers and Decorations
Civic & Community Projects	Marketing - Public Relations and Publicity - Civic and Community Projects
Cleaning Fluid	Direct Operating Exp. - Cleaning Supplies
Cleaning Rags	Direct Operating Exp. - Cleaning Supplies
Clipboards	G&A - Office Printing and Supplies
Cocktail Napkins - Paper	Direct Operating Exp. - Guest Supplies
Cocktail Shakers	Direct Operating Exp. - Bar Supplies
Coffee Pots	Direct Operating Exp. - Tableware and Smallwares
Coffee Urn Repairs	Repairs and Maintenance - Equipment and Furniture
Coin Bags	G&A - Office Printing and Supplies
Coin Wrappers	G&A - Office Printing and Supplies
Collars	Direct Operating Exp. - Uniforms
Complimentary Beverage	Marketing - Other - Complimentary Meals
Complimentary Beverage - Music & Entertainers	Music & Entertainment - Meals Served to Musicians and Entertainers
Complimentary Food	Marketing - Other - Complimentary Meals
Complimentary Food - Music & Entertainers	Music & Entertainment - Meals Served to Musicians and Entertainers
Computer / PC Software	Direct Operating Exp. - Computer Software and Services
Computer Network Subscription Fees	G&A - Computer and Data Processing Costs
Computer Rentals	G&A - Computer and Data Processing Costs
Computer/PC Service / Repairs	Repairs and Maintenance - Equipment and Furniture
Consultant Fees, Professional	G&A - Professional Services
Containers - Liquid, Paper	Direct Operating Exp. - Guest Supplies
Contract Cleaning	Direct Operating Exp. - Contract Cleaning
Contract Exterminating	Direct Operating Exp. - Contract Cleaning
Contributions and Donations	Marketing - Public Relations and Publicity - Donations and Gifts
Cooking Utensils	Direct Operating Exp. - Kitchen Utensils and Supplies
Corkscrews	Direct Operating Exp. - Bar Supplies
Corkscrews	Direct Operating Exp. - Bar Supplies
Corn Holders	Direct Operating Exp. - Tableware and Smallwares
Court Fees	G&A - Professional Services
Creamers	Direct Operating Exp. - Tableware and Smallwares
Credit & Collection Expenses	G&A - Collection Fees
Credit Card Commissions and Fees	G&A - Credit Card Fees
Credit Reports	G&A - Miscellaneous
Cups - Bouillon, Coffee, Custard, Tea	Direct Operating Exp. - Tableware and Smallwares
Cups - Paper	Direct Operating Exp. - Bar Supplies
Customer Newsletter	Marketing - Direct Response Marketing - Printing and Mail Services
Cut Flowers	Direct Operating Exp. - Flowers and Decorations
D	
Damaged Articles - Guest	Direct Operating Exp. - Claims and Damages Paid
Dance License	G&A - Licenses and Permits

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Transaction Description	Recommended Account
Data Backup Service (POS / Computer)	Direct Operating Exp. - Computer Software and Services
Data Processing - Rent	G&A - Computer and Data Processing Costs
Data Processing - Supplies	G&A - Computer and Data Processing Costs
Decorations	Direct Operating Exp. - Flowers and Decorations
Depreciation - Building/Equipment	Depreciation and Amortization - Depreciation on Furniture and Equipment
Detergents	Direct Operating Exp. - Cleaning Supplies
Direct Mail Expenses - Outside Service	Marketing - Direct Response - Printing and Mail Services
Direct Mail Expenses - Postage	Marketing - Direct Response - Postage
Direct Mail Marketing	Marketing - Direct Response - Printing and Mail Services
Dishes	Direct Operating Exp. - Tableware and Smallwares
Dishwasher Repairs	Repairs and Maintenance - Equipment and Furniture
Dishwashing Supplies	Direct Operating Exp. - Cleaning Supplies
Disinfectants	Direct Operating Exp. - Cleaning Supplies
Disposable Food Containers, Paper Napkins	Direct Operating Exp. - Paper and Packaging (QSR: Cost of Sales - Paper Cost)
Drapery Cleaning	Direct Operating Exp. - Laundry and Dry Cleaning
Drapery Repairs	Repairs and Maintenance - Building and Structure
Drinking Glasses	Direct Operating Exp. - Tableware and Smallwares
Drinking Straws and Coffee Stirrers	Direct Operating Exp. - Paper and Packaging (QSR: Cost of Sales - Paper Cost)
Dry Cleaning	Direct Operating Exp. - Laundry and Dry Cleaning
Dues - Association	G&A - Dues & Subscriptions
Dust Brushes	Direct Operating Exp. - Cleaning Supplies
Dust Cloths	Direct Operating Exp. - Cleaning Supplies
E	
Educational Seminars	G&A - Training
Electric Bulbs	Repairs and Maintenance - Building and Structure
Electric Fixture Repairs	Repairs and Maintenance - Equipment and Furniture
Electrical & Mechanical Repairs	Repairs and Maintenance - Equipment and Furniture
Electrical Service	Utilities - Electricity
Employee Credit Union	Employee Benefits - Other - Credit Union
Employee Investigations	G&A - Personnel Expenses
Employee Meals Cost	Employee Meals
Employment Agency Fees	G&A - Personnel Expenses
Entertainers - Comedians	Music & Entertainment - Comedians and Entertainers
Envelopes	G&A - Office Printing and Supplies
Equipment and Furniture	Furniture, Fixtures & Equipment
Exterminating (Contract)	Direct Operating Exp. - Contract Cleaning
F	
Facial Tissues & Holders	Direct Operating Exp. - Guest Supplies
Fees, Attorney's - For Collections	G&A - Collection Fees
Fees, Attorney's - Other Than Collections	G&A - Professional Services
Fees, Audit - Public Accountants	G&A - Professional Services
Fees, Collection	G&A - Collection Fees
Fees, Court	G&A - Professional Services
Fees, Directors	G&A - Directors' or Officers' Fees
Fees, Franchise	G&A - Franchise Fees
Fees, Legal	G&A - Professional Services
Fees, Medical (Service to Employees)	Employee Benefits - Other - Medical Expenses
Fees, Notary	G&A - Miscellaneous
Ferns	Direct Operating Exp. - Flowers and Decorations
Fertilizer	Repairs and Maintenance - Grounds and Parking Lot
Fire Alarm Service	G&A - Security and Deposit Services
First Aid Supplies	G&A - Miscellaneous
Flatware	Direct Operating Exp. - Tableware and Smallwares
Floor Covering Repairs	Repairs and Maintenance - Building and Structure
Floor Repairs	Repairs and Maintenance - Building and Structure
Floor Wax	Direct Operating Exp. - Cleaning Supplies
Flowers - Artificial	Direct Operating Exp. - Flowers and Decorations
Flowers - Cut	Direct Operating Exp. - Flowers and Decorations
Foil Wrapping	Direct Operating Exp. - Guest Supplies
Food Licenses	G&A - Licenses and Permits
Food Warmer Supplies	Direct Operating Exp. - Kitchen Utensils and Supplies
Food Wraps - Aluminum Foil, Plastic Wrap	Direct Operating Exp. - Paper and Packaging
Forks - Kitchen	Direct Operating Exp. - Kitchen Utensils and Supplies
Forks - Silver	Direct Operating Exp. - Tableware and Smallwares
Forms - Printed	G&A - Office Printing and Supplies
Forms - Report	G&A - Office Printing and Supplies

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Transaction Description	Recommended Account
Franchise Fees	G&A - Franchise Fees
Franchise Taxes	G&A - State Business Taxes
Frequent Diner - Food and Beverage Discounts	Marketing - Direct Response - Loyalty Program (or Other - Discounts and Coupons)
Frequent Diner - Other Rewards	Marketing - Direct Response - Loyalty Program
Frequent Diner Services and Materials	Marketing - Direct Response Marketing - Loyalty Program
Fuel	Utilities - Heating Oil and Other Fuel
Furniture Repairs	Repairs and Maintenance - Building and Structure
Fuses	Repairs and Maintenance - Building and Structure
G	
Gain on Sales of Property	Other (Income) Expense - Gain/Loss on Asset Sales
Garbage Removal	Utilities - Trash Removal
Gas Service	Utilities - Gas
Gasoline	Direct Operating Exp. - Auto or Truck Expense
Gift Certificates/Materials	Marketing - Other - Gift Cards
Glass Bowls	Direct Operating Exp. - Tableware and Smallwares
Glass Dishes	Direct Operating Exp. - Tableware and Smallwares
Glass Pitchers	Direct Operating Exp. - Tableware and Smallwares
Glass Trays	Direct Operating Exp. - Tableware and Smallwares
Glasses - Drinking	Direct Operating Exp. - Tableware and Smallwares
Glassware - Liquor (Cocktail, Highball, Wine, etc.)	Direct Operating Exp. - Tableware and Smallwares
Goblets - Water	Direct Operating Exp. - Tableware and Smallwares
Grease Sales	Other (Income) Expense - Grease and Waste Sales
Ground Rent	Occupancy Costs - Ground Rent
H	
Hair Nets (Employee)	Direct Operating Exp. - Uniforms
Help Wanted Ads	G&A - Personnel Expenses
Holdings - Corn	Direct Operating Exp. - Tableware and Smallwares
Holdings - Paper	Direct Operating Exp. - Guest Supplies
Holiday Gifts - Employees	Employee Benefits - Other - Employee Gifts and Parties
Holiday Gifts - Other Than Employees	Marketing - Public Relations and Publicity - Donations and Gifts
Holiday Party for Employees	Employee Benefits - Other - Employee Gifts and Parties
I	
Ice Carvings	Direct Operating Exp. - Flowers and Decorations
Ice Machine Repairs	Repairs and Maintenance - Equipment and Furniture
Income Taxes - Federal	Federal and State Income Taxes - Federal Income Tax
Insecticides	Direct Operating Exp. - Cleaning Supplies
Insurance - Auto/Truck	G&A - Insurance - Liability and General
Insurance - Building & Contents	G&A - Insurance - Liability and General
Insurance - Burglary	G&A - Insurance - Liability and General
Insurance - Business Interruption	G&A - Insurance - Liability and General
Insurance - Disability	Employee Benefits - Insurance and Retirement - Disability Insurance
Insurance - Fidelity Bonds	G&A - Insurance - Liability and General
Insurance - Fire	Occupancy Costs - Insurance on Building & Contents
Insurance - Fraud	G&A - Insurance - Liability and General
Insurance - Group Medical	Employee Benefits - Insurance and Retirement - Medical/Group Insurance Premiums
Insurance - Life	Employee Benefits - Insurance and Retirement - Life Insurance
Insurance - Theft	G&A - Insurance - Liability and General
Insurance - Use & Occupancy	G&A - Insurance - Liability and General
Insurance - Vehicles	Direct Operating Exp. - Auto or Truck Expenses
Insurance - Workers' Compensation	Employee Benefits - Insurance and Retirement - Workers' Compensation
Interest on Line of Credit	Interest Expense - Other
Interest on Notes Payable	Interest Expense - Note Payable
Internet Service (ISP)	G&A - Telephone and Communications
Investigation of Employees	G&A - Personnel Expenses
J	
Jiggers	Direct Operating Exp. - Bar Supplies
K	
Kitchen Equipment Repairs	Repairs and Maintenance - Equipment and Furniture
Kitchen Utensils (Including Knives, Forks, Ladles, and Spoons)	Direct Operating Exp. - Kitchen Utensils and Supplies
Knives - Silver	Direct Operating Exp. - Tableware and Smallwares
L	
Ladles - Kitchen	Direct Operating Exp. - Tableware and Smallwares
Landscaping	Repairs and Maintenance - Grounds and Parking Lot
Laundry	Direct Operating Exp. - Laundry and Dry Cleaning
Legal Expenses	G&A - Licenses and Permits
Legal Fees	G&A - Licenses and Permits

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Transaction Description	Recommended Account
Legal Fees	G&A - Professional Services
Licenses - Beverages, Municipal	G&A - Licenses and Permits
Licenses - Beverages, State	G&A - Licenses and Permits
Licenses - General	G&A - Licenses and Permits
Licenses - Liquor, Federal	G&A - Licenses and Permits
Licenses - Music	G&A - Licenses and Permits
Linen Napkins	Direct Operating Exp. - Linen and Linen Rental
Linen Rental	Direct Operating Exp. - Linen and Linen Rental
Linen Towels	Direct Operating Exp. - Linen and Linen Rental
Liquid Containers, Paper	Direct Operating Exp. - Guest Supplies
Live Music	Music & Entertainment - Bands and Musicians
Lock Repairs	Repairs and Maintenance - Building and Structure
Logoed Products and Novelties (not for resale)	Marketing - Other - Logoed Products
Loss on Sale of Property	Other (Income) Expense - Gain/Loss on Asset Sales
Lost & Damaged Articles (Guest)	G&A - Claims & Damages Paid
Loyalty Program Services and Materials	Marketing - Direct Response Marketing - Loyalty Program
M	
Machinery Repairs	Repairs and Maintenance - Equipment and Furniture
Magazine Advertising	Marketing - Advertising - Print Media
Magazines - Trade	G&A - Dues & Subscriptions
Maintenance Contracts - Electric Signs	Repairs and Maintenance - Equipment and Furniture
Maintenance Contracts - Office Equipment	Repairs and Maintenance - Equipment and Furniture
Management Fees	Other (Income) Expense - Management Fee
Manuals - Service (Instructional Materials)	G&A - Office Printing and Supplies
Manuals - Training	G&A - Office Printing and Supplies
Marquee Licenses	G&A - Licenses and Permits
Marquee Repairs	Repairs and Maintenance - Building and Structure
Matches (Guest)	Direct Operating Exp. - Guest Supplies
Medical Fees (Service to Guests)	G&A - Claims & Damages Paid
Membership Dues - Associations	G&A - Dues & Subscriptions
Menus	Direct Operating Exp. - Menus and Drink Lists
Mixer Repairs	Repairs and Maintenance - Equipment and Furniture
Mixing Bowls	Direct Operating Exp. - Kitchen Utensils and Supplies
Mixing Spoons	Direct Operating Exp. - Kitchen Utensils and Supplies
Mops	Direct Operating Exp. - Cleaning Supplies
Mortgage Interest	Interest Expense - Long Term Debt
Mouse Traps	Direct Operating Exp. - Cleaning Supplies
Musicians	Music & Entertainment - Bands and Musicians
Muzak	Music & Entertainment - Audio Broadcast Service
N	
Napkins - Paper	Direct Operating Exp. - Guest Supplies
Napkins - Paper (Cocktail)	Direct Operating Exp. - Guest Supplies
Newspaper Advertising	Marketing - Advertising - Print Media
Notary Fees	G&A - Professional Services
Novelties (Advertising)	Marketing - Other - Logoed Products
Nutritional Consulting	G&A - Professional Services
O	
Office Equipment Repairs	Repairs and Maintenance - Equipment and Furniture
Office Supplies	G&A - Office Printing and Supplies
Oil - Fuel	Utilities - Heating Oil and Other Fuel
Online Accounting / POS ASP Services	Direct Operating Exp. - Computer Software and Services
Openers - Bottle	Direct Operating Exp. - Kitchen Utensils and Supplies
Openers - Can	Direct Operating Exp. - Kitchen Utensils and Supplies
Outdoor Advertising	Marketing - Advertising - Outdoor Signs
P	
Pager Rental	G&A - Telephone and Communications
Pails	Direct Operating Exp. - Cleaning Supplies
Paint	Repairs and Maintenance - Building and Structure
Paint Cleaner	Direct Operating Exp. - Cleaning Supplies
Painting & Decorating	Repairs and Maintenance - Building and Structure
Pans	Direct Operating Exp. - Kitchen Utensils and Supplies
Paper - Cooking	Direct Operating Exp. - Guest Supplies
Paper - Shelf	Direct Operating Exp. - Guest Supplies
Paper Bags	Direct Operating Exp. - Guest Supplies
Paper Clips	Direct Operating Exp. - Guest Supplies
Paper Cups	Direct Operating Exp. - Guest Supplies

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Transaction Description	Recommended Account
Paper Napkins	Direct Operating Exp. - Guest Supplies
Paper Napkins - Cocktail	Direct Operating Exp. - Guest Supplies
Paper Plates	Direct Operating Exp. - Guest Supplies
Paper Supplies - Food	Direct Operating Exp. - Guest Supplies
Paper Towels	Direct Operating Exp. - Paper and Packaging
Paper Towels (Employee)	Direct Operating Exp. - Guest Supplies
Pastry Boxes	Direct Operating Exp. - Guest Supplies
Pastry Tubes	Direct Operating Exp. - Kitchen Utensils and Supplies
Payroll Service	G&A - Computer and Data Processing Costs
Pencil Sharpeners	G&A - Office Printing and Supplies
Pencils	G&A - Office Printing and Supplies
Pens	G&A - Office Printing and Supplies
Pension Plan Expenses	Employee Benefits - Insurance and Retirement - Retirement/Pension Plan Expenses
Pension Plan Payments (Company)	Employee Benefits - Insurance and Retirement - Retirement/Pension Plan Expenses
Permits	G&A - Licenses and Permits
Personal Property Tax	Occupancy Costs - Personal Property Taxes
Piano Rentals - Banquets and Catering	Direct Operating Exp. - Banquet and Catering
Piano Rentals - Dining Rooms	Music & Entertainment - Bands and Musicians
Piano Tuning - Dining Rooms	Music & Entertainment - Bands and Musicians
Pitchers	Direct Operating Exp. - Tableware and Smallwares
Pizza Boxes	Direct Operating Exp. - Guest Supplies
Place Cards	Direct Operating Exp. - Guest Supplies
Plants	Direct Operating Exp. - Flowers and Decorations
Plates	Direct Operating Exp. - Tableware and Smallwares
Plates - Paper	Direct Operating Exp. - Guest Supplies
Platters	Direct Operating Exp. - Tableware and Smallwares
Polish - Brass	Direct Operating Exp. - Cleaning Supplies
Polish - Floor	Direct Operating Exp. - Cleaning Supplies
Polish - Furniture	Direct Operating Exp. - Cleaning Supplies
Polish - Metal	Direct Operating Exp. - Cleaning Supplies
Post Office Box Rental	G&A - Postage and Delivery
Postage	G&A - Postage and Delivery
Postage - for Promotional Mailings	Marketing - Direct Response - Postage
Postage Meter Rentals	G&A - Postage and Delivery
Pots	Direct Operating Exp. - Kitchen Utensils and Supplies
Pour Spouts	Direct Operating Exp. - Bar Supplies
Pre-opening Expenses	Other Assets - Pre-opening Expenses
Printed Forms	G&A - Office Printing and Supplies
Printed Materials - Advertising	Marketing - Direct Response Marketing - Printing and Mail Services
Printing & Stationary	G&A - Office Printing and Supplies
Prizes - Employee	Employee Benefits - Other -Awards and Prizes
Professional Entertainers	Music & Entertainment - Comedians and Entertainers
Protective Services	G&A - Security and Deposit Services
Public Address System Repairs	Repairs and Maintenance - Equipment and Furniture
Public Relations	Marketing - Public Relations and Publicity - PR Agency Fees
R	
Radio Advertising	Marketing - Advertising - Radio and Television
Rags - Cleaning	Direct Operating Exp. - Cleaning Supplies
Real Estate Taxes	Occupancy Costs - Real Estate Taxes
Record Books	G&A - Office Printing and Supplies
Recycling - Pickup Fees	Direct Operating Exp. - Miscellaneous
Recycling - Revenues	Other (Income) Expense - Grease and Waste Sales
Refrigeration Repairs	Repairs and Maintenance - Equipment and Furniture
Refuse Removal	Utilities - Trash Removal
Rent - Land and Building	Occupancy Costs - Rent - Minimum or Fixed Amount
Rentals - Chairs - Banquets and Catering	Direct Operating Exp. - Banquet and Catering
Rentals - Tables - Banquets and Catering	Direct Operating Exp. - Banquet and Catering
Replacement of Window Glass	Repairs and Maintenance - Building and Structure
Replating Silver	Direct Operating Exp. - Tableware and Smallwares
Reservation Forms	G&A - Office Printing and Supplies
Restaurant Checks	G&A - Office Printing and Supplies
Rock Salt	Repairs and Maintenance - Grounds and Parking Lot
Roof Repairs	Repairs and Maintenance - Building and Structure
Rubber Bands	G&A - Office Printing and Supplies
Rubber Mats	Direct Operating Exp. - Kitchen Utensils and Supplies
Rubbish Removal	Utilities - Trash Removal

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Transaction Description	Recommended Account
Rug Repairs	Repairs and Maintenance - Building and Structure
S	
Safety Envelopes	G&A - Office Printing and Supplies
Salad Bowls	Direct Operating Exp. - Tableware and Smallwares
Sales Taxes (gross receipts tax)	G&A - Sales (or Beverage) Tax
Sani - Racks - Repairs	Repairs and Maintenance - Equipment and Furniture
Satellite TV Service	Music & Entertainment - Television Broadcast Service
Saucers	Direct Operating Exp. - Tableware and Smallwares
Scissors	G&A - Office Printing and Supplies
Scotch Tape	G&A - Office Printing and Supplies
Seating Lists	G&A - Office Printing and Supplies
Security - Contracted	G&A - Security and Deposit Services
SEP Plan Contributions (Company)	Employee Benefits - Insurance and Retirement - Retirement/Pension Plan Expenses
SEP Plan Expenses	Employee Benefits - Insurance and Retirement - Retirement/Pension Plan Expenses
Servers' Checks	G&A - Office Printing and Supplies
Servers' Commissions	Labor - Staff - Front of House - Servers
Service Manuals (Employee)	G&A - Office Printing and Supplies
Sewer System Repairs	Repairs and Maintenance - Building and Structure
Shakers - Beverage	Direct Operating Exp. - Bar Supplies
Sharpeners - Pencils	G&A - Office Printing and Supplies
Sharpening Knives	Direct Operating Exp. - Kitchen Utensils and Supplies
Shelf Paper	Direct Operating Exp. - Paper and Packaging
Shrubbery	Repairs and Maintenance - Grounds and Parking Lot
Sidewalk Repairs	Repairs and Maintenance - Grounds and Parking Lot
Sign Licenses	G&A - Licenses and Permits
Sign Repairs	Repairs and Maintenance - Building and Structure
Small Tools	Repairs and Maintenance - Building and Structure
Snow Removal	Repairs and Maintenance - Grounds and Parking Lot
Soap (Guest)	Direct Operating Exp. - Guest Supplies
Soap for Cleaning	Direct Operating Exp. - Cleaning Supplies
Soft Drinks - Food	Cost of Sales - Food Cost (or separate Soft Beverage Cost) - Soft Beverages
Sponges - Cleaning	Direct Operating Exp. - Cleaning Supplies
Spoons - Beverage, Kitchen, Mixing	Direct Operating Exp. - Kitchen Utensils and Supplies
Spoons - Silver	Direct Operating Exp. - Tableware and Smallwares
Spotlight Rentals - Banquet	Direct Operating Exp. - Banquet and Catering (unless billed to customer, then Other
Stairway Repairs	Operating Income - Banquet & Catering-Equipment Rental)
Stamps - General	Repairs and Maintenance - Building and Structure
Stamps and Postage - Advertising	G&A - Postage and Delivery
Staplers	Marketing - Advertising - Direct Response Marketing - Postage
Staples	G&A - Office Printing and Supplies
State Franchise Taxes	G&A - Office Printing and Supplies
State Income Taxes	G&A - State Business Taxes
State Unemployment Taxes	Federal and State Income Taxes - State Income Tax
Stationary	Employee Benefits - Payroll Taxes - State Unemployment Taxes
Steel Wool	G&A - Office Printing and Supplies
Sticks - Swizzle	Direct Operating Exp. - Cleaning Supplies
Stir Sticks,	Direct Operating Exp. - Bar Supplies
Stirrers, for Glasses	Direct Operating Exp. - Bar Supplies
Stock Transfer Agents Fees	Direct Operating Exp. - Guest Supplies
Storeroom Issue Reports	G&A - Professional Services
Strainers - Bar	G&A - Office Printing and Supplies
Strainers - Beverages	Direct Operating Exp. - Bar Supplies
Strainers - Kitchen	Direct Operating Exp. - Bar Supplies
Straws	Direct Operating Exp. - Kitchen Utensils and Supplies
Straws - Bar	Direct Operating Exp. - Guest Supplies
Subscription Website Memberships	Direct Operating Exp. - Bar Supplies
Subscriptions - Trade Publications	G&A - Dues & Subscriptions
Suggestions Awards - Employees	G&A - Dues & Subscriptions
	Employee Benefits - Other - Awards and Prizes
T	
Table Clothes	Direct Operating Exp. - Tableware and Smallwares
Table Covers	Direct Operating Exp. - Tableware and Smallwares
Table Tent Cards	Direct Operating Exp. - Menus and Drink Lists
Telephone Directory Advertising	Marketing - Advertising - Print Media
Telephone Equipment Charges	G&A - Telephone and Communications
Telephone Rentals	G&A - Telephone and Communications

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Transaction Description	Recommended Account
Television Repairs	Repairs and Maintenance - Equipment and Furniture
Testing New Recipes	Marketing - Research - Product Testing
Theater Program Advertising	Marketing - Advertising - Theaters
Time Clock Repairs	Repairs and Maintenance - Equipment and Furniture
Tissue and Toilet Paper	Direct Operating Exp. - Cleaning Supplies
To Go Boxes and Containers	Direct Operating Exp. - Paper and Packaging (QSR: Cost of Sales - Paper Cost)
Toothpicks	Direct Operating Exp. - Guest Supplies
Towels - Linen	Direct Operating Exp. - Tableware and Smallwares
Towels - Paper	Direct Operating Exp. - Guest Supplies
Toys for Kids	Direct Operating Exp. - Guest Supplies
Training Materials	G&A - Training
Training Seminars	G&A - Training
Trash Can Liners	Direct Operating Exp. - Kitchen Utensils and Supplies
Trash Cans	Direct Operating Exp. - Kitchen Utensils and Supplies
Trash Cans and Liners	Direct Operating Exp. - Cleaning Supplies
Travel for New Menu Ideas	Marketing - Research - Travel In Connection with Research
Trays - Aluminum	Direct Operating Exp. - Tableware and Smallwares
Trays - China, Glass or Silver	Direct Operating Exp. - Tableware and Smallwares
Tubes - Pastry	Direct Operating Exp. - Kitchen Utensils and Supplies
Tumblers	Direct Operating Exp. - Tableware and Smallwares
Typewriter Repairs	Repairs and Maintenance - Equipment and Furniture
U	
Uncollectible Credit Card Backcharges	G&A - Bad Debts and Backcharges
Uncollectible Receivables	G&A - Bad Debts and Backcharges
Uniforms	Direct Operating Exp. - Uniforms
Uniforms Cleaning	Direct Operating Exp. - Laundry and Dry Cleaning
Uniforms Laundering	Direct Operating Exp. - Laundry and Dry Cleaning
Uniforms Rental	Direct Operating Exp. - Laundry and Dry Cleaning
Uniforms Repair	Direct Operating Exp. - Laundry and Dry Cleaning
Utensils - Bar	Direct Operating Exp. - Bar Supplies
Utensils - Kitchen	Direct Operating Exp. - Kitchen Utensils and Supplies
V	
Vacuum Cleaner Accessories	Direct Operating Exp. - Cleaning Supplies
Vacuum Cleaner Repairs	Repairs and Maintenance - Equipment and Furniture
Valet Parking Revenue	Other Operating Income - Valet Parking
Vending Machine - Repairs	Repairs and Maintenance - Building and Structure
Vending Machine Commissions	Other Operating Income - Vending Commissions
Vending Machine Products	Cost of Sales - Merchandise Sales - Vending Machines
Vending Machine Revenue (if owned)	Merchandise Sales - Vending Machines
W	
Wall Repairs	Repairs and Maintenance - Building and Structure
Want Ads (Help Wanted)	G&A - Personnel Expenses
Washing Soaps & Powders	Direct Operating Exp. - Cleaning Supplies
Water	Utilities - Water and Sewage
Water Glasses	Direct Operating Exp. - Tableware and Smallwares
Water System Repairs	Repairs and Maintenance - Building and Structure
Wax Paper	Direct Operating Exp. - Cleaning Supplies
Window Cleaning (on Contract)	Direct Operating Exp. - Contract Cleaning
Window Repairs	Repairs and Maintenance - Building and Structure
Window Shades - Cleaning	Direct Operating Exp. - Cleaning Supplies
Window Shades, Screen & Awning Repairs	Repairs and Maintenance - Building and Structure
Wine Lists	Direct Operating Exp. - Menus and Drink Lists
Wired Music - Dining Rooms	Music & Entertainment - Audio Broadcast Service
Wood for Cooking	Utilities - Heating Oil and Other Fuel
Workers' Compensation Insurance	Employee Benefits - Insurance and Retirement - Workers' Compensation