

Restaurant  
Accounting 2022

## Restaurant income and expense

<b>Estate</b>	<b>01.01.2019</b>	<b>31.12.2019</b>
Cash on hand	1'000.00	5'500.00
Bank account	89'000.00	143'500.00
Kichen equipment	.-	24'600.00
Suppliers	.-	-59'100.00
<b>Total</b>	<b>90'000.00</b>	<b>114'500.00</b>
Estate increase	.-	24'500.00

<b>Operating result</b>	<b>Income</b>	<b>Expenses</b>	<b>Budget</b>
Food	8'900.00	.-	.-
Wine	5'600.00	.-	.-
Merchandise	6'000.00	.-	.-
Income from sales	40'800.00	.-	138'500.00
Food	.-	6'000.00	-25'800.00
Beverage	.-	2'500.00	.-
Discounts and coupons	.-	1'500.00	-500.00
Rent	.-	12'000.00	-13'200.00
Property taxes	.-	2'900.00	-1'600.00
Liability Insurance	.-	2'500.00	-600.00
Workers' compensation	.-	5'000.00	-57'000.00
Telephone & DSL	.-	2'500.00	-200.00
Cable / Satellite TV	.-	300.00	-3'300.00
Health Department Consultant	.-	1'600.00	-2'400.00
<b>Total</b>	<b>61'300.00</b>	<b>36'800.00</b>	<b>.-</b>
Profit	.-	24'500.00	33'900.00

## Base

## Accounts

Section	Group	Account	Description	Gr	Opening	Income	Expenses	Balance
<b>* ESTATE</b>								
<b>ASSETS</b>								
		1000	Cash on hand	1	1'000.00	4'500.00		5'500.00
		1001	Bank account	1	89'000.00	95'800.00	41'300.00	143'500.00
		1090	Internal transfers	1				
		1100	Customers account	1				
		1200	Property	1				
		1201	Kichen equipment	1		24'600.00		24'600.00
		1301	Food	1				
		1302	Beverage	1				
		1304	Beer	1				
		1305	Wine	1				
		1306	Liquor	1				
		1307	Merchandise	1				
<b>1</b>			<b>Total Assets</b>	<b>1-2</b>	<b>90'000.00</b>	<b>124'900.00</b>	<b>41'300.00</b>	<b>173'600.00</b>
<b>* LIABILITIES</b>								
		2000	Loan	2				
		2001	Suppliers	2			59'100.00	-59'100.00
<b>2</b>			<b>Total Liabilities</b>	<b>1-2</b>			<b>59'100.00</b>	<b>-59'100.00</b>
<b>1-2</b>			<b>Net Estate</b>		<b>90'000.00</b>	<b>124'900.00</b>	<b>100'400.00</b>	<b>114'500.00</b>

## Base

## Categories

Section	Group	Category	Description	Gr	Income	Expenses	Balance	Budget
* OPERATING RESULT								
INCOME				4				
	4000		Food	4	8'900.00		8'900.00	
	4001		Beverage	4				
	4002		Beer	4				
	4003		Wine	4	5'600.00		5'600.00	
	4004		Liquor	4				
	4005		Merchandise	4	6'000.00		6'000.00	
	4010		Interest income	4				
	4020		Income from sales	4	40'800.00		40'800.00	138'500.00
4			<b>Total Income</b>	<b>00</b>	<b>61'300.00</b>		<b>61'300.00</b>	<b>138'500.00</b>
EXPENSES				3				
	3000		Food	30		6'000.00	-6'000.00	-25'800.00
	3001		Beverage	30		2'500.00	-2'500.00	
	3002		Beer	30				
	3003		Wine	30				
	3004		Liquor	30				
	3005		Merchandise	30				
30			<b>Total Cost of Goods purchase</b>	<b>30-31</b>		<b>8'500.00</b>	<b>-8'500.00</b>	<b>-25'800.00</b>
	3100		Labor cost	31				
	3101		Taxes & Benefits	31				
	3102		Personel Insurance	31				-120.00
31			<b>Total Payroll Cost</b>	<b>30-31</b>				<b>-120.00</b>
30-31			<b>Total Prime Cost</b>	<b>3</b>		<b>8'500.00</b>	<b>-8'500.00</b>	<b>-25'920.00</b>
	3201		Janitorial	32				
	3202		Disposables	32				
	3203		Credit card fees	32				
32			<b>Total Direct Operating Expenses</b>	<b>3</b>				
	3301		Sales and marketing	33				
	3302		Discounts and coupons	33		1'500.00	-1'500.00	-500.00
	3303		Water & Power	33				
	3304		Natural Gas	33				
	3305		Wood	33				
	3306		Repair and Maintenance	33				-500.00
33			<b>Total Operating Expenses</b>	<b>3</b>		<b>1'500.00</b>	<b>-1'500.00</b>	<b>-1'000.00</b>
	3401		Rent	34		12'000.00	-12'000.00	-13'200.00
	3402		Property taxes	34		2'900.00	-2'900.00	-1'600.00
	3403		Property maintenance	34				
	3404		Property insurance	34				-1'200.00
34			<b>Total Occupancy Expenses</b>	<b>3</b>		<b>14'900.00</b>	<b>-14'900.00</b>	<b>-16'000.00</b>
	3501		Liability Insurance	35		2'500.00	-2'500.00	-600.00
	3510		Workers' compensation	35		5'000.00	-5'000.00	-57'000.00
	3520		Telephone & DSL	35		2'500.00	-2'500.00	-200.00
	3521		Cable / Satellite TV	35		300.00	-300.00	-3'300.00
	3530		License & Permits	35				

## Base

## Categories

Section	Group	Category	Description	Gr	Income	Expenses	Balance	Budget
		3531	Shrinkage	35				-2'400.00
		3532	POS / IT Service	35				
		3533	Alarm fee	35				
		3534	Pest Control	35				
		3535	Trash Service	35				-1'000.00
		3536	Towel/Apron Service	35				
		3540	Office Supplies	35				
		3541	Bank fees	35				
		3542	Accounting fees	35				
		3543	Legal fees	35				
		3545	Health Department Consultant	35		1'600.00	-1'600.00	-2'400.00
		3560	Miscellaneous expense	35				
<b>35</b>			<b>Total Fixed Expenses</b>	<b>3</b>		<b>11'900.00</b>	<b>-11'900.00</b>	<b>-66'900.00</b>
<b>3</b>			<b>Total Expenses</b>	<b>00</b>		<b>36'800.00</b>	<b>-36'800.00</b>	<b>-109'820.00</b>
<b>00</b>			<b>Total Operating Result</b>		<b>61'300.00</b>	<b>36'800.00</b>	<b>24'500.00</b>	<b>28'680.00</b>

## Base

## Budget

Date	End	Repeat	Description	Income	Expenses	Account	Category	Total
03.01.2022			Cash withdrawal	3'500.00		1000	1001	3'500.00
04.01.2022			Received invoice kichen equipment	16'000.00		1201	2001	16'000.00
15.01.2022			Payment invoice kichen equipment	16'000.00		2001	1001	16'000.00
20.01.2022			Rent payment		1'000.00	1000	3401	-1'000.00
22.01.2022			Various bank payments		2'500.00	1001		-2'500.00
22.01.2022			January salaries		2'000.00		3510	-2'000.00
22.01.2022			Discounts and coupons		500.00		3302	-500.00
22.01.2022			repair and maintenace		500.00	1001	3306	-500.00
23.01.2022			Purchase of food		8'000.00	1001	1301	-8'000.00
31.01.2022			Income restaurant January	5'000.00		1001	4020	5'000.00
31.01.2022			Sold beverage	1'500.00		1001	4020	1'500.00
31.01.2022			Sold food	3'000.00		1001	4020	3'000.00
<b>Monthly repetitions starting February</b>								
02.02.2022	30.06.2022	M	Rent payments February to June		1'000.00	1001	3401	-5'000.00
02.07.2022		M	Rent payment from on July		1'200.00	1001	3401	-7'200.00
10.02.2022	31.01.2022	M	Telephone & DSL		200.00	1001	3520	-200.00
10.01.2022		M	Trash Service		200.00	1001	3531	-2'400.00
25.02.2022		M	Monthly salaries		5'000.00	1001	3510	-55'000.00
28.02.2022		ME	Cable / Satellite TV		300.00	1001	3521	-3'300.00
<b>Quarterly repetitions</b>								
31.03.2022		3ME	Liability Insurance		150.00	1001	3501	-600.00
31.03.2022		3ME	Health Department Consultant		600.00	1001	3545	-2'400.00
31.03.2022		3ME	Property taxes		400.00	1001	3402	-1'600.00
31.03.2022		3ME	Liability Insurance		30.00	1001	3102	-120.00
<b>Income and purchase of goods</b>								
20.02.2022			Income February	10'000.00		1001	4020	10'000.00
21.02.2022			Purchases February		2'000.00	1001	3000	-2'000.00
20.03.2022		Y	Income March	11'000.00		1001	4020	11'000.00
20.03.2022		Y	Purchases March		2'200.00	1001	3000	-2'200.00
20.04.2022		Y	Income April	12'000.00		1001	4020	12'000.00
20.04.2022		Y	Purchases April		2'400.00	1001	3000	-2'400.00
20.05.2022		Y	Income May	13'000.00		1001	4020	13'000.00
20.05.2022		Y	Purchases May		2'600.00	1001	3000	-2'600.00
20.06.2022		Y	Income June	12'000.00		1001	4020	12'000.00
20.06.2022		Y	Purchases June		2'400.00	1001	3000	-2'400.00
20.07.2022		Y	Income July	9'000.00		1001	4020	9'000.00
20.07.2022		Y	Purchases July		1'800.00	1001	3000	-1'800.00
20.08.2022		Y	Income August	8'000.00		1001	4020	8'000.00
20.08.2022		Y	Purchases August		1'600.00	1001	3000	-1'600.00
20.09.2022		Y	Income September	12'000.00		1001	4020	12'000.00
20.09.2022		Y	Purchases September		2'400.00	1001	3000	-2'400.00
20.10.2022		Y	Income October	13'000.00		1001	4020	13'000.00

## Base

## Budget

Date	End	Repeat	Description	Income	Expenses	Account	Category	Total
20.10.2022		Y	Purchases October		2'600.00	1001	3000	-2'600.00
20.11.2022		Y	Income November	14'000.00		1001	4020	14'000.00
20.11.2022		Y	Purchases November		2'800.00	1001	3000	-2'800.00
20.12.2022		Y	Income December	15'000.00		1001	4020	15'000.00
20.12.2022		Y	Purchases December		3'000.00	1001	3000	-3'000.00
			End of year					
31.12.2022		Y	Accounting fees		1'000.00	1001	3535	-1'000.00
31.12.2022		Y	Property insurance		1'200.00	1001	3404	-1'200.00

## Base

## Journal

01.02.2013\31.12.2013

Date	Doc	Link	Description	Income	Expenses	Account	Category	Category	Des.
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## Base

## Info file

Description	Value
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**File info**

Date	21.12.2020
Time	14:30:45
Program version	10.0.4
Hash algorithm	Sha2-256
Total Hash	fe77ea0f9fd7c3adc8715dd3cbe3c7b7

**File**

File Name	C:/Users/caterina.BANANA/github/doc10/en/accounting/income/Jason's_Restaurant_en.ac2
Working copy file name	C:/Users/caterina.BANANA/AppData/Local/Banana.ch/BananaPlus/10.0/WorkingCopies/76954425-cffa-4fa0-aede-709e438789d3/Jason's_Restaurant_en.ac2
Date last saved	18.12.2020
Time last saved	14:01:02
File size	1351626
File password protected	No
Header Left	Restaurant
Header Right	Accounting 2022
Decimal points for amounts	2
Rounding Type	3:Commercial/Arithmetic (Half up)
Language in use	English
Language used to create	English
Extension 1	
Extension 2	
Extension 3	
Version Creation	9.0.3
Version Last saved	10.0.4
Version Max saved	10.0.4
Version compatibility	8.0.0
Type	Income & Expense accounting
Group type	110
Number type	100
Version type	100
Company	
Courtesy Name	
Family Name	
Address 1	
Address 2	
Zip	
City	
State	
Country	
CountryCode	
Web	
Email	
Phone	
Mobile	
IBAN	
Fiscal number	
VAT Number	

**Free texts****Accounting data base**

Entire recalculation	No
Basic Currency	
Basic Currency Header	
Decimal points for amounts in foreign currency	2

## Base

## Info file

Description	Value
Opening date	01.01.2022
Closure date	31.12.2022
Obligatory transaction date	Yes
Cost center sign relative to amount	No
File from previous year	
Difference on transactions	

Table name	Accounts
Xml Table name	Accounts
Table header	Accounts
Number of rows	24
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Number of groups	3
Number of accounts	14
Number of accounts with a balance	4
Number of accounts with transactions	4
Hash of the balance	T5ZP5jcSqpqiChhtXr7npldy0jpcn9K
Number of accounts with opening balance	2
Hash of the opening balance	3sLI4mK/8W6HPfxEMXpwCwjwiGsBLiuL

Table name	Transactions
Xml Table name	Transactions
Table header	Transactions
Number of rows	18
Hash complete	R2uvrDedhitaYRR0UPuy3p+fwfkYIDca
Rows with errors	0
Rows with messages	0
Protected rows	0

## Base

## Info file

Description	Value
Locked rows	0
Earliest transaction date	05.01.2022
Latest transaction date	30.04.2022
Transaction lock is used	No

Table name	Budget
Xml Table name	Budget
Table header	Budget
Number of rows	53
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0

## Base

**1000 Cash on hand**

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
01.01.2022		Initial balance					1'000.00
05.01.2022		Cash withdrawal	4'500.00		1000	1001	5'500.00
<b>31.12.2022</b>		<b>Total transactions</b>	<b>4'500.00</b>				<b>5'500.00</b>

## Base

**1001 Bank account**

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
01.01.2022		Initial balance					89'000.00
05.01.2022		Cash withdrawal		4'500.00	1001	1000	84'500.00
06.01.2022		Income from food	8'900.00		1001	4000	93'400.00
16.01.2022		Payment invoice kichen equipment	34'500.00		1001	2001	127'900.00
02.02.2022		Rent payment February		12'000.00	1001	3401	115'900.00
10.02.2022		Telephone & DSL		2'500.00	1001	3520	113'400.00
18.02.2022		Sold food	13'800.00		1001	4020	127'200.00
19.02.2022		Food		6'000.00	1001	3000	121'200.00
19.02.2022		Beverage		2'500.00	1001	3001	118'700.00
25.02.2022		Monthly salaries		5'000.00	1001	3510	113'700.00
28.02.2022		Income from wine	5'600.00		1001	4003	119'300.00
28.02.2022		Cable / Satellite TV		300.00	1001	3521	119'000.00
31.03.2022		Liability Insurance		2'500.00	1001	3501	116'500.00
31.03.2022		Health Department Consultant		1'600.00	1001	3545	114'900.00
31.03.2022		Income from merchandise	6'000.00		1001	4005	120'900.00
31.03.2022		Property taxes		2'900.00	1001	3402	118'000.00
03.04.2022		Discounts and coupons		1'500.00	1001	3302	116'500.00
30.04.2022		Income restaurant april	27'000.00		1001	4020	143'500.00
<b>31.12.2022</b>		<b>Total transactions</b>	<b>95'800.00</b>	<b>41'300.00</b>			<b>143'500.00</b>

## Base

**1201 Kichen equipment**

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
06.01.2022		Received invoice kichen equipment	24'600.00		1201	2001	24'600.00
<b>31.12.2022</b>		<b>Total transactions</b>	<b>24'600.00</b>				<b>24'600.00</b>

## Base

## 2001 Suppliers

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
06.01.2022		Received invoice kichen equipment		24'600.00	2001	1201	-24'600.00
16.01.2022		Payment invoice kichen equipment		34'500.00	2001	1001	-59'100.00
31.12.2022		<b>Total transactions</b>		<b>59'100.00</b>			<b>-59'100.00</b>

## Base

**4000 Food**

Date	Doc Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
06.01.2022	Income from food	8'900.00		4000	1001	8'900.00
<b>31.12.2022</b>	<b>Total transactions</b>	<b>8'900.00</b>				<b>8'900.00</b>



## Base

**4003 Wine**

Date	Doc Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
28.02.2022	Income from wine	5'600.00		4003	1001	5'600.00
<b>31.12.2022</b>	<b>Total transactions</b>	<b>5'600.00</b>				<b>5'600.00</b>

## Base

**4005 Merchandise**

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
31.03.2022		Income from merchandise	6'000.00		4005	1001	6'000.00
<b>31.12.2022</b>		<b>Total transactions</b>	<b>6'000.00</b>				<b>6'000.00</b>

## Base

**4020 Income from sales**

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
18.02.2022		Sold food	13'800.00		4020	1001	13'800.00
30.04.2022		Income restaurant april	27'000.00		4020	1001	40'800.00
<b>31.12.2022</b>		<b>Total transactions</b>	<b>40'800.00</b>				<b>40'800.00</b>

## Base

## 3000 Food

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
19.02.2022		Food		6'000.00	3000	1001	-6'000.00
31.12.2022		<b>Total transactions</b>		<b>6'000.00</b>			<b>-6'000.00</b>

## Base

**3001 Beverage**

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
19.02.2022		Beverage		2'500.00	3001	1001	-2'500.00
31.12.2022		<b>Total transactions</b>		<b>2'500.00</b>			<b>-2'500.00</b>

## Base

**3302 Discounts and coupons**

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
03.04.2022		Discounts and coupons		1'500.00	3302	1001	-1'500.00
31.12.2022		<b>Total transactions</b>		<b>1'500.00</b>			<b>-1'500.00</b>

## Base

## 3401 Rent

Date	Doc Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
02.02.2022	Rent payment February		12'000.00	3401	1001	-12'000.00
31.12.2022	<b>Total transactions</b>		<b>12'000.00</b>			<b>-12'000.00</b>

## Base

**3402 Property taxes**

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
31.03.2022		Property taxes		2'900.00	3402	1001	-2'900.00
<b>31.12.2022</b>		<b>Total transactions</b>		<b>2'900.00</b>			<b>-2'900.00</b>



## Base

**3501 Liability Insurance**

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
31.03.2022		Liability Insurance		2'500.00	3501	1001	-2'500.00
31.12.2022		<b>Total transactions</b>		<b>2'500.00</b>			<b>-2'500.00</b>

## Base

**3510 Workers' compensation**

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
25.02.2022		Monthly salaries		5'000.00	3510	1001	-5'000.00
<b>31.12.2022</b>		<b>Total transactions</b>		<b>5'000.00</b>			<b>-5'000.00</b>

## Base

**3520 Telephone & DSL**

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
10.02.2022		Telephone & DSL		2'500.00	3520	1001	-2'500.00
<b>31.12.2022</b>		<b>Total transactions</b>		<b>2'500.00</b>			<b>-2'500.00</b>

## Base

**3521 Cable / Satellite TV**

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
28.02.2022		Cable / Satellite TV		300.00	3521	1001	-300.00
31.12.2022		<b>Total transactions</b>		<b>300.00</b>			<b>-300.00</b>

## Base

**3545 Health Department Consultant**

Date	Doc Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
31.03.2022	Health Department Consultant		1'600.00	3545	1001	-1'600.00
<b>31.12.2022</b>	<b>Total transactions</b>		<b>1'600.00</b>			<b>-1'600.00</b>