

**USALI - Uniform Chart of Accounts**  
**(short version)**

**Revenue Accounts:**

- **Account 4000:** Room Revenue
  - 4001: Regular Room Revenue
  - 4002: Complimentary Room Revenue
- **Account 4100:** Food and Beverage Revenue
  - 4101: Restaurant Sales
  - 4102: Bar Sales
  - 4103: Banquet Sales
- **Account 4200:** Other Operated Departments
  - 4201: Spa Revenue
  - 4202: Parking Revenue
  - 4203: Golf Course Revenue
- **Account 4300:** Miscellaneous Income
  - 4301: Rental Income
  - 4302: Interest Income

**Expense Accounts:**

- **Account 5000:** Rooms Expenses
  - 5001: Housekeeping Supplies
  - 5002: Guest Room Amenities
  - 5003: Linen and Laundry
- **Account 5100:** Food and Beverage Expenses
  - 5101: Food Cost
  - 5102: Beverage Cost
  - 5103: Kitchen Supplies
- **Account 5200:** Other Operated Departments Expenses
  - 5201: Spa Supplies
  - 5202: Golf Course Maintenance

- **Account 5300:** Administrative and General Expenses
  - 5301: Salaries and Wages
  - 5302: Office Supplies
  - 5303: Legal Fees
- **Account 5400:** Sales and Marketing Expenses
  - 5401: Advertising
  - 5402: Sales Promotions
  - 5403: Public Relations
- **Account 5500:** Property Operation and Maintenance Expenses
  - 5501: Repairs and Maintenance
  - 5502: Landscaping
  - 5503: Utilities
- **Account 5600:** Utility Expenses
  - 5601: Electricity
  - 5602: Water and Sewer
  - 5603: Gas
- **Account 5700:** Rent, Property Taxes, and Insurance
  - 5701: Rent Expense
  - 5702: Property Taxes
  - 5703: Insurance Premiums

**Balance Sheet Accounts:**

**Assets:**

- **Account 1000:** Current Assets
  - 1001: Cash and Cash Equivalents
  - 1002: Accounts Receivable
  - 1003: Inventory
- **Account 1100:** Long-Term Assets
  - 1101: Property, Plant, and Equipment
  - 1102: Accumulated Depreciation

- 1103: Intangible Assets

**Liabilities:**

- **Account 2000:** Current Liabilities
  - 2001: Accounts Payable
  - 2002: Accrued Expenses
  - 2003: Short-Term Loans
- **Account 2100:** Long-Term Liabilities
  - 2101: Mortgage Payable
  - 2102: Deferred Taxes
  - 2103: Bonds Payable

**Equity:**

- **Account 3000:** Owner's Equity
  - 3001: Common Stock
  - 3002: Retained Earnings
  - 3003: Additional Paid-In Capital