

SPA CHART OF ACCOUNTS

		Spa #1	Spa #2
		5700	5720
Revenue (starts with "4")		GL #	GL #
	Massage and Body Care	2 5700 4180100	2 5720 4180100
	Massage and Body Care (NonTaxable)	2 5700 4180110	2 5720 4180110
	Skin Care	2 5700 4180300	2 5720 4180300
	Skin Care (NonTaxable)	2 5700 4180310	2 5720 4180310
	Hair Care	2 5700 4180500	2 5720 4180500
	Hair Care (NonTaxable)	2 5700 4180510	2 5720 4180510
	Nail Care	2 5700 4180700	2 5720 4180700
	Nail Care (NonTaxable)	2 5700 4180710	2 5720 4180710
	Health and Wellness	2 5700 4180900	2 5720 4180900
	Membership Fee	2 5700 4182400	2 5720 4182400
	Food Sales	2 5700 4183300	2 5720 4183300
	Beverage Sales	2 5700 4183400	2 5720 4183400
	Gift Shop Sales	2 5700 4183500	2 5720 4183500
	Clothing Sales	2 5700 4183600	2 5720 4183600
	Other Sales	2 5700 4183200	2 5720 4183200
	Rent	2 5700 4183700	2 5720 4183700
	Allowances - Other	2 5700 4925000	2 5720 4925000
	Total Revenue		
Cost of Sales (starts with "5")			
	Cost of Food	2 5700 5516000	2 5720 5516000
	Cost of Beverage	2 5700 5504000	2 5720 5504000
	Cost of Gift Shop	2 5700 5520000	2 5720 5520000
	Cost of Clothing	2 5700 5508000	2 5720 5508000
	Cost of Spa Treatment	2 5700 5533000	2 5720 5533000
	Cost of Other	2 5700 5532000	2 5720 5532000
	Alloc Expense In/Out - COGS	2 5700 5990001	2 5720 5990001
	Total Cost of Sales		
Labor (starts with "6")		GL #	GL #
	Management		
	Director	2 5700 60 5091 0	2 5720 60 5291 0
	Manager	2 5700 60 5092 0	2 5720 60 5292 0
	Assistant Manager	2 5700 60 5094 0	2 5720 60 5294 0
	Administrative Assistant	2 5700 60 5096 0	2 5720 60 5296 0

NonManagement		
Supervisor	2 5700 60 5191 0	2 5720 60 5391 0
Supervisor - OT	2 5700 60 5191 4	2 5720 60 5391 4
Therapist/Technician	2 5700 60 5192 0	2 5720 60 5392 0
Therapist/Technician - OT	2 5700 60 5192 4	2 5720 60 5392 4
Attendant	2 5700 60 5194 0	2 5720 60 5394 0
Attendant - OT	2 5700 60 5194 4	2 5720 60 5394 4
Reception/Retail	2 5700 60 5196 0	2 5720 60 5396 0
Reception/Retail - OT	2 5700 60 5196 4	2 5720 60 5396 4
Alloc Expense In/Out - Wages	2 5700 6990001	2 5720 6990001
Total Internal Wages		
Contract Labor		
Supervisor	2 5700 66 5191 0	2 5720 66 5391 0
Therapist/Technician	2 5700 66 5192 0	2 5720 66 5392 0
Attendant	2 5700 66 5194 0	2 5720 66 5394 0
Reception/Retail	2 5700 66 5196 0	2 5720 66 5396 0
Total Contract Labor		
Bonuses and Incentives		
Bonus Plan Pay	2 5700 6700200	2 5720 6700200
Incentive Pay	2 5700 6700400	2 5720 6700400
Total Bonuses and Incentives		
Alloc Expense In/Out - Service Charge	2 5700 6994001	2 5720 6994001
Total Compensation		
Payroll Taxes		
Federal Unemployment	2 5700 6800200	2 5720 6800200
Medicare	2 5700 6800300	2 5720 6800300
Other Payroll Taxes	2 5700 6800400	2 5720 6800400
Social Security	2 5700 6800500	2 5720 6800500
State Unemployment	2 5700 6800600	2 5720 6800600
State Insurance	2 5700 6800700	2 5720 6800700
Total Payroll Taxes		
Benefits		
Child Care	2 5700 6900200	2 5720 6900200
Educational Benefit	2 5700 6900240	2 5720 6900240
Employee Recognition	2 5700 6900280	2 5720 6900280
Flex/Sick Pay	2 5700 6900320	2 5720 6900320
Insurance General	2 5700 6900360	2 5720 6900360
Holiday Pay	2 5700 6900400	2 5720 6900400
Jury Duty Pay	2 5700 6900440	2 5720 6900440
Other Benefits	2 5700 6900480	2 5720 6900480

Paid Leave - Long Term Pay	2 5700 6900520	2 5720 6900520
Retirement/401K/Pension	2 5700 6900560	2 5720 6900560
Severance Pay	2 5700 6900600	2 5720 6900600
Transportation Benefit	2 5700 6900640	2 5720 6900640
Union Insurance	2 5700 6900680	2 5720 6900680
Union Other	2 5700 6900720	2 5720 6900720
Union Pension	2 5700 6900760	2 5720 6900760
Vacation Pay	2 5700 6900800	2 5720 6900800
Workers Comp. Insurance	2 5700 6900840	2 5720 6900840
Alloc Expense In/Out - Cafeteria	2 5700 6998001	2 5720 6998001
Alloc Expense In/Out - T&B	2 5700 6996001	2 5720 6996001
Total Benefits		
Total Compensation		
Total Labor Costs		

Expense (starts with "7")

Operating Expenses		
Chemicals - Other	2 5700 7058000	2 5720 7058000
Chemicals - Pool	2 5700 7062000	2 5720 7062000
Complimentary Beverage - Promotion	2 5700 7090000	2 5720 7090000
Complimentary Food - Promotion	2 5700 7106000	2 5720 7106000
Complimentary Other - Promotion	2 5700 7118000	2 5720 7118000
Contract Services Purchasing Fee	2 5700 7134000	2 5720 7134000
Contract/External Services	2 5700 7138000	2 5720 7138000
Corporate Reimbursables	2 5700 7142000	2 5720 7142000
Decorations	2 5700 7162000	2 5720 7162000
Dues and Subscriptions	2 5700 7178000	2 5720 7178000
Equipment Rental	2 5700 7246000	2 5720 7246000
Equipment Replacement (NonCapital)	2 5700 7258000	2 5720 7258000
Guest Service Recovery	2 5700 7394000	2 5720 7394000
Laundry - External	2 5700 7546000	2 5720 7546000
Licenses and Permits	2 5700 7566000	2 5720 7566000
Linen and Towels	2 5700 7586000	2 5720 7586000
Miscellaneous	2 5700 7670000	2 5720 7670000
Music/Ambiance	2 5700 7674000	2 5720 7674000
Over/Short	2 5700 7694000	2 5720 7694000
Postage	2 5700 7734000	2 5720 7734000
Printing	2 5700 7742000	2 5720 7742000
Repairs and Maintenance	2 5700 7774000	2 5720 7774000
Reservations	2 5700 7790000	2 5720 7790000
Security Services	2 5700 7794000	2 5720 7794000
Supplies - Athletic	2 5700 7814000	2 5720 7814000
Supplies - Cleaning	2 5700 7822000	2 5720 7822000
Supplies - Office	2 5700 7846000	2 5720 7846000
Supplies - Operating	2 5700 7850000	2 5720 7850000
Telephone/Internet/Communication	2 5700 7858000	2 5720 7858000

Television/Stream/Cable	2 5700 7862000	2 5720 7862000
Training	2 5700 7882000	2 5720 7882000
Travel	2 5700 7898000	2 5720 7898000
Uniforms	2 5700 7918000	2 5720 7918000
Uniforms Laundry	2 5700 7922000	2 5720 7922000
Alloc Expense In/Out - Laundry	2 5700 7995001	2 5720 7995001
Alloc Expense In/Out - OpEx	2 5700 7990001	2 5720 7990001
Total Operating Expenses		