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## **Part IV**

# **Expense Dictionary**

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This dictionary is designed to help members of the lodging industry classify, in accordance with the *Uniform System of Accounts for the Lodging Industry*, the numerous expense items encountered in their daily work. It serves as a ready reference for accounting and non-accounting staff, indicating the proper department and line item/account for recording each expense item.

This Expense Dictionary is not intended to be a complete and comprehensive list of all items that can be expensed in a property. The intention is to present a representative list that is large enough to allow a user either to find the classification of an item or to find examples that will assist in classifying the item if it is not in the dictionary.

The Expense Dictionary does not deal with the question of when to capitalize versus when to expense. Generally Accepted Accounting Principles must be used to make this decision, as well as the "materiality" policies of the owner and/or management entity. One of the most common examples of how this decision affects the departmental statements deals with the recording of an expenditure made to repair property or equipment. Many properties make this decision based on the size of the expenditure when, in general, the expenditure should be capitalized only if it materially extends the life of the item being repaired or materially increases its value.

The Expense Dictionary is organized into two sections. Each section has three columns. In Section One, the Expense Dictionary presents the items to be expensed alphabetically in the first column. The second column designates the department or schedule, and the third column indicates the specific line item or account name to which the expense item is charged. In Section Two, the Expense Dictionary shows the department/schedule in the first column. The second column lists specific line items or account names for that department/schedule to which expense items are charged. Column three presents various expense items that apply to the second column's line item. Section Two begins with a listing of expense items that can apply to multiple departments/schedules, and then continues with an alphabetical listing of individual departments/schedules.

All department and account names used in the dictionary match those presented in the various sections of the *Uniform System of Accounts for the Lodging Industry*, with the following exceptions:

- Some items are shown to be charged to Food, Beverage, or Food or Beverage. This was done to make the classification easier for the user who wishes to maintain separate Food and Beverage Departments.
- Many items are shown to be charged to Multiple Departments. This was done to eliminate unnecessary repetition when a given item could apply to the same line item or account in several departments, depending on its actual use. When looking up an item by department or schedule in Section Two, remember to check under Multiple Departments when an expected item does not appear under a specific department.

Many items are listed in the dictionary under different names so that the user can more easily find an item based on what he/she may perceive as the correct item name. Finally, the user of the Expense Dictionary should refer to account

definitions in the individual departments of the *Uniform System of Accounts for the Lodging Industry* in order to make expense classification decisions whenever an item being researched is not found in the dictionary.

Because of space considerations, the Expense Dictionary makes use of several abbreviations. The Guide to Abbreviations explains all but the most basic abbreviations used.

#### GUIDE TO ABBREVIATIONS

Abbreviation	Department/Function/Item
A&G .....	Administrative and General
B/TO Taxes .....	Business and Transient Occupant Taxes
Elec. & Mech. ....	Electrical and Mechanical Equipment
Empl. Caf. ....	Employee Cafeteria
Golf/Pro Shop .....	Golf Course and Pro Shop
Grounds M&L .....	Grounds Maintenance and Landscaping
IS Equip. ....	Information Systems Equipment
Mult. Depts. ....	Multiple Departments
P&ODC .....	Postage and Overnight Delivery Charges
POM .....	Property Operation and Maintenance
R/POT/I .....	Rent, Property and Other Taxes, and Insurance
Telecom. ....	Telecommunications

### Expense Dictionary Section One: Sorted by Item Name

Item Name	Department/ Schedule	Account Name
Accessibility Sign .....	POM .....	Life/Safety
Accountant's Fees (Consulting) .....	A&G .....	Professional Fees
Accountant's Fees (Replacing Hotel Employees) ..	A&G .....	Contract Services
Accounting Fees—Centralized (Management Company) .....	A&G .....	Cent. Acct. Charges
Accounting Fees—Centralized (Owner) .....	A&G .....	Cent. Acct. Charges
Acids .....	Mult. Depts. ....	Cleaning Supplies
ADA Compliance Items .....	POM .....	Life/Safety
Adapter Plug, Electrical .....	Mult. Depts. ....	Operating Supplies
Adding Machine Tape .....	Mult. Depts. ....	Operating Supplies
Adding Machines .....	Mult. Depts. ....	Operating Supplies
Address List Maintenance .....	Sales & Marketing	Direct Mail
Address List Purchase .....	Sales & Marketing	Direct Mail
Address List Rental .....	Sales & Marketing	Direct Mail
Adhesive Tape .....	Mult. Depts. ....	Operating Supplies
Adhesive, Stair Tread .....	POM .....	Floor Covering

Item Name	Department/ Schedule	Account Name
Advertising—Direct Mail .....	Sales & Marketing	Media
Advertising—Directories .....	Sales & Marketing	Media
Advertising—Internet .....	Sales & Marketing	Media
Advertising—Magazines .....	Sales & Marketing	Media
Advertising—Newspapers .....	Sales & Marketing	Media
Advertising—Outdoor .....	Sales & Marketing	Outdoor
Advertising—Publications .....	Sales & Marketing	Media
Advertising—Radio & TV .....	Sales & Marketing	Media
Advertising—Recruiting .....	A&G .....	Human Resources
Advertising Agency Fees .....	Sales & Marketing	Agency Fees
Afghans, Guestroom .....	Rooms .....	Operating Supplies
Aftershave Lotion .....	Rooms .....	Guest Supplies
Air Conditioner Filters .....	POM .....	HVAC Equip.
Air Deodorizing Accessories/Systems .....	Mult. Depts. ....	Operating Supplies
Air Filters .....	POM .....	HVAC Equip.
Air Freshener .....	Mult. Depts. ....	Cleaning Supplies
Air-Cooling Systems Repairs .....	POM .....	HVAC Equip.
Airfare .....	Mult. Depts. ....	Travel—Other
Airline Tickets .....	Mult. Depts. ....	Travel—Other
Airport Van Maintenance .....	Rooms .....	Guest Transportation
Alarm Systems .....	POM .....	Life/Safety
Alarms, Smoke .....	POM .....	Life/Safety
Alcohol (Cleaning) .....	Mult. Depts. ....	Cleaning Supplies
Alert Device for Hearing-Impaired .....	POM .....	Life/Safety
All-Purpose Cleaner .....	Mult. Depts. ....	Cleaning Supplies
Aluminum Foil .....	Food .....	Paper & Plastics
Aluminum Foil, Employee Cafeteria .....	Empl. Caf. ....	Paper & Plastics
Aluminum Trays .....	Food .....	China
Aluminum Trays, Employee Cafeteria .....	Empl. Caf. ....	China
Amenities, Gifts .....	Mult. Depts. ....	Comp. Services & Gifts
Amenities, Guest .....	Rooms .....	Guest Supplies
Amenity Baskets/Containers (Not Reusable) ....	Rooms .....	Guest Supplies
Amenity Baskets/Containers (Reusable) .....	Rooms .....	Operating Supplies
Ammonia .....	Mult. Depts. ....	Cleaning Supplies
Answering Machines .....	Mult. Depts. ....	Operating Supplies
Antacid (for Use by Guests in Rooms) .....	Rooms .....	Guest Supplies
Anti-Fatigue Mats .....	Mult. Depts. ....	Operating Supplies
Aprons, Uniform .....	Mult. Depts. ....	Uniforms
Aquarium, Guestroom or Lobby .....	Rooms .....	Operating Supplies
Aquarium Supplies, Guestroom or Lobby .....	Rooms .....	Operating Supplies
Armored Transport Fee .....	A&G .....	Security

Item Name	Department/ Schedule	Account Name
Artificial Plant Cleaner .....	Mult. Depts. ....	Cleaning Supplies
Artwork .....	Mult. Depts. ....	Operating Supplies
Ash Cans .....	Mult. Depts. ....	Operating Supplies
Ash Trays .....	Mult. Depts. ....	Operating Supplies
Ash Trays, Aluminum, Glass .....	Food or Beverage .	China
Aspirin (for Use by Guests in Rooms) .....	Rooms .....	Guest Supplies
Association Dues—Marketing Employees .....	Sales & Marketing	Dues & Subscriptions
Attorney's Fees for Collections .....	A&G .....	Credit & Collections
Attorney's Fees Other than Collections .....	A&G .....	Legal Services
Attorney's Fees/Expenses, Real Estate Taxes ....	R/POT/I .....	Real Estate Taxes
Audiovisual Equipment Rent (Charged to Customer) .....	Food or Beverage .	Audiovisual Cost
Audit Fees, Public Accountants .....	A&G .....	Audit Charges
Auto Fuel Costs (Guest Transport) .....	Rooms .....	Guest Transportation
Auto Lease (Non-Capital) for General Manager .	A&G .....	Transportation
Auto Supplies Used by Property .....	POM .....	Operating Supplies
Auto/Truck Repair—Property Use .....	POM .....	Elec. & Mech.
Awards, Employees .....	A&G .....	Human Resources
Awning Repairs .....	POM .....	Building
Bad Debt Allowance .....	A&G .....	Prov. for Doubtful Accts.
Baggage Tags (Gratis) .....	Rooms .....	Guest Supplies
Bags—Beverage Glass Covers, Guestroom .....	Rooms .....	Operating Supplies
Bags, Paper Leftover .....	Food .....	Paper & Plastics
Bags, Pastry .....	Food .....	Utensils
Baked Goods .....	Food .....	Cost of Food Sales
Ball Washers, Golf Course .....	Golf/Pro Shop ...	Operating Supplies
Band-Aids .....	Mult. Depts. ....	Operating Supplies
Bank Checks, Charges .....	A&G .....	Bank Charges
Bank Exchange on Checks and Currency .....	A&G .....	Bank Charges
Banners, Golf Tournament .....	Golf/Pro Shop ...	Tournament Expenses
Bar Mats .....	Beverage .....	Operating Supplies
Barter/Contra Agreement .....	Sales & Marketing	Media
Baskets, Amenity .....	Rooms .....	Operating Supplies
Baskets, Urinal .....	Mult. Depts. ....	Operating Supplies
Baskets, Waste Liners .....	Mult. Depts. ....	Operating Supplies
Baskets, Welcome .....	Rooms .....	Comp. Services & Gifts
Baskets, Wine (for Gratis Presentations)— Not Reusable .....	Mult. Depts. ....	Comp. Services & Gifts
Baskets, Wine (for Gratis Presentations)— Reusable .....	Mult. Depts. ....	Operating Supplies

Item Name	Department/ Schedule	Account Name
Bath Gel .....	Rooms .....	Guest Supplies
Bath Salts .....	Rooms .....	Guest Supplies
Bath Sheets .....	Rooms .....	Guest Supplies
Bath Soap .....	Rooms .....	Guest Supplies
Bath Tissue .....	Rooms .....	Guest Supplies
Bath Towels (All Sizes) .....	Rooms .....	Linen
Bathing Cap .....	Rooms .....	Guest Supplies
Bathing Suits, Disposable .....	Rooms .....	Guest Supplies
Bathmats .....	Rooms .....	Linen
Bathroom Cleaner .....	Mult. Depts. ....	Cleaning Supplies
Bathroom Scale .....	Rooms .....	Operating Supplies
Bathroom Throw Rugs .....	Rooms .....	Linen
Bathtub Safety Mats .....	Rooms .....	Operating Supplies
Bathtub Safety Strips .....	Rooms .....	Operating Supplies
Batteries .....	Mult. Depts. ....	Operating Supplies
Beaters .....	Food .....	Utensils
Bed Pads .....	Rooms .....	Linen
Bed Ruffles .....	Rooms .....	Linen
Bed Skirts .....	Rooms .....	Linen
Bedspreads .....	Rooms .....	Linen
Bedsprings Repair .....	POM .....	Furniture & Equip.
Beeper Rental .....	Mult. Depts. ....	Equip. Rental
Beer .....	Beverage .....	Cost of Beverage Sales
Beer Coil Cleaning (Outside Service) .....	Beverage .....	Contract Services
Beverage Lists .....	Beverage .....	Menus & Beverage Lists
Billboards .....	Sales & Marketing	Outdoor
Billing Statements/Invoices .....	A&G .....	Printing & Stationery
Binder Clips .....	Mult. Depts. ....	Operating Supplies
Binders .....	Mult. Depts. ....	Operating Supplies
Binding System Accessories .....	A&G .....	Printing & Stationery
Blackout Drapes .....	Rooms .....	Operating Supplies
Blanket Covers .....	Rooms .....	Linen
Blankets, Guestroom .....	Rooms .....	Linen
Blankets, Health Club/Spa .....	Health Club/Spa .	Linen
Bleach .....	Mult. Depts. ....	Cleaning Supplies
Bleach Packets .....	Mult. Depts. ....	Cleaning Supplies
Blenders, Bar .....	Beverage .....	Utensils
Blinds Repair .....	POM .....	Building
Blouses, Uniform .....	Mult. Depts. ....	Uniforms
Body Lotion .....	Rooms .....	Guest Supplies
Boiler Repairs .....	POM .....	HVAC Equip.

Item Name	Department/ Schedule	Account Name
Boiler Room Supplies .....	POM .....	Operating Supplies
Book Matches (Guest) .....	Mult. Depts. ....	Operating Supplies
Books, Golf (for Sale) .....	Golf/Pro Shop ...	Cost of Merch. Sales
Books, In-Room Guest Reading .....	Rooms .....	Operating Supplies
Books, Outlet Reservations Log .....	Food .....	Operating Supplies
Books, Technical .....	A&G .....	Operating Supplies
Books, Technical .....	Mult. Depts. ....	Training
Booths, Trade Shows .....	Sales & Marketing	Trade Shows
Boots, Uniform .....	Mult. Depts. ....	Uniforms
Bottle Openers .....	Beverage .....	Utensils
Bottle Openers, Guestroom .....	Rooms .....	Operating Supplies
Bottle Warmers .....	Rooms .....	Operating Supplies
Bottled Water (Gratis in Rooms) .....	Rooms .....	Guest Supplies
Bowls, Employee Cafeteria .....	Empl. Caf. ....	China
Bowls, Mixing/Preparation (All Sizes & Materials) .....	Food .....	China
Bowls, Serving (All Sizes & Materials) .....	Food .....	China
Boxes, Carry Out .....	Food .....	Paper & Plastics
Boxes, Pastry .....	Food .....	Paper & Plastics
Braille Signs .....	Rooms .....	Operating Supplies
Brochures, Sales/Marketing .....	Sales & Marketing	Media
Brooms .....	Mult. Depts. ....	Cleaning Supplies
Brushes, Cleaning .....	Mult. Depts. ....	Cleaning Supplies
Buckets, Mop .....	Mult. Depts. ....	Cleaning Supplies
Bug Traps .....	Mult. Depts. ....	Cleaning Supplies
Building Lease, Base .....	R/POT/I .....	Land & Buildings
Building Lease, Participating (Based on Operating Results) .....	R/POT/I .....	Land & Buildings
Building Repairs .....	POM .....	Building
Bumpers, Bed .....	Rooms .....	Linen
Bumpers, Crib .....	Rooms .....	Linen
Bunting .....	Rooms .....	Linen
Business Cards .....	Mult. Depts. ....	Printing & Stationery
Business Licenses, General .....	A&G .....	Licenses & Permits
Business Taxes, State/County/City .....	R/POT/I .....	B/TO Taxes
Butane Fuel .....	Food .....	Kitchen Fuel
Butter Dishes (All Materials) .....	Food .....	China
Buttons (for Use by Guests in Rooms) .....	Rooms .....	Guest Supplies
Cable Guide Cover .....	Rooms .....	Printing & Stationery
Cable Television Service .....	Rooms .....	Cable/Satellite Television

Item Name	Department/ Schedule	Account Name
Caddy Service	Golf/Pro Shop	Contract Services
Calculators	Mult. Depts.	Operating Supplies
Calendars and Diaries	Mult. Depts.	Operating Supplies
Call Accounting System Lease (Non-Capital)	R/POT/I	IS Equip.
Call Accounting System Software Lease (Non-Capital)	R/POT/I	IS Equip.
Cameras, Security	A&G	Security
Can Openers	Food	Utensils
Can Openers	Rooms	Operating Supplies
Candle Holders, Tabletop	Food	Utensils
Candles	Mult. Depts.	Operating Supplies
Candlesticks	Mult. Depts.	Operating Supplies
Candy (Gratis)	Rooms	Guest Supplies
Candy Dishes, Guestroom (Gratis Candy for Customers)	Rooms	Operating Supplies
Canned Food	Food	Cost of Food Sales
Canopies, Bed	Rooms	Operating Supplies
Cappuccino Machines	Rooms	Operating Supplies
Caps, Uniform	Mult. Depts.	Uniforms
Car Mileage Reimbursement	Mult. Depts.	Travel—Other
Car Rental	Mult. Depts.	Travel—Other
Car Washing (Rooms Vans, Carts, Limos)	Rooms	Guest Transportation
Carafes	Beverage	Glassware
Carafes, Guestroom	Rooms	Operating Supplies
Cardboard Boxes	Food	Paper & Plastics
Carpet Cleaner Chemical	Mult. Depts.	Cleaning Supplies
Carpet Cleaner Equipment	Rooms	Cleaning Supplies
Carpet Cleaning Services	Mult. Depts.	Contract Services
Carpet Cleaning Supplies	Mult. Depts.	Cleaning Supplies
Carpet Repairs	POM	Floor Covering
Carpet Shampoo	Mult. Depts.	Cleaning Supplies
Carpet Shampoo Machines	Mult. Depts.	Cleaning Supplies
Carpet Sweepers	Mult. Depts.	Cleaning Supplies
Carpet/Rug Cleaning (Outside Service)	Mult. Depts.	Contract Services
Carry Out Containers	Food	Paper & Plastics
Cart Name Plates, Golf Tournament	Golf/Pro Shop	Tournament Expenses
Carts, Fuel Costs (Guest Transport)	Rooms	Guest Transportation
Carts, Housekeeper	Rooms	Operating Supplies
Carts, Laundry	Rooms	Operating Supplies
Cash Boxes	A&G	Operating Supplies



Item Name	Department/ Schedule	Account Name
Cash Overage & Shortage	A&G	Cash Overages/Shortages
Cashier Envelopes	Mult. Depts.	Operating Supplies
Cashier Forms	Mult. Depts.	Operating Supplies
Casseroles	Food	China
CD ROM, Writable	Mult. Depts.	Operating Supplies
Ceiling Fan Repairs	POM	HVAC Equip.
Ceiling Repairs	POM	Building
Cellophane Tape	Mult. Depts.	Printing & Stationery
Cellophane Wrap	Food	Operating Supplies
Cellular Phone Charges	Mult. Depts.	Telecommunications
Cellular Phones/Supplies	Mult. Depts.	Telecommunications
Central Plant Costs	POM	HVAC Equip.
Chafing Dishes	Food	Utensils
Chamois	Mult. Depts.	Cleaning Supplies
Charcoal, Cooking	Food	Kitchen Fuel
Charge Vouchers	Mult. Depts.	Printing & Stationery
Charitable Contributions	A&G	Donations
Check Presenters	Food or Beverage	Operating Supplies
Check Verification	A&G	Credit & Collection
Check Writer Machines	A&G	Operating Supplies
Check/Folio/Statement Presentation Folders	Mult. Depts.	Printing & Stationery
Check-In Folders	Rooms	Printing & Stationery
Check-Out Folders	Rooms	Printing & Stationery
Check-Out Notices	Rooms	Printing & Stationery
Checks, Bank	A&G	Printing & Stationery
Cheese Baskets (Gratis)	Mult. Depts.	Comp. Services & Gifts
Chef Hats	Food	Paper & Plastics
Chemicals, Cleaning	Mult. Depts.	Cleaning Supplies
Chemicals, Cooling Tower	POM	HVAC Equip.
Chemicals, Fire Extinguishers	POM	Life/Safety
Chemicals, Laundry	House Laundry	Laundry Supplies
China	Food	China
China Rental	Food	China
China, Employee Cafeteria	Empl. Caf.	China
China, Guestroom	Rooms	Operating Supplies
Christmas Gifts for Employees	A&G	Human Resources
Cigar Cost	Food or Beverage	Misc. Cost of Other Rev.
Claim Settlement Costs, Contract Disputes	A&G	Settlement Costs
Claim Settlement Costs, EEOC	A&G	Settlement Costs
Claim Settlement Costs, Non-Insured	A&G	Settlement Costs
Cleaner, Bathroom	Mult. Depts.	Cleaning Supplies

Item Name	Department/ Schedule	Account Name
Cleaner, Concrete (Parking Garage) .....	Parking Garage ..	Cleaning Supplies
Cleaner, Tile .....	Mult. Depts. ....	Cleaning Supplies
Cleaning Beer Coils (Outside Service) .....	Beverage .....	Contract Services
Cleaning Chemicals .....	Mult. Depts. ....	Cleaning Supplies
Cleaning Compounds .....	Mult. Depts. ....	Cleaning Supplies
Cleaning Fluids .....	Mult. Depts. ....	Cleaning Supplies
Cleaning Rags .....	Mult. Depts. ....	Cleaning Supplies
Cleaning Sponges .....	Mult. Depts. ....	Cleaning Supplies
Cleansers (Non-Dishwashing) .....	Mult. Depts. ....	Cleaning Supplies
Cleansing Powder .....	Mult. Depts. ....	Cleaning Supplies
Clinic, Employees' .....	A&G .....	Human Resources
Clipboards .....	Mult. Depts. ....	Operating Supplies
Clipping Services .....	Sales & Marketing	Contract Services
Clock Radios for Guestrooms .....	Rooms .....	Operating Supplies
Clock/DVD Players for Guestrooms .....	Rooms .....	Operating Supplies
Clocks for Guestrooms .....	Rooms .....	Operating Supplies
Closet Rod .....	Rooms .....	Operating Supplies
Closet Sachets .....	Rooms .....	Operating Supplies
Clothes Brushes .....	Rooms .....	Operating Supplies
Clothing, Golf (for Sale) .....	Golf/Pro Shop ...	Cost of Clothing Sales
Cloths, Cleaning .....	Mult. Depts. ....	Cleaning Supplies
CO <sub>2</sub> for Soft Drink Mix .....	Food .....	Cost of Food Sales
Coasters .....	Rooms .....	Operating Supplies
Coats, Uniform .....	Mult. Depts. ....	Uniforms
Cocktail Picks .....	Beverage .....	Paper & Plastics
Coffee .....	Food .....	Cost of Food Sales
Coffee Filters .....	Food .....	Paper & Plastics
Coffee Filters .....	Rooms .....	Guest Supplies
Coffee Filters, Employee Cafeteria .....	Empl. Caf. ....	Paper & Plastics
Coffee for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Coffee Mugs .....	Rooms .....	Operating Supplies
Coffee Pots for Use by Guests in Rooms .....	Rooms .....	Operating Supplies
Coffee Pots (Glass, Plastic, Silver) .....	Food .....	China
Coffee Pots, Employee Cafeteria .....	Empl. Caf. ....	China
Coffee Urn .....	Food .....	Utensils
Coffee Urn Repairs .....	POM .....	Kitchen Equip.
Cogeneration of Water .....	Utility Costs ....	Water
Coin Drawers .....	Mult. Depts. ....	Operating Supplies
Coin Handling Equipment .....	A&G .....	Operating Supplies
Coin Wrappers .....	A&G .....	Operating Supplies
Coin/Currency Bag Seals .....	A&G .....	Operating Supplies

Item Name	Department/ Schedule	Account Name
Coin/Currency Equipment .....	A&G .....	Operating Supplies
Colanders .....	Food .....	Utensils
Collateral, Selling .....	Sales & Marketing	Collateral Material
Collection Fees .....	A&G .....	Credit & Collection
Combs .....	Rooms .....	Guest Supplies
Comforters .....	Rooms .....	Linen
Comment Card Processing (Outside Service) ....	Mult. Depts. ....	Contract Services
Comment Cards .....	Mult. Depts. ....	Printing & Stationery
Commissions, Meeting Planners .....	Rooms .....	Comms./Rebates—Group
Commissions, Rental Agents .....	A&G .....	Professional Fees
Commissions, Travel Agent (Food & Beverage) ..	Rooms .....	Commissions
Commissions, Travel Agent (Rooms) .....	Rooms .....	Commissions
Complimentary Beverages .....	Mult. Depts. ....	Comp. Services & Gifts
Complimentary Food .....	Mult. Depts. ....	Comp. Services & Gifts
Complimentary Parking .....	Mult. Depts. ....	Comp. Services & Gifts
Computer Books .....	A&G .....	Operating Supplies
Computer Discs .....	Mult. Depts. ....	Operating Supplies
Computer Forms, Commercial .....	Mult. Depts. ....	Printing & Stationery
Computer Forms, Printed .....	Mult. Depts. ....	Printing & Stationery
Computer Hardware Lease (Non-Capital) .....	R/POT/I .....	IS Equip.
Computer Manuals, Commercial .....	A&G .....	Information Systems
Computer Manuals, Printed .....	A&G .....	Information Systems
Computer Monitors .....	A&G .....	Information Systems
Computer Monitors, Guestrooms .....	Rooms .....	Operating Supplies
Computer Network Maintenance .....	A&G .....	Information Systems
Computer Printer Paper .....	A&G .....	Operating Supplies
Computer Printer Paper .....	Mult. Depts. ....	Printing & Stationery
Computer Rental (Temporary-Accounting, Human Resources) .....	A&G .....	Equip. Rental
Computer Software, Commercial Applications ..	A&G .....	Information Systems
Computer Software Lease (Non-Capital) .....	R/POT/I .....	IS Equip.
Computer Supplies and Accessories .....	A&G .....	Information Systems
Computer Training Manuals .....	Mult. Depts. ....	Training
Conditioner, Hair .....	Rooms .....	Guest Supplies
Consultant Fees .....	Mult. Depts. ....	Contract Services
Consultant Fees, Market Research .....	Sales & Marketing	Outside Services
Consultant Fees, Professional .....	A&G .....	Professional Fees
Consultant Fees, Property Taxes .....	R/POT/I .....	Real Estate Taxes
Containers, Amenity .....	Rooms .....	Operating Supplies
Contract Cleaning, Awning .....	Mult. Depts. ....	Contract Services

Item Name	Department/ Schedule	Account Name
Contract Cleaning, Floors .....	Mult. Depts. ....	Contract Services
Contract Cleaning, Fumigation .....	Mult. Depts. ....	Contract Services
Contract Cleaning, Kitchen Hoods .....	Food .....	Contract Services
Contract Cleaning, Windows .....	Mult. Depts. ....	Contract Services
Contract Exterminating .....	POM .....	Contract Services
Convention Bureau .....	Sales & Marketing	Dues & Subscriptions
Cookie Cutters .....	Food .....	Utensils
Cookie Wrappings, Guestroom .....	Rooms .....	Guest Supplies
Cookies, Guestroom .....	Rooms .....	Guest Supplies
Cooking Utensils .....	Food .....	Utensils
Cooking Utensils, Employee Cafeteria .....	Empl. Caf. ....	Utensils
Cooling System Repairs .....	POM .....	HVAC Equip.
Cooling Tower Repairs .....	POM .....	HVAC Equip.
Cooperative Marketing Costs—National/ Regional .....	Sales & Marketing	Franchise/Affiliation Ad.
Copier Lease (Non-Capital) .....	R/POT/I .....	Other Property & Equip.
Copier Rental/Lease .....	Mult. Depts. ....	Equip. Rental
Copier Toner .....	Mult. Depts. ....	Operating Supplies
Copy Paper .....	Mult. Depts. ....	Operating Supplies
Copying Service .....	Mult. Depts. ....	Printing & Stationery
Cords .....	Rooms .....	Operating Supplies
Cords, Drapery .....	Rooms .....	Operating Supplies
Corkscrews .....	Beverage .....	Utensils
Corkscrews for Use by Guests in Rooms .....	Rooms .....	Operating Supplies
Corporate Sales/Marketing Support .....	Sales & Marketing	Corp. Office Reimb.
Correction Fluid/Tape .....	A&G .....	Operating Supplies
Cosmetics .....	Rooms .....	Guest Supplies
Cots .....	Rooms .....	Operating Supplies
Cotton Balls .....	Rooms .....	Operating Supplies
Court Fees .....	A&G .....	Legal Services
Covers, Toilet Seats .....	Rooms .....	Operating Supplies
CPR Kits .....	Mult. Depts. ....	Operating Supplies
CPU Stands .....	A&G .....	Operating Supplies
Creamer Packets .....	Rooms .....	Guest Supplies
Creamers .....	Food .....	China
Creams, Body/Face (for Sale in Health Club/ Spa) .....	Health Club/Spa .	Cost of Merch. Sales
Creams, Body/Face (Health Club/Spa) .....	Health Club/Spa .	Health & Beauty Products
Creams, Body/Face (Rooms) .....	Rooms .....	Guest Supplies
Credit Application Forms .....	A&G .....	Printing & Stationery

Item Name	Department/ Schedule	Account Name
Credit Card Commissions	A&G	Credit Card Commissions
Credit Card Invoices	A&G	Printing & Stationery
Credit Reports	A&G	Credit & Collection
Credit Service Expense	A&G	Credit & Collection
Crib Bumper Pads	Rooms	Operating Supplies
Crib Covers	Rooms	Operating Supplies
Crib Mattresses	Rooms	Operating Supplies
Cribs	Rooms	Operating Supplies
Crocks (All Materials)	Food	China
Cups, China, for Use by Guests in Rooms	Rooms	Operating Supplies
Cups, Disposable, for Use by Guests in Rooms	Rooms	Guest Supplies
Cups, Drinking (Non-Coffee, All Sizes & Materials)	Food	Glassware
Cups, Employee Cafeteria	Empl. Caf.	Glassware
Cups, Paper/Plastic	Food	Paper & Plastics
Cups, Paper/Plastic, Employee Cafeteria	Empl. Caf.	Paper & Plastics
Cups/Saucers, Cappuccino	Food	China
Cups/Saucers, Coffee	Food	China
Cups/Saucers, Espresso	Food	China
Currency Bill Straps	A&G	Operating Supplies
Curtain Holdbacks	Mult. Depts.	Operating Supplies
Curtain Hooks	Mult. Depts.	Operating Supplies
Curtain Repairs	POM	Building
Curtain Rods	Mult. Depts.	Operating Supplies
Curtain Stackbacks	Mult. Depts.	Operating Supplies
Curtains	Mult. Depts.	Operating Supplies
Curtains, Dry Cleaning	Mult. Depts.	Laundry & Dry Cleaning
Customer Parking Paid to Third Party	Parking Garage	Contract Services
Customer Research, Outside Service	Sales & Marketing	Outside Services
Customer Survey, Outside Service	Sales & Marketing	Outside Services
Cut Flowers	Mult. Depts.	Decorations
Cutting Boards	Food	Utensils
Daily Reports	A&G	Printing & Stationery
Dairy Products	Food	Cost of Food Sales
Damaged Articles, Guest	A&G	Loss & Damage
Data Binders and Accessories	Mult. Depts.	Operating Supplies
Data Cartridges and Tapes	A&G	Information Systems
Data Processing Supplies	A&G	Information Systems
Data Systems and Storage Files	Mult. Depts.	Operating Supplies
Database Marketing Expense	Sales & Marketing	Direct Mail

Item Name	Department/ Schedule	Account Name
Decorations, Holiday & Special Occasions .....	Mult. Depts. ....	Decorations
Defibrillators .....	Mult. Depts. ....	Operating Supplies
Degreaser .....	Mult. Depts. ....	Cleaning Supplies
Dental Floss .....	Rooms .....	Guest Supplies
Dental Kit .....	Rooms .....	Guest Supplies
Deodorant .....	Rooms .....	Guest Supplies
Deodorizers .....	Rooms .....	Cleaning Supplies
Desalinization of Water .....	Utility Costs .....	Water
Desk Accessories .....	Mult. Depts. ....	Operating Supplies
Desk Caddies .....	Mult. Depts. ....	Operating Supplies
Desk Pad Holders .....	Mult. Depts. ....	Operating Supplies
Desk Pads .....	Mult. Depts. ....	Operating Supplies
Detective Service .....	A&G .....	Security
Detergent for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Detergent, House Laundry .....	House Laundry ..	Cleaning Supplies
Detergents (Dish) .....	Food .....	Dishwashing Supplies
Direct Mail Expenses, Outside Service .....	Sales & Marketing	Outside Services
Directory Advertising .....	Sales & Marketing	Media
Dish Drainer, Guestroom .....	Rooms .....	Operating Supplies
Dish Soap for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Dishcloths, Guestroom .....	Rooms .....	Operating Supplies
Dishes for Use by Guests in Rooms .....	Rooms .....	Operating Supplies
Dishwasher Repairs .....	POM .....	Kitchen Equip.
Dishwasher Soap for Use by Guests in Rooms ...	Rooms .....	Guest Supplies
Dishwashing Soaps and Rinsing Agents .....	Food .....	Dishwashing Supplies
Dishwashing Soaps and Rinsing Agents, Employee Cafeteria .....	Empl. Caf. ....	Dishwashing Supplies
Disinfectants .....	Mult. Depts. ....	Cleaning Supplies
Diskettes .....	A&G .....	Operating Supplies
Dispenser, Bath Tissue .....	Rooms .....	Operating Supplies
Dispensers, Lotion .....	Rooms .....	Operating Supplies
Dispensers, Soap .....	Rooms .....	Operating Supplies
Do Not Disturb Cards .....	Rooms .....	Operating Supplies
Document Destruction Fees .....	A&G .....	Contract Services
Doilies, Guestroom .....	Rooms .....	Operating Supplies
Doilies, Paper .....	Food .....	Paper & Plastics
Donations, Charitable .....	A&G .....	Donations
Door Viewer .....	Rooms .....	Operating Supplies
Doormats .....	Rooms .....	Operating Supplies
Doorstop .....	Rooms .....	Operating Supplies

Item Name	Department/ Schedule	Account Name
Double-Stick Tape .....	Mult. Depts. ....	Operating Supplies
Doubtful Accounts Provision .....	A&G .....	Prov. for Doubtful Accts.
Drain System Repairs .....	POM .....	Plumbing
Draperies, Dry Cleaning .....	Mult. Depts. ....	Laundry & Dry Cleaning
Drapery Baton .....	Mult. Depts. ....	Operating Supplies
Drapery Cords .....	Mult. Depts. ....	Operating Supplies
Drapery Liners .....	Mult. Depts. ....	Operating Supplies
Drapery Repairs .....	POM .....	Building
Drapes .....	Mult. Depts. ....	Operating Supplies
Drapes, Blackout .....	Mult. Depts. ....	Operating Supplies
Dresses, Uniform .....	Mult. Depts. ....	Uniforms
Drug Testing of Employees .....	A&G .....	Human Resources
Dry Cleaning Bags for Use by Guests in Rooms ..	Rooms .....	Guest Supplies
Dry Cleaning Costs, Non-Guest (In-House Laundry) .....	Mult. Depts. ....	Laundry & Dry Cleaning
Dry Cleaning Services, Non-Guest (Outside Laundry) .....	Mult. Depts. ....	Laundry & Dry Cleaning
Dry Goods (Flour, Pasta, etc.) .....	Food .....	Cost of Food Sales
Dry Ice .....	Food .....	Ice
Dry Ice, Employee Cafeteria .....	Empl. Caf. ....	Ice
Dryers, Hair .....	Rooms .....	Operating Supplies
Duct Tape .....	Mult. Depts. ....	Operating Supplies
Dues, Hotel Associations (Marketing) .....	Sales & Marketing	Dues & Subscriptions
Dues, Hotel Associations (Non-Marketing) .....	A&G .....	Dues & Subscriptions
Dues, Professional Associations (Marketing) ....	Sales & Marketing	Dues & Subscriptions
Dues, Professional Associations (Non-Marketing)	A&G .....	Dues & Subscriptions
Dumpster Charges .....	POM .....	Waste Removal
Dust Cloths .....	Mult. Depts. ....	Cleaning Supplies
Dust Mops .....	Mult. Depts. ....	Cleaning Supplies
Dust Pan Brushes .....	Mult. Depts. ....	Cleaning Supplies
Dust Pans .....	Mult. Depts. ....	Cleaning Supplies
Dusters .....	Mult. Depts. ....	Cleaning Supplies
Dusting Mitts .....	Mult. Depts. ....	Cleaning Supplies
Duvet Covers .....	Rooms .....	Linen
Duvets .....	Rooms .....	Linen
DVD Player, Guestrooms .....	Rooms .....	Operating Supplies
Easels (Charged to Customer) .....	Food .....	Misc. Cost of Other Rev.
Educational Activities for Employees .....	Mult. Depts. ....	Training
Educational Assistance .....	Mult. Depts. ....	Training
Educational Books/Pamphlets for Employees ...	Mult. Depts. ....	Training

Item Name	Department/ Schedule	Account Name
Eggs .....	Food .....	Cost of Food Sales
Electric Bulbs .....	POM .....	Light Bulbs
Electric Sub-Meters Maintenance .....	POM .....	Elec. & Mech.
Electric Supplies .....	POM .....	Elec. & Mech.
Electrical Adapters .....	Mult. Depts. ....	Operating Supplies
Electrical Hookup (Charged to Customer) .....	Food or Beverage .	Misc. Cost of Other Rev.
Electrical Repairs .....	POM .....	Elec. & Mech.
Electrical Tape .....	POM .....	Operating Supplies
Electricity .....	Utilities .....	Electricity
Elevator Repairs .....	POM .....	Elevators & Escalators
Elixers, Health Club/Spa .....	Health Club/Spa .	Health & Beauty Products
Elixers, Health Club/Spa (for Sale) .....	Health Club/Spa .	Cost of Merch. Sales
Emergency Exit Instruction Card .....	Rooms .....	Operating Supplies
Emergency Exit Signs .....	POM .....	Life/Safety
Emery Boards .....	Rooms .....	Guest Supplies
Employee Meal Food Cost Credit .....	Food .....	Cost of Food Sales
Employee Pins .....	Mult. Depts. ....	Operating Supplies
Entertainment Outside, Employee .....	Mult. Depts. ....	Travel—Meals & Enter.
Entertainment, Employee .....	A&G .....	Human Resources
Envelopes .....	Mult. Depts. ....	Printing & Stationery
Envelopes, Cashier .....	Mult. Depts. ....	Printing & Stationery
Erasers .....	Mult. Depts. ....	Operating Supplies
Escalator Repairs .....	POM .....	Elevators & Escalators
Espresso Maker for Use by Guests in Rooms ....	Rooms .....	Operating Supplies
Espresso Pods for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Ethernet Cables .....	A&G .....	Information Systems
Exchange on Bank Checks and Currency .....	A&G .....	Bank Charges
Exit Signs .....	POM .....	Life/Safety
Express Delivery Charges .....	A&G .....	P&ODC
Express Mail/UPS (Marketing) .....	Sales & Marketing	P&ODC
Express Mail/UPS (Non-Marketing) .....	A&G .....	P&ODC
Extension Cords .....	Mult. Depts. ....	Operating Supplies
Extermination Service .....	POM .....	Contract Services
Fabric Conditioner .....	House Laundry ..	Laundry Supplies
Fabric Softener .....	House Laundry ..	Laundry Supplies
Fabric Softener Packets .....	House Laundry ..	Laundry Supplies
Face Cloths, Health Club/Spa .....	Health Club/Spa .	Linen
Facial Tissue .....	Rooms .....	Guest Supplies
Facial Tissue Box Cover .....	Rooms .....	Operating Supplies



Item Name	Department/ Schedule	Account Name
Familiarization (FAM) Tour Expenses .....	Sales & Marketing	Fam (Familiarization) Trips
Fans, Paper (for Use by Guests in Rooms) .....	Rooms .....	Guest Supplies
Fans, Portable .....	Mult. Depts. ....	Operating Supplies
Fax Machine Supplies and Accessories .....	A&G .....	Operating Supplies
Feather Duster .....	Mult. Depts. ....	Cleaning Supplies
Fees, Attorney, for Collections .....	A&G .....	Credit & Collection
Fees, Attorney, Other than Collections .....	A&G .....	Legal Services
Fees, Audit, Public Accountants .....	A&G .....	Professional Fees
Fees, Collection .....	A&G .....	Credit & Collection
Fees, Court .....	A&G .....	Legal Services
Fees, Instructor/Speaker (Training) .....	Mult. Depts. ....	Training
Fees, Legal .....	A&G .....	Legal Services
Fees, Medical .....	A&G .....	Human Resources
Fees, Notary .....	A&G .....	Audit Charges
Fees, Stock Transfer Agents .....	A&G .....	Professional Fees
Fees, Transfer .....	A&G .....	Professional Fees
Fees, Trustees (Handling Bond, etc.) .....	A&G .....	Professional Fees
Fences & Bridges Maintenance .....	Golf/Pro Shop ...	Grounds M&M
Fertilizer .....	POM .....	Grounds M&M
Fertilizers, Golf Course .....	Golf/Pro Shop ...	Grounds M&M
File Folders .....	Mult. Depts. ....	Operating Supplies
Film Purchase and Developing .....	Mult. Depts. ....	Operating Supplies
Filter Paper .....	Food .....	Paper & Plastics
Filters, Air Conditioning .....	POM .....	HVAC Equip.
Filters, Coffee .....	Rooms .....	Guest Supplies
Filters, Heating .....	POM .....	HVAC Equip.
Filters, Vacuum .....	Mult. Depts. ....	Cleaning Supplies
Fines (Health, Safety, etc.) .....	Mult. Depts. ....	Miscellaneous
Fingernail File .....	Rooms .....	Guest Supplies
Fire Alarm Service .....	POM .....	Life/Safety
Fire Axes .....	POM .....	Life/Safety
Fire Bucket Sand .....	POM .....	Life/Safety
Fire Extinguisher .....	POM .....	Life/Safety
Fire Extinguisher Chemicals .....	POM .....	Life/Safety
Fire-Starter Packets for Use by Guests in Rooms .	Rooms .....	Guest Supplies
Fireplace Lighter .....	Mult. Depts. ....	Operating Supplies
Fireplace Screen ..	Mult. Depts. ....	Operating Supplies
Fireplace Tools .....	Mult. Depts. ....	Operating Supplies
Firewood .....	Mult. Depts. ....	Operating Supplies

Item Name	Department/ Schedule	Account Name
First Aid Kits/Supplies .....	Mult. Depts. ....	Operating Supplies
Fish .....	Food .....	Cost of Food Sales
Flag Pins, Golf .....	Golf/Pro Shop ...	Operating Supplies
Flags .....	Mult. Depts. ....	Operating Supplies
Flashlights .....	Mult. Depts. ....	Operating Supplies
Flatware (Includes Silver, Stainless) .....	Food .....	Flatware
Flatware Cleaner .....	Food .....	Dishwashing Supplies
Flatware for Use by Guests in Rooms .....	Rooms .....	Operating Supplies
Flatware Rental .....	Food .....	Flatware
Flip Charts (Charged to Customers) .....	Food .....	Misc. Cost of Other Rev.
Floor Plans .....	Mult. Depts. ....	Printing & Stationery
Floor Polish .....	Mult. Depts. ....	Cleaning Supplies
Floor Refinishing .....	POM .....	Floor Covering
Floor Soap .....	Mult. Depts. ....	Cleaning Supplies
Floor Wax .....	Mult. Depts. ....	Cleaning Supplies
Floral Arrangements .....	Mult. Depts. ....	Decorations
Flower Purchases .....	POM .....	Grounds M&L
Flower Vases, Glass (Tabletop) .....	Food .....	Decorations
Flowers (Tabletop) .....	Food .....	Decorations
Flowers, Artificial .....	Mult. Depts. ....	Decorations
Flowers, Banquet Tables .....	Food .....	Decorations
Flowers, Fresh .....	Mult. Depts. ....	Decorations
Flowers, Golf Course .....	Golf/Pro Shop ...	Grounds M&L
Fluorescent Light Bulbs .....	POM .....	Light Bulbs
Fly Strips .....	Mult. Depts. ....	Cleaning Supplies
Fly Swatters .....	Mult. Depts. ....	Cleaning Supplies
Foam Insulated Cups .....	Food .....	Paper & Plastics
Foil Wrapping .....	Food .....	Paper & Plastics
Folios .....	Rooms .....	Printing & Stationery
Food Processor .....	Food .....	Utensils
Food Warmer Fuel .....	Food .....	Kitchen Fuel
Food Warmer Fuel, Employee Cafeteria .....	Empl. Caf. ....	Kitchen Fuel
Food, Employee Cafeteria .....	Empl. Caf. ....	Cost of Food
Forks, Kitchen .....	Food .....	Utensils
Forms, General .....	Mult. Depts. ....	Printing & Stationery
Forms, Guest Questionnaire .....	Mult. Depts. ....	Printing & Stationery
Forms, Guest Suggestion .....	Mult. Depts. ....	Printing & Stationery
Forms, Payroll and Tax .....	A&G .....	Printing & Stationery
Forms, Printed .....	Mult. Depts. ....	Printing & Stationery
Fountain Pens for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Frames, Art .....	Mult. Depts. ....	Operating Supplies

Item Name	Department/ Schedule	Account Name
Franchise Fee (Chain Royalty) .....	Sales & Marketing	Franchise Fees
Freight & Shipping Charged to Banquet Customer .....	Food .....	Misc. Cost of Other Rev.
Freight Charges (Marketing) .....	Sales & Marketing	P&ODC
Freight Charges (Non-Marketing) .....	A&G .....	P&ODC
Frequent Flyer Programs .....	Sales & Marketing	Loyalty Progs./ Aff. Fees
Frequent Guest Programs .....	Sales & Marketing	Loyalty Progs./ Aff. Fees
Fruit .....	Food .....	Cost of Food Sales
Fruit Baskets Gratis to Customers .....	Mult. Depts. ....	Comp. Services & Gifts
Fuel Costs, Auto (Guest Transport) .....	Rooms .....	Guest Transportation
Fuel Costs, Cart (Guest Transport) .....	Rooms .....	Guest Transportation
Fuel for Cooking, Employee Cafeteria .....	Empl. Caf. ....	Kitchen Fuel
Fuel, Kitchen .....	Food .....	Kitchen Fuel
Fumigation .....	POM .....	Contract Services
Fumigators, Kitchen/Restaurant .....	Food .....	Contract Services
Furniture Polish .....	Mult. Depts. ....	Cleaning Supplies
Furniture Refinishing .....	POM .....	Furniture & Equip.
Furniture Repairs .....	POM .....	Furniture & Equip.
Furniture Wax .....	Mult. Depts. ....	Cleaning Supplies
Garage Licenses .....	Parking Garage ..	Licenses & Permits
Garbage Bags .....	Mult. Depts. ....	Operating Supplies
Garbage Can Liners .....	Mult. Depts. ....	Operating Supplies
Garbage Cans .....	Mult. Depts. ....	Operating Supplies
Gas for Cooking .....	Food .....	Kitchen Fuel
Gas for Cooking, Employee Cafeteria .....	Empl. Caf. ....	Kitchen Fuel
Gas for Utilities .....	Utility Costs ....	Gas
Gasoline, Motor Vehicles (Company and Employee Use) .....	Mult. Depts. ....	Operating Supplies
Gasoline and Lubricants, Golf Cart .....	Golf/Pro Shop ...	Gasoline & Lubricants
Gasoline and Lubricants, Mowers (Golf Course) .	Golf/Pro Shop ...	Gasoline & Lubricants
Gasoline and Lubricants, Tractors/Trucks (Golf Course) .....	Golf/Pro Shop ...	Gasoline & Lubricants
Gasoline for Food Delivery Vehicle .....	Food .....	Operating Supplies
Generator Rentals (Property Power Back-Up) ...	POM .....	Equip. Rental
Generator Repairs .....	POM .....	Elec. & Mech.
Geothermal Power .....	Utility Costs ....	Other Fuels
Gideon Bibles .....	Rooms .....	Operating Supplies
Gifts to Customers .....	Mult. Depts. ....	Comp. Services & Gifts
Glass Bags .....	Rooms .....	Operating Supplies
Glass Bowls .....	Food .....	China

Item Name	Department/ Schedule	Account Name
Glass Cleaner .....	Mult. Depts. ....	Cleaning Supplies
Glass Covers .....	Rooms .....	Operating Supplies
Glass Dishes .....	Food .....	China
Glass Racks .....	Food .....	Operating Supplies
Glasses, Drinking (Alcoholic Beverage/ All Sizes & Materials) .....	Beverage .....	Glassware
Glasses, Drinking (Non-Alcoholic/ All Sizes & Materials) .....	Food .....	Glassware
Glassware (All Types) for Use by Guests in Rooms .....	Rooms .....	Operating Supplies
Glassware Rental .....	Food .....	Glassware
Glassware, Employee Cafeteria .....	Empl. Caf. ....	Glassware
Gloves, Golf (for Sale) .....	Golf/Pro Shop ...	Cost of Merch. Sales
Gloves, Rubber .....	Mult. Depts. ....	Cleaning Supplies
Glue .....	Mult. Depts. ....	Operating Supplies
Goldfish .....	Mult. Depts. ....	Operating Supplies
Golf Bags (for Rental) .....	Golf/Pro Shop ...	Operating Supplies
Golf Bags (for Sale) .....	Golf/Pro Shop ...	Cost of Merch. Sales
Golf Balls (for Sale) .....	Golf/Pro Shop ...	Cost of Merch. Sales
Golf Balls (Practice Range) .....	Golf/Pro Shop ...	Operating Supplies
Golf Cart Batteries .....	Golf/Pro Shop ...	Golf Cart Batteries/Elec.
Golf Cart Rental .....	Golf/Pro Shop ...	Equip. Rental
Golf Cart Repairs & Maintenance .....	Golf/Pro Shop ...	Golf Cart Repairs & Maint.
Golf Clubs (for Rental) .....	Golf/Pro Shop ...	Operating Supplies
Golf Clubs (for Sale) .....	Golf/Pro Shop ...	Cost of Merch. Sales
Gratis Food, Bar .....	Beverage .....	Comp. Services & Gifts
Gross Receipt Taxes Not Paid by Customers, State/County/City .....	R/POT/I .....	B/TO Taxes
Guest Checks .....	Food or Beverage .	Printing & Stationery
Guest Comment Cards .....	Mult. Depts. ....	Printing & Stationery
Guest Guide .....	Rooms .....	Printing & Stationery
Guest Loyalty Programs .....	Sales & Marketing	Loyalty Progs./Aff. Fees
Guest Questionnaire Forms .....	Mult. Depts. ....	Printing & Stationery
Guest Relocation Due to Lack of Room Availability .....	Rooms .....	Guest Relocation
Guest Suggestion Forms .....	Mult. Depts. ....	Printing & Stationery
Guest Transportation Service Contracts .....	Rooms .....	Guest Transportation
Gum Remover .....	Mult. Depts. ....	Cleaning Supplies
Gym Equipment (Non-Capital) .....	Health Club/Spa .	Athletic Supplies

Item Name	Department/ Schedule	Account Name
Hair Dryers	Rooms	Operating Supplies
Hair Nets for Food Service Employees	Food	Operating Supplies
Hair Nets for Use by Guests in Rooms	Rooms	Guest Supplies
Hair Pins for Use by Guests in Rooms	Rooms	Guest Supplies
Hair Spray for Use by Guests in Rooms	Rooms	Guest Supplies
Hairbrushes for Use by Guests in Rooms	Rooms	Guest Supplies
Hamper, Laundry	House Laundry	Operating Supplies
Hand Lotion	Rooms	Guest Supplies
Hand Sanitizer	Rooms	Guest Supplies
Hand Soap for Use by Guests in Rooms	Rooms	Guest Supplies
Hand Towels	Rooms	Linen
Hangers (All Types)	Rooms	Operating Supplies
Hats, Uniform	Mult. Depts.	Uniforms
Hazardous Materials Remediation	POM	Life/Safety
HBO	Rooms	Cable/Satellite Television
Health Permits	Food or Beverage	Licenses & Permits
Heat Pump Repairs	POM	HVAC Equip.
Heating System Repairs	POM	HVAC Equip.
Help Wanted Ads	A&G	Human Resources
High Chairs	Mult. Depts.	Operating Supplies
Hole Punch	Mult. Depts.	Operating Supplies
Hooks, Coat	Mult. Depts.	Operating Supplies
Hooks, Door	Mult. Depts.	Operating Supplies
Hot Chocolate Packets for Use by Guests in Rooms	Rooms	Guest Supplies
Hotel Association Dues (Marketing)	Sales & Marketing	Dues & Subscriptions
Hotel Association Dues (Non-Marketing)	A&G	Dues & Subscriptions
Hotel Maps	Rooms	Printing & Stationery
Hotel Sales & Marketing Association Dues	Sales & Marketing	Dues & Subscriptions
Housekeeper Carts	Rooms	Operating Supplies
Housekeeping Reports	Rooms	Printing & Stationery
Housing, Employee	A&G	Human Resources
Humidifier	Rooms	Operating Supplies
Ice Buckets and Liners	Rooms	Operating Supplies
Ice Buckets and Liners	Food or Beverage	Operating Supplies
Ice Carvings/Sculpture	Food	Decorations
Ice Consumption	Food or Beverage	Ice
Ice Tongs	Food	Utensils
Ice Tongs for Use by Guests in Rooms	Rooms	Operating Supplies
Inflatable Beds	Rooms	Operating Supplies

Item Name	Department/ Schedule	Account Name
In-House Video, Welcome Channel .....	Sales & Marketing	Media
Ink .....	Mult. Depts. ....	Operating Supplies
Ink Cartridges .....	Mult. Depts. ....	Operating Supplies
Innkeepers Liability Card Frames .....	Rooms .....	Operating Supplies
Innkeepers Liability Cards .....	Rooms .....	Printing & Stationery
In-Room Guest Account Services (Check-Out) ...	Rooms .....	Contract Services
Insecticides .....	Mult. Depts. ....	Cleaning Supplies
Insecticides, Golf Course .....	Golf/Pro Shop ...	Grounds M&L
Inspection Fees, Boilers .....	POM .....	Licenses & Permits
Inspection Fees, Elevators .....	POM .....	Licenses & Permits
Inspection Fees, Escalators .....	POM .....	Licenses & Permits
Inspection Fees for Licensing .....	Mult. Depts. ....	Licenses & Permits
Inspection Fees, Life/Safety System .....	POM .....	Licenses & Permits
Instructor Fees, Training .....	Mult. Depts. ....	Training
Insurance Deductibles, Liability/Burglary, Theft, Umbrella .....	R/POT/I .....	Liability
Insurance Deductibles, Property .....	R/POT/I .....	Building & Contents
Insurance Expenses, Boiler Explosion .....	R/POT/I .....	Building & Contents
Insurance Expenses, Building .....	R/POT/I .....	Building & Contents
Insurance Expenses, Burglary .....	R/POT/I .....	Liability
Insurance Expenses, Business Interruption .....	R/POT/I .....	Building & Contents
Insurance Expenses, Earthquake .....	R/POT/I .....	Building & Contents
Insurance Expenses, Fire .....	R/POT/I .....	Building & Contents
Insurance Expenses, Furnishings and Equipment	R/POT/I .....	Building & Contents
Insurance Expenses, Guest Liability .....	R/POT/I .....	Liability
Insurance Expenses, Liability .....	R/POT/I .....	Liability
Insurance Expenses, Property .....	R/POT/I .....	Building & Contents
Insurance Expenses, Theft .....	R/POT/I .....	Liability
Insurance Expenses, Tornado .....	R/POT/I .....	Building & Contents
Insurance Expenses, Umbrella .....	R/POT/I .....	Liability
Insurance Expenses, Weather .....	R/POT/I .....	Building & Contents
Internal Audit Expense .....	A&G .....	Audit Charges
Internal Audit Fees (Chain Properties) .....	A&G .....	Audit Charges
Internet Access Costs .....	Telecom. ....	Costs of Internet Service
Internet Advertising .....	Sales & Marketing	Media
Internet Connection Fees .....	Mult. Depts. ....	Telecommunications
Internet Telephone Charges (Staff) .....	Mult. Depts. ....	Telecommunications
Internet Web Page, Reservations .....	Rooms .....	Reservations
Interview Expenses .....	A&G .....	Human Resources
Investigation of Employees .....	A&G .....	Human Resources

Item Name	Department/ Schedule	Account Name
Iron	Rooms	Operating Supplies
Ironing Board Covers	Rooms	Operating Supplies
Ironing Board Holders	Rooms	Operating Supplies
Ironing Boards	Rooms	Operating Supplies
Irrigation System Repairs	POM	Grounds M&L
Jackets, Uniform	Mult. Depts.	Uniforms
Jumpers, Uniform	Mult. Depts.	Uniforms
Key Blank	POM	Building
Key Cards	Rooms	Operating Supplies
Key Chain Coil	Mult. Depts.	Operating Supplies
Key Chain Reel	Mult. Depts.	Operating Supplies
Key Lock Box	Mult. Depts.	Operating Supplies
Key Rings	Mult. Depts.	Operating Supplies
Key Tags	Mult. Depts.	Operating Supplies
Keyboard Drawers	Mult. Depts.	Operating Supplies
Keyboards, Computer	A&G	Information Systems
Keys	POM	Building
Keys, Safe Deposit Box	Rooms	Operating Supplies
Kitchen Equipment Repairs	POM	Kitchen Equip.
Kitchen Hood Cleaning	Food	Contract Services
Kitchen Refrigeration Repair	POM	Kitchen Equip.
Knife Sharpening	Food	Contract Services
Knives, Kitchen	Food	Utensils
Label Maker	Mult. Depts.	Operating Supplies
Label Maker Supplies	Mult. Depts.	Operating Supplies
Ladles, Kitchen	Food	Utensils
Lamp Finials	POM	Furniture & Equip.
Lamp Repairs	POM	Furniture & Equip.
Lamp Shades	Mult. Depts.	Operating Supplies
Land Lease	R/POT/I.	Land & Buildings
Landscaping Service (Indoor and Outdoor)	POM	Grounds M&L
Laptop Computers	A&G	Information Systems
Laundry Bags (Cloth) for Use by Guests in Rooms	Rooms	Operating Supplies
Laundry Bags (Disposable) for Use by Guests in Rooms	Rooms	Guest Supplies
Laundry Carts	House Laundry	Operating Supplies
Laundry Chemicals	House Laundry	Laundry Supplies
Laundry Costs, Non-Guest (In-House Laundry)	Mult. Depts.	Laundry & Dry Cleaning
Laundry, Dryer Repairs	POM	Laundry Equip.

Item Name	Department/ Schedule	Account Name
Laundry, Hamper .....	House Laundry ..	Operating Supplies
Laundry, Ironer Repairs .....	POM .....	Laundry Equip.
Laundry Services, Non-Guest (Outside Laundry)	Mult. Depts. ....	Laundry & Dry Cleaning
Laundry, Sheet Folder Repairs .....	POM .....	Laundry Equip.
Laundry Soap .....	House Laundry ..	Laundry Supplies
Laundry Soap Packets .....	House Laundry ..	Laundry Supplies
Laundry Tags .....	House Laundry ..	Operating Supplies
Laundry, Washer Repairs .....	POM .....	Laundry Equip.
Legal Fees/Expenses for Collections .....	A&G .....	Credit & Collections
Legal Fees/Expenses Other than Collections ....	A&G .....	Legal Services
Legal Fees/Expenses, Real Estate Taxes .....	R/POT/I .....	Real Estate Taxes
Lemon Oil .....	Mult. Depts. ....	Cleaning Supplies
Letters for Bulletin/Sign Boards .....	A&G .....	Operating Supplies
Licenses, Beverage .....	Beverage .....	Licenses & Permits
Licenses, Cabaret .....	Beverage .....	Licenses & Permits
Licenses, Checkrooms .....	Food or Beverage .	Licenses & Permits
Licenses, Elevators .....	POM .....	Licenses & Permits
Licenses, Engineering .....	POM .....	Licenses & Permits
Licenses, Health Permit .....	Food or Beverage .	Licenses & Permits
Licenses, Locksmith .....	POM .....	Licenses & Permits
Licenses, Music Copyright .....	Food or Beverage .	Licenses & Permits
Licenses, Temporary Space Liquor .....	Beverage .....	Licenses & Permits
Light Fixture Repairs .....	POM .....	Elec. & Mech.
Limousine Services, Guest (No Charge) .....	Rooms .....	Guest Transportation
Limousine, Employee Use .....	A&G .....	Transportation
Line for Computer/Fax/Modem .....	Mult. Depts. ....	Telecommunications
Linen Cleaning (All Types) .....	Food .....	Laundry & Dry Cleaning
Linen Napkins .....	Food .....	Linen
Linen Rental .....	Mult. Depts. ....	Linen
Linen Rental (All Types) .....	Food .....	Linen
Linen Tablecloth .....	Food .....	Linen
Linen, Employee Cafeteria .....	Empl. Caf. ....	Linen
Liners, Drapery .....	Mult. Depts. ....	Operating Supplies
Liners, Paper .....	Food .....	Paper & Plastics
Lint Brush .....	Mult. Depts. ....	Cleaning Supplies
Lint Remover .....	Mult. Depts. ....	Cleaning Supplies
Liquid Soap for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Liquor .....	Beverage .....	Cost of Beverage Sales
Literature, Educational for Employees .....	A&G .....	Training
Litigation Settlement Costs, Contract Disputes ..	A&G .....	Settlement Costs
Litigation Settlement Costs, EEOC .....	A&G .....	Settlement Costs



Item Name	Department/ Schedule	Account Name
Litigation Settlement Costs, Non-Insured .....	A&G .....	Settlement Costs
Local Call Cost (Departmental) .....	Mult. Depts. ....	Telecommunications
Local Call Usage Expense .....	Telecom. ....	Cost of Local Calls
Lock Repairs/Service .....	POM .....	Building
Lodging of Employees .....	A&G .....	Human Resources
Log Books .....	Mult. Depts. ....	Operating Supplies
Log Books, Outlet Reservations .....	Food .....	Operating Supplies
Long Distance Call Cost (Departmental) .....	Mult. Depts. ....	Telecommunications
Long Distance Call Usage Expense .....	Telecom. ....	Cost of Long Distance Calls
Lost and Damaged Articles (Guest) .....	A&G .....	Loss & Damage
Lost and Found Reports .....	A&G .....	Printing & Stationery
Lotions, Health Club/Spa .....	Health Club/Spa .	Health & Beauty Products
Lotions, Health Club/Spa (for Sale) .....	Health Club/Spa .	Cost of Merch. Sales
Luggage Racks .....	Rooms .....	Operating Supplies
Luggage Tags for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Lye .....	Mult. Depts. ....	Cleaning Supplies
Machine Stands .....	A&G .....	Operating Supplies
Magazine Advertising .....	Sales & Marketing	Media
Magazine Subscriptions .....	Mult. Depts. ....	Dues & Subscriptions
Magazines for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Magazines, Golf (for Sale) .....	Golf/Pro Shop ...	Cost of Merch. Sales
Magazines, Golf (for Staff Use) .....	Golf/Pro Shop ...	Dues & Subscriptions
Magazines, Trade (Marketing) .....	Sales & Marketing	Dues & Subscriptions
Magazines, Trade (Non-Marketing) .....	A&G .....	Dues & Subscriptions
Mail Bags .....	A&G .....	Operating Supplies
Mail Chute Rentals .....	A&G .....	Operating Supplies
Mailing Lists .....	Sales & Marketing	Direct Mail
Maintenance Contracts, Electric Signs .....	POM .....	Elec. & Mech.
Maintenance Contracts, Elevators .....	POM .....	Elevators & Escalators
Maintenance Contracts, Escalators .....	POM .....	Elevators & Escalators
Maintenance Contracts, Office Equipment .....	POM .....	Elec. & Mech.
Maintenance Request Forms .....	POM .....	Printing & Stationery
Makeup Mirror .....	Rooms .....	Operating Supplies
Makeup Remover for Use by Guests in Rooms ..	Rooms .....	Guest Supplies
Management Company Expenses (Travel, Entertainment, etc.) .....	Mult. Depts. ....	Corp. Office Reimb.
Management Fee, Fixed .....	Mgt. Fees .....	Management Fees
Management Fee, Incentive .....	Mgt. Fees .....	Management Fees
Management Fee, Percentage of Revenue/Profit .	Mgt. Fees .....	Management Fees

Item Name	Department/ Schedule	Account Name
Management Fee, Specific Department .....	Mult. Depts. ....	Management Fees
Mangle Belts .....	POM .....	Laundry Equip.
Manuals, Instructional .....	Mult. Depts. ....	Training
Manuals, Service (Instructional Materials) .....	POM .....	Operating Supplies
Manuals, Training .....	Mult. Depts. ....	Training
Maps .....	Rooms .....	Printing & Stationery
Markers (Flip Chart) .....	Food .....	Operating Supplies
Marketing Service Fees .....	Sales & Marketing	Outside Sales Rep.
Marking Ink .....	Mult. Depts. ....	Operating Supplies
Matches for Customer Use .....	Mult. Depts. ....	Operating Supplies
Mats, Floor .....	POM .....	Operating Supplies
Mats, Floor .....	Mult. Depts. ....	Operating Supplies
Mats, Rubber .....	POM .....	Operating Supplies
Mats, Rubber (Bar) .....	Beverage .....	Operating Supplies
Mattress Cover .....	Rooms .....	Linen
Mattress, Crib .....	Rooms .....	Operating Supplies
Mattress Pad .....	Rooms .....	Linen
Mattress Protectors .....	Rooms .....	Operating Supplies
Mattress Repair .....	POM .....	Furniture & Equip.
Meals, Business Expense .....	Mult. Depts. ....	Travel—Meals & Enter.
Meals, Employees (Cost of Food) .....	Empl. Caf. ....	Cost of Food
Meals, Entertainment .....	Sales & Marketing	Travel—Meals & Enter.
Meals and Entertainment, Outside .....	Mult. Depts. ....	Travel—Meals & Enter.
Meals, Musicians and Entertainers .....	Food or Beverage .	Music & Enter.
Meat .....	Food .....	Cost of Food Sales
Media, Magazines .....	Sales & Marketing	Media
Media, Newspapers .....	Sales & Marketing	Media
Media, Other .....	Sales & Marketing	Media
Media, TV .....	Sales & Marketing	Media
Medical Supplies and Drugs for Employees .....	A&G .....	Human Resources
Meeting Planner Surveys (Outside Service) .....	Sales & Marketing	Contract Services
Membership Dues, Associations (Marketing) ....	Sales & Marketing	Dues & Subscriptions
Membership Dues, Associations (Non-Marketing) .....	A&G .....	Dues & Subscriptions
Membership Fees, Professional Organizations ...	Mult. Depts. ....	Dues & Subscriptions
Memo Pads .....	Mult. Depts. ....	Operating Supplies
Menu Covers (Food or Beverage) .....	Food or Beverage .	Menus & Beverage Lists
Menu Design (Food or Beverage) .....	Food or Beverage .	Menus & Beverage Lists
Menu Printing (Food or Beverage) .....	Food or Beverage .	Menus & Beverage Lists
Microfiche Supplies .....	A&G .....	Operating Supplies

Item Name	Department/ Schedule	Account Name
Microwave, Guestroom	Rooms	Operating Supplies
Mileage Reimbursement	Mult. Depts.	Travel—Other
Mini-Blinds	Mult. Depts.	Operating Supplies
Mints, Guest (Restaurant)	Food	Comp. Services & Gifts
Mixers for Alcoholic Beverages	Beverage	Cost of Beverage Sales
Mixing Bowls	Food	Utensils
Mixing Cans, Bar	Beverage	Utensils
Modem Lines	A&G	Information Systems
Modems	A&G	Information Systems
Molds	Food	Utensils
Mop Buckets	Mult. Depts.	Cleaning Supplies
Mop Handles	Mult. Depts.	Cleaning Supplies
Mop Wringers	Mult. Depts.	Cleaning Supplies
Mops	Mult. Depts.	Cleaning Supplies
Motor Repairs	POM	Elec. & Mech.
Mouse, Computer	Mult. Depts.	Operating Supplies
Mouse Pads	Mult. Depts.	Operating Supplies
Mouse Traps	Rooms	Operating Supplies
Mouthwash for Use by Guests in Rooms	Rooms	Guest Supplies
Mowers, Tractors, and Trucks Maintenance—Golf	Golf/Pro Shop	Grounds M&L
Mugs, Coffee, for Use by Guests in Rooms	Rooms	Operating Supplies
Music, Health Club/Spa	Health Club/Spa	Ambience
Music Licenses	Food or Beverage	Licenses & Permits
Music, Live Musicians	Food or Beverage	Music & Enter.
Music, Mechanical	Food or Beverage	Music & Enter.
Music on Hold Service	Telecom.	Contract Services
Nail Polish Remover for Use by Guests in Rooms	Rooms	Guest Supplies
Name Badges	Mult. Depts.	Operating Supplies
Napkins (Paper/Cloth) for Use by Guests in Rooms	Rooms	Operating Supplies
Napkins, Cocktail	Beverage	Paper & Plastics
Napkins, Linen	Food	Linen
Napkins, Paper	Food	Paper & Plastics
Newsletter, House (for Employees)	A&G	Human Resources
Newsletters	Sales & Marketing	Direct Mail
Newspaper Bags for Use by Guests in Rooms	Rooms	Guest Supplies
Newspapers for Use by Guests in Rooms	Rooms	Guest Supplies
Night Lights	Rooms	Operating Supplies
Notary Fees	A&G	Professional Fees
Notary Fees, Collection of Accounts	A&G	Credit & Collection

Item Name	Department/ Schedule	Account Name
Office Supplies, General .....	Mult. Depts. ....	Operating Supplies
Oil (for Utility Use) .....	Utility Costs ....	Oil
Openers, Can .....	Food .....	Utensils
Orientation Expenses .....	Mult. Depts. ....	Training
Outdoor Advertising .....	Sales & Marketing	Outdoor
Outlet Safety Plugs .....	Mult. Depts. ....	Operating Supplies
Overages & Shortages, Cash .....	A&G .....	Cash Overages & Shortages
Overalls, Uniform .....	Mult. Depts. ....	Uniforms
Overnight Delivery (Marketing) .....	Sales & Marketing	P&ODC
Overnight Delivery (Non-Marketing) .....	A&G .....	P&ODC
Owners Expenses (Travel, Entertainment, etc.) ..	A&G .....	Corp. Office Reimb.
Oxalic Acid .....	Mult. Depts. ....	Cleaning Supplies
Packing Tape .....	Mult. Depts. ....	Operating Supplies
Pager Rental .....	Mult. Depts. ....	Telecommunications
Pagers .....	Mult. Depts. ....	Telecommunications
Pails .....	Mult. Depts. ....	Cleaning Supplies
Pain Relievers .....	Mult. Depts. ....	Operating Supplies
Paint .....	POM .....	Painting & Decorating
Paint Brushes/Rollers .....	POM .....	Painting & Decorating
Paint Sprayer Rental .....	POM .....	Equip. Rental
Paint Thinner .....	POM .....	Painting & Decorating
Painting, Contracted .....	POM .....	Painting & Decorating
Pamphlets, Educational or Instructional (for Employees) .....	Mult. Depts. ....	Training
Pans, Baking, Broiling, Frying .....	Food .....	Utensils
Pants, Uniform .....	Mult. Depts. ....	Uniforms
Paper Clips .....	Mult. Depts. ....	Operating Supplies
Paper Liners .....	Mult. Depts. ....	Operating Supplies
Paper Plates/Cups/Napkins/Tablecloths .....	Food .....	Paper & Plastics
Paper Plates/Cups/Napkins/Tablecloths, Employee Cafeteria .....	Empl. Caf. ....	Paper & Plastics
Paper Towel Holders, Guestroom .....	Rooms .....	Operating Supplies
Paper Towels, Guestroom .....	Rooms .....	Operating Supplies
Paper Tray Liners, Rooms .....	Rooms .....	Operating Supplies
Paper, Copier/Printer .....	Mult. Depts. ....	Operating Supplies
Parchment .....	Mult. Depts. ....	Operating Supplies
Parking, Gate Tickets .....	Parking Garage ..	Printing & Stationery
Parking, Gratis F&B Guest .....	Food or Beverage ..	Comp. Services & Gifts
Parking, Permit Cards .....	Mult. Depts. ....	Printing & Stationery

Item Name	Department/ Schedule	Account Name
Parking, Violation Stickers .....	Mult. Depts. ....	Printing & Stationery
Paste .....	Mult. Depts. ....	Operating Supplies
Payroll Processing Fees .....	A&G .....	Payroll Processing
Payroll, 401(k) Costs .....	Mult. Depts. ....	Employee Benefits
Payroll, Bonus Pay (Discretionary) .....	Mult. Depts. ....	Supplemental Pay
Payroll, Bonus Pay (Performance-Based) .....	Mult. Depts. ....	Bonus & Incentives
Payroll, Child Care, Employee .....	Mult. Depts. ....	Employee Benefits
Payroll, City Head Tax .....	Mult. Depts. ....	Payroll Taxes
Payroll, Disability Pay .....	Mult. Depts. ....	Employee Benefits
Payroll, Employee Functions .....	A&G .....	Salaries & Wages
Payroll, Federal Unemployment Tax .....	Mult. Depts. ....	Payroll Taxes
Payroll, FICA Tax .....	Mult. Depts. ....	Payroll Taxes
Payroll, Health & Dental Insurance .....	Mult. Depts. ....	Employee Benefits
Payroll, Holiday Pay .....	Mult. Depts. ....	Supplemental Pay
Payroll, Hourly Wages .....	Mult. Depts. ....	Salaries & Wages
Payroll, Incentive Pay (Discretionary) .....	Mult. Depts. ....	Supplemental Pay
Payroll, Incentive Pay (Performance-Based) .....	Mult. Depts. ....	Bonus & Incentives
Payroll, Jury Duty Pay .....	Mult. Depts. ....	Supplemental Pay
Payroll, Leased labor .....	Mult. Depts. ....	Salaries & Wages
Payroll, Life Insurance .....	Mult. Depts. ....	Employee Benefits
Payroll, Long-Term Disability .....	Mult. Depts. ....	Employee Benefits
Payroll, Meals (Cost Allocation from Employee Cafeteria) .....	Mult. Depts. ....	Employee Benefits
Payroll, Paid Time Off .....	Mult. Depts. ....	Supplemental Pay
Payroll, Pension Costs .....	Mult. Depts. ....	Employee Benefits
Payroll, Profit Sharing .....	Mult. Depts. ....	Employee Benefits
Payroll, Relocation Pay .....	Mult. Depts. ....	Supplemental Pay
Payroll, Salaried Wages .....	Mult. Depts. ....	Salaries & Wages
Payroll, Severance Pay .....	Mult. Depts. ....	Supplemental Pay
Payroll, Sick Pay .....	Mult. Depts. ....	Supplemental Pay
Payroll, State Disability Insurance .....	Mult. Depts. ....	Payroll Taxes
Payroll, State Unemployment Tax .....	Mult. Depts. ....	Payroll Taxes
Payroll, Union Benefits (All) .....	Mult. Depts. ....	Employee Benefits
Payroll, Vacation Pay .....	Mult. Depts. ....	Supplemental Pay
Payroll, Workers' Compensation Insurance .....	Mult. Depts. ....	Employee Benefits
Pencil Holders .....	Mult. Depts. ....	Operating Supplies
Pencil Sharpeners .....	Mult. Depts. ....	Operating Supplies
Pencils .....	Mult. Depts. ....	Operating Supplies
Pens .....	Mult. Depts. ....	Operating Supplies
Personal Computer, Lease (Non-Capital) .....	R/POT/I .....	IS Equip.

Item Name	Department/ Schedule	Account Name
Personal Property Tax Refunds (Contra), State/ County/City .....	R/POT/I .....	Personal Property Taxes
Personal Property Taxes, State/County/City .....	R/POT/I .....	Personal Property Taxes
Personnel Forms, General .....	A&G .....	Human Resources
Pest Control, Golf Course .....	Golf/Pro Shop .....	Contract Services
Pest Control, Services .....	POM .....	Contract Services
Pest Control, Supplies (In-House Use) .....	POM .....	Engineering Supplies
Petty Cash Forms .....	A&G .....	Printing & Stationery
Phone Books for Guestrooms .....	Rooms .....	Operating Supplies
Physician's Fees, Employees (Non-Workers' Compensation) .....	A&G .....	Human Resources
Physician's Fees, Employees (Workers' Compensation) .....	Mult. Depts. ....	Employee Benefits
Piano Rental (Lounge/Restaurant Entertainment)	Food or Beverage .	Music & Enter.
Piano Tuning .....	Food or Beverage .	Contract Services
Pillow Cases .....	Rooms .....	Linen
Pillow Mints .....	Rooms .....	Guest Supplies
Pillow Shams .....	Rooms .....	Linen
Pillows, Down, Foam, Polyester, Neck, Decora- tive Throw .....	Rooms .....	Linen
Pins, Employee .....	Mult. Depts. ....	Operating Supplies
Pins, Push .....	Mult. Depts. ....	Operating Supplies
Pins, Safety .....	Mult. Depts. ....	Operating Supplies
Pins, Stick .....	Mult. Depts. ....	Operating Supplies
Pins, Straight .....	Mult. Depts. ....	Operating Supplies
Pitchers, Guestrooms .....	Rooms .....	Operating Supplies
Pitchers, Water .....	Food .....	China
Placards .....	Mult. Depts. ....	Operating Supplies
Placemats, Guestrooms .....	Rooms .....	Operating Supplies
Plant Purchases (Indoor and Outdoor) .....	POM .....	Grounds M&L
Plant Rentals .....	POM .....	Grounds M&L
Plant Services (Watering, etc.) .....	POM .....	Contract Services
Plants .....	Mult. Depts. ....	Operating Supplies
Plants and Shrubs, Golf Course .....	Golf/Pro Shop .....	Grounds M&L
Plaster Repairs .....	POM .....	Building
Plastic Flatware .....	Food .....	Paper & Plastics
Plastic Flatware, Employee Cafeteria .....	Empl. Caf. ....	Paper & Plastics
Plastic Food Storage Containers .....	Food .....	Paper & Plastics
Plastic Spray Bottles .....	Mult. Depts. ....	Cleaning Supplies
Plastic Wrap .....	Food .....	Paper & Plastics

Item Name	Department/ Schedule	Account Name
Plate Cover, Dome .....	Food .....	Utensils
Plates, All Sizes & Materials (Except Paper/ Plastic) .....	Food .....	China
Plates, All Sizes & Materials (Except Paper/ Plastic), Employee Cafeteria .....	Empl. Caf. ....	China
Plates, Paper/Plastic .....	Food .....	Paper & Plastics
Plates, Paper/Plastic, Employee Cafeteria .....	Empl. Caf. ....	Paper & Plastics
Platform Lift/Cherry Picker Rental .....	POM .....	Equip. Rental
Platters, Serving .....	Food .....	China
Playing Cards for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Playpens .....	Rooms .....	Operating Supplies
Plumbing Fixture Repairs .....	POM .....	Plumbing
Plungers, Toilet .....	Rooms .....	Operating Supplies
PMS Hardware Lease (Non-Capital) .....	R/POT/I .....	IS Equip.
PMS Software Lease (Non-Capital) .....	R/POT/I .....	IS Equip.
PMS System Maintenance .....	A&G .....	Information Systems
Pocket Thermometers .....	Food .....	Utensils
Polish .....	Mult. Depts. ....	Cleaning Supplies
Portable Fans .....	Mult. Depts. ....	Operating Supplies
Portable Sanitary Facilities, Golf Tournament ...	Golf/Pro Shop ...	Tournament Expenses
Portable Steam Cleaners .....	Mult. Depts. ....	Operating Supplies
POS Hardware Lease (Non-Capital) .....	R/POT/I .....	IS Equip.
POS Promotional Materials .....	Sales & Marketing	In-House Graphics
POS Software Lease (Non-Capital) .....	R/POT/I .....	IS Equip.
POS Supplies .....	Food or Beverage .	Printing & Stationery
POS System Maintenance .....	A&G .....	Information Systems
Post Cards for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Post Office Box Rental .....	A&G .....	P&ODC
Postage for Promotional Mailings .....	Sales & Marketing	Direct Mail
Postage (Marketing) .....	Sales & Marketing	P&ODC
Postage (Non-Marketing) .....	A&G .....	P&ODC
Postage Meter Rentals (Marketing) .....	Sales & Marketing	P&ODC
Postage Meter Rentals (Non-Marketing) .....	A&G .....	P&ODC
Poster Board .....	Mult. Depts. ....	Printing & Stationery
Posters, Safety .....	A&G .....	Human Resources
Post-it Notes .....	Mult. Depts. ....	Printing & Stationery
Potholder Mitt, Guestroom .....	Rooms .....	Operating Supplies
Potholder, Guestroom .....	Rooms .....	Operating Supplies
Pots .....	Food .....	Utensils
Pour Spouts, Liquor .....	Beverage .....	Utensils

Item Name	Department/ Schedule	Account Name
Presentation Binders .....	A&G .....	Operating Supplies
Presto Logs, Guestroom .....	Rooms .....	Operating Supplies
Printed Forms .....	Mult. Depts. ....	Printing & Stationery
Printer Paper .....	Mult. Depts. ....	Printing & Stationery
Printer Supplies and Accessories .....	Mult. Depts. ....	Operating Supplies
Printing Calculator .....	Mult. Depts. ....	Operating Supplies
Prizes, Employee .....	A&G .....	Human Resources
Prizes, Golf Tournament .....	Golf/Pro Shop ...	Tournament Expenses
Production, Magazines .....	Sales & Marketing	Media
Production, Newspapers .....	Sales & Marketing	Media
Production, Other .....	Sales & Marketing	Media
Production, TV .....	Sales & Marketing	Media
Professional Dues (Marketing) .....	Sales & Marketing	Dues & Subscriptions
Professional Dues (Non-Marketing) .....	A&G .....	Dues & Subscriptions
Professional Fees .....	A&G .....	Professional Fees
Professional Services, Contract Golf Pro .....	Golf/Pro Shop ...	Professional Fees
Professional Services, Contract Groundskeepers .....	Golf/Pro Shop ...	Professional Fees
Promotional Vouchers .....	Sales & Marketing	Promotion
Propane, Cooking & Preparation .....	Food .....	Kitchen Fuel
Propane, Utility Use .....	Utility Costs ....	Other Fuels
Props, Banquets .....	Food or Beverage .	Operating Supplies
Protective Service .....	A&G .....	Security
Provision for Doubtful Accounts .....	A&G .....	Prov. for Doubtful Accts.
Public Address System Repairs .....	POM .....	Elec. & Mech.
Public Area Cleaning Service, Lobby/Guestroom Corridors .....	Rooms .....	Contract Services
Public Area Cleaning Service, Restaurant/Ban- quet Foyers .....	Food or Beverage .	Contract Services
Public Relations Service Fees .....	Sales & Marketing	Outside Sales Rep.
Public Restroom Cleaning Service .....	Food or Beverage .	Contract Services
Publications, House (for Employees) .....	Mult. Depts. ....	Training
Pull Carts, Golf (for Rental) .....	Golf/Pro Shop ...	Operating Supplies
Pull Carts, Golf (for Sale) .....	Golf/Pro Shop ...	Cost of Merch. Sales
Pump Repairs .....	POM .....	Elec. & Mech.
Purchasing Service Fees .....	Mult. Depts. ....	Contract Services
Q-Tips .....	Mult. Depts. ....	Operating Supplies
Quilt .....	Rooms .....	Linen
Quilt Rack .....	Rooms .....	Operating Supplies
Radio Communications .....	Mult. Depts. ....	Telecommunications
Radios, Guestroom .....	Rooms .....	Operating Supplies



Item Name	Department/ Schedule	Account Name
Rags, Cleaning .....	Mult. Depts. ....	Cleaning Supplies
Ramekins (All Materials) .....	Food .....	China
Razors for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Real Property Tax Refunds (Contra), State/ County/City .....	R/POT/I .....	Real Estate Taxes
Real Property Taxes, State/County/City .....	R/POT/I .....	Real Estate Taxes
Record Books .....	Mult. Depts. ....	Operating Supplies
Recorders, Mini/Micro Cassette and Accessories .....	Mult. Depts. ....	Operating Supplies
Recycle Bins .....	Mult. Depts. ....	Operating Supplies
Reference Checking, Employee .....	A&G .....	Human Resources
Referral Program .....	Sales & Marketing	Loyalty Progs./Aff. Fees
Refrigeration Supplies (HVAC) .....	POM .....	HVAC Equip.
Refrigerator Repairs, Kitchen .....	POM .....	Kitchen Equip.
Registered Cable/Telex Address .....	Sales & Marketing	Telecommunications
Rent, Temporary Parking Space .....	Parking Garage ..	Rent
Rentals, Linen .....	Mult. Depts. ....	Linen
Rentals, Piano (Lounge/Restaurant Entertainment) .....	Food or Beverage ..	Music & Enter.
Rentals, Table (Banquet Not Charged to Customer) .....	Food .....	Banquet Expense
Rentals, Truck (Food Delivery) .....	Food .....	Equip. Rental
Repairs and Maintenance, Golf Cart Paths .....	Golf/Pro Shop ...	Grounds M&L
Repairs and Maintenance, Golf Half-Way House/ Restrooms .....	POM .....	Building
Repairs and Maintenance, Golf Storage Areas ...	POM .....	Building
Repairs, Uniforms .....	Mult. Depts. ....	Uniforms
Replacement of Window Glass .....	POM .....	Building
Report Covers .....	A&G .....	Operating Supplies
Reports .....	Mult. Depts. ....	Operating Supplies
Representation Firms, Convention .....	Sales & Marketing	Contract Services
Reseeding Golf Course .....	Golf/Pro Shop ...	Grounds M&L
Reservation Books .....	Food .....	Operating Supplies
Reservation Fees (Chain Assessment) .....	Rooms .....	Reservations
Reservation Fees (GDS) .....	Rooms .....	Reservations
Reservation Telephone Expense .....	Rooms .....	Reservations
Reservation Web Site Building and Maintenance ..	Rooms .....	Reservations
Ribbons, Typewriter, Calculator, Cash Register ..	Mult. Depts. ....	Operating Supplies
Ring Binders .....	A&G .....	Operating Supplies
Robes .....	Rooms .....	Linen
Robes, Health Club/Spa .....	Health Club/Spa ..	Linen

Item Name	Department/ Schedule	Account Name
Rollaway Beds .....	Rooms .....	Operating Supplies
Roller Shades .....	Mult. Depts. ....	Operating Supplies
Roman Shades .....	Mult. Depts. ....	Operating Supplies
Room Attendant Reports .....	Rooms .....	Printing & Stationery
Room Charges, Travel .....	Mult. Depts. ....	Travel—Other
Room Costs, Musicians and Entertainers .....	Food or Beverage .	Music & Enter.
Room Directories .....	Rooms .....	Printing & Stationery
Room Directory Binders .....	Rooms .....	Printing & Stationery
Room Rack Forms .....	Rooms .....	Printing & Stationery
Room Service Breakfast Card .....	Rooms .....	Printing & Stationery
Royalties for Use of Third-Party Brand Name ...	Mult. Depts. ....	Royalty Fees
Rubber Bands .....	Mult. Depts. ....	Operating Supplies
Rubber Boots, Kitchen .....	Food .....	Operating Supplies
Rubber Cement .....	Mult. Depts. ....	Operating Supplies
Rubber Gloves .....	Mult. Depts. ....	Cleaning Supplies
Rubber Sheets .....	Rooms .....	Linen
Rubber Stamps .....	Mult. Depts. ....	Operating Supplies
Rubber Tub Mat .....	Rooms .....	Operating Supplies
Rug Cleaners .....	Mult. Depts. ....	Cleaning Supplies
Rug Cleaning Services .....	Mult. Depts. ....	Contract Services
Rugs, Bathroom .....	Rooms .....	Linen
Rugs, Throw .....	Mult. Depts. ....	Operating Supplies
Rulers .....	Mult. Depts. ....	Operating Supplies
Safe Deposit Box Keys .....	Rooms .....	Operating Supplies
Safe Deposit Box Rentals (Off-Site) .....	A&G .....	Security
Safe Deposit Record Cards .....	Rooms .....	Printing & Stationery
Safety Glasses .....	Mult. Depts. ....	Operating Supplies
Safety Pins .....	Mult. Depts. ....	Operating Supplies
Safety Posters .....	Mult. Depts. ....	Training
Salad Bowls .....	Food .....	China
Sales and Occupancy Taxes Not Paid by Customers .....	R/POT/I .....	B/TO Taxes
Salt and Pepper Shakers .....	Food .....	China
Sand, Cinders, and Top Dressing, Golf Course ...	Golf/Pro Shop ...	Grounds M&L
Sand, Fire Buckets .....	POM .....	Life/Safety
Sanitary Pads/Tampons .....	Rooms .....	Guest Supplies
Satellite Television Service .....	Rooms .....	Cable/Satellite Television
Sauce Boats (All Materials) .....	Food .....	China
Saucers, Coffee .....	Food .....	China

Item Name	Department/ Schedule	Account Name
Scissors	Mult. Depts.	Operating Supplies
Scissors, Kitchen	Food	Utensils
Scoreboard Rental, Golf Tournament	Golf/Pro Shop	Tournament Expenses
Scorecards, Golf	Golf/Pro Shop	Printing & Stationery
Scotch Tape	Mult. Depts.	Operating Supplies
Scouring Pads	Food	Dishwashing Supplies
Scrapers, Cleaning	Mult. Depts.	Cleaning Supplies
Scrapers, Dish	Food	Dishwashing Supplies
Screen Repairs	POM	Building
Scrub Brushes	Mult. Depts.	Cleaning Supplies
Security, Contracted	A&G	Security
Security, Golf Tournament	Golf/Pro Shop	Tournament Expenses
Seeds, Golf Course	Golf/Pro Shop	Grounds M&L
Service Bureau Maintenance	Sales & Marketing	Outside Sales Rep.
Service Manuals (Employee)	Mult. Depts.	Training
Serving Spoons for Use by Guests in Rooms	Rooms	Guest Supplies
Serving Utensils	Food	Flatware
Sewer	Utilities	Sewer
Sewing Kits for Use by Guests in Rooms	Rooms	Guest Supplies
Shakers, Bar	Beverage	Utensils
Shampoo, Carpet	Mult. Depts.	Cleaning Supplies
Shampoo for Use by Guests in Rooms	Rooms	Guest Supplies
Shams	Rooms	Linen
Shaving Cream/Gel for Use by Guests in Rooms	Rooms	Guest Supplies
Shaving Mirror, Guestroom	Rooms	Operating Supplies
Sheers	Rooms	Operating Supplies
Sheet Music	Food or Beverage	Music & Enter.
Sheets, Fitted	Rooms	Linen
Sheets, Flat	Rooms	Linen
Sheets, Health Club/Spa	Health Club/Spa	Linen
Shelf Paper	Mult. Depts.	Operating Supplies
Shipping Supplies	Mult. Depts.	Operating Supplies
Shipping Tags	Mult. Depts.	Operating Supplies
Shirts, Uniforms	Mult. Depts.	Uniforms
Shoe Brushes for Use by Guests in Rooms	Rooms	Guest Supplies
Shoe Mitts for Use by Guests in Rooms	Rooms	Guest Supplies
Shoe Polish for Use by Guests in Rooms	Rooms	Guest Supplies
Shoes, Golf (for Rent)	Golf/Pro Shop	Operating Supplies
Shoes, Golf (for Sale)	Golf/Pro Shop	Cost of Merch. Sales
Shoes, Uniform	Mult. Depts.	Uniforms
Shopping Service	Mult. Depts.	Contract Services

Item Name	Department/ Schedule	Account Name
Shortages and Overages, Cash .....	A&G .....	Cash Overages/Shortages
Shorts, Uniform .....	Mult. Depts. ....	Uniforms
Shot Glasses, Bar .....	Beverage .....	Glassware
Shovels .....	POM .....	Engineering Supplies
Shovels, Snow .....	POM .....	Grounds M&L
Shower Caps for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Shower Curtain Liners .....	Rooms .....	Operating Supplies
Shower Curtain Rings .....	Rooms .....	Operating Supplies
Shower Curtains .....	Rooms .....	Operating Supplies
Shower Slippers .....	Rooms .....	Operating Supplies
Shutter Repair .....	POM .....	Building
Signage, Golf Maintenance .....	Golf/Pro Shop ...	Grounds M&L
Signs and Banners .....	Mult. Depts. ....	Operating Supplies
Signs, Directional .....	POM .....	Building
Silver Polish .....	Food .....	Dishwashing Supplies
Silverware, Employee Cafeteria .....	Empl. Caf. ....	Flatware
Silverware for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Skirts, Uniform .....	Mult. Depts. ....	Uniforms
Slippers for Use by Guests in Rooms .....	Rooms .....	Operating Supplies
Slippers, Health Club/Spa .....	Health Club/Spa .	Linen
Smocks, Uniform .....	Mult. Depts. ....	Uniforms
Smoke Alarms .....	POM .....	Life/Safety
Smoking Urn Sand Stamp .....	Mult. Depts. ....	Operating Supplies
Snacks, Health Club/Spa (Gratis) .....	Health Club/Spa .	Comp. Services & Gifts
Sneeze Guards .....	Food .....	Operating Supplies
Snow Removal Service .....	POM .....	Grounds M&L
Soap and Soap Dishes, Guestroom .....	Rooms .....	Cleaning Supplies
Soap Scum Remover, Guestroom .....	Rooms .....	Cleaning Supplies
Soaps, Cleaning .....	Mult. Depts. ....	Cleaning Supplies
Social Activities, Employees .....	A&G .....	Human Resources
Socks, Uniform .....	Mult. Depts. ....	Uniforms
Soda for Use by Guests in Rooms .....	Rooms .....	Guest Supplies
Soft Drink Syrup or Premix .....	Food .....	Cost of Food Sales
Software Application Upgrades .....	A&G .....	Information Systems
Software, Golf Tournament .....	Golf/Pro Shop ...	Tournament Expenses
Solar Power .....	Utility Costs ....	Other Fuels
Souffle Dishes (All Materials) .....	Food .....	China
Sound System Repairs .....	POM .....	Elec. & Mech.
Spa Products .....	Health Club/Spa .	Health & Beauty Products
Spa Products (for Sale) .....	Health Club/Spa .	Cost of Merch. Sales
Spatulas, Kitchen .....	Food .....	Utensils

Item Name	Department/ Schedule	Account Name
Speaker Fees, Training	Mult. Depts.	Training
Speakers, Stereo, Guestroom	Rooms	Operating Supplies
Sponges	Mult. Depts.	Cleaning Supplies
Sponges, Dishwashing	Food	Dishwashing Supplies
Spoons for Use by Guests in Rooms	Rooms	Operating Supplies
Spoons, Mixing	Food	Utensils
Sports Activities & Equipment, Employees	A&G	Human Resources
Spray Bottle	Mult. Depts.	Cleaning Supplies
Squeegees	Mult. Depts.	Cleaning Supplies
Stain Remover	Mult. Depts.	Cleaning Supplies
Stain Remover Packets	Mult. Depts.	Cleaning Supplies
Stain Spotter	Mult. Depts.	Cleaning Supplies
Stainless Steel Cleaner	Mult. Depts.	Cleaning Supplies
Stairway Repairs	POM	Building
Stamp Pads	Mult. Depts.	Operating Supplies
Stamp Pads (Ink)	Mult. Depts.	Operating Supplies
Stamps, Reservations	Rooms	Reservations
Stamps, Rubber	Mult. Depts.	Operating Supplies
Staplers/Staples	Mult. Depts.	Operating Supplies
Starch	House Laundry	Laundry Supplies
Stationery	Mult. Depts.	Printing & Stationery
Stationery for Use by Guests in Rooms	Rooms	Guest Supplies
Stationery Portfolio	Rooms	Operating Supplies
Steak Markers	Food	Operating Supplies
Steam for Utility Use	Utilities	Steam
Steel Wool	Food	Dishwashing Supplies
Stencils	Mult. Depts.	Operating Supplies
Sterno for Food Warming	Food	Kitchen Fuel
Stir Sticks, Cocktail	Beverage	Paper & Plastics
Stir Sticks for Use by Guests in Rooms	Rooms	Guest Supplies
Stirrers, Beverage	Beverage	Utensils
Stock Pot Repairs	POM	Kitchen Equip.
Stock Transfer Agents, Fees	A&G	Professional Fees
Stoppers, Bottle (Bar)	Beverage	Utensils
Stoppers, Sink	POM	Plumbing
Stoppers, Tubs	POM	Plumbing
Storage Files	A&G	Operating Supplies
Storage of Equipment/Records (Off-Site)	A&G	Contract Services
Strainers, Bar	Beverage	Utensils
Strainers, Guestroom	Rooms	Operating Supplies
Straws, Cocktail	Beverage	Paper & Plastics