

PAYROLL ACCOUNTS		Examples
5100	HOUSEKEEPING PAYROLL	Labor costs to perform housekeeping duties
5110	FRONT DESK PAYROLL	Labor costs to perform front desk operations
5120	BREAKFAST PAYROLL	Labor costs to perform breakfast operations
5200	EMPLOYEE BENEFITS	All other employee benefits: Birthday Cakes, flowers, dinner, etc.
8100	MANAGEMENT PAYROLL	Management Salaries
8300	MAINTENANCE PAYROLL	Labor costs to perform maintenance operations
8370	WORKERS COMPENSATION	Workers Compensation Insurance
8480	EMPLOYER PAYROLL TAXES	Payroll Taxes
DIRECT ROOM EXPENSE		Examples
5320	DRY CLEANING EXPENSES	Any dry cleaning expenses - For Guests
5325	HOTEL PROMOTIONS	Chamber events, local donations, etc.
5330	LAUNDRY EXPENSES	Any laundry detergents, chemicals, sanitizer and fabric softener, 5 Gal Bleach
5340	LINEN EXPENSES	All linen expenses - Linen, Terry, pillows, etc.
5350	OPERATING EXPENSES	All items used in Hotel - Toilet Paper, Facial Tissue, Paper Towel, Signs, Room Cards,, Waste Baskets, Key Cards, Shower Curtains, Remote Controls, TV's, Floor Mats, Coffee Pots, Air Pots, all Decorations, Hand Sanitizers, Anti-Bacterial Soap, First Aid items, Glasses, Propane for Gas Grills, Playing Cards, Cupcake Wrappers, Gift Certificates, Gift Cards, Play Sand, Flags, Banners, Lunch Bags, Housekeeping Carts, Water Bottle Hangars, Pot Holders, Storage Containers, etc.
5352	CLEANING SUPPLIES	All items used for cleaning - Glass Cleaner, Room Deodorizer, First Impression products, Vinegar, Antiseptic Wipes, Rinse Cups, Vacuums, Vacuum Bags, Garbage Bags, Dish Soap, all Gloves, Wipes, Magic Erasers, Bleach 1 Gal
5354	GUEST SUPPLIES	All items guests use and take with them - Soap, Shampoo, Ice Bin Liners, Laundry Bags, Cups, Cup Lids, Straws, Napkins, Note Pads, Pens, Stirrers, Condiment Packs, Dog Treats, Make-Up Remover Wipes, Straws, Complimentary Waters, etc.
5370	UNIFORM EXPENSES	Hotel Employee Uniforms
DIRECT ROOM EXPENSE		Examples
5385	CABLE TV EXPENSES	Charges for Cable television bill
5387	INTERNET EXPENSES	Charges for high speed & fiberoptic internet access
5390	BREAKFAST EXPENSES	All food & paper products used for breakfast - Bulk Juice, Milk, Coffee, Teas, Bagels, Cream Cheese, Waffles, Bulk Fruit Salad Donuts, Yogurt, Cups (unwrapped), Napkins, Food Storage Bags, Plastic Wrap, Bun Pan Bags, All Fruit Salad, Bread, Disposable Food Displays, "Use By" Stickers, Hot Cocoa K-cups, 7 oz cups, Solo cups, etc
5395	COFFEE EXPENSES - Inside Guest Rooms	In-room Coffee Items
5400	VENDING EXPENSES	Anything for Convenience Store - Candy, Soda, Snacks, etc.
UTILITIES		Examples
8710	ELECTRICITY EXPENSES	Electric utility bill
8720	GAS (FUEL) EXPENSES	Gas utility bill
8740	WATER & SEWER EXPENSES	Water utility bill and water softener salt costs
8910	WASTE REMOVAL EXPENSES	Trash Removal - Dumpster rental, Garbage Pick-Up, Recycling

OPERATION EXPENSES		Examples
8810	REPAIRS & MAINTENANCE	Any items used for - Screws, Nails, Light Bulbs, Caulk, Locksmith, Keys, Batteries, Paint, Paint Supplies, Drain Cleaner, Wasp/Hornet Spray, Service Calls, PTACS, etc.
8840	CONTRACT MAINTENANCE	Maintenance Service that there is a contract for - Pest control, Alarm Monitoring, Fire Extinguishers, Elevator Inspection, etc
8880	GROUNDS & LANDSCAPING	Outside Maintenance - Snow removal, Ice Melt, Lawn Care, Lawn/Leaf Bags, Landscaping Tools, Live Seasonal Plants, etc.
8915	ELEVATOR REPAIRS	Elevator Related Expenses including annual contracts and repairs.
8920	SWIMMING POOL EXPENSES	Pool maintenance - Chemicals, Test Kits, Pool Lights, Pool Maintenance and Service, Pool Inspections
GENERAL & ADMINISTRATIVE		Examples
8320	CREDIT CARD COMMISSIONS	All fees associated with credit card operation Shift 4
8360	DUES & SUBSCRIPTIONS	Association dues - Chamber of Commerce, Radio
8365	LICENSES & PERMITS	All licenses & permits, State Business Fees
8410	PROFESSIONAL FEES	Legal Fees - Background Checks, STR
8411	MANAGEMENT FEES	Management Company Line Item for Adjustments or Variances
8412	ACCOUNTING FEES	Payroll service expenses, Accounting Service expenses
8413	SUPPORT FEES	Property Management System Fees Skytouch/Stayntouch
8415	TRAINING & SEMINARS	Cost of workshops, trainings, conferences, awards dinners
8417	TRAVEL & LODGING EXPENSES	Travel Expenses for employees - Hotel
8440	TELEPHONE EXPENSES	All phone charges - Local, Long Distance, Cell Phone, etc
8445	RESERVATION EXPENSES	Central reservation system charges Trip Advisor, Call Center, Stayntouch, Sabre & Sabre
8450	SAFE EXPENSES	Any expenses for room safes (Safemark)
8460	OFFICE SUPPLIES EXPENSES	Office Supplies - Paper Clips, Staples, Post-Its, Envelopes, Binders, Packing Tape, Spiral Notebooks, etc.
8630	TRAVEL AGENT COMMISSIONS	Commissions paid to travel agents: Sojern, Booking, Expedia, TACS
8640	ADVERTISING EXPENSES	Costs to advertise - Billboard, newspaper, Rack Cards, Job Fair Fees, (Anything that will have our name on it)
8645	FRANCHISE FEES	Franchise Fees
8646	GUEST LOYALTY PROGRAM	Rewards Clubs - Voila, Skytouch Rewards, Brand Rewards
8650	MARKETING EXPENSES	Marketing Fees - Monthly Brand Marketing Fee
FOOD and BEVERAGE EXPENSES		Examples
5500	BAR EXPENSES	Beer, Liquor, Wine, Soda, Other Supplies, including Glassware.
OTHER MISC.		Examples
8370	WORKMAN'S COMPENSATION	Worker's Comp Insurance Premiums
8966	INSURANCE EXPENSES	All Business Insurances - Umbrella, Liability, etc.
8964	REAL ESTATE TAXES	Taxes paid on Building Annually
8970	INTEREST EXPENSES	Interest from Loans
8980	DEPRECIATION & AMORITIZATION	Management Company Line Item for Adjustments or Variances

INCOME		Examples
4010	ROOM REVENUE	Management Company Line Item for Adjustments or Variances
4011	NON-TAXABLE ROOM REVENUE	Management Company Line Item for Adjustments or Variances
4012	NO SHOW ROOM REVENUE	Management Company Line Item for Adjustments or Variances
4013	NO SHOW NON-TAXABLE ROOM REVENUE	Management Company Line Item for Adjustments or Variances
4014	MARKET INCOME	Management Company Line Item for Adjustments or Variances
4015	BAR SALES	Management Company Line Item for Adjustments or Variances
4016	MEETING ROOM REVENUE	Management Company Line Item for Adjustments or Variances
4225	SAFE INCOME	Management Company Line Item for Adjustments or Variances
4150	OTHER TAXABLE REVENUE	Management Company Line Item for Adjustments or Variances
4350	OTHER NON-TAXABLE INCOME	Management Company Line Item for Adjustments or Variances
4500	CHARGEBACKS	Management Company Line Item for Adjustments or Variances

CHART OF ACCOUNTS

Updated: 01/12/2026