



Hotel operating expenses checklist for your P&L submission:



Rooms

- ☐ Salaries & Wages (Service Charges, Contract Labor, and Bonuses)
- ☐ Payroll-Related Expenses
- ☐ Reservation System Fees (Franchise-related only)
- ☐ Travel Agent Commissions
- ☐ All Other Room Expenses
- or
- ☐ Labor Costs
- ☐ All Other Room Expenses



Food & Beverage

- ☐ Cost of Food Sales
- ☐ Cost of Beverage Sales
- ☐ Salaries & Wages (Service Charges, Contract Labor, and Bonuses)
- ☐ Payroll-Related Expenses
- ☐ All Other F&B Expenses
- or
- ☐ Labor Costs
- ☐ All Other F&B Expenses



Golf

- ☐ Salaries & Wages (Contract Labor and Bonuses)
- ☐ Payroll-Related Expenses
- ☐ Cost of Retail (Merchandise and Clothing)
- ☐ Golf Operations (Including Golf Cart Lease excludes Labor)
- ☐ Course Maintenance (Including Irrigation Water and Equip Lease excludes Labor)
- ☐ Other Expenses (Marketing and Membership expenses excludes Labor)
- or
- ☐ Labor Costs
- ☐ All Other Golf Expenses



Spa

- ☐ Salaries & Wages (Service Charges, Contract Labor, and Bonuses)
- ☐ Payroll-Related Expenses
- ☐ Cost of Retail (Merchandise and Clothing)
- ☐ Other Expenses
- or
- ☐ Labor Costs
- ☐ All Other Spa Expenses



Other Operating Departments

- ☐ Parking-Salaries & Wages
- ☐ Parking-Payroll-Related Expenses
- ☐ Parking-Other Expenses
- ☐ Other-Salaries & Wages
- ☐ Other-Payroll-Related Expenses
- ☐ All Other Expenses
- or
- ☐ Total Parking Expenses
- ☐ Other Labor Costs
- ☐ All Other Expenses



Administrative & General (Includes Security & Human Resources)

- ☐ Salaries & Wages
- ☐ Payroll-Related Expenses
- ☐ Credit Card Commissions
- ☐ All Other Expenses
- or
- ☐ Labor Costs
- ☐ All Other Expenses



Information & Telecommunications

- ☐ Salaries & Wages
- ☐ Payroll-Related Expenses
- ☐ All Other Expenses
- or
- ☐ Labor Costs
- ☐ All Other Expenses



Property Operations & Maintenance

- ☐ Salaries & Wages
- ☐ Payroll-Related Expenses
- ☐ All Other Expenses
- or
- ☐ Labor Costs
- ☐ All Other Expenses



Sales & Marketing

- ☐ Salaries & Wages
- ☐ Payroll-Related Expenses
- ☐ Franchise Royalty Fee
- ☐ Franchise and Affiliation Advertising
- ☐ Loyalty Programs and Affiliation Fees (Franchise-related only)
- ☐ Other Expenses
- or
- ☐ Labor Costs
- ☐ Franchise Fees (Royalty and Marketing)
- ☐ All Other Expenses



Utility Costs

- ☐ Electricity
- ☐ Gas
- ☐ Water & Sewer
- ☐ Other
- or
- ☐ Utility Costs