

SALES	OTHER CONTROLLABLE EXPENSES	OTHER CONTROLLABLE EXPENSES	OPERATING INCOME
Food	DIRECT OPERATING EXPENSES	GENERAL & ADMINISTRATIVE	DEPRECIATION & AMORTIZATION
Liquor	Auto & Truck Expense	Office Supplies	Buildings
Beer	Uniforms	Postage & Delivery	Furniture, Fixtures & Equipment
Wine	Laundry & Dry Cleaning	Telephone / Communications	Amortization of Leasehold Improvements
COST OF SALES	Linen	Payroll Processing	OTHER (INCOME) EXPENSE
Food	Tableware	Insurance - General	Vending Commissions
Meat	Silverware	Dues & Subscriptions	Telephone Commissions
Seafood	Kitchen Utensils	Travel Expenses	Waste Sales
Poultry	Paper Supplies	Credit Card Discounts	Interest Expense
Produce	Bar Supplies	Bad Debts	Officers Salaries & Expenses
Bakery	Restaurant Supplies	Cash (Over) / Short	Corporate Office Expenses
Dairy	Cleaning Supplies	Bank Deposit Services	
Grocery & Dry Goods	Contract Cleaning	Bank Charges	
Non-alcoholic Beverages	Menu & Wine List	Accounting Services	
Liquor	Pest Control	Legal & Professional	
Bar Consumables	Flowers & Decorations	Security / Alarm	
Beer	Licenses & Permits	Training	
Wine	Banquet & Event Expenses	Miscellaneous	
Paper	Other Operating Expenses	OCCUPANCY COSTS	
PAYROLL	MUSIC & ENTERTAINMENT	Rent	
Management	Musicians & Entertainers	Equipment Rental	
Dining Room	Cable TV/Wire Services	Real Estate Taxes	
Bar	MARKETING	Personal Property Taxes	
Kitchen	Selling & Promotion	Insurance-Property & Casualty	
Dishroom	Advertising	Other Municipal Taxes	
Payroll Taxes	Public Relations	REPAIRS & MAINTENANCE	
Worker's Compensation Insurance	Complimentary Food & Beverages	Maintenance Contracts	
Group Insurance	Discounted Food & Beverages	R&M - Equipment	
	UTILITIES	R&M - Building	
	Electrical	Grounds Maintenance	
	Gas	Parking Lot	
	Water	Trash Removal	