

# Start-up Expenses

	ITEM	INITIAL COSTS					
	Owners's Compensation						
	Salaries and Wages						
	Rent						
	Advertising						
	Supplies						
	Telephone						
	Other Utilities						
	Insurance						
	Legal Fees						
	Accounting Fees						
	Furniture and Fixtures						
	Equipment						
	Installation of Fixtures and Equipment						
	Decorating and Remodeling						
	Starting Inventory						
	Vehicles						
	Buildings						
	Real Estate						
	Deposits with Public Utilities						
	Licenses and Permits						
	Cash						
	Other						
	totals						