

MASTER CHART OF ACCOUNTS - PROPERTIES

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CASH ACCOUNTS

1001	CASH - MONEY MARKET - OWNER
1002	CASH - SECURITY DEPOSITS - OWNER
1005	CASH - PRIOR MGMT CO
1006	CASH - CHECKING - OWNER
1010	CASH - CHECKING
1015	CASH - HOA CHECKING
1020	CASH - MONEY MARKET
1030	CASH - SECURITY DEPOSITS
1039	PETTY CASH - OWNER
1040	PETTY CASH - MANAGER
1045	PETTY CASH - ACTIVITY DIRECTOR
1050	CASH - IMPOUND ACCOUNT
1060	CASH - RESERVE ACCOUNT
1075	OTHER RESERVES

CURRENT ASSETS

2010	ACCOUNTS RECEIVABLE
2015	RESIDENT EXPENSE REIMBURSABLE
2020	ACCOUNTS RECEIVABLE - OTHER
2110	PREPAID EXPENSES
2115	INSURANCE REIMBURSABLE

OTHER ASSETS

2210	UTILITY DEPOSITS
2215	WORKER'S COMP DEPOSIT
2220	IMPOUND - PROP TAX/INSURANCE or MORTGAGE ESCROW
2230	REPAIR RESERVE
2235	INSURANCE ESCROW
2240	TAX ESCROW
2255	REFINANCING FEES
2260	Less Accum Amort - Refinance Fees

FIXED ASSETS

2310	LAND
2315	BUILDINGS
2320	SITE VEHICLE
2325	FURN, FIXT & EQUIPMENT
2340	Less Accum Depreciation
2350	CAPITALIZED COSTS
2355	Less Accum Depreciation

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CURRENT LIABILITIES

3010	ACCOUNTS PAYABLE
3013	401k WITHHELD
3015	ACCRUED ACCOUNTS PAYABLE
3020	PREPAID RENT
3025	SECURITY DEPOSIT CLEARING or A/P PRIOR YEAR
3030	SECURITY DEPOSITS PAYABLE
3035	LIFE/DISABILITY PAYABLE
3040	SALES TAX PAYABLE
3045	PROPERTY TAX PAYABLE
3050	ACCRUED INTEREST
3055	ACCRUED HOA DUES/or LIABILITY INSURANCE PAYABLE
3056	MIP PAYABLE
3060	SIMPLE IRA W/H PAYABLE
3065	PAYROLL CLEARING
3080	N/P RELATED PARTIES
3085	A/P OTHER
3090	DUE TO PRIOR OWNER

LONG-TERM LIABILITIES

3150	NOTES PAYABLE - OTHER (as needed by property)
3155	MORTGAGE LOAN PAYABLE

OWNERS EQUITY

4010	OWNER CONTRIBUTION
4210	OWNER DISTRIBUTION
4220	CONDO DISTRIBUTION
4300	NON-OPERATING CHARGES or OWNER'S CONTROL
4510	RETAINED EARNINGS

RENTAL INCOME

5010	GROSS SCHEDULED RENT
5011	GROSS SCHEDULED CORP
5020	GAIN (LOSS) TO OLD LEASE
5022	A/R - CORP INCOME
5023	GAIN (LOSS) CORPORATE
5030	VACANCY
5040	CONCESSIONS
5045	BOND CONCESSIONS
5050	BEGINNING PREPAID RENT
5060	ENDING PREPAID RENT
5070	BEGINNING DELINQUENT
5080	ENDING DELINQUENT
5090	BAD DEBT WRITE-OFF
5100	BAD DEBT RECOVERY
5110	EMPLOYEE RENT ALLOWANCE
5111	MODEL UNITS

OTHER INCOME

5150	FORFEITED SECURITY DEPOSITS
5160	NON-REFUNDABLE FEES
5165	TRANSFER FEE
5170	APPLICATION FEES
5175	CLUBHOUSE FEES
5180	LATE FEES
5190	NSF FEES
5200	MONTH-TO-MONTH FEE
5220	PARKING/GARAGE - DETACHED
5230	STORAGE
5235	ALARM MONITORING
5240	FURNITURE RENTAL
5241	SHORT-TERM INCOME
5245	CORPORATE INCOME
5255	VIDEO REVENUE - CABLE

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5260	PET RENT
5265	DATA REVENUE - INTERNET
5270	LEASE TERMINATION FEE
5275	SHARE REVENUE - TELEPHONE
5280	RESIDENT LEGAL
5290	LAUNDRY - COMMON AREA
5295	APPLIANCE RENTAL
5300	VENDING
5320	INTEREST
5325	INTEREST - RESERVE ACCOUNT
5330	MISCELLANEOUS
5340	UTILITY INCOME
5360	DAMAGES AT MOVE-OUT

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PERSONNEL EXPENSES

6010	MANAGER'S SALARY
6020	ASST. MANAGER'S SALARY
6030	LEASING SALARIES
6040	MAINT SUPERVISOR SALARY
6050	MAINT SALARIES
6060	HOUSEKEEPING SALARIES
6070	LANDSCAPING SALARIES
6080	SECURITY SALARIES
6120	TEMPORARY HELP
6130	BONUSES / COMMISSIONS
6160	PAYROLL TAXES
6170	WORKER'S COMPENSATION
6180	EMPLOYEE INSURANCE
6190	UNIFORMS
6200	EMPLOYEE TRAINING
6210	EMPLOYEE ACTIVITIES
6220	SHOPPING REPORTS
6230	TRAVEL REIMBURSEMENT
6240	401K CONTRIBUTION
6245	SIMPLE IRA CONTRIBUTION
6250	EMPLOYEE SCREENING

ADMINISTRATIVE EXPENSES

6305	MANAGEMENT FEES
6306	ASSET MANAGEMENT FEE
6310	BANK FEES
6320	CONSULTING FEES
6330	COURIER SERVICE
6335	PAYROLL SERVICE
6340	POSTAGE
6350	OVERNIGHT MAIL
6360	LICENSES & PERMITS
6370	DUES & SUBSCRIPTIONS
6380	FORMS - ADMINISTRATIVE
6390	OFFICE SUPPLIES
6400	COMPUTER SUPPLIES
6410	COMPUTER SOFTWARE
6420	COMPUTER SERVICES
6430	OFFICE EQUIPMENT PURCHASE
6440	OFFICE EQUIPMENT RENTAL
6450	OFFICE EQUIPMENT REPAIRS
6455	PLANT MAINTENANCE
6460	FURNITURE RENTAL
6465	CORPORATE EXPENSE
6470	RESIDENT LEGAL
6480	PROPERTY LEGAL
6490	CREDIT CHECK SVCS
6500	HOA DUES
6510	OTHER

ADVERTISING/MARKETING

6810	FOR RENT MAGAZINE
6820	APARTMENT GUIDE
6830	CLASSIFIED ADVERTISING - NEWSPAPER
6840	INTERNET ADVERTISING
6850	OTHER PERIODICALS
6860	YELLOW PAGES
6870	MAILINGS
6880	BILLBOARD / TRANSIT
6890	REFERRALS / LOCATORS
6900	BROCHURES / FLIERS

MASTER CHART OF ACCOUNTS - PROPERTIES

6910	RADIO & TV
6920	AD-AGENCY EXPENSE
6930	PHOTOGRAPHY
6940	OTHER ADVERTISING
6950	RESIDENT HOSPITALITY
6960	SOCIAL ACTIVITIES
6970	NEWSLETTERS
6975	MODEL ACCESSORIES
6980	MOVE-IN / RENEWAL GIFTS
6990	SIGNS/BANNERS/BALLOONS

TAXES AND INSURANCE

7530	PROPERTY TAX - IMPOUNDED
7540	PROPERTY TAX - DIRECT PAYMENTS
7550	LIABILITY INSURANCE - IMPOUNDED
7560	LIABILITY INSURANCE - DIRECT PYMNTS
7570	MIP INSURANCE
7575	REPLACEMENT RESERVE - IMPOUNDED
7580	PERSONAL PROPERTY TAX
7585	SALES TAXES
7590	OTHER TAXES

UTILITIES

7710	ELECTRIC - COMMON AREA
7720	ELECTRIC - OFFICE/CLUBHOUSE
7730	ELECTRIC - MODELS
7735	ELECTRIC - OCCUPIED (La Mirada ONLY)
7740	ELECTRIC - TURNOVER
7750	ELECTRIC - POOL / SPA
7760	WATER
7770	SEWER
7780	TELEPHONE - LOCAL
7790	TELEPHONE - LONG DISTANCE
7800	ANSWERING SERVICE
7810	PAGERS/CELLULAR
7830	TRASH REMOVAL
7840	GAS -COMMON AREA
7850	GAS - TURNOVER
7860	CABLE - BULK SERVICE

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REPAIRS & MAINT UNDER \$500.00 (PER ITEM)

8110 ALARM MONITORING
8115 ANNUAL INSPECTIONS
8120 APPLIANCE REPAIRS
8130 APPLIANCE SUPPLIES
8140 ASPHALT REPAIRS
8150 ASPHALT SUPPLIES
8160 AWNING REPAIRS
8170 AWNING SUPPLIES
8180 BBQ REPAIRS
8190 BBQ SUPPLIES
8200 BOILER REPAIRS
8210 BOILER SUPPLIES
8220 CARPENTRY REPAIRS
8230 CARPENTRY SUPPLIES
8240 CARPET CLEANING
8245 CARPET REPAIR
8250 CHIMNEY CLEANING
8260 CHIMNEY SUPPLIES
8270 CLEANING LABOR
8280 CLEANING SUPPLIES
8285 DOOR REPLACEMENT
8290 ELECTRICAL REPAIRS
8300 ELECTRICAL SUPPLIES
8310 ELEVATOR EXPENSE
8320 EXERCISE EQUIPMENT REPAIRS
8330 EXERCISE EQUIPMENT SUPPLIES
8340 FENCE REPAIRS
8350 FENCE SUPPLIES
8360 FIRE EXTINGUISHER
8370 FLOOR COVER REPAIR
8380 FLOOR COVER SUPPLIES
8390 GENERAL MAINT - REPAIRS
8410 GLASS AND SCREEN REPAIRS
8420 GLASS AND SCREEN SUPPLIES
8430 HARDWARE - MISCELLANEOUS
8440 HVAC REPAIRS
8450 HVAC SUPPLIES
8460 KEY AND LOCK SUPPLIES
8470 KEY AND LOCK MAINTENANCE
8480 LANDSCAPE SERVICES
8490 LANDSCAPE REPAIRS
8500 LANDSCAPE SEASONAL
8510 LAUNDRY ROOM REPAIRS
8520 LAUNDRY ROOM SUPPLIES
8525 MASONRY REPAIR
8530 PAINT SERVICES - EXTERIOR
8540 PAINT SERVICES - INTERIOR
8550 PAINT SUPPLIES - EXTERIOR
8555 PAINT SUPPLIES - INTERIOR
8560 PARKING LOT / CARPORT REPAIRS
8570 PARKING LOT MAINTENANCE
8580 PEST CONTROL SERVICES
8590 PEST CONTROL SUPPLIES
8600 PLUMBING REPAIR
8610 PLUMBING SUPPLIES

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REPAIRS & MAINTENANCE UNDER \$500 (PER ITEM) (Cont'd)

8620 POOL REPAIR
8630 POOL SUPPLIES
8640 ROOF REPAIR
8650 ROOF SUPPLIES
8660 SATELLITE PROGRAMMING
8670 SATELLITE SYSTEM REPAIRS
8680 SATELLITE SYSTEM SUPPLIES
8690 SECURITY SERVICES
8700 SIGNAGE REPAIR/REFURBISH
8710 SIGNAGE SUPPLIES
8720 SITE TOOLS & EQUIPMENT
8730 SITE VEHICLE REPAIR
8740 SITE VEHICLE SUPPLIES
8750 SNOW REMOVAL
8760 SNOW REMOVAL SUPPLIES
8770 SPRINKLER REPAIR
8780 SPRINKLER SUPPLIES
8790 STAIR REPAIR
8800 STAIR SUPPLIES
8801 STRUCTURAL REPAIRS
8805 UNIT REHAB
8810 WALL PAPER
8820 WALL PAPER SUPPLIES
8830 WATER HEATER REPAIRS
8840 WATER HEATER SUPPLIES
8850 WATER TREATMENT
8860 WATER TREATMENT SUPPLIES
8870 WINDOW COVERINGS
8880 WINDOW COVERING SUPPLIES

REPLACEMENTS / MAJOR REPAIRS

**USE THESE ACCOUNTS ONLY FOR ITEMS OVER \$500 AND/OR
NON-OPERATING EXPENSES**

9110 ADA COMPLIANCE
9120 ANNUAL TERMITE RENEWALS
9130 APPLIANCES
9140 ASPHALT REPAIRS
9150 AWNINGS
9160 BBQs
9170 BOILER EXPENSES
9180 CARPENTRY
9190 CARPORT REPAIRS
9200 CEILING FANS
9205 COMPUTER HARDWARE
9210 OFFICE EQUIPMENT
9220 COUNTERTOP REPLACEMENT
9230 ELECTRICAL
9240 EXERCISE EQUIPMENT
9250 FENCING
9260 FLOOR COVERINGS - CARPET
9270 FLOOR COVERINGS - VINYL/TILE
9280 HVAC REPLACEMENTS
9290 LANDSCAPE IMPROVEMENTS
9300 MASONRY & PATIOS
9310 MODEL FURNITURE
9320 OFFICE FURNITURE
9330 OUTDOOR CARPETING
9340 PAINTING - EXTERIOR
9350 PAINTING - INTERIOR

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9360 PLAYGROUND EQUIPMENT
9370 PLUMBING
9375 OUTDOOR FURNITURE
9380 POOL FURNITURE
9390 POOL / SPA EQUIPMENT
9400 POOL PLASTER
9405 PROFESSIONAL SERVICES - NON-OPERATING
9410 ROOF REPAIRS
9420 SATELLITE SYSTEMS
9430 SIGNAGE
9435 SECURITY SYSTEM
9450 SITE TOOLS / EQUIPMENT
9460 SITE VEHICLE
9470 SPRINKLERS
9480 STAIR REPLACEMENT
9490 WALLPAPER EXPENSE
9500 WATER HEATERS
9505 WATER FEATURES
9510 WINDOW COVERINGS

DEBT SERVICE AND DEPRECIATION / AMORTIZATION

9810 MORTGAGE INTEREST
9815 MIP - MORTGAGE INSURANCE
9820 SECOND MORTGAGE INTEREST
9823 THIRD MORTGAGE INTEREST
9825 INTEREST ON LOAN (as needed by property - loans from owners/Lease Finance)
9826 TRPI INTEREST
9827 INTEREST - OTHER
9830 MORTGAGE PRINCIPLE
9835 MIP EXPENSE
9840 SECOND MORTGAGE PRINCIPLE
9845 INTEREST - VITERRA
9850 REPLACEMENT RESERVE - IMPOUNDED
9855 LEASE SALES TAX
9860 MORTGAGE FEES
9870 DEPRECIATION
9880 AMORTIZATION
9890 MISCELLANEOUS
9891 PARTNERSHIP ADMIN
9895 BUILDING