

USALI	Accounts	GL #
Current Assets		
	Suspense	11000 1 1 00011
Cash and Cash Equivalents		
House Banks	House Banks	11000 1 1 10010
	GM Safe	11000 1 1 10020
	Main Bank	11000 1 1 10030
	Other On-site Banks #4	11000 1 1 10040
	Other On-site Banks #5	11000 1 1 10050
	Other On-site Banks #6	11000 1 1 10060
Operating Accounts	Operating Bank Account (Managers)	11000 1 1 10110
	Operating Bank Account (Beverage)	11000 1 1 10120
	Operating Bank Account (Operating Bank)	11000 1 1 10130
	Operating Bank Account (Credit Card)	11000 1 1 10140
	Operating Bank Account (Payroll)	11000 1 1 10150
	Operating Bank Account (Deposit)	11000 1 1 10160
	Operating Bank Account (Sweep)	11000 1 1 10170
	Operating Bank Account (Lockbox)	11000 1 1 10180
	Operating Bank Account (Other)	11000 1 1 10190
Temporary Cash Investments	Temporary Cash Investments	11000 1 1 10200
Total Cash		
Restricted Cash		
	Restricted Cash #1	11000 1 1 20100
	Restricted Cash #2	11000 1 1 20200
	Restricted Cash #3	11000 1 1 20300
Short-Term Investments		
	Short-Term Investments #1	11000 1 1 30100
	Short-Term Investments #2	11000 1 1 30200
	Short-Term Investments #3	11000 1 1 30300
Receivables		
Accounts Receivable	Accounts Receivable	11000 1 1 40110
	Rent Receivable	11000 1 1 40120
Notes Receivable	Notes Receivable	11000 1 1 40210
Current Maturities of NonCurrent Receivables	Current Maturities of NonCurrent Receivables	11000 1 1 40310
Other Receivables	Other Receivables	11000 1 1 40410
	Other Receivables	11000 1 1 40510
	Other Receivables	11000 1 1 40610
Total Receivables		
Less: Allowance For Doubtful Accounts	Allowance For Doubtful Receivables	11000 1 1 49110
Net Receivables		
Due To/From Other Hotels		
	Due To/From Other Hotels - 205	11000 1 1 50205
	Due To/From Other Hotels - 206	11000 1 1 50206
	Due To/From Other Hotels - 207	11000 1 1 50207
	Due To/From Other Hotels - 208	11000 1 1 50208
	Due To/From Other Hotels - 209	11000 1 1 50209
	Due To/From Other Hotels - 210	11000 1 1 50210
	Due To/From Other Hotels - 211	11000 1 1 50211
	Due To/From Other Hotels - 225	11000 1 1 50225
	Due To/From Other Hotels - 226	11000 1 1 50226
	Due To/From Other Hotels - 229	11000 1 1 50229
	Due To/From Other Hotels - 244	11000 1 1 50244
	Due To/From Other Hotels - 245	11000 1 1 50245
	Due To/From Other Hotels - 261	11000 1 1 50261
	Due To/From Other Hotels - 262	11000 1 1 50262
	Due To/From Other Hotels - 263	11000 1 1 50263
	Due To/From Other Hotels - Other	11000 1 1 50115
Due To/From Other	Due To/From Other Business	11000 1 1 50120

Due To/From Management Company	Due To/From Management Company	11000 1 1 50130
Due To/From Owner	Due To/From Owner	11000 1 1 50140
Due to/From Prior Owner	Due To/From Prior Owner	11000 1 1 50150

Inventories

Inventory - Food	11000 1 1 60610
Inventory - Beverage	11000 1 1 60620
Inventory - Gift Shop	11000 1 1 60630
Inventory - Linen	11000 1 1 60640
Inventory - Other #5	11000 1 1 60650
Inventory - Other #6	11000 1 1 60660

Total Inventories

Operating Equipment

Prepaid Expenses

Prepaid Expense	11000 1 1 70710
Prepaid Group Commissions	11000 1 1 70715
Prepaid Insurance	11000 1 1 70720
Prepaid Payroll	11000 1 1 70730
Prepaid Property Tax	11000 1 1 70740
Prepaid Tips	11000 1 1 70750
Prepaid Sales Tax	11000 1 1 70760
Prepaid Other #7	11000 1 1 70770
Prepaid Other #8	11000 1 1 70780

Total Prepaid Expenses

Other Current Assets

Escrow - Insurance	11000 1 1 80810
Escrow - Property Tax	11000 1 1 80820
Escrow - Other Reserves	11000 1 1 80830
Escrow - Other #4	11000 1 1 80840
Escrow - Other #5	11000 1 1 80850

Total Other Current Assets

Total Current Assets

Long Term Receivables (Net of Current Maturities)

Long Term Receivables (Net of Current Maturities)	11000 1 5 10010
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Long Term Investments

Long Term Investments #1	11000 1 5 20010
Long Term Investments #2	11000 1 5 20020
Long Term Investments #3	11000 1 5 20030

Property and Equipment

Land	Land	11000 1 5 30110
Buildings	Buildings	11000 1 5 30120
Leaseholds and Improvements	Leaseholds and Improvements	11000 1 5 30130
Tenant Improvements	Tenant Improvements	11000 1 5 30140
	Site Improvements	11000 1 5 30150
Furnishings and Equipment	Equipment and Machinery	11000 1 5 30210
	Furniture and Fixtures	11000 1 5 30220
	Remodeling and Refurbishment	11000 1 5 30230
	Vehicles	11000 1 5 30240
Unrealized Gain/Loss	Unrealized Gain/Loss (Long Term Asset)	11000 1 5 30410
Construction in Progress	Construction in Progress	11000 1 5 30310
	Work in Progress - Construction Costs	11000 1 5 30320
	Work in Progress - Soft Costs	11000 1 5 30330

Gross Property and Equipment

Less: Accumulated Depreciation

Accum Depr - Buildings	11000 1 5 39120
Accum Depr - Leasehold and Improvements	11000 1 5 39130
Accum Depr - Tenant Improvements	11000 1 5 39140
Accum Depr - Site Improvements	11000 1 5 39150
Accum Depr - Equipment and Machinery	11000 1 5 39210
Accum Depr - Furniture and Fixtures	11000 1 5 39220
Accum Depr - Remodeling and Refurbishment	11000 1 5 39230
Accum Depr - Vehicles	11000 1 5 39240

Net Property and Equipment

Other Assets

Intangible Assets

Loan Fees	11000 1 5 40410
Initial Franchise Fees	11000 1 5 40420
Initial Organization Costs	11000 1 5 40430
PreOpening Expenses	11000 1 5 40440
Right of Use Asset	11000 1 5 50100
Deferred Financing Cost	11000 1 5 50200
Deferred Income Tax (NonCurrent)	11000 1 5 50300
Operating Equipment	11000 1 5 50400

Right of Use Asset

Deferred Financing Cost

Deferred Income Tax (NonCurrent)

Operating Equipment

Restricted Cash

Capital Reserve	11000 1 5 66010
Debt Reserve	11000 1 5 66020
Insurance Reserve	11000 1 5 66030
Property Tax Reserve	11000 1 5 66035
Renovation Reserve	11000 1 5 66040
Seasonality Reserve	11000 1 5 66045
Other Reserve	11000 1 5 66050

Other Long Term Assets

Liquor License/Deposits	11000 1 5 70700
Security Deposits	11000 1 5 70710
Utility Deposits	11000 1 5 70720
Other Deposits	11000 1 5 70725

Gross Other Assets

Less: Accumulated Amortization

Accum Amort - Loan Fees	11000 1 5 49410
Accum Amort - Initial Franchise Fees	11000 1 5 49420
Accum Amort - Initial Organization Costs	11000 1 5 49430
Accum Amort - PreOpening Expenses	11000 1 5 49440

Net Other Assets

TOTAL LONG TERM ASSETS

TOTAL ASSETS

LIABILITIES & OWNERS EQUITY

Current Liabilities

Notes Payable (Current)

Banks (Current)

Notes Payable - Banks	11000 2 1 10100
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Others (Current)

Notes Payable - Other	11000 2 1 10150
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Total Notes Payable (Current)

Due To/From Other Hotels

Due To/From Other Hotels	11000 2 1 50110
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Due To/From Other

Due To/From Other	11000 2 1 50120
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Due To/From Management Company

Due To/From Management Company	11000 2 1 50130
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Due To/From Owner

Due To/From Owner	11000 2 1 50140
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Due To/From Prior Owner

Due To/From Prior Owner	11000 2 1 50150
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Accounts Payable

Trade Accounts Payable	11000 2 1 20110
Accounts Payable - PIP	11000 2 1 20150
Payroll Payable	11000 2 1 20210
401K Payable	11000 2 1 20220
Payroll Taxes Payable	11000 2 1 20230
Garnishments	11000 2 1 20240
Gratuities	11000 2 1 20250
Tips	11000 2 1 20260
Purchasing Card Payable	11000 2 1 20270
Other Employee Payables	11000 2 1 20280
Accounts Payable #9	11000 2 1 20290

Accrued Expenses

Accrued Expenses	11000 2 1 31110
Accrued Insurance - General	11000 2 1 31120
Accrued Insurance - Workers Comp	11000 2 1 31130
Accrued Vacation	11000 2 1 31210
Accrued Bonuses - Discretionary	11000 2 1 31220
Accrued Bonuses - Plan	11000 2 1 31230
Accrued Incentives	11000 2 1 31240
Accrued Real Property Taxes	11000 2 1 31310
Accrued Personal Property Taxes	11000 2 1 31320
Accrued Rent	11000 2 1 31410
Accrued Expense Other #2	11000 2 1 31420
Accrued Expense Other #3	11000 2 1 31430
Accrued Expense Other #4	11000 2 1 31440
Accrued Expense Other #5	11000 2 1 31450
Exchange	11000 2 1 33010
Exchange - A/V	11000 2 1 33020
Exchange - MiniBar	11000 2 1 33030
Exchange - Restaurant	11000 2 1 33040
Exchange - Parking	11000 2 1 33050
Exchange - Spa	11000 2 1 33060
Taxes Accrued - Telephone	11000 2 1 44010
Taxes Accrued - Lodging State	11000 2 1 44110
Taxes Accrued - Lodging County	11000 2 1 44120
Taxes Accrued - Lodging City	11000 2 1 44130
Taxes Accrued - Lodging District	11000 2 1 44140
Taxes Accrued - Occupancy State	11000 2 1 44210
Taxes Accrued - Occupancy County	11000 2 1 44220
Taxes Accrued - Occupancy City	11000 2 1 44230
Taxes Accrued - Occupancy District	11000 2 1 44240
Taxes Accrued - Food State	11000 2 1 44310
Taxes Accrued - Food County	11000 2 1 44320
Taxes Accrued - Food City	11000 2 1 44330
Taxes Accrued - Food District	11000 2 1 44340
Taxes Accrued - Liquor State	11000 2 1 44410
Taxes Accrued - Liquor County	11000 2 1 44420
Taxes Accrued - Liquor City	11000 2 1 44430
Taxes Accrued - Liquor District	11000 2 1 44440
Taxes Accrued - Garage State	11000 2 1 44510
Taxes Accrued - Garage County	11000 2 1 44520
Taxes Accrued - Garage City	11000 2 1 44530
Taxes Accrued - Garage District	11000 2 1 44540
Taxes Accrued - Bed State	11000 2 1 44610
Taxes Accrued - Bed County	11000 2 1 44620
Taxes Accrued - Bed City	11000 2 1 44630
Taxes Accrued - Bed District	11000 2 1 44640
Taxes Accrued - Meeting Room State	11000 2 1 44710
Taxes Accrued - Meeting Room County	11000 2 1 44720
Taxes Accrued - Meeting Room City	11000 2 1 44730
Taxes Accrued - Meeting Room District	11000 2 1 44740

	Taxes Accrued - CVB State	11000 2 1 44810
	Taxes Accrued - CVB County	11000 2 1 44820
	Taxes Accrued - CVB City	11000 2 1 44830
	Taxes Accrued - CVB District	11000 2 1 44840
	Taxes Accrued - Sales State	11000 2 1 44910
	Taxes Accrued - Sales County	11000 2 1 44920
	Taxes Accrued - Sales City	11000 2 1 44930
	Taxes Accrued - Sales District	11000 2 1 44940
	Taxes Accrued - Other #3	11000 2 1 44945
	Taxes Accrued - Other #4	11000 2 1 44950
	Taxes Accrued - Other #5	11000 2 1 44955
Advance Deposits	Advance Deposits	11000 2 1 55100
	Other Deposits Received	11000 2 1 55150
Income Tax Payable	Income Tax Payable	11000 2 1 66100
Current Maturities on Long Term Debt	Current Maturities on Long Term Debt	11000 2 1 77100
	Accrued Interest	11000 2 1 77150
Gift Certificates and Cards	Gift Certificates and Cards	11000 2 1 88100
Lease Liabilities (Current)	Lease Liabilities (Current)	11000 2 1 99100
Other Liabilities (Current)	Other Liabilities (Current)	11000 2 1 99200
	Employee Relief Fund	11000 2 1 99300
	Employee Uniform/Equipment Exchange	11000 2 1 99400
	Charitable Campaign	11000 2 1 99500
TOTAL CURRENT LIABILITIES		
Long Term Debt (Net of Current Maturities)		
Mortgages		
	Mortgage/Financing #1	11000 2 5 11100
	Mortgage/Financing #2	11000 2 5 11200
	Mortgage/Financing #3	11000 2 5 11300
	Mortgage/Financing #4	11000 2 5 11400
	Mortgage/Financing #5	11000 2 5 11500
Lease Liabilities (Non Current)	Lease Liabilities (Non Current)	11000 2 5 22010
Total Long Term Debt		
Other Long Term Liabilities		
Key Money	Key Money	11000 2 5 33100
Other Liabilities (Long Term)	Other Liabilities (Long Term) #2	11000 2 5 33200
	Other Liabilities (Long Term) #3	11000 2 5 33300
Total Other Long Term Liabilities		
Deferred Income Tax (Long Term)	Deferred Income Tax (Long Term)	11000 2 5 44100
Commitments and Contingencies	Commitments and Contingencies	11000 2 5 55100
TOTAL LONG TERM LIABILITIES		
TOTAL LIABILITIES		
Owners Equity		
Owners Equity - Addition	Owners Equity - Addition	11000 3 5 11001
Owners Equity - Draw	Owners Equity - Draw	11000 3 5 22001
Accumulated Other Comprehensive Income (Net of Income Tax)	Accumulated Other Comprehensive Income (Net of Income Tax)	11000 3 5 33001
Total Owners Equity		
Retained Earnings	Retained Earnings	11000 3 5 99999
TOTAL LIABILITIES AND OWNERS EQUITY		