

PROPERTY OPERATION AND MAINTENANCE CHART OF ACCOUNTS

| | <i>Property Operation and Maintenance</i> | <i>Energy Water and Waste</i> |
|--------------------------------|---|-----------------------------------|
| | 8500 | 8700 |
| Labor (starts with "6") | GL # | GL # |
| Management | | |
| Facilities Director | 2 8500 60 8500 0 | |
| Facilities Manager | 2 8500 60 8502 0 | |
| Facilities Asst Manager | 2 8500 60 8504 0 | |
| Chief Engineer | 2 8500 60 8506 0 | |
| Assistant Chief Engineer | 2 8500 60 8508 0 | |
| Energy Manager | 2 8500 60 8510 0 | |
| Environmental Manager | 2 8500 60 8512 0 | |
| Administrative Assistant | 2 8500 60 8514 0 | |
| NonManagement | | |
| Carpenter | 2 8500 60 8550 0 | |
| Carpenter - OT | 2 8500 60 8550 4 | |
| Electrician | 2 8500 60 8552 0 | |
| Electrician - OT | 2 8500 60 8552 4 | |
| Equipment Operator | 2 8500 60 8554 0 | |
| Equipment Operator - OT | 2 8500 60 8554 4 | |
| Facilities Coordinator | 2 8500 60 8556 0 | |
| Facilities Coordinator - OT | 2 8500 60 8556 4 | |
| Facilities Supervisor | 2 8500 60 8558 0 | |
| Facilities Supervisor - OT | 2 8500 60 8558 4 | |
| Groundskeeper | 2 8500 60 8560 0 | |
| Groundskeeper - OT | 2 8500 60 8560 4 | |
| Maintenance Engineer | 2 8500 60 8562 0 | |
| Maintenance Engineer - OT | 2 8500 60 8562 4 | |
| Maintenance Person | 2 8500 60 8564 0 | |
| Maintenance Person - OT | 2 8500 60 8564 4 | |
| Mechanic | 2 8500 60 8566 0 | |
| Mechanic - OT | 2 8500 60 8566 4 | |
| Painter | 2 8500 60 8568 0 | |
| Painter - OT | 2 8500 60 8568 4 | |
| Plumber | 2 8500 60 8570 0 | |
| Plumber - OT | 2 8500 60 8570 4 | |

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| Alloc Expense In/Out - Wages | 2 8500 6990001 | |
| Total Internal Wages | | |
| Contract Labor | | |
| Carpenter | 2 8500 66 8550 0 | |
| Electrician | 2 8500 66 8552 0 | |
| Equipment Operator | 2 8500 66 8554 0 | |
| Facilities Coordinator | 2 8500 66 8556 0 | |
| Facilities Supervisor | 2 8500 66 8558 0 | |
| Groundskeeper | 2 8500 66 8560 0 | |
| Maintenance Engineer | 2 8500 66 8562 0 | |
| Maintenance Person | 2 8500 66 8564 0 | |
| Mechanic | 2 8500 66 8566 0 | |
| Painter | 2 8500 66 8568 0 | |
| Plumber | 2 8500 66 8570 0 | |
| Total Contract Labor | | |
| Bonuses and Incentives | | |
| Bonus Plan Pay | 2 8500 6700200 | |
| Incentive Pay | 2 8500 6700400 | |
| Total Bonuses and Incentives | | |
| Alloc Expense In/Out - Service Charge | 2 8500 6994001 | |
| Total Compensation | | |
| Payroll Taxes | | |
| Federal Unemployment | 2 8500 6800200 | |
| Medicare | 2 8500 6800300 | |
| Other Payroll Taxes | 2 8500 6800400 | |
| Social Security | 2 8500 6800500 | |
| State Unemployment | 2 8500 6800600 | |
| State Insurance | 2 8500 6800700 | |
| Total Payroll Taxes | | |
| Benefits | | |
| Child Care | 2 8500 6900200 | |
| Educational Benefit | 2 8500 6900240 | |
| Employee Recognition | 2 8500 6900280 | |
| Flex/Sick Pay | 2 8500 6900320 | |
| Insurance General | 2 8500 6900360 | |
| Holiday Pay | 2 8500 6900400 | |
| Jury Duty Pay | 2 8500 6900440 | |

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| Other Benefits | 2 8500 6900480 | |
| Paid Leave - Long Term Pay | 2 8500 6900520 | |
| Retirement/401K/Pension | 2 8500 6900560 | |
| Severance Pay | 2 8500 6900600 | |
| Transportation Benefit | 2 8500 6900640 | |
| Union Insurance | 2 8500 6900680 | |
| Union Other | 2 8500 6900720 | |
| Union Pension | 2 8500 6900760 | |
| Vacation Pay | 2 8500 6900800 | |
| Workers Comp. Insurance | 2 8500 6900840 | |
| Alloc Expense In/Out - Cafeteria | 2 8500 6998001 | |
| Alloc Expense In/Out - T&B | 2 8500 6996001 | |
| Total Benefits | | |
| Total Compensation | | |
| Total Labor Costs | | |
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| Expense (starts with "7") | | |
| Operating Expenses | | |
| Building | 2 8500 7050000 | |
| Common Area Maintenance | 2 8500 7082000 | |
| Contract Services Purchasing Fee | 2 8500 7134000 | |
| Contract/External Services | 2 8500 7138000 | |
| Corporate Reimbursables | 2 8500 7142000 | |
| Decorations | 2 8500 7162000 | |
| Disaster Recovery | 2 8500 7168000 | |
| Dues and Subscriptions | 2 8500 7178000 | |
| Elevators/Escalators | 2 8500 7186000 | |
| Equipment - Electrical/Mechanical | 2 8500 7210000 | |
| Equipment - Fitness | 2 8500 7214000 | |
| Equipment - HVAC | 2 8500 7218000 | |
| Equipment - Kitchen | 2 8500 7222000 | |
| Equipment - Laundry | 2 8500 7226000 | |
| Equipment - Other | 2 8500 7230000 | |
| Equipment - Pool | 2 8500 7234000 | |
| Equipment - Rooms | 2 8500 7238000 | |
| Equipment - Spa | 2 8500 7242000 | |
| Equipment Rental | 2 8500 7246000 | |
| Exterminating | 2 8500 7326000 | |
| Facilities Telecommunication | 2 8500 7330000 | |
| Fences | 2 8500 7338000 | |
| Floor Covering | 2 8500 7350000 | |
| Furniture | 2 8500 7370000 | |

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| Generator Plant | 2 8500 7374000 |
| Groundskeeping/Landscaping | 2 8500 7382000 |
| HVAC PM/Repair Internal | 2 8500 7424000 |
| Kitchen Hood Cleaning | 2 8500 7538000 |
| Laundry Equipment Repair | 2 8500 7554000 |
| Licenses and Permits | 2 8500 7566000 |
| Life Safety Medical Supplies | 2 8500 7570000 |
| Life Safety/Alarms | 2 8500 7574000 |
| Light Bulbs | 2 8500 7578000 |
| Lighting Fixtures | 2 8500 7582000 |
| Locks/Keys | 2 8500 7594000 |
| Maintenance Contracts - A&G | 2 8500 7606000 |
| Maintenance Contracts - F&B | 2 8500 7610000 |
| Maintenance Contracts - Facilities | 2 8500 7614000 |
| Maintenance Contracts - Grounds | 2 8500 7618000 |
| Maintenance Contracts - HVAC | 2 8500 7620000 |
| Maintenance Contracts - Marketing | 2 8500 7622000 |
| Maintenance Contracts - Parking | 2 8500 7626000 |
| Maintenance Contracts - Retail | 2 8500 7630000 |
| Maintenance Contracts - Rooms | 2 8500 7634000 |
| Maintenance Contracts - Spa | 2 8500 7638000 |
| Miscellaneous | 2 8500 7670000 |
| Music/Ambiance | 2 8500 7674000 |
| Painting/Wall Covering | 2 8500 7702000 |
| Parking/Driveways/Sidewalks | 2 8500 7710000 |
| Plumbing | 2 8500 7726000 |
| Pool | 2 8500 7730000 |
| Postage | 2 8500 7734000 |
| Preventative Maintenance System | 2 8500 7738000 |
| Printing | 2 8500 7742000 |
| Professional Fees | 2 8500 7746000 |
| Professional Fees - Corporate | 2 8500 7750000 |
| Radio | 2 8500 7758000 |
| Recreational Surfaces/Courts | 2 8500 7762000 |
| Security Systems and Equipment | 2 8500 7798000 |
| Signage | 2 8500 7802000 |
| Snow Removal | 2 8500 7806000 |
| Storage Rental | 2 8500 7810000 |
| Supplies - Cleaning | 2 8500 7822000 |
| Supplies - Engineering | 2 8500 7834000 |
| Supplies - Office | 2 8500 7846000 |
| Supplies - Operating | 2 8500 7850000 |
| Telephone/Internet/Communication | 2 8500 7858000 |
| Televisions | 2 8500 7866000 |

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| Tools | 2 8500 7870000 | |
| Trade Shows and Conventions | 2 8500 7878000 | |
| Training | 2 8500 7882000 | |
| Travel | 2 8500 7898000 | |
| Travel - Air and Ground | 2 8500 7902000 | |
| Travel - Hotel | 2 8500 7906000 | |
| Travel - Meals | 2 8500 7910000 | |
| Travel - Other | 2 8500 7914000 | |
| Uniforms | 2 8500 7918000 | |
| Uniforms Laundry | 2 8500 7922000 | |
| Vehicle Repair | 2 8500 7926000 | |
| Water Softening | 2 8500 7934000 | |
| Windows/Glass | 2 8500 7942000 | |
| Wiring | 2 8500 7946000 | |
| Alloc Expense In/Out - Laundry | 2 8500 7995001 | |
| Alloc Expense In/Out - OpEx | 2 8500 7990001 | |
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| EWW - Building Fuels and Gases | | 2 8700 7262000 |
| EWW - Composted Waste | | 2 8700 7266000 |
| EWW - Contract Services | | 2 8700 7270000 |
| EWW - Electricity | | 2 8700 7274000 |
| EWW - Kitchen Grease Trap Cleaning | | 2 8700 7278000 |
| EWW - Landfill/Incineration | | 2 8700 7282000 |
| EWW - Municipal Water | | 2 8700 7286000 |
| EWW - Other Diverted Waste | | 2 8700 7290000 |
| EWW - Other Water | | 2 8700 7294000 |
| EWW - Recycled Waste | | 2 8700 7298000 |
| EWW - Renewable Energy | | 2 8700 7302000 |
| EWW - Sewer | | 2 8700 7306000 |
| EWW - Utility Consulting | | 2 8700 7310000 |
| EWW - Vehicle Fuels | | 2 8700 7314000 |
| EWW - Waste Removal | | 2 8700 7318000 |
| Total Operating Expenses | | |