

**PARKING CHART OF ACCOUNTS**

	Parking #1 (Internal Valet)	Parking #2 (External Valet)	Parking #3 (Self Park)
	5300	5320	5340
<b>Revenue (starts with "4")</b>			
	<b>GL #</b>	<b>GL #</b>	<b>GL #</b>
Parking Fee - Overnight	2 5300 4150100	2 5320 4150100	2 5340 4150100
Parking Fee - Day Use	2 5300 4150300	2 5320 4150300	2 5340 4150300
Parking Fee - Weekly/Monthly	2 5300 4150500	2 5320 4150500	2 5340 4150500
Car Wash Sales	2 5300 4150700	2 5320 4150700	2 5340 4150700
Priority Parking Fee	2 5300 4150900	2 5320 4150900	2 5340 4150900
Fuel Up Fee	2 5300 4151100	2 5320 4151100	2 5340 4151100
Maintenance Fee	2 5300 4151300	2 5320 4151300	2 5340 4151300
Other Sales	2 5300 4153200	2 5320 4153200	2 5340 4153200
Allowances - Other	2 5300 4925000	2 5320 4925000	2 5340 4925000
<b>Total Revenue</b>			
<b>Cost of Sales (starts with "5")</b>			
Cost of External Valet		2 5320 5514000	
Cost of Car Wash	2 5300 5506000	2 5320 5506000	2 5340 5506000
Cost of Fuel Up	2 5300 5518000	2 5320 5518000	2 5340 5518000
Cost of Maintenance	2 5300 5526000	2 5320 5526000	2 5340 5526000
Alloc Expense In/Out - COGS	2 5300 5990001	2 5320 5990001	2 5340 5990001
<b>Total Cost of Sales</b>			
<b>Labor (starts with "6")</b>			
<b>Management</b>			
Parking Director	2 5300 60 5020 0		2 5340 60 5220 0
Parking Manager	2 5300 60 5022 0		2 5340 60 5222 0
Parking Assistant Manager	2 5300 60 5024 0		2 5340 60 5224 0
Administrative Assistant	2 5300 60 5026 0		2 5340 60 5226 0
<b>NonManagement</b>			
Supervisor	2 5300 60 5420 0		2 5340 60 5620 0
Supervisor - OT	2 5300 60 5420 4		2 5340 60 5620 4
Cashier	2 5300 60 5422 0		2 5340 60 5622 0
Cashier - OT	2 5300 60 5422 4		2 5340 60 5622 4
Attendant	2 5300 60 5424 0		2 5340 60 5624 0
Attendant - OT	2 5300 60 5424 4		2 5340 60 5624 4
Driver	2 5300 60 5426 0	2 5320 60 5526 0	2 5340 60 5626 0
Driver - OT	2 5300 60 5426 4	2 5320 60 5526 4	2 5340 60 5626 4
Security	2 5300 60 5428 0	2 5320 60 5528 0	2 5340 60 5628 0
Security - OT	2 5300 60 5428 4	2 5320 60 5528 4	2 5340 60 5628 4
Alloc Expense In/Out - Wages	2 5300 6990001	2 5320 6990001	2 5340 6990001
<b>Total Internal Wages</b>			
<b>Contract Labor</b>			
Supervisor	2 5300 66 5420 0		2 5340 66 5620 0
Cashier	2 5300 66 5422 0		2 5340 66 5622 0
Attendant	2 5300 66 5424 0		2 5340 66 5624 0
Driver	2 5300 66 5426 0	2 5320 66 5526 0	2 5340 66 5626 0
Security	2 5300 66 5428 0	2 5320 66 5528 0	2 5340 66 5628 0
<b>Total Contract Labor</b>			
<b>Bonuses and Incentives</b>			
Bonus Plan Pay	2 5300 6700200	2 5320 6700200	2 5340 6700200
Incentive Pay	2 5300 6700400	2 5320 6700400	2 5340 6700400
<b>Total Bonuses and Incentives</b>			
Alloc Expense In/Out - Service Charge	2 5300 6994001	2 5320 6994001	2 5340 6994001
<b>Total Compensation</b>			
<b>Payroll Taxes</b>			
Federal Unemployment	2 5300 6800200	2 5320 6800200	2 5340 6800200
Medicare	2 5300 6800300	2 5320 6800300	2 5340 6800300
Other Payroll Taxes	2 5300 6800400	2 5320 6800400	2 5340 6800400
Social Security	2 5300 6800500	2 5320 6800500	2 5340 6800500
State Unemployment	2 5300 6800600	2 5320 6800600	2 5340 6800600
State Insurance	2 5300 6800700	2 5320 6800700	2 5340 6800700
<b>Total Payroll Taxes</b>			

	<i>Parking #1</i> <i>(Internal Value)</i>	<i>Parking #2</i> <i>(External Value)</i>	<i>Parking #3</i> <i>(Self Park)</i>
	5300	5320	5340
<b>Benefits</b>			
Child Care	2 5300 6900200	2 5320 6900200	2 5340 6900200
Educational Benefit	2 5300 6900240	2 5320 6900240	2 5340 6900240
Employee Recognition	2 5300 6900280	2 5320 6900280	2 5340 6900280
Flex/Sick Pay	2 5300 6900320	2 5320 6900320	2 5340 6900320
Insurance General	2 5300 6900360	2 5320 6900360	2 5340 6900360
Holiday Pay	2 5300 6900400	2 5320 6900400	2 5340 6900400
Jury Duty Pay	2 5300 6900440	2 5320 6900440	2 5340 6900440
Other Benefits	2 5300 6900480	2 5320 6900480	2 5340 6900480
Paid Leave - Long Term Pay	2 5300 6900520	2 5320 6900520	2 5340 6900520
Retirement/401K/Pension	2 5300 6900560	2 5320 6900560	2 5340 6900560
Severance Pay	2 5300 6900600	2 5320 6900600	2 5340 6900600
Transportation Benefit	2 5300 6900640	2 5320 6900640	2 5340 6900640
Union Insurance	2 5300 6900680	2 5320 6900680	2 5340 6900680
Union Other	2 5300 6900720	2 5320 6900720	2 5340 6900720
Union Pension	2 5300 6900760	2 5320 6900760	2 5340 6900760
Vacation Pay	2 5300 6900800	2 5320 6900800	2 5340 6900800
Workers Comp. Insurance	2 5300 6900840	2 5320 6900840	2 5340 6900840
Alloc Expense In/Out - Cafeteria	2 5300 6998001	2 5320 6998001	2 5340 6998001
Alloc Expense In/Out - T&B	2 5300 6996001	2 5320 6996001	2 5340 6996001
<b>Total Benefits</b>			
<b>Total Compensation</b>			
<b>Total Labor Costs</b>			
<b>Expense (starts with "7")</b>			
<b>Operating Expenses</b>			
Complimentary Beverage - Promotion	2 5300 7090000	2 5320 7090000	2 5340 7090000
Complimentary Food - Promotion	2 5300 7106000	2 5320 7106000	2 5340 7106000
Complimentary Other - Promotion	2 5300 7118000	2 5320 7118000	2 5340 7118000
Contract Services Purchasing Fee	2 5300 7134000	2 5320 7134000	2 5340 7134000
Contract/External Services	2 5300 7138000	2 5320 7138000	2 5340 7138000
Corporate Reimbursables	2 5300 7142000	2 5320 7142000	2 5340 7142000
Decorations	2 5300 7162000	2 5320 7162000	2 5340 7162000
Equipment Rental	2 5300 7246000	2 5320 7246000	2 5340 7246000
Guest Service Recovery	2 5300 7394000	2 5320 7394000	2 5340 7394000
Laundry - External	2 5300 7546000	2 5320 7546000	2 5340 7546000
Licenses and Permits	2 5300 7566000	2 5320 7566000	2 5340 7566000
Miscellaneous	2 5300 7670000	2 5320 7670000	2 5340 7670000
Music/Ambiance	2 5300 7674000	2 5320 7674000	2 5340 7674000
Over/Short	2 5300 7694000	2 5320 7694000	2 5340 7694000
Parking Garage/Lot Rent	2 5300 7712000	2 5320 7712000	2 5340 7712000
Postage	2 5300 7734000	2 5320 7734000	2 5340 7734000
Printing	2 5300 7742000	2 5320 7742000	2 5340 7742000
Repairs and Maintenance	2 5300 7774000	2 5320 7774000	2 5340 7774000
Security Services	2 5300 7794000	2 5320 7794000	2 5340 7794000
Supplies - Cleaning	2 5300 7822000	2 5320 7822000	2 5340 7822000
Supplies - Office	2 5300 7846000	2 5320 7846000	2 5340 7846000
Supplies - Operating	2 5300 7850000	2 5320 7850000	2 5340 7850000
Telephone/Internet/Communication	2 5300 7858000	2 5320 7858000	2 5340 7858000
Television/Stream/Cable	2 5300 7862000	2 5320 7862000	2 5340 7862000
Training	2 5300 7882000	2 5320 7882000	2 5340 7882000
Travel	2 5300 7898000	2 5320 7898000	2 5340 7898000
Uniforms	2 5300 7918000	2 5320 7918000	2 5340 7918000
Uniforms Laundry	2 5300 7922000	2 5320 7922000	2 5340 7922000
Alloc Expense In/Out - Laundry	2 5300 7995001	2 5320 7995001	2 5340 7995001
Alloc Expense In/Out - OpEx	2 5300 7990001	2 5320 7990001	2 5340 7990001
<b>Total Operating Expenses</b>			