

## USE OF THIS CHART

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This Chart of Accounts is being presented to you as a visualization of how your accounting should be organized. It is for informational purposes only, and does not imply permission for you to use this as the setup of your accounting system without written permission from CHOICE HOTELS INTERNATIONAL.

This chart of accounts is based on the USALI 11<sup>th</sup> Edition, but has been customize as a recommended chart for use by operators of CHOICE HOTELS INTERNATIONAL franchised hotels. This chart can be used by purchasing the Intuit Quickbooks Online version set up for Choice Hotel operators.

If you wish to reuse this chart of accounts in a different Accounting System, please contact your Choice Area Director for specific instructions on requesting permission for use.

## ABOUT COMPARABILITY AND COMPLIANCE

There are two main components to being compliant with hotel industry standard accounting, and thereby be able to truly compare your operating costs and profitability. The first of those components is having the proper account numbers, providing the proper foundation to be able to have a report that is line with what lenders, investors, and underwriters are used to seeing.

As review the account structure below, you should pay special attention to two things:

1. The first two digits of your account number should reflect a Department Code. This allows you to easily sub-total accounts by department, a critical need to be comparable.
2. You will see that some accounts, like Cleaning Supplies, appear more than once in the chart. Again, this is related to the need to have Departmental Subtotals. Many items that you purchase have to be broken out into an appropriate department, in order to allow having the most accurate comparison to industry averages and benchmarks.

<b>Account Number</b>	<b>Account Name</b>	<b>Type</b>	<b>Detail Type</b>
0010190	Hotel Receivable	Other Current Assets	Other Current Assets

0010450	Cash/Check	Other Current Assets	Other Current Assets
0010455	EFT	Other Current Assets	Other Current Assets
0010880	City Ledger	Other Current Assets	Other Current Assets
0010890	Guest Ledger	Other Current Assets	Other Current Assets
0011500	Credit Card Clearing	Other Current Assets	Other Current Assets
0013000	Prepays	Other Current Assets	Other Current Assets
0013600	Inventory	Other Current Assets	Other Current Assets
0016400	Deposits	Other Current Assets	Other Current Assets
0021000	Accounts Payable	Other Current Liabilities	Other Current Liabilities
0021125	Accrued Vacation	Other Current Liabilities	Other Current Liabilities
0021150	Accrued Expense	Other Current Liabilities	Other Current Liabilities
0021200	Exchange - Gift Certificate	Other Current Liabilities	Other Current Liabilities
0021430	State Occupancy Tax	Other Current Liabilities	Other Current Liabilities
0021450	Local Occ. Tax 1	Other Current Liabilities	Other Current Liabilities
0021460	Local Occ. Tax 2	Other Current Liabilities	Other Current Liabilities
0021465	Local Sales Tax	Other Current	Other Current Liabilities

		Liabilities	
0021470	State Sales Tax	Other Current Liabilities	Other Current Liabilities
0021505	State Liquor Tax	Other Current Liabilities	Other Current Liabilities
0022025	Advanced Deposit Ledger	Other Current Liabilities	Other Current Liabilities
0022050	Wage Payable	Other Current Liabilities	Other Current Liabilities
0022100	Payroll Tax & Emp. Benefits	Other Current Liabilities	Other Current Liabilities
0088888	Statistical Clearing	Other Income	Other Miscellaneous Income
0099999	Statistical	Other Income	Other Miscellaneous Income
1030010	Retail/BAR	Income	Service/Fee Income
1030020	Discount	Income	Service/Fee Income
1030030	Negotiated-Local/National	Income	Service/Fee Income
1030040	Qualified	Income	Service/Fee Income
1030050	Wholesale	Income	Service/Fee Income
1030100	Corporate Group	Income	Service/Fee Income
1030110	Convention/Association Group	Income	Service/Fee Income
1030120	Government Group	Income	Service/Fee Income
1030130	Tour/Wholesalers	Income	Service/Fee Income
1030140	SMERF	Income	Service/Fee Income
1030150	Group Other	Income	Service/Fee Income
1030160	Crew/Contract	Income	Service/Fee Income

1030300	No Show/Other Rooms Revenue	Income	Service/Fee Income
1030900	Less Rooms Allowances	Income	Service/Fee Income
1051090	Rooms-Management Payroll	Expenses	Other Miscellaneous Service Cost
1052040	Comp F&B Payroll	Expenses	Other Miscellaneous Service Cost
1052070	Front Office Payroll	Expenses	Other Miscellaneous Service Cost
1052110	Guest Services Payroll	Expenses	Other Miscellaneous Service Cost
1052120	Housekeeping Payroll	Expenses	Other Miscellaneous Service Cost
1052170	Laundry Payroll	Expenses	Other Miscellaneous Service Cost
1052210	Reservations Payroll	Expenses	Other Miscellaneous Service Cost
1052270	Transportation Payroll	Expenses	Other Miscellaneous Service Cost
1053100	Rooms-Service Charge Distribution	Expenses	Other Miscellaneous Service Cost
1053200	Rooms-Contract Labor	Expenses	Other Miscellaneous Service Cost
1053300	Rooms-Bonuses and Incentives	Expenses	Other Miscellaneous Service Cost
1069099	Rooms-Payroll Taxes	Expenses	Other Miscellaneous Service Cost
1069199	Rooms-Supplemental Pay	Expenses	Other Miscellaneous Service Cost
1069499	Rooms-Employee Benefits	Expenses	Other Miscellaneous Service Cost

1070110	Rooms-Cleaning Supplies	Expenses	Other Miscellaneous Service Cost
1070120	Rooms-Cluster Services	Expenses	Other Miscellaneous Service Cost
1070140	Rooms-Commissions-Travel Agent	Expenses	Other Miscellaneous Service Cost
1070150	Rooms-Commissions & Fees-Group	Expenses	Other Miscellaneous Service Cost
1070160	Rooms-Complimentary F&B (Bkft/Reception)	Expenses	Other Miscellaneous Service Cost
1070170	Rooms-Comp In-Room Entertainment (Cable, Music)	Expenses	Other Miscellaneous Service Cost
1070180	Rooms-Comp Services & Gifts (Newspaper, VIP)	Expenses	Other Miscellaneous Service Cost
1070210	Rooms-Contract Services (Outside Contractors)	Expenses	Other Miscellaneous Service Cost
1070220	Rooms-Corp. Office Reimbursable	Expenses	Other Miscellaneous Service Cost
1070260	Rooms-Decorations (Holiday/Special Events/Lobby Flowers)	Expenses	Other Miscellaneous Service Cost
1070300	Rooms-Dues and Subscriptions	Expenses	Other Miscellaneous Service Cost
1070340	Rooms-Entertainment-In-House of Guest, Client, Vendor	Expenses	Other Miscellaneous Service Cost
1070370	Rooms-Equipment Rental	Expenses	Other Miscellaneous Service Cost
1070480	Rooms-Guest Relocation/Walked	Expenses	Other Miscellaneous Service Cost
1070490	Rooms-Guest Supplies-Consumables	Expenses	Other Miscellaneous Service Cost
1070500	Rooms-Guest Transportation	Expenses	Other Miscellaneous

			Service Cost
1070550	Rooms-Linen	Expenses	Other Miscellaneous Service Cost
1070620	Rooms-Laundry and Dry Cleaning	Expenses	Other Miscellaneous Service Cost
1070660	Rooms-Licenses and Permits	Expenses	Other Miscellaneous Service Cost
1070760	Rooms-Miscellaneous	Expenses	Other Miscellaneous Service Cost
1070800	Rooms-Operating Supplies (Non-consumables)	Expenses	Other Miscellaneous Service Cost
1070910	Rooms-Postage & Overnight Delivery	Expenses	Other Miscellaneous Service Cost
1070920	Rooms-Printing, Stationery, Directory	Expenses	Other Miscellaneous Service Cost
1070970	Rooms-Reservations System	Expenses	Other Miscellaneous Service Cost
1070980	Rooms-Royalty Fees	Expenses	Other Miscellaneous Service Cost
1071060	Rooms-Training (Other than payroll)	Expenses	Other Miscellaneous Service Cost
1071080	Rooms-Travel-Meals & Ent.	Expenses	Other Miscellaneous Service Cost
1071090	Rooms-Travel-Other	Expenses	Other Miscellaneous Service Cost
1071100	Rooms-Uniform Costs	Expenses	Other Miscellaneous Service Cost
1071110	Rooms-Uniform Laundry/Cleaning	Expenses	Other Miscellaneous Service Cost
2030900	F&B-Allowances Food or Beverage	Income	Service/Fee Income

2030901	F&B-Allowances Other	Income	Service/Fee Income
2032001	F&B-Restaurant Breakfast	Income	Service/Fee Income
2032002	F&B-Restaurant Lunch	Income	Service/Fee Income
2032003	F&B-Restaurant Dinner	Income	Service/Fee Income
2032006	F&B-Bar Lunch	Income	Service/Fee Income
2032007	F&B-Bar Dinner	Income	Service/Fee Income
2032015	F&B-In-Room Dining Breakfast	Income	Service/Fee Income
2032016	F&B-In-Room Dining Lunch	Income	Service/Fee Income
2032017	F&B-In-Room Dining Dinner	Income	Service/Fee Income
2032018	F&B-In-Room Dining Overnight	Income	Service/Fee Income
2032021	F&B-Banquets Breakfast	Income	Service/Fee Income
2032022	F&B-Banquets Lunch	Income	Service/Fee Income
2032023	F&B-Banquets Dinner	Income	Service/Fee Income
2032024	F&B-Banquets Coffee Break	Income	Service/Fee Income
2032025	F&B-Banquets Reception	Income	Service/Fee Income
2032045	F&B-Mini Bar Food	Income	Service/Fee Income
2032050	F&B-Other Food	Income	Service/Fee Income
2032061	F&B-Restaurant Liquor	Income	Service/Fee Income
2032062	F&B-Restaurant Wine	Income	Service/Fee Income
2032063	F&B-Restaurant Beer	Income	Service/Fee Income
2032066	F&B-Bar Liquor	Income	Service/Fee Income
2032067	F&B-Bar Wine	Income	Service/Fee Income
2032068	F&B-Bar Beer	Income	Service/Fee Income
2032075	F&B-In-Room Dining Liquor	Income	Service/Fee Income

2032076	F&B-In-Room Dining Wine	Income	Service/Fee Income
2032077	F&B-In-Room Dining Beer	Income	Service/Fee Income
2032090	F&B-Banquets Liquor	Income	Service/Fee Income
2032091	F&B-Banquets Wine	Income	Service/Fee Income
2032092	F&B-Banquets Beer	Income	Service/Fee Income
2032100	F&B-Mini Bar Beverage	Income	Service/Fee Income
2032110	F&B-Other Beverage	Income	Service/Fee Income
2032145	F&B-Banquets Audiovisual	Income	Service/Fee Income
2032155	F&B-Banquets Room Rental	Income	Service/Fee Income
2032180	F&B-Food Other Revenue	Income	Service/Fee Income
2032181	F&B-Beverage Other Revenue	Income	Service/Fee Income
2032185	F&B-Banquets Other Rev	Income	Service/Fee Income
2040010	F&B-Cost of Audiovisual	Expenses	Other Miscellaneous Service Cost
2040020	F&B-Cost of Beverage Sales	Expenses	Other Miscellaneous Service Cost
2040040	F&B-Cost of Food Sales	Expenses	Other Miscellaneous Service Cost
2040080	F&B-Cost of Miscellaneous	Expenses	Other Miscellaneous Service Cost
2051040	F&B-Management-Kitchen	Expenses	Other Miscellaneous Service Cost
2051110	F&B-Management-Service	Expenses	Other Miscellaneous Service Cost
2052030	F&B-Banquet/Catering Payroll	Expenses	Other Miscellaneous Service Cost
2052150	F&B-Kitchen Payroll	Expenses	Other Miscellaneous Service Cost



2052280	F&B-Restaurant Payroll	Expenses	Other Miscellaneous Service Cost
2053100	F&B-Service Charge Distribution	Expenses	Other Miscellaneous Service Cost
2053200	F&B-Contract Labor	Expenses	Other Miscellaneous Service Cost
2053300	F&B-Bonuses and Incentives	Expenses	Other Miscellaneous Service Cost
2069099	F&B-Payroll Taxes	Expenses	Other Miscellaneous Service Cost
2069199	F&B-Supplemental Pay	Expenses	Other Miscellaneous Service Cost
2069499	F&B-Employee Benefits	Expenses	Other Miscellaneous Service Cost
2070060	F&B-Banquet Expenses	Expenses	Other Miscellaneous Service Cost
2070100	F&B-China	Expenses	Other Miscellaneous Service Cost
2070110	F&B-Cleaning Supplies	Expenses	Other Miscellaneous Service Cost
2070120	F&B-Cluster Services	Expenses	Other Miscellaneous Service Cost
2070140	F&B-Commissions	Expenses	Other Miscellaneous Service Cost
2070180	F&B-Comp Services & Gifts	Expenses	Other Miscellaneous Service Cost
2070210	F&B-Contract Services	Expenses	Other Miscellaneous Service Cost
2070220	F&B-Corp. Office Reimbursable	Expenses	Other Miscellaneous Service Cost
2070260	F&B-Decorations	Expenses	Other Miscellaneous

			Service Cost
2070280	F&B-Dishwashing Supplies	Expenses	Other Miscellaneous Service Cost
2070300	F&B-Dues and Subscriptions	Expenses	Other Miscellaneous Service Cost
2070340	F&B-Entertainment-In-House of Guest, Client, Vendor	Expenses	Other Miscellaneous Service Cost
2070370	F&B-Equipment Rental	Expenses	Other Miscellaneous Service Cost
2070390	F&B-Flatware	Expenses	Other Miscellaneous Service Cost
2070460	F&B-Glassware	Expenses	Other Miscellaneous Service Cost
2070560	F&B-Ice	Expenses	Other Miscellaneous Service Cost
2070600	F&B-Kitchen Fuel	Expenses	Other Miscellaneous Service Cost
2070610	F&B-Kitchen Smallwares	Expenses	Other Miscellaneous Service Cost
2070620	F&B-Laundry and Dry Cleaning	Expenses	Other Miscellaneous Service Cost
2070660	F&B-Licenses and Permits	Expenses	Other Miscellaneous Service Cost
2070690	F&B-Linen	Expenses	Other Miscellaneous Service Cost
2070720	F&B-Management Fees	Expenses	Other Miscellaneous Service Cost
2070750	F&B-Menus and Beverage Lists	Expenses	Other Miscellaneous Service Cost
2070760	F&B-Miscellaneous	Expenses	Other Miscellaneous Service Cost

2070770	F&B-Music and Entertainment	Expenses	Other Miscellaneous Service Cost
2070800	F&B-Operating Supplies	Expenses	Other Miscellaneous Service Cost
2070860	F&B-Paper and Plastics	Expenses	Other Miscellaneous Service Cost
2070920	F&B-Printing and Stationery	Expenses	Other Miscellaneous Service Cost
2070970	F&B-Reservations	Expenses	Other Miscellaneous Service Cost
2070980	F&B-Royalty Fees	Expenses	Other Miscellaneous Service Cost
2071060	F&B-Training (Other than payroll)	Expenses	Other Miscellaneous Service Cost
2071080	F&B-Travel-Meals & Ent.	Expenses	Other Miscellaneous Service Cost
2071090	F&B-Travel-Other	Expenses	Other Miscellaneous Service Cost
2071100	F&B-Uniform Costs	Expenses	Other Miscellaneous Service Cost
2071110	F&B-Uniform Laundry/Cleaning	Expenses	Other Miscellaneous Service Cost
2071120	F&B-Utensils	Expenses	Other Miscellaneous Service Cost
5838010	Minor Op-Vending	Income	Service/Fee Income
5838020	Minor Op-Retail Kiosk/Marketplace	Income	Service/Fee Income
5838030	Minor Op-Video Games	Income	Service/Fee Income
5838040	Minor Op-In-Room Movies	Income	Service/Fee Income
5838045	Minor Op-Guest Laundry/Dry Clean (3rd Party)	Income	Service/Fee Income

5838050	Minor Op-Guest Comm. (Internet, phone, fax)	Income	Service/Fee Income
5838100	Minor Op-Occasional F&B Revenue	Income	Service/Fee Income
5838110	Minor Op-Occasional Mtg Rm Rent	Income	Service/Fee Income
5935910	Net Attrition Fees from Groups	Income	Service/Fee Income
5935920	Net Cancellation Fees	Income	Service/Fee Income
5935930	Net Cash Discounts Earned	Income	Service/Fee Income
5935940	Net Commissions-Misc Inc	Income	Service/Fee Income
5935950	Net Guest Foreign Currency Trans Gains (Losses)	Income	Service/Fee Income
5935960	Net Guest Laundry and Dry Cleaning	Income	Service/Fee Income
5935970	Net Interest Income-Misc Inc	Income	Service/Fee Income
5935990	Net Other Breakage	Income	Service/Fee Income
5936000	Net Package Breakage	Income	Service/Fee Income
5936010	Net Proceeds from Business Interruption Insurance	Income	Service/Fee Income
5936030	Net Space Rent & Concessions	Income	Service/Fee Income
5936040	Net Other (Safes, etc)-Misc Inc	Income	Service/Fee Income
7051010	A&G-Management Payroll	Expenses	Other Miscellaneous Service Cost
7052010	A&G-Accounting Payroll	Expenses	Other Miscellaneous Service Cost
7052080	A&G-General Support Payroll	Expenses	Other Miscellaneous Service Cost
7052130	A&G-HR Payroll	Expenses	Other Miscellaneous Service Cost
7052190	A&G-Purchasing/Receiving Payroll	Expenses	Other Miscellaneous Service Cost

7052220	A&G-Security Payroll	Expenses	Other Miscellaneous Service Cost
7053100	A&G-Service Charge Distribution	Expenses	Other Miscellaneous Service Cost
7053200	A&G-Contract Labor	Expenses	Other Miscellaneous Service Cost
7053300	A&G-Bonuses and Incentives	Expenses	Other Miscellaneous Service Cost
7069099	A&G-Payroll Taxes	Expenses	Other Miscellaneous Service Cost
7069199	A&G-Supplemental Pay	Expenses	Other Miscellaneous Service Cost
7069499	A&G-Employee Benefits	Expenses	Other Miscellaneous Service Cost
7070040	A&G-Audit Charges	Expenses	Other Miscellaneous Service Cost
7070050	A&G-Bank Charges	Expenses	Other Miscellaneous Service Cost
7070080	A&G-Cash Overages and Shortages	Expenses	Other Miscellaneous Service Cost
7070090	A&G-Centralized Accounting Charges	Expenses	Other Miscellaneous Service Cost
7070120	A&G-Cluster Services	Expenses	Other Miscellaneous Service Cost
7070180	A&G-Comp Services & Gifts	Expenses	Other Miscellaneous Service Cost
7070210	A&G-Contract Services	Expenses	Other Miscellaneous Service Cost
7070220	A&G-Corp. Office Reimbursables	Expenses	Other Miscellaneous Service Cost
7070240	A&G-Credit and Collection	Expenses	Other Miscellaneous

			Service Cost
7070250	A&G-Credit Card Commissions	Expenses	Other Miscellaneous Service Cost
7070260	A&G-Decorations (Holiday/Special Events)	Expenses	Other Miscellaneous Service Cost
7070290	A&G-Donations	Expenses	Other Miscellaneous Service Cost
7070300	A&G-Dues and Subscriptions	Expenses	Other Miscellaneous Service Cost
7070340	A&G-Entertainment-In-House of Guest, Client, Vendor	Expenses	Other Miscellaneous Service Cost
7070370	A&G-Equipment Rental	Expenses	Other Miscellaneous Service Cost
7070530	A&G-Human Resources	Expenses	Other Miscellaneous Service Cost
7070650	A&G-Legal Services	Expenses	Other Miscellaneous Service Cost
7070660	A&G-Licenses and Permits	Expenses	Other Miscellaneous Service Cost
7070700	A&G-Loss and Damage	Expenses	Other Miscellaneous Service Cost
7070760	A&G-Miscellaneous	Expenses	Other Miscellaneous Service Cost
7070800	A&G-Operating/Office Supplies	Expenses	Other Miscellaneous Service Cost
7070880	A&G-Payroll Processing	Expenses	Other Miscellaneous Service Cost
7070910	A&G-Postage & Overnight Delivery	Expenses	Other Miscellaneous Service Cost
7070930	A&G-Professional Fees	Expenses	Other Miscellaneous Service Cost

7070950	A&G-Provision for Doubtful Accounts/Bad Debt	Expenses	Other Miscellaneous Service Cost
7070990	A&G-Security-Contracted	Expenses	Other Miscellaneous Service Cost
7071000	A&G-Settlement Costs	Expenses	Other Miscellaneous Service Cost
7071010	A&G-Staff Transportation	Expenses	Other Miscellaneous Service Cost
7071060	A&G-Training (Other than payroll)	Expenses	Other Miscellaneous Service Cost
7071080	A&G-Travel-Meals & Ent.	Expenses	Other Miscellaneous Service Cost
7071090	A&G-Travel-Other	Expenses	Other Miscellaneous Service Cost
7071100	A&G-Uniform Costs	Expenses	Other Miscellaneous Service Cost
7071110	A&G-Uniform Laundry/Cleaning	Expenses	Other Miscellaneous Service Cost
7140090	IT-Cost of Cell Phones	Expenses	Other Miscellaneous Service Cost
7140100	IT-Cost of Internet Services	Expenses	Other Miscellaneous Service Cost
7140110	IT-Cost of Local Calls	Expenses	Other Miscellaneous Service Cost
7140120	IT-Cost of Long Distance Calls	Expenses	Other Miscellaneous Service Cost
7140130	IT-Cost of Services-Other	Expenses	Other Miscellaneous Service Cost
7151030	IT-Management-Payroll	Expenses	Other Miscellaneous Service Cost
7152140	IT-Information Technology Payroll	Expenses	Other Miscellaneous

			Service Cost
7152250	IT-Telecommunications Payroll	Expenses	Other Miscellaneous Service Cost
7153100	IT-Service Charge Distribution	Expenses	Other Miscellaneous Service Cost
7153200	IT-Contract Labor	Expenses	Other Miscellaneous Service Cost
7153300	IT-Bonuses and Incentives	Expenses	Other Miscellaneous Service Cost
7169099	IT-Payroll Taxes	Expenses	Other Miscellaneous Service Cost
7169199	IT-Supplemental Pay	Expenses	Other Miscellaneous Service Cost
7169499	IT-Employee Benefits	Expenses	Other Miscellaneous Service Cost
7170220	IT-Corp. Office Reimbursable	Expenses	Other Miscellaneous Service Cost
7170370	IT-Equipment Rental	Expenses	Other Miscellaneous Service Cost
7170760	IT-Miscellaneous	Expenses	Other Miscellaneous Service Cost
7170800	IT-Operating Supplies	Expenses	Other Miscellaneous Service Cost
7170810	IT-Other Equipment	Expenses	Other Miscellaneous Service Cost
7171030	IT-System Storage and Optimization	Expenses	Other Miscellaneous Service Cost
7171200	IT-Systems-A&G	Expenses	Other Miscellaneous Service Cost
7171210	IT-Systems-Centralized Info System	Expenses	Other Miscellaneous Service Cost



7171220	IT-Systems-Energy Management	Expenses	Other Miscellaneous Service Cost
7171230	IT-Systems-Food and Beverage	Expenses	Other Miscellaneous Service Cost
7171250	IT-Systems-Hardware	Expenses	Other Miscellaneous Service Cost
7171280	IT-Systems-Security	Expenses	Other Miscellaneous Service Cost
7171290	IT-Systems	Expenses	Other Miscellaneous Service Cost
7171300	IT-Systems-Other	Expenses	Other Miscellaneous Service Cost
7171320	IT-Systems-Property Operation and Maintenance	Expenses	Other Miscellaneous Service Cost
7171330	IT-Systems-Rooms	Expenses	Other Miscellaneous Service Cost
7171340	IT-Systems-Sales and Marketing	Expenses	Other Miscellaneous Service Cost
7171350	IT-Systems-Telecommunications	Expenses	Other Miscellaneous Service Cost
7251100	S&M-Management Payroll	Expenses	Other Miscellaneous Service Cost
7252101	S&M-Non-Management Payroll	Expenses	Other Miscellaneous Service Cost
7253100	S&M-Service Charge Distribution	Expenses	Other Miscellaneous Service Cost
7253200	S&M-Contract Labor	Expenses	Other Miscellaneous Service Cost
7253300	S&M-Bonuses and Incentives	Expenses	Other Miscellaneous Service Cost
7269099	S&M-Payroll Taxes	Expenses	Other Miscellaneous

			Service Cost
7269199	S&M-Supplemental Pay	Expenses	Other Miscellaneous Service Cost
7269499	S&M-Employee Benefits	Expenses	Other Miscellaneous Service Cost
7270010	S&M-Agency Fees	Expenses	Other Miscellaneous Service Cost
7270120	S&M-Cluster Services	Expenses	Other Miscellaneous Service Cost
7270130	S&M-Collateral Material	Expenses	Other Miscellaneous Service Cost
7270180	S&M-Comp Services & Gifts	Expenses	Other Miscellaneous Service Cost
7270210	S&M-Contract Services	Expenses	Other Miscellaneous Service Cost
7270220	S&M-Corp. Office Reimbursable	Expenses	Other Miscellaneous Service Cost
7270270	S&M-Direct Mail	Expenses	Other Miscellaneous Service Cost
7270300	S&M-Dues and Subscriptions	Expenses	Other Miscellaneous Service Cost
7270340	S&M-Entertainment-In-House of Guest, Client, Vendor	Expenses	Other Miscellaneous Service Cost
7270370	S&M-Equipment Rental	Expenses	Other Miscellaneous Service Cost
7270380	S&M-Familiarization Trips	Expenses	Other Miscellaneous Service Cost
7270410	S&M-Franchise Fees-Royalties	Expenses	Other Miscellaneous Service Cost
7270420	S&M-Franchise & Affiliation Marketing	Expenses	Other Miscellaneous Service Cost

7270570	S&M-In-House Graphics	Expenses	Other Miscellaneous Service Cost
7270710	S&M-Loyalty Programs	Expenses	Other Miscellaneous Service Cost
7270740	S&M-Media	Expenses	Other Miscellaneous Service Cost
7270760	S&M-Miscellaneous	Expenses	Other Miscellaneous Service Cost
7270800	S&M-Operating Supplies	Expenses	Other Miscellaneous Service Cost
7270820	S&M-Outside Sales Representation	Expenses	Other Miscellaneous Service Cost
7270830	S&M-Outside Services Market Research	Expenses	Other Miscellaneous Service Cost
7270840	S&M-Outside Signage	Expenses	Other Miscellaneous Service Cost
7270890	S&M-Photography	Expenses	Other Miscellaneous Service Cost
7270910	S&M-Postage & Overnight Delivery	Expenses	Other Miscellaneous Service Cost
7270940	S&M-Promotion	Expenses	Other Miscellaneous Service Cost
7271050	S&M-Trade Shows	Expenses	Other Miscellaneous Service Cost
7271060	S&M-Training (Other than payroll)	Expenses	Other Miscellaneous Service Cost
7271080	S&M-Travel-Meals & Ent.	Expenses	Other Miscellaneous Service Cost
7271090	S&M-Travel-Other	Expenses	Other Miscellaneous Service Cost
7271110	S&M-Uniform Laundry/Cleaning	Expenses	Other Miscellaneous

			Service Cost
7271170	S&M-Website	Expenses	Other Miscellaneous Service Cost
7351070	POM-Management Payroll	Expenses	Other Miscellaneous Service Cost
7352071	POM-Non-Management Payroll	Expenses	Other Miscellaneous Service Cost
7353100	POM-Service Charge Distribution	Expenses	Other Miscellaneous Service Cost
7353200	POM-Contract Labor	Expenses	Other Miscellaneous Service Cost
7353300	POM-Bonuses and Incentives	Expenses	Other Miscellaneous Service Cost
7369099	POM-Payroll Taxes	Expenses	Other Miscellaneous Service Cost
7369199	POM-Supplemental Pay	Expenses	Other Miscellaneous Service Cost
7369499	POM-Employee Benefits	Expenses	Other Miscellaneous Service Cost
7370070	POM-Building	Expenses	Other Miscellaneous Service Cost
7370120	POM-Cluster Services	Expenses	Other Miscellaneous Service Cost
7370210	POM-Contract Services (Outside Contractors)	Expenses	Other Miscellaneous Service Cost
7370220	POM-Corp. Office Reimbursable	Expenses	Other Miscellaneous Service Cost
7370310	POM-Electrical/Mechanical Equipment	Expenses	Other Miscellaneous Service Cost
7370320	POM-Elevators and Escalators	Expenses	Other Miscellaneous Service Cost

7370330	POM-Engineering Supplies	Expenses	Other Miscellaneous Service Cost
7370340	POM-Entertainment-In-House of Guest, Client, Vendor	Expenses	Other Miscellaneous Service Cost
7370370	POM-Equipment Rental	Expenses	Other Miscellaneous Service Cost
7370400	POM-Floor Covering	Expenses	Other Miscellaneous Service Cost
7370430	POM-Furniture and Equipment	Expenses	Other Miscellaneous Service Cost
7370470	POM-Grounds Maintenance and Landscaping	Expenses	Other Miscellaneous Service Cost
7370520	POM-Heating, Ventilation, and Air Conditioning	Expenses	Other Miscellaneous Service Cost
7370590	POM-Kitchen Equipment	Expenses	Other Miscellaneous Service Cost
7370630	POM-Laundry Equipment	Expenses	Other Miscellaneous Service Cost
7370660	POM-Licenses and Permits	Expenses	Other Miscellaneous Service Cost
7370670	POM-Life/Safety	Expenses	Other Miscellaneous Service Cost
7370680	POM-Light Bulbs	Expenses	Other Miscellaneous Service Cost
7370760	POM-Miscellaneous	Expenses	Other Miscellaneous Service Cost
7370800	POM-Operating Supplies	Expenses	Other Miscellaneous Service Cost
7370850	POM-Painting and Wallcovering	Expenses	Other Miscellaneous Service Cost
7370900	POM-Plumbing	Expenses	Other Miscellaneous

			Service Cost
7371005	POM-Signage Repairs & Maint	Expenses	Other Miscellaneous Service Cost
7371020	POM-Swimming Pool	Expenses	Other Miscellaneous Service Cost
7371060	POM-Training (Other than payroll)	Expenses	Other Miscellaneous Service Cost
7371080	POM-Travel-Meals & Ent.	Expenses	Other Miscellaneous Service Cost
7371090	POM-Travel-Other	Expenses	Other Miscellaneous Service Cost
7371100	POM-Uniform Costs	Expenses	Other Miscellaneous Service Cost
7371110	POM-Uniform Laundry/Cleaning	Expenses	Other Miscellaneous Service Cost
7371130	POM-Vehicle Repair	Expenses	Other Miscellaneous Service Cost
7371150	POM-Waste Removal/Trash	Expenses	Other Miscellaneous Service Cost
7471400	Electricity	Expenses	Other Miscellaneous Service Cost
7471410	Gas	Expenses	Other Miscellaneous Service Cost
7471420	Oil	Expenses	Other Miscellaneous Service Cost
7471430	Water/Sewer	Expenses	Other Miscellaneous Service Cost
7471440	Steam	Expenses	Other Miscellaneous Service Cost
7471450	Chilled Water	Expenses	Other Miscellaneous Service Cost

7471460	Other Fuels	Expenses	Other Miscellaneous Service Cost
7471470	Utilities-Contract Services	Expenses	Other Miscellaneous Service Cost
7775610	Base Management Fee	Expenses	Other Miscellaneous Service Cost
7775630	Incentive Fees	Expenses	Other Miscellaneous Service Cost
7875660	Cost Recovery Income	Expenses	Other Miscellaneous Service Cost
7875670	Interest Income-Non-Operating	Expenses	Other Miscellaneous Service Cost
7875680	Other Income-Non-Operating	Expenses	Other Miscellaneous Service Cost
7875720	Rent-Land and Buildings	Expenses	Other Miscellaneous Service Cost
7875730	Rent-Other Property and Equipment	Expenses	Other Miscellaneous Service Cost
7875770	Business and Occupation Taxes	Expenses	Other Miscellaneous Service Cost
7875780	Other Taxes and Assessments	Expenses	Other Miscellaneous Service Cost
7875790	Personal Property Taxes	Expenses	Other Miscellaneous Service Cost
7875800	Real Estate Taxes	Expenses	Other Miscellaneous Service Cost
7875840	Insurance-Building and Contents	Expenses	Other Miscellaneous Service Cost
7875850	Insurance-Liability	Expenses	Other Miscellaneous Service Cost
7875860	Insurance-Deductible	Expenses	Other Miscellaneous

			Service Cost
7875900	Cost Recovery Expense	Expenses	Other Miscellaneous Service Cost
7875910	Gain/Loss on Fixed Assets	Expenses	Other Miscellaneous Service Cost
7875920	Owner Expenses-Non-Operating	Expenses	Other Miscellaneous Service Cost
7875930	Unrealized Foreign Exchange Gains or Losses	Expenses	Other Miscellaneous Service Cost
7980010	Depreciation	Expenses	Other Miscellaneous Service Cost
7980020	Amortization	Expenses	Other Miscellaneous Service Cost
7980030	Mortgage Interest	Expenses	Other Miscellaneous Service Cost
7980040	Note Interest	Expenses	Other Miscellaneous Service Cost