

## Long-Term Liabilities

### Long-Term Concessions

24 000	Foregone Industrial Rent
100	Foregone Industrial Rent
200	Foregone Office Rent
300	Foregone Parking Income
400	Foregone Other Space Rent

### Long-Term Debt

25 000	Mortgages
100	Mortgages: Accumulated Amortization
200	Notes Payable
300	Bonds Payable

### Contingent Liabilities

26 000	Contingent Liabilities
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## Equity

### Paid-In Capital Stock

29 000	Common
100	Preferred

### Additional Paid-In Capital

29 200	Common
300	Preferred

### Treasury Stock

29 400	Accounts as Needed
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### Partner Contributions

29 500	Accounts as Needed
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### Retained Earnings

29 600	Accounts as Needed
700	Distribution

## Revenue/Income

30 000	Industrial Rent
100	Base Rent
200	Pass-Throughs/Reimbursements
	Operating Expenses
	Real Estate Taxes
	Insurance
300	Escalations
	Operating Expenses
	Real Estate Taxes
	Insurance
	Common Area Maintenance (CAM)
	Operating Expenses
	Taxes
	Insurance
	Other
400	Consumer Price Index/Other Indices
500	Lease Cancellations
	Termination Fee Income
600	Rent Abatements (contra account)
700	Allowance for Bad Debt (contra account)
31 000	Office Rent
100	Base Rent
200	Pass-Throughs/Reimbursements
	Operating Expenses
	Real Estate Taxes
	Insurance
300	Escalations
	Operating Expenses
	Real Estate Taxes
	Insurance
	Common Area Maintenance (CAM)
	Operating Expenses
	Taxes
	Insurance
	Other
400	Consumer Price Index/Other Indices
500	Lease Cancellations
	Termination Fee Income
600	Rent Abatements (contra account)
700	Allowance for Bad Debt (contra account)

<b>32 000</b>	<b>Parking Income</b>
100	Daily/Transient
200	Monthly
300	Annual
400	Other Services
<b>33 000</b>	<b>Other Space Rent</b>
100	Storage Space
200	Antenna/Satellite Dish Rental
300	Other Telecommunication Space (Risers) Rental
400	Express Parcel Space Rental
500	Meeting Facility Rental
600	Shared Loading Dock Rent
700	Retail Space
800	Other
<b>34 000</b>	<b>Additional Tenant Service Income</b>
100	Cleaning
	Routine Tasks
	Specialized Tasks
	Trash/Removal
200	Repairs/Maintenance
	Tenant Work Orders
	Supervision Fees
300	Utility (after-hour charges)
	Electricity
	HVAC
	Water/Sewer
	Gas
	Other
400	Security
	Guards
	Extra Keys/Cards/Locks
<b>35 000</b>	<b>Miscellaneous Income</b>
100	Vending Machines
200	Pay Telephones
300	Signage
400	Late Charges/NSF Fees
500	Interest Income
600	Special Events
700	Recycling Income
800	Other

## Operating Expenses

### Recoverable Expenses

<b>40 000</b>	<b>Cleaning Expenses</b>
100	Payroll, Taxes, Fringes
	Salaries/Wages
	Salaries
	Hourly Wages
	Temporary
	Overtime
	Bonus/Incentives
	Payroll Taxes
	FICA
	Federal Unemployment
	State Unemployment
	Workers' Compensation
	Benefits
	Vacation
	Sick Leave
	Family Leave
	Pension/Other Retirement Plan
	Medical
	Life Insurance
	Continuing Education
	Union Dues
	Other
200	Routine Contract Services (Interior)
	Daily Cleaning Service
	Day Porter/Matron
300	Specialized Contract Services
	Window Cleaning
	Carpet Cleaning
	Drapery Cleaning
	Special Surface Cleaning (polishing metal, brass, marble, etc.)
	Emergency Clean-up (not covered by insurance)
	Other Specialized Service
400	Supplies/Materials/Miscellaneous
	Cleaning Supplies
	Paper Products
	Tools and Equipment (directly expensed)
	Uniforms/Laundry
	Cleaning Repairs/Maintenance
	Parts
	Labor
	Outside Services
	Other

500	Trash Removal
	Routine
	Hazardous Materials
	Recycling
	Other
<b>41 000</b>	<b>Repairs/Maintenance</b>
100	Payroll, Taxes, Fringes
	Salaries/Wages
	Salaries
	Hourly Wages
	Temporary
	Overtime
	Bonus/Incentives
	Payroll Taxes
	FICA
	Federal Unemployment
	State Unemployment
	Workers' Compensation
	Benefits
	Vacation
	Sick Leave
	Family Leave
	Pension/Other Retirement Plan
	Medical
	Life Insurance
	Continuing Education
	Union Dues
	Other
150	Comprehensive R/M Contract
200	Elevator Contracts/Materials
	Service Contracts
	Consultant Fees
	Tools/Equipment (directly expensed)
	Telephone
	Licenses & Inspection Fees
	Supplies/Materials/Other
300	HVAC Contracts/Materials
	HVAC: General Service Contract
	HVAC: Electricity Service Contracts
	HVAC: Water Treatment Contracts
	HVAC: Fuel Oil Service Contracts
	HVAC: Sewage Service Contracts
	HVAC: Equipment Rental
	HVAC Filter Service
	Consultant Fees
	Tools/Equipment (directly expensed)
	Energy Management Contract
	Supplies/Materials/Miscellaneous

400	Electrical Contracts/Materials
	Service Contracts
	Consulting Fees
	Tools/Equipment (directly expensed)
	Licenses and Inspection Fees
	Relamping: Electric Bulbs and Ballasts (directly expensed)
	Supplies/Materials/Miscellaneous
500	Structural/Roofing
	Repair/Maintenance Contracts
	Consultant Fees
	Supplies/Materials/Miscellaneous
600	Plumbing
	Repair/Maintenance Contracts
	Consultant Fees
	Supplies/Materials/Miscellaneous
700	Fire and Life Safety
	Repair/Maintenance Contracts
	Monitoring Contract
	Consultant Fees
	Phone/Alarm line charges
	License and Inspection Fees
	Supplies/Materials/Miscellaneous
800	General Building R/M (Interior)
	Pest Control Contracts
	Signage/Directory
	Uniforms
	Interior Plant Maintenance
	Music
	Painting
	Carpet Repairs/Maintenance
	Other Interior Surface Repairs/Maintenance
	Tools/Equipment (directly expensed)
	Supplies/Materials/Miscellaneous
850	General Building R/M (Exterior)
	Exterior Window Replacement
	Sealing, Caulking
	Repointing
	Powerwashing
	Repainting
	Common Area Dock
	Drive-in Door/Leveler Repairs
	Other
900	Other
	Vehicle
	Environmental Costs
	Supplies/Materials/Miscellaneous

<b>42 000</b>	<b>Utilities</b>	200	Garage/Parking (free)
100	Electricity		Payroll, Taxes, Fringes
	Building		Salaries/Wages
	Vacant Space		Salaries
200	Gas		Hourly Wages
	Building		Temporary
	Vacant Space		Overtime
300	Fuel Oil		Bonus/Incentives
400	Purchased Steam		Payroll Taxes
500	Purchased Chilled Water		FICA
600	Water		Federal Unemployment
700	Sewer		State Unemployment
800	Cable		Workers' Compensation
900	Other		Benefits
			Vacation
			Sick Leave
			Family Leave
			Pension/Other Retirement Plan
			Medical
			Life Insurance
			Continuing Education
			Union Dues
			Other
			Contracts
			Consultant Fees
			Utilities
			Sweeping/Policing
			Repairs/Maintenance
			Tools/Equipment (directly expensed)
			Supplies/Materials/Miscellaneous
		300	Snow Removal
			Contracts
			Tools/Equipment (directly expensed)
			Supplies/Materials/Miscellaneous
		400	Other Grounds Expenses
			Exterior Lighting
			Exterior Signage
			Retention Pond
			Supplies/Materials/Miscellaneous
<b>43 000</b>	<b>Roads/Grounds Expenses</b>		
100	Landscaping		
	Payroll, Taxes, Fringes		
	Salaries/Wages		
	Salaries		
	Hourly Wages		
	Temporary		
	Overtime		
	Bonus/Incentives		
	Payroll Taxes		
	FICA		
	Federal Unemployment		
	State Unemployment		
	Workers' Compensation		
	Benefits		
	Vacation		
	Sick Leave		
	Family Leave		
	Pension/Other Retirement Plan		
	Medical		
	Life Insurance		
	Continuing Education		
	Union Dues		
	Other		
	Contracts		
	Mowing		
	Tools/Equipment (directly expensed)		
	Sprinklers (outdoor)		
	Supplies/Materials/Miscellaneous		