

IFMA Chart of Account
amended 6/27/2007

ASSETS

Union Bank of California	1000
UnionBanc Investment Services LLC	1100
Prepaid Expenses - Golf 2007	1200

LIABILITIES

Accounts Payable	2000
Deferred Golf Sponsorship	2100
Deferred Golfer Fees	2150
Raffle Mulligans	2160
Deferred Directory Sponsorship	2170
Deferred Sponsorship	2200

EQUITY

Retained Earnings	3000
Opening Balance Equity	3010
Current Period Earnings	3020

REVENUE

Advertising	4000
Contribution/Donations	4100
Dues	4200
Registration	4300
Non-Member/Visitor Fee	4350
Raffle/Mulligan	4400
Share of Proceeds	4450
Sponsorship	4510
Sponsorship (Table Top)	4520
Interest Income	4900
Miscellaneous	4999

EXPENSE

Advertising	5000
Awards	5010
Bank Fees	5015
Contribution/Donations	5020
Copies/Printing	5025
Credit Card Expense	5030
Decorations	5035
Entertainment/Photography	5040
Equipment Rental/AV	5045
Facility/Room Fees	5050
Food/Beverage	5055
Gifts/Prizes	5060
Management Fees	5065
Marketing/PR	5070
Mulligan/Raffle Gift	5080
Postage	5085
Professional Fees	5090
Registration	5092
Speakers/Facilitators	5095
Supplies	5096
Telephone	5097
Travel/Mileage	5098
Miscellaneous	5999

EVENTS

10	Archiving & Library
15	Awards Banquet (2006)
20	Awards Banquet (2007)
25	Best Practices
30	Community Outreach
35	Directory
40	Education Seminars
42	Education Seminars OC - Web-i-nar
43	Education Seminars OC - WorkShop Class
44	Education Seminars OC-CFM Exam Review
46	Golf (2006)
47	Hospitality
50	IREM
55	Membership
56	Membership Development
60	Programs
61	Special Event
80	Website/Newsletter
90	WESTFAC Conference
91	World Workplace
98	Board of Directors
99	General and Admin