

| Subtotal and Total Groupings and Text |                                     |                             |  | Mapping Structure & Presentation              |                             |   |  | Threshold Tests Settings for Subtotal and Total Rows                           |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
|---------------------------------------|-------------------------------------|-----------------------------|--|---|-----------------------------|---|--|--|--|---|-----------------------|---|-----------------------|---|-----------------------|---|-------------------------|---|---------------------------|---|---------------------------|---|---------------------------|---|------------------------------------|---|---------------------------|---|--------|
| Summary Group                         | Parent Subtotal Group               | Subtotal Group              | Group Order  | Heading                                       | GL Account                  | Account Description                       | Mapped Description for Totals Lines and headers  | Flip Sign?   | CM-PM Threshold  |   | CurQ2-CurQ1 Threshold |   | CurQ3-CurQ2 Threshold |   | CurQ4-CurQ3 Threshold |   | CurQ1-PriorQ4 Threshold |   | PriorQ2-PriorQ1 Threshold |   | PriorQ3-PriorQ2 Threshold |   | PriorQ4-PriorQ3 Threshold |   | Current Year QTD vs Prior Year QTD |   | PriorYTD-CurYTD Threshold |   |        |
|                                       |                                     |                             |  |   |                             |   |  |  | Amount   | % | Amount                | % | Amount                | % | Amount                | % | Amount                  | % | Amount                    | % | Amount                    | % | Amount                    | % | Amount                             | % | Amount                    | % | Amount |
| Name of Group                         | Text name for subtotal Group Header | Subtotal Group text name    | Code assigning each account to a Group for sub totals and totals | This text appears in the Header for the Group | Financial System GL Account | Account Description from Financial System | Text to appear in the Description column for the associated Head (heading) or Tot (Sub total or Total row) | If 1, the sign is reversed from whatever is present in the data for the Amount | VarianceThreshold testing - if blank, no test is performed. The value entered is compared to the Variance value (amount or 5%) and the variance is flagged if it exceed the threshold value. |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| REVENUES                              |                                     |                             |  | 10 RENTS FROM SINGLE-FAMILY PROPERTIES        | 4000100                     | RENTAL INCOME                             | Rents from single-family properties  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| REVENUES                              |                                     |                             |  | 10 RENTS FROM SINGLE-FAMILY PROPERTIES        | 4000101                     | CONTRA RENTAL INCOME                      | Rents from single-family properties  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| REVENUES                              |                                     |                             |  | 10 RENTS FROM SINGLE-FAMILY PROPERTIES        | 4000102                     | RENTAL INCOME - HOLDOVER RENT             | Rents from single-family properties  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| REVENUES                              |                                     |                             |  | 10 RENTS FROM SINGLE-FAMILY PROPERTIES        | 4000110                     | PLUS: PREPAID RENT                        | Rents from single-family properties  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| REVENUES                              |                                     |                             |  | 20 FEES FROM SINGLE-FAMILY PROPERTIES         | 4000400                     | APPLICATION FEE INCOME                    | Fees from single-family properties   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| REVENUES                              |                                     |                             |  | 20 FEES FROM SINGLE-FAMILY PROPERTIES         | 4012500                     | FEE INCOME                                | Fees from single-family properties   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| REVENUES                              |                                     |                             |  | 40 OTHER                                      | 4011200                     | LEASING FEE INCOME                        | Other  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| REVENUES                              |                                     |                             |  | 40 OTHER                                      | 4012000                     | PREMIUM INCOME                            | Other  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 50   | PROPERTY TAX                                  | 5100100                     | REAL ESTATE PROPERTY TAX                  | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 60   | HOA FEES & REPAIRS                            | 5201100                     | HOA FEES                                  | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 60   | HOA FEES & REPAIRS                            | 5503400                     | GENERAL REPAIRS AND MAINTENANCE (HOA)     | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5302100                     | ELECTRIC UTILITY                          | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5302200                     | TRASH COLLECTION                          | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5302300                     | GAS UTILITY                               | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5302400                     | WATER UTILITY                             | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5302403                     | WASTE WATER                               | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5302500                     | SEWER                                     | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5302600                     | INTERNET/CABLE                            | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5500100                     | GENERAL REPAIRS AND MAINTENANCE           | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5500200                     | LANDSCAPING SERVICES                      | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5500300                     | LANDSCAPING REPAIRS                       | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5502000                     | GENERAL REPAIRS AND MAINTENANCE (TURN)    | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5502010                     | IN HOUSE REPAIRS AND MAINTENANCE (TURN)   | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5502100                     | PAINTING (TURN)                           | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5502610                     | ELECTRICAL REPAIRS (TURN)                 | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5705100                     | PROPERTY INSURANCE - PROPERTY             | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 110  | PROPERTY INSURANCE                            | 5705101                     | PROPERTY INSURANCE - GENERAL LIABILITY    | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 110  | PROPERTY INSURANCE                            | 5705102                     | PROPERTY INSURANCE - POLLUTION            | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 110  | PROPERTY INSURANCE                            | 5705200                     | PROPERTY INSURANCE (CAPITALIZED)          | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 120  | BAD DEBT EXPENSE                              | 5806700                     | BAD DEBT EXPENSE                          | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 120  | BAD DEBT EXPENSE                              | 5806720                     | BAD DEBT - RECOVERY                       | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 130  | OTHER OPEX                                    | 5806810                     | MANAGEMENT FEE EXPENSE                    | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 130  | OTHER OPEX                                    | 5807350                     | SALES TAX                                 | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 130  | OTHER OPEX                                    | 5807351                     | SALES TAX - INTEREST                      | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 130  | OTHER OPEX                                    | 5807400                     | REGISTRATION FEES                         | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 130  | OTHER OPEX                                    | 5807500                     | REGISTRATION LATE FEES AND INTEREST       | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 130  | OTHER OPEX                                    | 5807600                     | PERSONAL PROPERTY TAX                     | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 130  | OTHER OPEX                                    | 5807700                     | PERSONAL PROPERTY INTEREST                | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 130  | OTHER OPEX                                    | 5807800                     | INDIRECT TAX PENALTIES                    | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  | PROPERTY OPERATING EXPENSES | 130  | OTHER OPEX                                    | 5807900                     | PROPERTY LOSS EXPENSE                     | Property operating expenses  | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 5604100                     | ADVERTISING                               | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 6200200                     | LEASING FEE                               | Property management expenses   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 6100100                     | SALARIES - REGULAR                        | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 6100101                     | SALARIES - PAYROLL ACCRUAL                | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 6200105                     | PROPERTY MANAGEMENT FEES                  | Management company operating   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | OPERATING EXPENSES                  |                             |  |   | 6200115                     | LEASING COMMISSIONS FEES / 3RD PARTY      | Management company operating   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | NON-OPERATING EXPENSES              |                             |  |   | 6300600                     | LEGAL                                     | General and administrative expense   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | NON-OPERATING EXPENSES              |                             |  |   | 6300610                     | INSURANCE EXPENSE                         | General and administrative expense   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | NON-OPERATING EXPENSES              |                             |  |   | 6410600                     | INTEREST EXPENSE - LOAN COSTS - REVOLVER  | #N/A   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | NON-OPERATING EXPENSES              |                             |  |   | 6410605                     | INTEREST EXPENSE - LOAN COSTS - TERM      | Interest expense   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |
| EXPENSES                              | NON-OPERATING EXPENSES              |                             |  |   | 6860300                     | INTEREST EXPENSE                          | Interest expense   | 1  |  |   |                       |   |                       |   |                       |   |                         |   |                           |   |                           |   |                           |   |                                    |   |                           |   |        |

**Threshold tests - functioning:**  
- Entering an amount or % value results in values that meet/exceed these amount to be highlighted in yellow on the report.  
- Thresholds are very specific - for an individual account, and the specific threshold of interest.

**Mapping functioning:**  
- Groups define the totaling of individual accounts for the report, including names for the subtotal headings and total lines.  
- The individual account names are in the Mapped Description column and substitute for the standard Account Descriptions from the financial system's GL accounts, giving the user full control over what the account is described as in the report.  
- The full specification defines 5 different report formats; This one is an example to be used for the 10K/10Q reports.  
- There is a "unmapped" subtotal in the report to gather any account that is not mapped - so the report will always tie to the Trial Balance.  
- The accounts shown are not the full GL; but are samples to show