



# property management chart of accounts template

| Account | Description                | Type                | Purpose                                       |
|---------|----------------------------|---------------------|---|
| 1100    | Bank account               | Bank                | Record checks/deposits                        |
| 1200    | Savings account            | Bank                | Record deposits and withdrawals               |
| 1300    | Escrow                     | Bank                | If taxes and insurance paid out of escrow     |
| 1400    | Rents receivable           | Accounts receivable | Rent not yet received                         |
| 1500    | Dwelling                   | Fixed asset         | Each property has an account                  |
| 1600    | Land                       | Fixed asset         | Each piece of land has an account             |
| 1700    | Improvements               | Fixed asset         | Each property has an account                  |
| 1800    | Accumulated depreciation   | Fixed asset         | Record depreciation for each property         |
| 2100    | Credit cards               | Credit card         | List all credit card transactions             |
| 2300    | Mortgages                  | Long-term liability | Each property has an account for tracking     |
| 3000    | Owner's equity             | Equity              | List all personal funds deposited & withdrawn |
| 4000    | Rental income              | Income              | Each property has an account to track income  |
| 4100    | Other rental income        | Income              | Parking fee, pet rent, etc.                   |
| 5000    | Expenses                   | Expense             | List all expenses separately                  |
| 5100    | HOA                        | Expense             | Record fees paid                              |
| 5200    | Insurance                  | Expense             | Record insurance payments                     |
| 5300    | Taxes                      | Expense             | However taxes are paid, record it             |
| 5400    | Utilities                  | Expense             | Record gas, electricity, water, etc.          |
| 5500    | Mortgage interest payments | Expense             | Record payment for each property              |
| 5600    | Maintenance                | Expense             | Record all cleaning and maintenance expenses  |



# Chart Of Accounts Power Property Management

**Kathleen Armour**



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