

## GL Codes - Property Management (Form)

GL Name Change   
 To Cost Segregate in 2018   
 GL Code Addition

Account Code	Account Code Description	Note
<b>EXPENSES [4]</b>		
<b>4101000 Utilities</b>		
4101050	Gas - Vacant	
4101100	Gas - Common	
4101200	Electricity - Vacant	
4101250	Electricity - Common	
4101350	Water	
4101400	Sewer	
4101445	HVAC	
4101500	Utility Processing Fee	Pay Lease
<b>4102000 Administrative</b>		
<b>Restricted - Do not Use</b>		
4102020	General Manager Payroll	Including Temp Services
4102040	Assistant Manager Payroll	Including Temp Services
4102080	Security Payroll	
4102105	Automotive Allowance	
4102110	Housing Allowance	
4102120	Applicant Screening	
4102140	Bank Charge	
4102150	Payment Processing Fee	Pay Lease
4102160	Credit Card Fee	
4102180	NSF Charge	
4102200	Copy Paper	Printing/copy paper only
4102220	Office Supply	All but copy paper and includes toner
4102240	Printing & Stationary	
4102260	Postage	
4102280	Dues & Subscription	Apartment Association, BBB, Chamber of Commerce, etc.
4102290	Lease Software	BlueMoon
4102300	Office Equipment Maintenance	Service and repair of any office equipment
4102320	Computer Software	Microsoft Office, Adobe, Control 4, Kaba .etc.
4102340	Property Management Software	Rent Manager
4102360	Telephone Expense	
4102380	Cable Expense	
4102400	Internet Expense	
4102420	Cell Phone Expense	
4102460	Answering Service	SightPlan, RealPage
4102480	Uniform	
4102500	Employee Relation	Meals & Entertainment
4102540	Recruiting	Job advertising
4102560	Training	QUE Training & Development & AA
4102570	Air Travel Reimbursement	Airline tickets and baggage
4102580	Automotive Mileage Reimbursement	
4102600	Lodging Reimbursement	Hotel rooms
4102605	Meals Reimbursement	Per diems
4102610	Rental Car Reimbursement	
4102615	Parking & Toll Fee Reimbursement	
4102640	Collection Fee	
4102650	Towing	Cost to remove or tow a vehicle, trailer, etc.
4102660	Residential Legal	Eviction and Lease related legal expenses
4102680	Permit	Pool permit, signage permit and etc.
4102700	Leased Equipment	Leased copy machine, etc.
4102710	Office Services	Document destruction, water cooler, etc.
4102740	Renters Insurance	AssetProtect
4102900	Other Administration	Season decorations and small décor purchases

4103000 Marketing		Restricted - Do not Use
4103020	Leasing Payroll	Including Temp Services
4103060	Leasing Commission	
4103150	Brochures & Flyers	Property Brochure, printed flyers, post cards, etc.
4103175	Promotional Material	Other marketing materials, photos, videos, etc.
4103200	Newspaper & Magazine	
4103250	Billboard, Radio & TV	
4103300	Temporary Signage	
4103350	Model Unit Decoration	
4103400	Website Management	
4103450	Internet Advertising	
4103500	Search Engine Marketing	MultiFamily Traffic, FaceBook, Instagram, Google Ads, etc.
4103525	Lead Tracking	I Love Leasing
4103550	Resident Referral	
4103600	Third Party Referral	Realtors, relocation companies and etc.
4103650	Resident Relations	Move in gifts, resident events, coffee service and etc.

4104000 Contract Service		Restricted - Do not Use
4104050	Alarm Contract	Office and all other buildings alarms
4104100	Security Contract	Patrol services
4104150	Fire Protection	Sprinkler systems & phone lines
4104200	Common Area Cleaning	Office, clubhouse & hallways
4104220	Day Porter	Including Temp Services
4104275	Floor Mats & Laundry	
4104300	Landscaping & Grounds Contract	
4104320	Landscaping - Interior	
4104350	Unit Furniture Rental	
4104400	Unit Washer / Dryer Rental	
4104450	Pest Control & Extermination	
4104500	Trash Removal	
4104525	Valet Trash Services	
4104550	Pool Service	
4104600	Snow Removal	
4104650	Pond / Fountain Maintenance	
4104700	Elevator Service Contract	
4104750	Window Cleaning	
4104800	HVAC Service Contract	
4104815	Trash Outs	By third party
4104830	Furniture Moving	By third party

4105000 Maintenance Repair		Restricted - Do not Use
4105020	Service Technician Payroll	Including Temp Services
4105040	Grounds Maintenance Payroll	Including Temp Services
4105060	Janitorial Payroll	Including Temp Services
4105080	Pool Service Payroll	Including Temp Services
4105100	Bonus - Maintenance	
4105130	Alarm Repair	
4105160	Exterior Maintenance & Repair	Gutter, vent and power wash; trim and siding repair
4105190	Interior Maintenance & Repair	Interior trim and cabinet repair
4105220	Amenity Repair	
4105250	Carpet Cleaning	Common areas and occupied units ( including renewals )
4105260	Carpet Repair	Common areas and occupied units ( including renewals )
4105270	Tile / Flooring Repair	< or = \$500 per unit
4105280	Drywall & Paint Repair	< or = \$500 per unit
4105310	Electrical Repair	< or = \$500 per unit
4105340	Equipment Rental	
4105370	Appliance Repair	
4105400	HVAC Repair	< or = \$500
4105460	Locksmith	
4105470	Bath Fixture Resurfacing	Sink, tub and counter resurfacing
4105480	Kitchen Fixture Resurfacing	Sink and counter top resurfacing
4105490	Paving / Concrete / Striping	< or = \$500
4105520	Plumbing Repair	< or = \$500 per unit

4105550	Pool Repair	< or = \$500
4105580	Roof Repair	< or = \$500
4105590	Signage Repair	< or = \$500
4105610	Auto Maintenance	
4105640	Water Extraction	
4105670	Window & Glass Repair	< or = \$500 per unit
4105680	Door Repair	< or = \$500 per unit
4105730	Tools & Equipment Maintenance	< or = \$500
4105900	Other Repair	

**4106000 Maintenance Supply**

4106030	Cleaning Supply	< or = \$500 per unit
4106060	Countertop Supply	< or = \$150 per unit
4106090	Electrical Supply	< or = \$150 per unit
4106120	Exterminating Supply	
4106150	Fire Suppression Supply	< or = \$150 per unit
4106180	Smoke Detector Supply	Batteries only
4106210	Carpentry Supply	< or = \$500 per unit
4106220	Drywall Supply	
4106240	Painting Supply	All but unit turnover related
4106270	HVAC Supply	
4106300	Air Filter Supply	
4106330	Landscaping Supply	
4106360	Lights & Lamps Supply	
4106370	Door Supply	Doors < or = \$150 per unit; hardware
4106390	Lock & Key Supply	
4106400	Window/Glass Supply	Windows < or = \$150 per unit; hardware
4106420	Plumbing Supply	
4106450	Appliance Supply	
4106480	Cabinet Supply	
4106510	Snow Removal Supply	
4106540	Pool Supply	
4106570	Pond / Fountain Supply	
4106600	Blind & Shade Supply	Repair parts, not replacement
4106630	Toilet Seat Supply	
4106900	Other Supply	

**4107000 Unit Turnover**

4107100	Unit Carpet Cleaning	
4107300	Unit Cleaning	
4107400	Unit Painting	Unit turnover paint only
4107500	Unit Painting Supply	
4107900	Other Unit Turnover	

<b>ASSETS (CAPITAL) [1]</b>		
<b>1109000 Land Improvement</b>		<b>Restricted - Do not Use</b>

1109060	Water Line Improvement	Outside of the building
1109070	Sewer Line Improvement	Outside of the building
1109070	Gas Line Improvement	Outside of the building
1109100	Drainage Improvement	Or replacement
1109150	Landscaping Improvement	Or replacement
1109200	Irrigation Improvement	Or replacement
1109250	Pool Improvement	Or replacement
1109300	Tennis Court Improvement	Or replacement
1109350	Playground & Picnic Area Improvement	Or replacement
1109400	Asphalt Improvement	Or replacement
1109450	Common Lighting Improvement	Or replacement
1109500	Concrete Improvement	Or replacement
1109550	Fencing Improvement	Or replacement
1109600	Retaining Wall Improvement	Or replacement
1109650	Signage Improvement	Or replacement
1109900	Other Land Improvement	Or replacement

<b>1111000 Exterior Improvement</b>		<b>Restricted - Do not Use</b>
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1111050	Exterior Improvement	Façade, trim, siding, etc.
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1111100	Deck & Balcony Improvement	Or replacement
1111150	Carport Improvement	Or replacement
111200	Exterior Painting	
111250	Masonry Improvement	Or replacement
111300	Exterior Plumbing Improvement	Or replacement
111350	Exterior Electrical Improvement	Or replacement
111400	Roof Replacement	
111450	Window Replacement	
111500	Door Replacement	
111550	HVAC Replacement	
111600	Exterior Lighting Improvement	Or replacement on the building;
111650	Exterior Stairway Improvement	Or replacement
111900	Other Exterior Improvement	Or replacement
<b>112000 Interior Improvement</b>		<b>Restricted - Do not Use</b>
112050	Interior Improvement	Drywall & trim
112100	Plumbing Fixture Replacement	
112150	Cabinet Replacement	
112250	Countertop Replacement	
112300	Flooring - Carpet Replacement	
112350	Flooring - Vinyl / Wood Replacement	
112375	Blind & Shade Replacement	
112400	Interior Plumbing Replacement	
112450	Interior Electrical Replacement	
112500	Interior Lighting Replacement	
112550	Interior Stairway Replacement	Or improvement
112600	Amenity Improvement	Or replacement
112700	Elevator Improvement	Or replacement
112800	Tenant Improvement	Or replacement
112900	Other Interior Improvement	Or replacement
<b>113000 Furniture &amp; Equipment</b>		<b>Restricted - Do not Use</b>
113040	Machinery & Equipment	New install or replacement
113060	Refrigerator	New install or replacement
113090	Range	New install or replacement
113100	Range Hood	New install or replacement
113120	Dishwasher	New install or replacement
113150	Microwave	New install or replacement
113180	Garbage Disposal	New install or replacement
113190	Smoke Detector	New install or replacement
113210	Water Heater	New install or replacement
113240	Washer	New install or replacement
113270	Dryer	New install or replacement
113300	Amenity Furnishing	New install or replacement
113330	Model Furnishing	New install or replacement
113360	Pool Furniture	New install or replacement
113390	Fitness Center Equipment	New install or replacement
113420	Tanning Bed	New install or replacement
113450	Tools & Equipment	New install or replacement
113480	Golf Cart	New install or replacement
113510	Computer	New install or replacement
113540	Copier / Printer	New install or replacement
113600	Corporate Office Furniture & Fixtures	New install or replacement
113660	Office Equipment	New install or replacement
113700	Office Tenant Improvements	New install or replacement
113720	Architectural Fees	
113750	Computer Software	
113780	Cellular Phone Purchase	
113820	Web Page Design	
113850	Signage	
113900	Other Furniture and Equipment	