

## COMMERCIAL GENERAL LEDGER ACCOUNT GUIDELINES

**All expenses need to be evaluated as to whether they can be passed through or need to be charged directly to an Individual Tenant**

ACCOUNT NUMBER ACCOUNT NAME	DESCRIPTION
1600-2000 Land Improvements (Above \$5,000; \$500 on Ascent)	Capital: Unit of property must be at least \$5K to qualify. Examples are property monument signage (not directional/parking signage/reserved signage/handicap signage. Replacements of parking lots, improvements to sidewalks, drainage and fencing. Also includes landscaping of areas not previously landscaped. Any structure in excess of \$5K permanently affixed to the land, not the building structure.
1610-3000 Building Improvements (Above \$5,000; \$500 on Ascent)	Capital: Unit of property must be at least \$5K to qualify. Improvements to the building – includes roof replacements, major exterior renovations/improvements and HVAC/RTU replacements (if >\$5K). Includes replacements of/improvements to any structural component of building (if >\$5K). Also includes major interior renovations of common areas.
1640-1000 Furniture, Fixtures & Equipment (Above \$5,000; \$500 on Ascent)	Capital: Unit of property must be at least \$5K to qualify. Common area furniture - such as conference rooms/waiting area furniture but only if > scope. Art and outdoor furnishing meeting scope are also coded here.
1740-1000 Leasing Commissions	All cost associated with commissions paid to an outside/inside broker for the signing of a new lease, a renewal, or an expansion.
1750-1000 Special Tenant Allowance	Cash incentives and move-in incentives. Amortized to 4200-1040. Tenant Improvements performed by tenant and reimbursed by property. Amortized to 9200-3000.
1760-1000 Loan Cost	All cost associated with obtaining or closing mortgage loans or notes payable. Reclassed to 2890-1000 after mortgage closes, unless line of credit.
5700 – 1000 Salaries - Other Benefits	Employee incentive gift cards.
6100-1000 HVAC	All maintenance contracts and repairs for HVAC systems. Includes cleaning, cost of recovery systems, outside contractors, condensation lines, filter changes, replacement of zone lines, etc.

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6100-1100 Electrical	Includes wiring, power supply, electrical supplies, cover plates and all equipment used to fix electrical service. Also includes electrical repairs that are performed by an outside contractor.
6100-1200 Plumbing	All cost associated with plumbing. Also includes water heaters, drain lines, plumbing fixtures, parts, faucets, toilet handles, drinking fountains, toilets, sump pumps, Backflow prevention etc. Also includes repairs to the gas lines.
6100-1300 Elevator	Includes all elevator repairs, emergency phones, phone lines, and all contracts, maintenance, and inspections. Also includes certificates of operation.
6100-1400 Roof	All roof repairs, roof vents, roof drains, flashing, and caulking. Does not include roof replacements.
6100-1500 Interior Painting & Wall Covering	This would include all purchased supplies to paint or repair walls or wall coverings (including interior stairwells). Examples of supplies would be: paint, brushes, rags, drop cloths, etc. Also includes contracted services to paint the interior. This does not include ceramic wall tile or floor tile repair.
6100-1600 Exterior Painting	Includes painting of outside light poles and their bases, dumpster gates, rooftop units, outside stairways, etc. Also includes contracted services to paint the exterior.
6100-1700 Interior Repairs	This would include repairs to drywall and wall tile, restroom mirrors and brass refinishing and replacement of ceiling tiles. Also includes interior door repairs.
6100-1800 Exterior Repairs	This would include repairs to the exterior of the building. Including dumpster gates, building entrances, steps, exterior caulking and landings.
6100-1900 Walks, Parking Lots & Street Repairs	All maintenance involving sidewalks and parking lots. Includes sweeping, pothole repairs, sidewalk repairs, drainage in the parking lot, curb painting, seal & stripe, hearthstone sealing, etc. No snow removal.
6100-2000 Snow Removal	All cost to remove snow. This would include salt, sand, ice melt, and all contracted work to remove snow or ice. This does not include internal labor or snow removal equipment.

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6100-2100 Glass Repair	All glass repairs to windows (including entrance doors). Includes window glass replacement, cost to fix the seal around window glass (including window caulk). Also includes window tinting.
6100-2200 Pest Control	All cost associated with pest control. Includes exterminating contracts and service calls. Also includes all cost and supplies related to exterminating.
6100-2400 General Supplies	Small purchases made with a Lowes credit card (miscellaneous items). Does not include larger purchases (approx. \$100 or more for an individual item) or purchases for specific jobs/projects – these should be coded to the specific expense account(s) that relates to the item(s).
6100-2500 Security	This would include any cost associated with the access control system, i.e. service and/or monitoring contracts and security phone lines. Would also include security alarms and outside contracted services, security patrol, or guards. Does not include in house payroll expense.
6100-2900 Floor Covering	Includes all floor covering cost and repairs. This would include carpet, vinyl, mats, and marble tile, and crystallization of marble.
6100-3100 Blinds	All interior blind repairs and replacements not related to tenant finish improvements.
6100-3200 Lighting and Fixtures	All <b>interior</b> light bulbs, ballast, light lenses, emergency lights, batteries for emergency lights, emergency light fixtures, exit bulbs and fixtures.
6100-3250 Exterior Light Fixtures and Bulbs	All <b>exterior</b> bulbs and fixtures, including parking lot fixtures, wall pacs, landscape lighting, and lighting on the outside of the building.
6100-3300 Locks and Keys	Includes all cost associated with locks and keys. This would include mailbox keys, key boxes, repairs to key machines, key making supplies, access control keys, access cards, key blanks, etc.
6100-3500 Uniforms	Includes purchase or rental of all uniforms, shoes, shorts, pants, shirts, hats, gloves, coveralls, nametags, and safety glasses. Cleaning of all uniform items.
6100-3600 Equipment and Tools	Purchase, repairs and rental of <b><u>gas or electrically powered</u></b> equipment. For example, weed eaters, chainsaws, blowers, drills, shop vacuums, etc. Also includes microwaves, ice makers, picnic tables, hand tools (such as hammers, screwdrivers, pliers, glue guns, wrenches, snow shovels, ash/trash urns, etc. Includes sunshade/sails.

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6100-3800 Hardware	All non-locking door hardware, (see locks & keys) door closers, doorstops, and coat hooks.
6100-3900 Fire Safety	All cost associated with fire safety. This would include contracts on the fire panel, auto dialer, emergency phone lines, monitoring costs, and smoke detectors. Also would include fire extinguishers, inspections, sprinkler system repair and maintenance.
6100-4100 Music System	Property music system.
6100-4100 Vehicle/Mileage/Fuel	All cost associated with the expense of having and maintaining vehicles that are used on the property. Examples would be lease payments, repairs, oil changes, maintenance related mileage reimbursement, gas, oil, and cost associated with licensing and registration. Does not include Property Manager mileage reimbursement.
6400-4150 Equipment Fuel	Fuel for equipment (such as generators, pressure washers, etc.)
6100-4200 Fountain Repairs	All repairs related to interior and exterior fountains. This would exclude drinking fountains.
6100-4300 Flags and Signs	All interior and exterior common area signage, blank directory strips, and monuments (including repairs). This would include paint, repairs and replacement of signage poles & bases. Does not include tenant specific signage – this would be included in the cost of the tenant build out. (Benefits Everyone)
6100-4450 Conference Room/Lobby/Amenity	Cost related to the conference room, lobby or special amenity. Includes scent air system and cable TV for building lobbies.
6100-4500 Property Maintenance Fee	Maintenance or owners association dues.
6100-4600 Lake Maintenance	All chemical, dyes, and contracted repairs related to lakes and ponds.
6100-4900 Other Maintenance / Supplies	Other maintenance expense that would not be properly categorized in another repairs and maintenance account. Includes batteries in general. Also includes shelving. Does not include hand tools.
6200-1000 Cleaning Service	All outside contracted cleaning services, excluding day porters, based on PSF cleaning.
6200-1100 Dayporter	Fixed dayporter cleaning expense.

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6200-2000 Cleaning & Restroom Supplies	Cleaning and paper supplies.
6200-3000 Carpet & Floor Cleaning	All cost associated with cleaning carpet, vinyl, mats, and marble tile.
6200-4000 Window Cleaning	All cost associated with the cleaning of windows.
6200-5000 Miscellaneous Cleaning	Any other cleaning costs that would not be appropriate in any other cleaning categories (i.e. canopy cleaning, metal entranceways, construction clean, and roof cleaning.)
6200-6000 Garbage/Trash Removal	All cost associated with the removal of trash and debris.
6200-7000 Medical Waste Removal	Removal of medical waste. Would only be used for medical center.
6300-1000 Exterior Landscaping	Mowing, flowers, mulch, plant replacement, fertilizer, and weed control. All cost associated with the exterior landscaping. Does not include landscape lighting.
6300-2000 Irrigation Maintenance	All cost associated with maintaining and repairing the irrigation systems. Includes winterizing and start up of the system.
6300-9000 Interior Landscaping	Cost associated with interior plants and flowers. Includes replacing of plantings and monthly service contract. Also includes cleaning of silk plants.
6400-1000 Electric	All electric utility service provided by a public utility for common areas and occupied spaces.
6400-1200 Electric - Vacants	All electric utility service provided by a public utility for vacant spaces.
6400-4000 Gas	All gas utility service provided for common areas and occupied spaces.
6400-4100 Gas - Vacants	All gas utility service for vacant spaces.
6400-5000 Water/ Sewer	All utility cost associated with water and sewer billings. Includes fire service. Does not include cost for irrigation.
6400-5500 Water – Irrigation	All utility cost associated with water for irrigation.
6400-7000 Cellular Utility	Cost associated with cellular repeater system.
6400-8000 Cable TV	All cost associated with cable service.

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6400-9000 Utility Reimbursements	Reimbursements from tenants for electrical or gas service for after-hours or extended usage. Reimbursements due to additional utility cost associated with computer rooms or leibert units. Also includes any other usage deemed reimbursable per the terms of their lease.
6500-1000 Property Management Fees	All management fees based on revenue or agreed upon fee.
6500-1500 Asset Management Fees	All asset management fees based on revenue or agreed upon fee.
6600-1100 Office Supplies & Equipment	Paper, pens, calculators, folders, all small office equipment, etc. Costs that can be recovered via a pass through.
6600-1200 Telecommunication	Telephones, pagers, cell phones, radios, answering service and internet accesses. Costs that can be recovered via a pass through.
6600-1300 Print -Copy Expense	Logo letterhead & envelopes, copy center services, cost of copy machine repairs, supplies, leases, etc. Costs that can be recovered via a pass through.
6600-1400 Postage & Express Mail	All cost associated with postage and express mailing. Costs that can be recovered via a pass through.
6600-1500 Dues & Subscriptions	All subscriptions to publications or dues for associations. Costs that can be recovered via a pass through.
6600-1600 Decorations & Furnishings	Small furniture and decorations. Costs that can be recovered via a pass through.
6600-1700 Licenses & Permits	Business licenses, sign permits, etc. Costs that can be recovered via a pass through.
6600-1900 Credit Checks	Cost for credit checks. Includes monthly service fee.
6600-2000 Employee Moving Expenses	All cost associated with employee relocation including airfare, truck rental, and moving costs.
6600-2100 Employee Education/Training	Training or continuing education classes or seminars. Costs that can be recovered via a pass through. Most often would be for maintenance staff.
6600-2200 Employee Recruiting	Newspaper ads or recruiting fees for a new employee. Costs that can be recovered via a pass through. Most often would be for the maintenance staff.
6600-2300 Temporary Services	Temporary employment service for on site employee. Costs that can be recovered via a pass through.
6600-2600 Information Processing Services	Avid.
6600-2800 Contributions	All donations to charitable organizations.

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6600-2900 Travel & Lodging	All travel and lodging associated with the property. This includes both recoverable and non-recoverable costs.
6600-3000 Meals & Entertainment	All meals and entertainment associated with the property.
6600-9000 Other Administrative	Other administrative expenses that would not be properly categorized in another administrative account. Includes the purchase of film and developing costs.
6700-1000 Real Estate Tax	City and county property tax based on assessed value of the land and building.
6700-2000 Personal Property Tax	City and county taxes based on personal property.
6700-3000 Tax Consultants	Cost incurred in attempting to reduce tax assessments.
6700-8000 Insurance Expense	All insurance for building, general liability, umbrella, property, and vehicles including builder's risk. Includes DIC policy, earthquake riders, boilers, etc.
6800-1000 Advertising / Marketing	Placement of ads in any publications to lease office space and all materials related to marketing or promotions.
6800-1200 Internet Advertising	All cost associated with internet advertising.
6800-1500 Customer Relations	Includes cost associated with Christmas gifts, holiday breakfasts, tenant promotions, etc.
6800-2500 Signage	Leasing signage and signage for new tenants (including directory strips and suite signage for existing tenants). Does not pass through.
6800-6000 Drawings & Blueprints	Drawing and blueprints for prospective tenants that do not lease. Costs associated with a signed lease are capitalized with the tenant finish.
6900-2000 Repairs & Maintenance – N/R	All repairs and maintenance related cost that cannot be passed through to the tenants.
6900-2100 Tenant Improvement- Lease Comm- NR	Tenant improvement cost and Lease commission expense that cannot be passed through to the tenants.
6900-3000 Administrative – N/R	All administrative expenses that cannot be passed through to the tenants.
6900-4000 Property Management Fees – N/R	Management fees that are above current market rate that cannot be passes through to the tenants.
6900-5000 Professional Services / Legal – N/R	All litigation including collection of overdue rents. Also includes audit fees, tax preparation and CT Corp.
6900-6000 Billed to Customer – N/R	Amount billed to tenants net of any mark-up or profit with the balance being reclassified to miscellaneous income.

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8950-3000 Banking Charges	Cost of deposit tickets, bank service charges, etc.
8990-1000 Bad Debts	Income due that is deemed uncollectable and has been written off.