

**MULTIFAMILY INCOME CODES**

| <b>Charge</b> |                                 |                | <b>G/L</b>   |
|---------------|---------------------------------|----------------|--|
| <b>Code</b>   | <b>Description</b>              | <b>Account</b> | <b>Description</b>   |
| apaccess      | Entrance Gate Access            | 4410-5500      | Gate access charges for remotes and key cards  |
| apamen        | Amenity Fee                     | 4410-7500      | Amenity Fee  |
| apappfee      | Application Fee                 | 4410-2000      | Application Fee  |
| apbaddet      | Bad Debt Collection             | 8990-1010      | Collections from attorneys, collection agencies, and write off recoveries  |
| apbike        | Bike Garage                     | 4900-1000      | Bike Garage / Storage  |
| apclub        | Clubhouse Rental                | 4400-6000      | Clubhouse Rental Income  |
| apconc        | Rent Concession (Multiple)      | 4200-1100      | Free rent given in increments. Base Rent Only. Must have signed concession addendum  |
| apconcot      | Rent Concession (One-Time)      | 4200-1100      | Free rent, Early Bird Specials. Base Rent only. Must have signed concession addendum   |
| apconrec      | Concession Recovery             | 4200-1100      | Concession recovery for early lease terminations / skips / evictions. Must have signed concession addendum.  |
| apcouoff      | Courtesy Officer Discount       | 4200-1100      | Defined discount per employee handbook; Rent only  |
| apcusser      | Customer Service Concession     | 4200-1100      | Rental Concession given for customer inconvenience due to maintenance issue / resident relations compensation  |
| apdamage      | Cleaning/Damage Charges         | 4400-3500      | Charges for other maintenance such as a broken window, carpet damage, or additional fees charged upon move-out for related cleaning/damages  |
| apelectr      | Electric Reimbursement          | 4200-4170      | Vacant Electric Utility rebilling to resident  |
| apempdis      | Employee Discount               | 4200-1100      | Defined discount per employee handbook; Rent only  |
| apexec        | Executive Unit Charges          | 4400-4000      | Executive unit income premium. Includes charges for all associated executive unit expenses such as utilities, furniture rental, phone service, cleaning service, cable, and washer/dryer rental. |
| apfordep      | Forfeit Deposit                 | 4400-3000      | Forfeited Security Deposits; move in cancellations only  |
| apgas         | Gas Reimbursement               | 4200-4160      | Vacant Gas Utility rebilling to resident   |
| apguest       | Guest Apts                      | 4400-7000      | Guest Apartment Rental   |
| aplate        | Late Charge                     | 4410-4000      | Late Charges; 1st and 2nd late fees  |
| aplaundr      | Laundry Income                  | 4410-8000      | Laundry income. Also includes purchase of laundry cards  |
| aplegal       | Legal Reimbursement             | 4410-3000      | Legal & Professional Fees rebilled to resident due to eviction   |
| apmisc        | Miscellaneous                   | 4900-1000      | Includes misc, amenity income, etc. Small balance / small credit absorption  |
| apmtm         | MTM Fee                         | 4400-2000      | Month to Month Fee   |
| apnonemp      | Non Employee Discount           | 4200-1100      | Defined discount determined by corporate office - requires approval by President   |
| apnotice      | Insufficient Notice Fee         | 4400-1000      | Rental income due to insufficient notice   |
| apnrpet       | Non-Refundable Pet Fee          | 4410-1000      | Non-refundable pet fee   |
| apnsf         | NSF Fee                         | 4410-5000      | NSF Fees   |
| apothcon      | Other Concessions (app/res fee) | 4900-1050      | Application Fee & Reservation Fee that have been waived or given away as resident compensation. Does not include rent or any other income.   |
| appackag      | Package Locker Fee              | 4410-7500      | Package locker fee (Luxer)   |
| appark        | Garage/Carport/Park             | 4400-5000      | Garages/Carports   |
| apparkcn      | Garage/Carport Concession       | 4400-5000      | Garages/Carports concession; only to be used in the case of 100% concession  |
| appest        | Pest Control Reimbursement      | 4400-3600      | Rebiling charges for pest control (bed bugs, etc)  |
| appetcon      | Pet Fee Concession              | 4410-1000      | Concession for monthly fees for pets; only to be used in the case of 100% concession   |
| appetrnt      | Pet Fee                         | 4410-1000      | Monthly fees for pets  |
| appstsvc      | Pest Control Service            | 4410-7500      | Monthly pest control service fee   |
| aprecveh      | Recreational Vehicle Parking    | 4900-1000      | Charge for parking/storage of recreational vehicles, boats, etc.   |
| aprent        | Base Rent                       | 4200-1000      | Rental Income per signed lease   |

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| aproomat      | Roommate Administrative Fee        | 4410-2000      | Fee to administer roommate changes  |
| aprsvfee      | Reservation Fee                    | 4410-2000      | Formally admin/redecoration fee (non-refundable fee); includes reversal of charge due to decline              |
| apsecdep      | Security Deposit                   | 2910-1000      | Security Deposits - refundable  |
| apshort       | Short Term Fee                     | 4400-2000      | Short term lease fee  |
| apstorag      | Storage Rental                     | 4410-5500      | Storage Income  |
| apstorcn      | Storage Rental Concession          | 4410-5500      | Storage Rental Concession; only to be used in the case of 100% concession                                     |
| apsvcfee      | Resident Services Fee              | 4900-1000      | Resident services such as charges for faxes, utility admin fee for rebilling of electric/gas/water            |
| aptan         | Tanning Bed Income                 | 4900-1000      | Tanning bed tokens  |
| apterm        | Termination Fee                    | 4400-1000      | Early Lease Termination Fee   |
| apvtel        | Cable TV/Telephone Comm            | 4410-6000      | Cable & Telephone Commissions received from provider (not resident)   |
| aptxfr        | Transfer Fee                       | 4400-1000      | Fee charged to transfer within community during lease term  |
| aputadm       | Utility - Administrative Fee       | 4410-7500      | Monthly utility rebilling to residents - Utility Administrative Fee   |
| aputgar       | Utility - Garbage / Trash Removal  | 4410-7500      | Monthly utility rebilling to residents - Garbage / Trash Removal  |
| aputgas       | Utility - Gas Service              | 4410-6500      | Monthly utility rebilling to residents - Gas Service  |
| aputsew       | Utility - Sewer / Drainage Service | 4410-7000      | Monthly utility rebilling to residents - Sewer / Drainage Service   |
| aputswa       | Utility - Storm Water Assessment   | 4410-7000      | Monthly utility rebilling to residents - Storm Water Assessment Fee   |
| aputval       | Utility - Valet Trash Service      | 4410-7500      | Monthly utility rebilling to residents - Valet Trash Service  |
| aputwat       | Utility - Water Service            | 4410-7000      | Monthly utility rebilling to residents - Water Service  |
| apvend        | Vending Income                     | 4900-1000      | Vending machine income - does not include Laundry   |
| apwatsew      | Water / Sewer Reimbursement        | 4200-4180      | Vacant Water/Sewer Utility rebilling to resident  |
| apwdcon       | Washer / Dryer Concession          | 4410-9000      | Washer/Dryer Rental concession; only to be used in the case of 100% concession                                |
| apwdinc       | Washer / Dryer Income              | 4410-9000      | Washer/Dryer Rental Income - does not include executive units   |
| apwo          | Write Off                          | 8990-1000      | Bad Debt Expense - Write off of resident balances that are deemed uncollectible, must meet write off criteria |