

MAJOR CATEGORY	EXISTING G/L PRIOR TO IMPLEMENTATION OF REAL ESTATE G/L'S (1)	GENERAL LEDGER NAME (HIGH LEVEL)	NEW REAL ESTATE G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	Guidance (2) PRIMARY SECONDARY ALLOCATION
Repairs & Maintenance	5021320000 - 5021320002	BUILDING RENOVATION	5021469302	CARPENTRY (SERVICES)	Real Estate - All service expenses associated with carpentry work, includes door repairs, wood restoration, etc.	Primary
Repairs & Maintenance	5021460000 - 5021460001	GENERAL REPAIR	5021469303	AIR PURIFICATION SERVICES	Real Estate - All expenses associated with air filters, electronic air cleaners, smoke eaters and dust removal systems.	Primary
Repairs & Maintenance	5021460000 - 5021460001	GENERAL REPAIR	5021469304	CHILLER & CONTROL MAINTENANCE	Real Estate - All services and labor expenses associated with chiller and control systems expenses including service contracts and repairs.	Primary
Repairs & Maintenance	5021460000 - 5021460001	GENERAL REPAIR	5021469305	ELECTRICAL REPAIRS SERVICES	Real Estate - All labor and services expenses associated with electrical repairs, such as service contract and labor for repair of breakers, relays, transformers, etc.	Primary
Repairs & Maintenance	5021460000 - 5021460001	GENERAL REPAIR	5021469306	ELEVATOR/ESCALATOR MAINTENANCE	Real Estate - All expenses associated with elevator and escalator maintenance and repairs. Includes service contracts and repairs. Does not include permits or inspection fees.	Primary
Repairs & Maintenance	5021460000 - 5021460001	GENERAL REPAIR	5021469307	EMERGENCY GENERATOR SERVICES	Real Estate - All expenses associated with emergency generators. Includes service contracts and repairs. Does not include fuel costs.	Primary
Repairs & Maintenance	N/A	N/A	5021469308	ENERGY MANAGEMENT SERVICES	Real Estate - All services expenses associated with Building Management System (BMS), Energy Management System (EMS) and Site Monitoring Systems. Includes labor and service contracts.	Primary
Repairs & Maintenance	5150040000	SHARED ENERGY SAVINGS	5021469309	ENGINEERING SERVICES	Real Estate - Miscellaneous Engineering expenses not captured under a specific category including parts and repairs.	Primary
Repairs & Maintenance	5021340000	ENGINEERING & ARCHITECTURAL	5021469310	FIRE ALARM SYSTEMS	Real Estate - All services expenses associated with Fire Safety Systems including fire alarm, extinguisher/sprinkler inspections, hydrostatic testing, gas sensor and evacuation system testing, water wash, services to fire pump, smoke sensor panel, extinguisher recharges, Halon systems and FM 200.	Primary
Repairs & Maintenance	N/A	N/A	5021469311	HVAC MAINTENANCE	Real Estate - HVAC except air filters and supplemental cooling (Heat pumps, Environmental Units, etc.) expenses. Includes preventative service contracts, as well as repairs and maintenance. Includes repairs and maintenance to boilers.	Primary
Repairs & Maintenance	5021460000 - 5021460001	GENERAL REPAIR	5021469312	LIGHTING/LIGHTING CONTROLS	Real Estate - All service and labor expenses associated with spot and group re-lamping of interior and exterior lighting. Includes tubes, bulbs, ballasts and relays.	Primary
Repairs & Maintenance	5021460000 - 5021460001	GENERAL REPAIR	5021469313	MECHANICAL REPAIRS	Real Estate - All service and labor expenses associated with mechanical repairs and services. Includes pumps, motors, cooling tower expenses, water balancing, air balancing, etc.	Primary
Repairs & Maintenance	5021460000 - 5021460001	GENERAL REPAIR	5021469314	OTHER MAINTENANCE EXPENSES	Real Estate - Miscellaneous Maintenance expenses not captured under a specific category. Includes parts and repairs.	Primary
Repairs & Maintenance	5021460000 - 5021460001	GENERAL REPAIR	5021469315	PLUMBING SERVICES	Real Estate - All service and labor expenses associated with plumbing maintenance and repairs. Includes repairs, sewer jetting and drain service.	Primary
Repairs & Maintenance	5021460000 - 5021460001	GENERAL REPAIR	5021469316	SECURITY ALARM SYSTEMS SERVICES	Real Estate - All service and labor expenses for burglar and entry alarm systems expenses including card parking, card access and loss prevention and intrusion security systems.	Primary
Repairs & Maintenance	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS				Primary

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Repairs & Maintenance	5071250000	ROOFING-REPAIRS & RENOVATIONS	5021469317	STRUCTURAL/ROOFING MAINTENANCE	Real Estate - All service and labor expenses for minor, non-capitalized roof repairs. Includes parts, repairs, roof drains, flashing and frame caulking and sealing. Includes insurance reimbursements for storm repairs.	Primary
Repairs & Maintenance	5021460000 - 5021460001	GENERAL REPAIR	5021469318	SUPPLEMENTAL A/C	Real Estate - All expenses associated with supplemental and portable A/C units. Includes service contracts and repairs.	Primary
Repairs & Maintenance	5021460000 - 5021460001	GENERAL REPAIR	5021469319	UNDER FLOOR MAINTENANCE	Real Estate - Minor cleaning and repairs to sub-flooring. Includes repairs, specialized cleaning and water detection systems.	Primary
Repairs & Maintenance	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021469320	UNIFORMS AS A SERVICE	Real Estate - Expenditures made for laundry services necessary in the normal operations of a building or office for state use.	Allocation
Repairs & Maintenance	N/A	N/A	5021469321	UPS SYSTEMS	Real Estate - Uninterrupted Power Source (UPS) expenses including service contracts and repairs.	Primary
Repairs & Maintenance	5021450000 - 5021450004	MOTORIZED VEHICLE SERVICES	5021469322	VEHICLE MAINTENANCE	Real Estate - All vehicle expenses for vehicles used specifically for facilities management group, including gas, insurance, registration, maintenance and repairs, including shuttle buses and executive vehicles.	Allocation
Repairs & Maintenance	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021469323	WATER TREATMENT	Real Estate - Chemical treatment of the HVAC water system expenses including service contract, chemicals and repairs.	Primary
Cleaning	5021320000 - 5021320002	BUILDING RENOVATION	5021479202	CARPET MAINTENANCE	Real Estate - Carpet cleaning expense including service contract, additional spot cleaning, carpet tile rotation, pile lifting, etc.	Primary
Cleaning	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479203	CARPET REPAIR	Real Estate - Carpet repair and non-capital carpet replacement expense.	Primary
Cleaning	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479204	DIRECT USER CLEANING SERVICES	Real Estate - All non-budgeted, non-base-building cleaning expenses requested by customer.	Primary
Cleaning	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479205	FABRIC/FURNITURE CLEANING	Real Estate - Fabric and furniture cleaning expense. Includes seating and modular furniture fabric panels.	Primary
Cleaning	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479206	GLASS REPAIR	Real Estate - Glass/window repairs and replacements expense.	Primary
Cleaning	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479207	JANITORIAL	Real Estate - Contracted janitorial services expense. Includes labor, overhead, profit, benefits, chemicals, uniforms, communication, small tools and equipment. Does not include refillable paper products.	Allocation
Cleaning	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479208	LOCKSMITH SERVICES	Real Estate - Locksmith repairs and general services expense, including hardware, nuts, bolts, door closers, spindles, pins, keys, key blanks, levers, knobs, locks, etc.	Primary
Cleaning	5021320000 - 5021320002	BUILDING RENOVATION	5021479209	PAINTING (SERVICES)	Real Estate - Painting and patching expense for painting service.	Primary
Cleaning	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479210	PEST CONTROL/TERMINATING SERVICES	Real Estate - All services expenses associated with interior and exterior pest control. Includes service contract, bee removal, termite treatment, rodent infestation, entomologist services, etc.	Allocation
Cleaning	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479211	RUBBISH REMOVAL	Real Estate - Rubbish removal expense. Includes pick-up fees, landfill costs, sensitive document destruction, recycling rebates and hazardous waste removal.	Allocation

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Cleaning	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479212	SPECIALTY SURFACE MAINTENANCE	Real Estate - Metal surfaces treatment and maintenance supplies and repairs, special wood surfaces treatment and maintenance supplies and repairs, marble and other stones treatment and maintenance supplies and repairs, specialty surfaces treatment and maintenance supplies and repairs.	Primary
Cleaning	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479213	WINDOW CLEANING	Real Estate - Interior and exterior window cleaning expense including swing staging.	Primary
Cleaning	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479214	WINDOW TREATMENT	Real Estate - All expenses associated with the repair and replacement of window treatments. Includes mini-blinds and tinting.	Primary
Cleaning	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479215	WOOD MAINTENANCE	Real Estate - Wood finishing expense including doors, desks credenzas, etc.	Primary
Cleaning	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479600	GROUNDS MAINTENANCE SERVICES	Real Estate - All expenses associated with exterior grounds maintenance service. Includes service contract, turf maintenance, tree trimming, irrigation and sprinkler repairs, seasonal color change, blowing, raking, greenery replacement, weed prevention/removal, fertilization and disease diagnosis.	Allocation
Roads and Grounds	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479601	INTERIOR LANDSCAPING SERVICES	Real Estate - All service expenses associated with interior plants. Includes service contract, plants, pots, watering, pruning, arborist services, cleaning and disease diagnosis	Allocation
Roads and Grounds	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479602	PARKING/ROADS MAINTENANCE SERVICES	Real Estate - All services expenses associated with the maintenance, repairs and non-capital improvements to parking lots and access roads. Includes pothole and curb repairs, striping, patching, sealing and resurfacing. Does not include sweeping or signage. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation IO and subsequently allocated.	Primary or Allocation
Roads and Grounds	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479603	PARKING/ROADS SWEEPING	Real Estate - All expenses associated with sweeping parking lots and access roads. Tracking of these expenditures will depend on if these are part of another contract such as a janitorial contract. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation IO and subsequently allocated.	Primary or Allocation
Roads and Grounds	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479604	SIGNAGE SERVICES	Real Estate - All services expenses associated with the purchase, repair and replacement of signage. Includes service contracts, signage for cubicles, parking lots, restrooms, break rooms, conference rooms, entrances, etc.	Primary
Roads and Grounds	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021479605	SNOW REMOVAL	Real Estate - All expenses associated with the clean-up and removal of snow. Includes service contract, salt, snow removal equipment, etc.	Allocation
Roads and Grounds	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021599100	BUILDING MANAGEMENT FEE	Real Estate - Landlord (Per SF) property management fees, third party building management fees, Comprehensive Save fees, FM Baseline Savings Incentive, Other (discretionary) incentives.	Secondary
Administrative	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS				Secondary

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Administrative	5020110000 - 5020110001	TELECOMMUNICATION SERVICES	5021599101	COMMUNICATIONS SERVICES	Real Estate - Expenses for personnel communications services related to a real property, facilities management or maintenance group including two-way radios, pagers, cell phones and other portable communications devices.	Allocation
Administrative	5020110000 - 5020110001	TELECOMMUNICATION SERVICES	5021599102	CONFERENCE SERVICES	Real Estate - A/V equipment maintenance and miscellaneous conference room-related service expenses related to a real property, facilities management or maintenance group.	Allocation
Administrative	5020110000 - 5020110001	TELECOMMUNICATION SERVICES	5021599103	DIRECT USER COSTS SERVICES	Real Estate - All non-budgeted, non-base-building administrative service expenses requested by customer related to a real property, facilities management or maintenance group.	Allocation
Administrative	N/A	N/A	5021599104	FOOD SERVICES	Real Estate - All service expenses associated with provision of food in cafeterias, break rooms, catering stations, etc. Include contracting fees and general expenses related to a real property, facilities management or maintenance group.	Allocation
Administrative	N/A	N/A	5021599107	OTHER PROFESSIONAL FEES	Real Estate - All expenses associated with outside professional services and consulting related to a real property, facilities management or maintenance group. Includes Indoor Air Quality (IAQ) testing, hydrostatics, thermos, mechanical, electrical and plumbing tests, etc.	Secondary
Administrative	5021540000 - 5021540006	OTHER PROFESS SERVICES	5021599108	REPRODUCTION SERVICES (COPYING)	Real Estate - All expenses associated with printing and imaging services, blueprint reproduction or digitization of as-builds, administrative manuals, presentations, move-in packages, desk-drops, etc. related to a facilities management or maintenance group. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation IO and subsequently allocated.	Primary
Administrative	5021540006	PROF SERVICES- COPING SERVICES	5021599109	TRAINING EXPENSES (SERVICES)	Real Estate - All service expenses associated with staff training; includes registration fees, professional dues, memberships, tuition, dues, etc. related to a real property, facilities management or maintenance group.	Primary or Allocation
Administrative	N/A	N/A	5021599500	DIRECT USER SECURITY EXPENSES	Real Estate - All non-budgeted, non-base-building security expenses requested by customer related to a real property, facilities management or maintenance group.	Allocation
Security	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5021599501	SECURITY CONTRACTS	Real Estate - All expenses associated with contracted security services, including personnel, equipment and supplies related to a real property, facilities management or maintenance group. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation IO and subsequently allocated.	Primary
Security	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5030019110	DIRECT USER COSTS SUPPLIES	Real Estate - All non-budgeted, non-base-building administrative supplies expenses requested by customer related to a real property, facilities management or maintenance group.	Primary or Allocation
Administrative	N/A	N/A	N/A	N/A	N/A	Allocation

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Administrative	N/A	N/A	5031019002	PEST CONTROL/EXTERM. SUPPLIES	Real Estate - All supplies expenses associated with interior and exterior pest control. Includes bee removal, termite treatment, rodent infestation, etc.	Allocation
Cleaning	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031019600	GROUNDS MAINTENANCE SUPPLIES	Real Estate - All supplies expenses associated with exterior grounds maintenance. Includes turf maintenance, tree trimming, irrigation and sprinkler repairs, seasonal color change, blowing, raking, greenery replacement, weed prevention/removal, fertilization and disease diagnosis.	Allocation
Roads and Grounds	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031019601	INTERIOR LANDSCAPING SUPPLIES	Real Estate - All supplies expenses associated with interior plants. Includes plants, pots, watering, pruning, arborist supplies, cleaning and disease diagnosis.	Allocation
Roads and Grounds	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031019602	PARKING/ROADS MAINT. SUPPLIES	Real Estate - All supplies expenses associated with the maintenance, repairs and non-capital improvements to parking lots and access roads. Includes pothole and curb repairs, striping, patching, sealing and resurfacing. Does not include sweeping or signage. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation (O and subsequently allocated).	Allocation
Roads and Grounds	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031019603	SIGNAGE SUPPLIES	Real Estate - All supplies expenses associated with the purchase, repair and replacement of signage. Includes signage for cubicles, parking lots, restrooms, break rooms, conference rooms, entrances, etc.	Primary or Allocation
Roads and Grounds	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469300	CARPENTRY (SUPPLIES)	Real Estate - All supplies expenses associated with carpentry work, includes door repairs, wood restoration, etc. Includes replacement parts and supplies.	Primary
Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469301	CAFETERIA EQUIP & SMALL WARES	Real Estate - All expenses associated with cafeteria equipment repair and replacement. Includes repairs, parts and supplies.	Primary
Repairs & Maintenance	N/A	N/A	5031469302	ELECTRICAL SUPPLIES	Real Estate - Electrical parts, supplies, and repair expenses including breakers, relays, transformers, etc.	Secondary
Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469303	ENERGY MANAGEMENT SUPPLIES	Real Estate - All supplies expenses associated with BMS, EMS and Site Monitoring Systems. Includes parts and repairs.	Primary
Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469304	FIRE ALARM SYSTEMS SUPPLIES	Real Estate - All supplies expenses associated with Fire Safety Systems including fire alarm, extinguisher/sprinkler inspections, hydrostatic testing, gas sensor and evacuation system testing, water wash, fire pump, smoke sensor panel, extinguisher recharges, Halon systems and FM 200.	Primary
	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT				Allocation

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Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469305	HVAC SUPPLIES	Real Estate - HVAC supplies expenditures and supplemental cooling (Heat pumps, Environmental Units, etc.) expenses. Includes supplies to be used in repairs and maintenance to boilers / HVAC. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation ID and subsequently allocated.	Primary or Allocation
Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469306	LIGHTING SUPPLIES	Real Estate - All supplies expenses associated with spot and group relamping of interior and exterior lighting. Includes tubes, bulbs, ballasts and relays.	Primary
Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469307	MECHANICAL SUPPLIES	Real Estate - All expenses associated with mechanical parts, supplies and repairs. Includes pumps, motors, cooling tower expenses, water balancing, air balancing, etc.	Primary
Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469308	OTHER MAINTENANCE SUPPLIES	Real Estate - Miscellaneous maintenance supplies expenses not captured under a specific category.	Primary
Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469309	PLUMBING SUPPLIES	Real Estate - All supplies expenses associated with plumbing maintenance and repairs. Includes parts, sewer jetting, drain supplies and non-capitalized restroom fixture replacements.	Primary
Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469310	STRUCTURAL/ROOFING MAINT SUPPLIES	Real Estate - Minor, non-capitalized roof repairs supplies. Includes parts, roof drains, flashing and frame caulking and sealing.	Primary
Repairs & Maintenance	5031020000 - 5031020002	BUILDING MATERIALS	5031469311	UNIFORMS	Real Estate - All supplies expenses associated with the purchase, rental, cleaning and repair of uniforms. Includes safety shoes and fireproof outerwear.	Allocation
Repairs & Maintenance	N/A	N/A	5031469312	UPS SYSTEMS SUPPLIES	Real Estate - UPS/UPS batteries supplies including parts, repairs and non-capitalized batteries.	Primary
Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469313	CHILLER & CONT. MAINT. SUPPLIES	Real Estate - All supply expenses associated with chiller and control systems expenses including parts and repairs.	Primary
Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469314	ELEV/ESCALATOR SUPPLIES	Real Estate - All supply expenses associated with elevator and escalator maintenance and repairs. Includes parts and repairs. Does not include permits or inspection fees.	Primary
Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469315	VEH. MAINT SUPPLIES	Real Estate - All vehicle supplies expenses for vehicles used specifically for facilities management group, including gas, insurance, registration, maintenance and repairs, including shuttle buses and executive vehicles.	Allocation
Repairs & Maintenance	5031510000 - 5031510013	MOTOR VEHICLE SUPPLIES	5031469316	SECURITY ALARM SYSTEMS SUPPLIES	Real Estate - Burglar and entry alarm systems supply expenses including card parking, card access and loss prevention and intrusion security systems. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation ID and subsequently allocated.	Primary or Allocation
Repairs & Maintenance	N/A	N/A	5031469317	WATER TREATMENT SUPPLIES	Real Estate - Chemical treatment of the HVAC water system expenses including chemicals, parts, repairs and filters.	Primary
Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031469318	AIR PURIFICATION SUPPLIES	Real Estate - All supply expenses associated with air filters, electronic air cleaners, smoke eaters and dust removal systems.	Primary
Repairs & Maintenance	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT				

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Cleaning	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031479200	CARPET SUPPLIES	Real Estate - All supplies expenses associated with repairing and installing carpets. Includes replacement material and supplies.	PRIMARY SECONDARY ALLOCATION
Cleaning	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031479201	FABRIC/FURNITURE CLEANING SUPPLIES	Real Estate - Fabric and furniture cleaning supplies expense. Includes seating and modular furniture fabric panels.	Primary
Cleaning	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031479202	HOLIDAY DECORATIONS	Real Estate - Common area holiday and special event decorations expense.	Secondary
Cleaning	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031479203	JANITORIAL SUPPLIES	Real Estate - Purchase of refillable paper goods and restroom supplies expense. Includes paper towels, toilet tissue, hand soap, seat covers, urinal deodorizers, etc.	Allocation
Cleaning	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031479204	LOCKSMITH SUPPLIES	Real Estate - Locksmith repairs and general supplies expenses, including hardware, nuts, bolts, door closers, spindles, pins, keys, key blanks, levers, knobs, locks, etc.	Primary
Cleaning	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031479205	PAINTING (SUPPLIES)	Real Estate - Painting and patching supplies expense. Includes paint and other painting and patching supplies.	Primary
Cleaning	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031479206	SPECIALTY SURFACE SUPPLIES	Real Estate - Metal surfaces treatment and maintenance supplies, special wood surfaces treatment and maintenance supplies, marble and other stones treatment and maintenance supplies, specialty surfaces treatment and maintenance supplies.	Primary
Cleaning	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031479207	WINDOW CLEANING SUPPLIES	Real Estate - Supplies expenses associated with interior and exterior window cleaning including swing staging.	Primary
Cleaning	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031479208	WOOD MAINTENANCE SUPPLIES	Real Estate - Wood finishing supplies expenses including doors, desks credenzas, etc.	Primary
Cleaning	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031479605	SNOW REMOVAL SUPPLIES	Real Estate - All supply expenses associated with the clean-up and removal of snow. Includes salt, snow removal equipment, etc.	Allocation
Roads and Grounds	5031030000 - 5031030011	MAINTENANCE SUPPLIES, PARTS, PAINT	5031639500	OTHER SECURITY EXPENSES SUPPLIES	Real Estate - Miscellaneous security supplies expenses not captured under a specific category.	Primary
Security	5021470000 - 5021470001	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	5033019000	FOOD SERVICES - SUPPLIES	Real Estate - All supply expenses associated with providing food services.	Secondary
Administrative	N/A	N/A	5033189400	FUEL OIL	Real Estate - All expenses associated with purchases of fuel oil for heating, power generation, etc.	Primary
Utilities	5033180000	FUEL OIL & KEROSENE	5041469300	PERMITS & LICENSES	Real Estate - All expenses associated with inspections, permits and licenses for safety, building, elevators, generators, UST's, fire zoning.	Primary
Repairs & Maintenance	5041020000 - 5041021000	FEES AND FINES	5041469301	RENT/LEASE EQUIPMENT - REPAIRS & MAINTENANCE	Real Estate - All repair and maintenance expenses associated with the lease and or rental of equipment. Includes lifts.	Primary
Repairs & Maintenance	5040490000 - 5040490007	RENT-OTHER	5050019103	IN STATE TRAVEL - FACILITY MAINTENANCE	Real Estate - In-State Facilities travel expenses including meals, lodging, airfare and car rental for off-site meetings, administrative training, auditing and cross-training related to a real property, facilities management or maintenance group.	Allocation
Administrative	N/A	N/A	5050019104	IN STATE TRAVEL REGISTRATION-FACILITY MAINTENANCE	Real Estate - In-State Facilities travel registration fees.	Allocation

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Administrative	N/A	N/A	5050019106	OUT STATE TRAVEL - FACILITY MAINTENANCE	Real Estate - Out-of-State Facilities travel expenses including meals, lodging, airfare and car rental for off-site meetings, administrative training, auditing and cross-training related to a real property, facilities management or maintenance group.	Allocation PRIMARY SECONDARY ALLOCATION
Administrative	N/A	N/A	5150019400	WATER & SEWER	Real Estate - Base building water and sewer expenses. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation IO and subsequently allocated.	Allocation PRIMARY or Allocation
Utilities	5150010000 - 5150010006	WATER AND SEWER (UTILITIES)	5150029400	GAS	Real Estate - Base building natural gas expenses for facilities applications. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation IO and subsequently allocated.	Allocation PRIMARY or Allocation
Utilities	5150010000 - 5150010006	WATER AND SEWER (UTILITIES)	5150039400	ELECTRICITY	Real Estate - Base building electricity expenses. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation IO and subsequently allocated.	Allocation PRIMARY or Allocation
Utilities	5150010000 - 5150010006	WATER AND SEWER (UTILITIES)	5150039401	OVERTIME HVAC (ELECTRICITY AFTER HOURS)	Real Estate - All expenses associated with overtime HVAC and excess consumption charged by landlord in leased space.	Allocation PRIMARY
Utilities	N/A	N/A	5150039402	STEAM	Real Estate - All expenses associated with base building steam generation and consumption. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation IO and subsequently allocated.	Allocation PRIMARY or Allocation
Utilities	5150010000 - 5150010006	WATER AND SEWER (UTILITIES)	5150039403	CHILLED/CONDENSER WATER	Real Estate - All expenses associated with chilled/condenser water consumption. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation IO and subsequently allocated.	Allocation PRIMARY or Allocation
Utilities	5150010000 - 5150010006	WATER AND SEWER (UTILITIES)				

(1) - The G/L's identified as the G/L that the activity was previously recorded are the common G/L's that should have been used by most agencies. Based on the agencies discretion other G/L's may have been used.

(2) - The guidance provided is to help agencies understand what G/Ls will likely use an allocation internal order and what will likely be able to be associated with a single building internal order.