

G/L CODE	TYPES OF G/L	THE USE OF G/L CODES & EXAMPLES OF VENDORS
2220-0000	Real Estate Taxes	
4010-0010	Rental Income- Tenant	
4010-0020	Rental Income – HUD	
4010-0030	Rental Income- Subsidy	
4015-0000	Rental Income- Commercial	
4030-0000	CAM Charges	
4100-0000	Management Fees	
4300-0000	Less: Vacancy	Vacant units, charged at current market rates.
4300-0020	Less: Down Units	
4350-0000	Less: Employee Units	The value of a unit that is given to an employee in exchange for duties.
4352-0000	Less: Office Unit	
4360-0000	Less: Concessions	Any amount of money credited to a resident account. Ex. First month rent free, \$100.00 off first month rent. This category also includes money credited to a resident account for things like inconveniences to resident (must be supervisor approved).
4360-0020	Less: Maintenance Compensation	
4370-0000	Less: Referrals	Any amount of money credited to a resident account for referral of a person who moves into the property.
4390-0000	Less: Miscellaneous Expense	Anything that doesn't fit into another category.
4500-0000	Cleaning Income	
4500-0020	Less: Cleaning Expense	
4520-0020	Less: Maintenance Expense	
4525-0000	Less: Keys Locks & Locks Changes	

4525-0020	Less: Key & Lock Expense	
4540-0000	Legal & Collection Fees	
4540-0020	Less: Legal Expense	
4700-0000	Parking Income	
4750-0000	Laundry Income	
4750-0020	Vending Machine Income	
4800-0000	Late Fees	
4800-0020	NSF Fees	
4850-0000	Escrow Deposit Forfeitures	
4890-0000	Grant Income	
4900-0000	Interest Income	
4900-0010	Interest Income- Security Deposits	
4900-0020	Interest Income- Residual Receipts	
4900-0030	Interest Income- Replacement Reserves	
4910-0000	Housing Loan Forgiven	
4930-0000	Forgiveness of Debt	
4940-0000	Miscellaneous Income	
5130-0000	Dues, Licenses & Subscriptions	Filing fee for Dept. of Financial Institution, property recording fee for City of Milwaukee, boiler permit for WI Dept. of Commerce; any fees, permits or licenses paid to any counties and municipals, etc.
5130-0020	WHEDA Compliance Fees	Compliance Fees (Only Wheda)
5140-0000	Communications	Land line, cell and Nextel services from vendors such as AT&T, Sprint, TDS Metrocom , Choice One, Warner Cable, etc, including elevator or fire system phones. This also includes cable and

		internet services.
5150-0000	Advertising - Apartments	Advertisements for properties at Start Renting or Journal Sentinel. For custom order signs or banners from Fast Signs, Sign-A-Rama, AAA Sign Co., Peachtree.
5150-0020	Advertising – Employment	Advertisements for availability of positions within the company or at any managed properties. Ex: Milwaukeejobs.com
5160-0000	Office Supplies & Equipment	Purchase of office supplies and small equipment and software purchases. Ex. from Quill, Office Depot, Toner Sales & Services, Sam's Club, Schutzman, Deluxe Business Checks; etc.
5160-0020	Bank Fees	Fees charged from bank. This includes deposit ticket orders, service charges, etc.
5165-0000	Printing	
5170-0000	Office Equipment Rental	For rentals of office equipments such as the copier or postage machine. Examples of vendors are De Lage Landen, Copy Plus or Pitney Bowes.
5180-0000	Postage	Postage expense s (for postage NOT equipment) UPS, Fed Ex, regular postage.
5300-0000	Leasing Costs	Credit and Criminal checks.
5350-0000	Leasing Commissions	Fee paid for new leases and/or renewal of lease.
5375-0000	Lease-Up Costs	
5400-0000	Resident Retention	Use for tokens of appreciations for residents such as the gift cards for caretakers, holiday parties expenses, refreshment cost for meeting with tenants; etc.
5500-0000	Education Expense	Seminar and training costs. This includes WHEDA training.
5530-0000	Travel Expense	Expense associated with travel. Ex: Mileage, parking, hotel, meals, etc.
5610-0000	Management Fees	Fee paid per contract for management services.
5610-0020	Limited Partner/Asset Management Fee	Fee paid per contract for Asset Management or limited partner services.
5620-0000	Accounting Services	Accounting and auditing services by company such as Williams CPA, Suby Von Haden, Wegner LLP, Ritz Holman, etc.

5630-0000	Eviction Fees	For eviction process for vendors such as Trebon & Mayhew (legal matters), Aetna, Capital City Transfer, Milwaukee County Sheriff; etc.
5632-0000	Legal Fees	Legal Fees
5640-0000	Other Professional Fees	Compliance fees and another other professional fees such as appraisal or surveys.
5700-0000	Investor Services Fee	Fee paid per contract for investor services.
5800-0000	Charitable Contributions	
5900-0000	Miscellaneous Admin Expense	Any misc expense that does not fit into another category. Example: Refreshments for meetings with owners
6010-0000	Manager Salaries	Manager salary that is paid for the property for manager.
6020-0000	Office & Clerical Salaries	Salary that is paid for clerical staff. This includes leasing consultants.
6030-0000	Service Coordinator Salaries	
6040-0000	Maintenance Salaries	Salary that is paid for on-site maintenance staff.
6200-0000	Payroll Taxes	Payroll taxes associated with on-site staff.
6200-0020	Workers Compensation	Workers Compensation associated with on-site staff.
6200-0030	Employer FICA	State and federal taxes associated with on-site staff.
6200-0040	Employer Medicare	
6200-0050	Employer FUTA	FUTA associated with on-site staff.
6200-0060	Employer SUTA	SUTA associated with on-site staff.
6300-0000	Health Insurance	Cost of health care for on-site staff.
6400-0000	Payroll Processing Fees	Cost of payroll processing. Example:- Paychex
6600-0000	Electricity	Electricity for common areas such as hallways, community & recreational room, common garage space; etc. Vendor examples:- WE Energies, MGE, MPU etc.
6600-0020	Electricity – Vacant Units	Electricity for vacant units.

6630-0000	Gas	Gas for common areas. Vendor Examples:- WE Energies, MGE, WPS, etc.
6630-0020	Gas - Vacant Units	Gas for vacant units.
6800-0000	Water & Sewer	Water & sewer services. Vendor includes City of Milwaukee Water, MPU, City of Oak Creek, City of Madison Water, etc.
7010-0000	General Repairs	Repairs that <b>are not specifically</b> plumbing, windows or doors, electricity, HVAC, painting, carpet, cleaning, roof, elevator, etc. Spray painting and changing switch plates would be considered general repairs. Repairs that do not fall under 7020-0000 through 7650-0000 categories of G/L codes.
7010-0020	Supplies – General	Supplies for all general repairs, <b>that are not specifically</b> plumbing, electricity, HVAC, painting, cleaning, etc. Good examples would be, purchase of switch plates.
7020-0000	Plumbing Repairs	Troubleshoot installation and repair works which includes sewer and drain, plumbing leakages, toilet, home water supply pipes; etc. Vendors examples:- TEAM, Kenway, Mark's Reddi Rooter, Butters Fetting, Irrigation Works, Zien, GSE; etc.
7020-0020	Supplies – Plumbing	Purchases made for any plumbing repairs.
7050-0000	Electrical Repairs	Trouble shoot, installation and repair work on anything electrical. Vendors Examples:-TEAM KWK Electric, Hill Electric, Ott Electric, Electrical Concepts, All Channel Electric; etc.
7050-0020	Supplies – Electrical	Purchases made for electrical repairs.
7070-0000	HVAC Repairs	Trouble shoot, installation, repair and maintenance of indoor climate control such as heating, cooling, humidity control and ventilation. This includes work that involves air conditioning , heating elements, weatherization, furnace filters, thermostat control, igniters, water heaters, etc.
7070-0020	Supplies - HVAC	Purchases made for HVAC repairs.
7090-0000	Painting & Drywall Prep	Painting work that includes exterior & interior painting, plaster & drywall repair, water damage repair on walls; etc. Examples of vendors:-TEAM, Hallman Lindsey, Sherwin Williams; etc.

7090-0020	Supplies – Painting & Drywall	Purchases made for painting work and repairs.
7100-0000	Appliance Purchase & Repairs	Purchases of small appliances and repairs/parts for appliances such as dishwasher, refrigerator, washer, dryer, etc. Good examples are the purchase of light bulbs for refrigerators and microwaves.
7110-0000	Flooring Replacement	Minor replacement of flooring including carpet and/or linoleum in unit and building. Examples of vendors:- TEAM, Ron & Russ, Milwaukee Carpet, Carpet Plus, Soref 's, Kerns; etc.
7112-0000	Window Covering	Minor purchases and repairs for blinds, shutters, shades, etc; and cost to install.
7115-0000	Equipment Purchases	
7120-0000	Equipment Rental	Equipment/tool rentals for maintenance work (for both short and long terms). This also includes equipment rentals for example, hot water heater, from vendors such as Reliable Water.
7210-0000	Building Exterior Repairs	Minor repairs for building exterior and foundation, for example patio or balcony, porch, sidings, exterior staircases.
7230-0000	Roof Repairs	Minor roof repairs and replacements. Examples of vendors:- Herrera Roofing, Noffke, Universal Construction; etc.
7250-0000	Window & Door Repairs	Repairs on doors and windows. Vendors examples:- Lisbon Storm, Arwin, Team; etc.
7270-0000	Key & Lock Repairs	Maintenance repairs on keys and locks. Replacement for new keys, including mail box keys and locks.
7270-0020	Supplies- Keys & Locks	
7300-0000	Parking Lot Repairs	Maintenance work to repair parking lot area.
7500-0000	Elevator	Elevator repair and maintenance. Examples of vendors:- Kone, Otis, Schindler, AT&T *, etc. NOT elevator phones, this should be coded under telephone.
7520-0000	Equipment Repairs	
7530-0000	Landscaping & Equipment	Grass and weeds cutting and trimming. Planting of plants and flowers, adding mulch to flower beds. Cutting of tree branches. This also includes

		landscaping tools and equipment. This DOES NOT include snow removal.
7540-0000	Snow Removal	Removal of snow and ice; salt purchase and application including shovels and snow blowers.
7560-0000	Trash Removal	Removal of trash services by vendors such as Waste Management ,Veolia & TEAM.
7560-0020	Debris Removal	Cleaning of debris and junk removal from vacant units and/or common areas.
7570-0000	Pest Control	Pest management and control including but not limited to roaches and mice. Examples of vendors:- TEAM, Pest Arrest, Arrest-A-Pest, Batzner, Terminix; etc.
7580-0000	Security Service	Security service for properties. Examples:- Citywide Public Service and Knights Crusader.
7590-0000	Loss Prevention	Mainly use for alarm monitoring against theft and fire prevention. Vendor examples:- Van's Fire Safety, Simplex Grinnell, Innovative, Engineered Security, Guetzke, Fireline Sprinkler, etc.
7600-0000	Carpet & Floor Cleaning	Carpet cleaning services. Examples of vendors:- American Industrial, Packerland-Rent-A-Mat, Ultra Clean, Star Bright Carpet Cleaning, etc.
7650-0000	Cleaning Expense	
7650-0020	Supplies – Cleaning	Supplies purchased for cleaning purposes. Examples:- Sam's Club, Home Depot , Crown, etc. This includes things like vacuum cleaners.
7900-0000	Mileage	Round trip charges from TEAM office to designated properties.
7950-0000	Miscellaneous Maintenance	
8010-0000	Real Estate Taxes	Real estate taxes billed by the city. This account is used for the accrual. Bills should be coded to the Accrued Real Estate Taxes Payable account, 2220-0000.
8015-0000	Personal Property Taxes	Personal property taxes billed by the city.
8050-0000	Other Taxes	Taxes or penalties billed by the state or federal governments.
8110-0000	Liability Insurance	Liability, umbrella and other property insurance billed by State Farm, Society, Church Mutual, Auto Owners, etc. Some bills are coded here and some to the Prepaid Insurance account, 1310-0000.

8115-0000	Mortgage Insurance Premium	Mortgage insurance billed as part of the mortgage payment.
8130-0000	Other Insurance	Life insurance or other non- property insurance required for the property.
8200-0000	Owner Fees	Auditor Use Only
8220-0000	Company Admin Fee	Auditor Use Only
8250-0000	Investor Fees	Auditor Use Only
8260-0000	Asset Management Fee	Auditor Use Only
8261-0000	Incentive Company Management Fee	
8270-0000	Rent Up / Organizational Fees	Auditor Use Only
8300-0000	Bad Debt	Uncollected resident charges that it has been determined will not be collected. Usually from former tenants who have left with a balance due.
8300-0020	Forgiveness of Commercial Rents Receivable	Auditor Use Only
8510-0000	Depreciation Expense	Amount of a long term asset written off each month. This is done per a depreciation schedule.
8550-0000	Amortization Expense	Amount of intangible assets written off each month. This is done per an amortization schedule.
8710-0000	Interest – Mortgage	Interest on any outstanding mortgages for the property.
8720-0000	Miscellaneous Financial Expense	Any other charges related to mortgage, refinancing, investments or other financial transactions.
8810-0000	Interest – Notes	Interest on any outstanding notes including related party notes. These will be backed up by an executed note.
8815-0000	Interest – Loans	Interest on any outstanding loans including related party loans. These may or may not be backed by a written agreement.
8820-0000	Interest – Other	
8830-0000	Interest – Credit Cards	
8900-0000	Selling Expenses	Auditor Use Only
8910-0000	(Gain) on Fire Loss	



8950-0000	(Gain)/Loss of Sales of Assets	
	<b>REPLACEMENT RESERVE ITEMS</b>	<ul style="list-style-type: none"> <li>-Purchases/Repairs listed as reserve items are generally – over \$500, increase long-term value of building.</li> <li>-Add <b>9000</b> - in front of any GL to code as a reserve item.</li> <li>-Examples are listed below</li> </ul>
9000-5160	Office Equipment	
9000-7010	Repairs	
9000-7100	Appliance Replacement	
9000-7110	Flooring Replacement	
9000-7112	Window Coverings	
9000-7115	Maintenance Equipment	
9000-7210	Building Exterior Repairs	
9000-7230	Roof Replacement	
9000-7250	Window & Door Replacement	
9000-7300	Parking Lot Repairs	
9000-7530	Landscaping Equipment	
9000-7590	Loss Prevention	