EXPENDITURE GENERAL LEDGER ACCOUNTS - REAL ESTATE		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5021329000	BUILDING RENOVATION	Real Estate - Minor building renovations expense.
5021469302	CARPENTRY (SERVICES)	Real Estate - All service expenses associated with carpentry work, includes door repairs, wood restoration, etc.
5021469303	AIR PURIFICATION SERVICES	Real Estate - All expenses associated with air filters, electronic air cleaners, smoke eaters and dust removal systems.
5021469304	CHILLER & CONTROL MAINTENANCE	Real Estate - All services and labor expenses associated with chiller and control systems expenses including service contracts and repairs.
5021469305	ELECTRICAL REPAIRS	Real Estate - All labor and services expenses associated with electrical repairs, such as service contract and labor for repair of breakers, relays, transformers, etc.
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.
5021469307	EMERGENCY GENERATOR SERVICES	Real Estate - All expenses associated with emergency generators. Includes service contracts and repairs. Does not include fuel costs.
5021469308	ENERGY MANAGEMENT	Real Estate - All services expenses associated with Building Management System (BMS), Energy Management System (EMS) and Site Monitoring Systems. Includes labor and service contracts.
5021469309	ENGINEERING SERVICES	Real Estate - Expenditures for services of engineering and architectural firms relative to the development and/or construction of a specific real estate project that is not part of a permanent improvement SPIRS project. If it is a SPIRS project, please see G/L 5071210000.
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. Includes monitoring expenses.
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.

EXPENDITURE GENERAL LEDGER ACCOUNTS - REAL ESTATE		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5021469312	LIGHTING/LIGHTING CONTROLS	Real Estate - All service and labor expenses associated with spot and group re-lamping of interior and exterior lighting.
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.
5021469314	OTHER MAINTENANCE EXPENSES	Real Estate - Miscellaneous maintenance expenses not captured under a specific category. Includes services and repairs. Also includes expenditures for scenarios where a building lease has a non-base rent component that is related to shared charges for building repair & maintenance operating costs that are not included in the lease asset and are expensed as paid.
5021469315	PLUMBING SERVICES	Real Estate - All service and labor expenses associated with plumbing maintenance and repairs. Includes repairs, sewer jetting and drain service.
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. Includes monitoring expenses.
5021469317	STRUCTURAL/ROOFING MAINTENANCE	Real Estate - All service and labor expenses for minor, non-capitalized roof repairs. Includes repairs, roof drains, flashing and frame caulking and sealing. Includes insurance reimbursements for storm repairs.
5021469318	SUPPLEMENTAL A/C	Real Estate - All expenses associated with supplemental and portable A/C units. Includes service contracts and repairs.
5021469319	UNDER FLOOR MAINTENANCE	Real Estate - Minor cleaning and repairs to sub-flooring. Includes repairs, specialized cleaning and water detection systems.
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. Example: Laundry services for uniforms worn by the maintenance staff of a building.
5021469321	UPS SYSTEMS	Real Estate - Uninterrupted Power Source (UPS) expenses including service contracts and repairs.

EXPENDITURE GENERAL LEDGER ACCOUNTS - REAL ESTATE		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
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.
5021469323	WATER TREATMENT	Real Estate - Chemical treatment of the HVAC water system expenses including service contract, chemicals and repairs.
5021479202	CARPET MAINTENANCE	Real Estate - Carpet cleaning expense including service contract, additional spot cleaning, carpet tile rotation, pile lifting, etc.
5021479203	CARPET REPAIR	Real Estate - Carpet repair and non-capital carpet replacement expense.
5021479204	DIRECT USER CLEANING SERVICES	Real Estate - All non-budgeted, non-base-building cleaning expenses requested by customer.
5021479205	FABRIC/FURNITURE CLEANING	Real Estate - Fabric and furniture cleaning expense. Includes seating and modular furniture fabric panels.
5021479206	GLASS REPAIR	Real Estate - Glass/window repairs and replacements expense.
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.
5021479208	LOCKSMITH SERVICES	Real Estate - Locksmith repairs and general service expenses. Includes repairs and services for door closers, spindles, key blanks, levers, knobs, locks, etc.
5021479209	PAINTING (SERVICES)	Real Estate - Painting and patching expense for painting service.
5021479210	PEST CONTROL/EXTERMINATING	Real Estate - All services expenses associated with interior and exterior pest control. Includes service contract, bee removal, termite treatment, rodent infestation, entomologist services, etc.
5021479211	RUBBISH REMOVAL	Real Estate - Rubbish removal expense. Includes garbage pick-up fees, landfill costs, sensitive document destruction, recycling rebates and hazardous waste removal.
5021479212	SPECIALTY SURFACE MAINTENANCE	Real Estate - Metal surfaces treatment and maintenance repairs, special wood surfaces treatment and maintenance repairs, marble and other stones treatment and maintenance repairs, specialty surfaces treatment and maintenance repairs.

EXPENDITURE GENERAL LEDGER ACCOUNTS - REAL ESTATE		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5021479213	WINDOW CLEANING	Real Estate - Interior and exterior window cleaning expense including swing staging.
5021479214	WINDOW TREATMENT	Real Estate - All service expenses associated with the repair and replacement of window treatments. Includes mini-blinds and tinting services.
5021479215	WOOD MAINTENANCE	Real Estate - Wood finishing expense including doors, desks, credenza, etc. Includes expenses related to the repair and maintenance of wood floors.
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.
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.
5021479602	PARKING/ROADS MAINTENANCE	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 internal order and subsequently allocated.
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 internal order and subsequently allocated.

EXPENDITURE GENERAL LEDGER ACCOUNTS - REAL ESTATE		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5021479604	SIGNAGE	Real Estate - All service expenses associated with the repair and replacement of signage. Includes service contracts, signage for cubicles, parking lots, restrooms, break rooms, conference rooms, entrances, etc.
5021479605	SNOW REMOVAL	Real Estate - All expenses associated with the clean-up and removal of snow. Includes service contract, salt, snow removal equipment, etc.
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.
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.
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.
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.
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 internal order and subsequently allocated.

EXPENDITURE GENERAL LEDGER ACCOUNTS - REAL ESTATE		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
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.
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.
5021599501	SECURITY CONTRACTS	Real Estate - All expenses associated with contracted security services including personnel 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 internal order and subsequently allocated.
5025009000	INSURANCE RECOV CONTRA - REAL EST REPAIRS & MAINT	As per FY 2025 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for real estate related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('9' in the 7th position) and thus does not require a real estate internal order #. The purpose of this is to keep those loss expenses associated with a particular real estate unit and not have them be reduced for an insurance recovery.
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.

EXPENDITURE GENERAL LEDGER ACCOUNTS - REAL ESTATE		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5030019113	TRAINING EXPENSES (SUPPLIES)	Real Estate - All supply expenses associated with staff training; includes books, other learning materials, etc. related to a real property, facilities management or maintenance group.
5031019002	PEST CONTROL/EXTERMINATOR SUPPLIES	Real Estate - All supplies expenses associated with interior and exterior pest control. Includes bee removal, termite treatment, rodent infestation, etc.
5031019600	GROUNDS MAINTENANCE SUPPLIES	Real Estate - All supplies expenses associated with exterior grounds maintenance. Includes supplies for: turf maintenance, tree trimming, irrigation and sprinkler repairs, seasonal color change, blowing, raking, greenery replacement, weed prevention/removal, fertilization and disease diagnosis.
5031019601	INTERIOR LANDSCAPING SUPPLIES	Real Estate - All supplies expenses associated with interior plants. Includes supplies for plants, pots, watering, pruning, arborist supplies, cleaning and disease diagnosis.
5031019602	PARKING/ROADS MAINTENANCE 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 internal order and subsequently allocated.
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.
5031029000	BUILDING RENOVATION SUPPLIES	Real Estate - Minor building renovations supplies expense.
5031469300	CARPENTRY (SUPPLIES)	Real Estate - All supplies expenses associated with carpentry work. Includes door repairs, wood restoration, replacement part and supplies as well as those supplies used in repairs and maintenance.
5031469301	CAFETERIA EQUIPMENT & SMALL WARES	Real Estate - All supplies expenses associated with cafeteria equipment. Includes supplies to be used in repairs and maintenance.

EXPENDITURE GENERAL LEDGER ACCOUNTS - REAL ESTATE		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5031469302	ELECTRICAL SUPPLIES	Real Estate - All supplies expenses associated with electrical parts including supplies to be used in repairs and maintenance. Examples include breakers, relays, transformers, etc.
5031469303	ENERGY MANAGEMENT SUPPLIES	Real Estate - All supplies expenses associated with BMS, EMS, and Site Monitoring Systems. Includes supplies to be used in repairs and maintenance.
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.
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 internal order and subsequently allocated.
5031469306	LIGHTING SUPPLIES	Real Estate - All supplies expenses associated with spot and group re-lamping of interior and exterior lighting. Includes tubes, bulbs, ballasts and relays.
5031469307	MECHANICAL SUPPLIES	Real Estate - All supplies expenses associated with mechanical repairs and maintenance. Includes pumps, motors, cooling tower expenses, supplies for water balancing/air balancing, etc.
5031469308	OTHER MAINTENANCE SUPPLIES	Real Estate - Miscellaneous maintenance supplies expenses not captured under a specific category.
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.
5031469310	STRUCTURAL/ROOFING MAINTENANCE SUPPLIES	Real Estate - Minor, non-capitalized roof repairs supplies. Includes parts, roof drains, flashing and frame caulking and sealing.

EXPENDITURE GENERAL LEDGER ACCOUNTS - REAL ESTATE		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5031469311	UNIFORMS	Real Estate - All supplies expenses associated with the purchase, rental, cleaning and repair of uniforms worn by facility employees i.e. would include janitorial and engineering staff uniforms; would NOT include inmate or medical uniforms. Includes safety shoes and fireproof outerwear.
5031469312	UPS SYSTEMS SUPPLIES	Real Estate - All supplies expenses associated with an uninterruptible power supply (UPS) system for a building or an area of a building that includes more than just IT equipment. If the UPS is solely servicing IT equipment, it should be coded to the IT G/L most closely associated with its use e.g. G/L 5030067200 for servers. Includes supplies for repairs and maintenance as well as non-capitalized batteries (< $2,500).
5031469313	CHILLER & CONT. MAINTENANCE SUPPLIES	Real Estate - All supplies expenses associated with chiller and control systems. Includes supplies for repairs and maintenance.
5031469314	ELEVATOR/ESCALATOR SUPPLIES	Real Estate - All supplies expenses associated with elevators and escalators. Includes supplies for repairs and maintenance. Does not include permits or inspection fees.
5031469315	VEHICLE MAINTENANCE SUPPLIES	Real Estate - All supplies expenses for vehicles used specifically for the facilities management group, including shuttle buses and executive vehicles. Examples of expenses include gas, insurance, registration and any supplies needed for maintenance and repairs.
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 internal order and subsequently allocated.
5031469317	WATER TREATMENT SUPPLIES	Real Estate - All supplies expenses associated with chemical treatment of the HVAC water system. Includes chemicals, parts, filters or any supplies needed for repairs.
5031469318	AIR PURIFICATION SUPPLIES	Real Estate - All supply expenses associated with air filters, electronic air cleaners, smoke eaters and dust removal systems.

EXPENDITURE GENERAL LEDGER ACCOUNTS - REAL ESTATE		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5031479200	CARPET SUPPLIES	Real Estate - All supplies expenses associated with repairing and installing carpets. Includes replacement material and supplies.
5031479201	FABRIC/FURNITURE CLEANING SUPPLIES	Real Estate - Fabric and furniture cleaning supplies expense. Includes seating and modular furniture fabric panels.
5031479202	HOLIDAY DECORATIONS	Real Estate - Holiday and special event decorations expense.
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.
5031479204	LOCKSMITH SUPPLIES	Real Estate - All supplies expenses associated with locksmith repairs and maintenance. Includes hardware, buts, bolts, door closers, spindles, pins, keys, key blanks, levers, knobs, locks, etc.
5031479205	PAINTING (SUPPLIES)	Real Estate - Painting and patching supplies expense. Includes paint and other painting and patching supplies.
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.
5031479207	WINDOW CLEANING SUPPLIES	Real Estate - Supplies expenses associated with interior and exterior window cleaning including swing staging.
5031479208	WOOD MAINTENANCE SUPPLIES	Real Estate - Wood finishing supplies expenses including doors, desks credenzas, etc.
5031479605	SNOW REMOVAL SUPPLIES	Real Estate - All supply expenses associated with the clean-up and removal of snow. Includes salt, snow removal equipment, etc.
5031639500	OTHER SECURITY EXPENSES SUPPLIES	Real Estate - Miscellaneous security supplies expenses not captured under a specific category.
5033019000	FOOD SERVICES - SUPPLIES	Real Estate - All supply expenses associated with providing food services.
5033189400	FUEL OIL	Real Estate - All expenses associated with purchases of fuel oil for heating, power generation, etc. Includes purchases of propane for emergency generator services.

EXPENDITURE GENERAL LEDGER ACCOUNTS - REAL ESTATE		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5035009000	INSURANCE RECOV CONTRA-REAL EST SUPPLIES & MATERLS	As per FY 2025 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for real estate related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('9' in the 7th position) and thus does not require a real estate internal order #. The purpose of this is to keep those loss expenses associated with a particular real estate unit and not have them be reduced for an insurance recovery.
5041469300	PERMITS & LICENSES	Real Estate - All expenses associated with inspections, permits and licenses for safety, building, elevators, generators, UST's, fire zoning.
5041469301	EQUIPMENT RENTAL FOR REPAIR & MAINTENANCE	Real Estate - All expenses associated with the leasing or rental of equipment to be used for repairs or maintenance. Includes lifts.
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.
5050019104	IN STATE TRAVEL REGISTRATION-FACILITY MAINTENANCE	Real Estate - In-State Facilities travel registration fees.
5050019105	OUT OF 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.
5050019106	OUT STATE TRAVEL REGISTRATION-FACILITY MAINTENANCE	Real Estate - Out-of-State Facilities travel registration fees.

EXPENDITURE GENERAL LEDGER ACCOUNTS - REAL ESTATE		
G/L ACCOUNT	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
5050019107	REPORTABLE MEALS - FACILITY MAINTENANCE	Real Estate - Facilities travel expenses for meals incurred on single calendar day trips. These meal reimbursements are reportable as income for the employee.
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 internal order and subsequently allocated.
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 internal order and subsequently allocated.
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 internal order and subsequently allocated.
5150039401	OVERTIME HVAC (ELECTRICITY AFTER HOURS)	Real Estate - All expenses associated with overtime HVAC and excess consumption charged by landlord in leased space.
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 internal order and subsequently allocated.
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 internal order and subsequently allocated.