Partial BOMA Chart of Accounts

The following partial chart of accounts is from the BOMA Office Building Industry Functional Accounting Guide and Chart of Accounts. They are referenced in the Instructions Section to indicate which accounts should and should not be included.

30 000 Office Rent
- 100 Base Rent
- 200 Pass-Throughs/ Reimbursements
  - Operating Expenses
  - Real Estate Taxes
  - Insurance
- 300 Escalations
  - Operating Expenses
  - Real Estate Taxes
  - Insurance
  - Common Area Maintenance (CAM)
    - Operating Expenses
    - Taxes
    - Insurance
    - Other
- 400 Consumer Price Index/ Other Indices
- 500 Lease Cancellations
- 600 Rent Abatements (contra account)

31 000 Retail Rent
- 100 Base Rent
- 150 Overage or Percentage Rents
- 200 Pass-Throughs/ Reimbursements
  - Common Area Maintenance (CAM)
  - Real Estate Taxes
  - Insurance
  - Other
- 300 Lease Cancellations
- 400 Rent Abatements (contra account)
- 500 Merchant Association Dues/ Fees Income
- 600 Media/Advertising Income
- 700 Temporary Tenant Income
- 800 Kiosk & Cart Income
- 900 Allowance for Bad Debt (contra account)

32 000 Parking Income
- 100 Daily/Transient
- 200 Monthly
- 300 Annual
- 400 Other Services

33 000 Other Space Rent
- 100 Storage Space
- 200 Antenna/Satellite Dish Rental
- 300 Other Telecommunication Space Rental
- 400 Express Parcel Space Rental
- 500 Meeting Facility Rental
- 600 ATM Machine Rental
- 700 Other

34 000 Additional Tenant Service Income
- 100 Cleaning
- 200 Repairs/Maintenance
- 300 Utility (after-hour charges)
- 400 Security

35 000 Miscellaneous Income
- 100 Vending Machines
- 200 Pay Telephones
- 300 Signage
- 400 Late Charges/NSF Fees
- 500 Interest Income
- 600 Special Events
- 700 Health Club
- 800 Recycling Income
- 850 Concierge Service
- 900 Other

40 000 Cleaning Expenses
- 100 Payroll, Taxes, Fringes
  - Salaries/Wages
    - Salaries
    - Hourly Wages
    - Temporary
    - Overtime
    - Bonus/Incentives
  - Payroll Taxes
    - FICA
    - Federal Unemployment
    - State Unemployment
    - Workers' Compensation
  - Benefits
    - Vacation
    - Sick Leave
    - Family Leave
    - Pension/Other Retirement Plan
    - Medical
    - Life Insurance
    - Continuing Education
    - Union Dues
    - Other
- 200 Routine Contract Services (Interior)
  - Daily Cleaning Service
  - Day Porter/Matron
- 300 Specialized Contract Services
  - Window Cleaning
  - Carpet Cleaning
  - Drapery Cleaning
  - Special Surface Cleaning (polishing metal, brass, marble, etc.)
  - Emergency Clean-up (not covered by insurance)
  - Other Specialized Service
- 400 Supplies/Materials/ Miscellaneous
  - Cleaning Supplies
  - Paper Products
  - Tools and Equipment (directly expensed)
  - Uniforms/Laundry
  - Cleaning Repairs/ Maintenance
    - Parts
    - Labor
    - Outside Services
  - Other
- 500 Trash Removal
  - Routine
  - Hazardous Materials
  - Recycling
  - Other

41 000 Repairs/Maintenance
- 100 Payroll, Taxes, Fringes
  - Salaries/Wages
    - Salaries
    - Hourly Wages
    - Temporary
    - Overtime
    - Bonus/Incentives
  - Payroll Taxes
    - FICA
    - Federal Unemployment
    - State Unemployment
    - Workers' Compensation
  - Benefits
    - Vacation
    - Sick Leave
    - Family Leave
    - Pension/Other Retirement Plan
    - Medical
    - Life Insurance
    - Continuing Education
    - Union Dues
    - Other
- 200 Elevator/Escalator Contracts/ Materials
  - Service Contracts
  - Consultant Fees
  - Tools/Equipment (directly expensed)
  - Telephone
  - Licenses & Inspection Fees
  - Supplies/Materials/Other
- 300 HVAC Contracts/Materials
  - HVAC: General Service Contract
  - HVAC: Electricity Service Contracts
  - HVAC: Water Treatment Contracts