



Chart Of Accounts for Net Operating Income

Proposed
December 1, 2001

Abstract

This is a Chart of Accounts for the Data Consortium based upon which Operating Statements for commercial real estate properties can be defined. Once this Chart of Accounts is placed in the Data Consortium Dictionary, Extensible Markup Language (XML) files referencing these account-types can be published by Data Consortium members.

Status of this document

This is a proposed standard Chart of Accounts, available for review by Data Consortium members and the public. Adoption of this specification as a standard practice guideline for electronic interactions among the membership of the Data Consortium is expected after member and public comments have been incorporated.

We ask that comments be sent to our Bulletin Board [<http://www.dataconsortium.org>]; to our discussion group [<http://groups.yahoo.com/group/DCNArchitecture/join>] or by e-mail to John McClure [hypergrove@olympus.net], Jeff Fisher [fisher@indiana.edu], or Mike Young [myoung@reef.com].

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Introduction

The following Chart of Accounts (COA) for Net Operating Income has been created to apply to operating statements relevant to any industrial activity, or set of activities. This COA has been patterned in major part on the 1997 North American Industrial Classification System (NAICS) in order to achieve at once a comprehensiveness and a stability, key objectives for long-lived information exchange standards.

Background. The 1997 NAICS taxonomy of industrial services forms the entire taxonomy for *Service* in the Data Consortium Dictionary. The Dictionary also contains taxonomies for people, places, and things, where ‘things’ are classified as either products, services, or legal properties. The NAICS taxonomy is a useful basis not only for services, but also for service fees, service costs, and service revenues. Similarly, the taxonomies for facilities (one type of location) and for labor (one type of ‘person’) are organized according to NAICS categories.

Rationale. This COA is the foundation for interpretation of operating income statements, such as a NCREIF Operating Statement For Commercial Real Estate Properties, correlating reported financial statistics to other information maintained about, for instance, a property. In effect, this COA provides the means by which a description of a property can be derived from its financial operating statements.

Audience. This document relates foremost a definition of Net Operating Income, stated as a series of simple formula. These have been drafted by a systems specialist whose background is in econometrics. These formula need vetting by professional accountants.

Approach. The comparative advantages of a NAICS orientation during development of a Chart of Accounts are:

- It is *comprehensive*. The NAICS classifications cover all services performed in the western hemisphere. This means that as services are determined important enough to be reported as separate line items on the NCREIF Operating Statement, the COA stored in the Dictionary needs no modification.
- It is *authoritative*. The NAICS classifications are created by persons professionally committed to providing crisp definitions of each of the categories and the taxonomy. One can reference <http://www.census.gov/epcd/ec97brdg/index.html> as a resource.
- It is *neutral*. An Operating Statement is formatted using a sub-set of the categories drawn from a COA. With a comprehensive COA, the NCREIF Operating Statement can vary over time, without affecting the COA. This reduces costs of standards.

The second leg of our approach concerns the definition of the Chart Of Accounts in the Data Consortium Dictionary. The COA ‘accounts’ are represented in the Dictionary as sub-types of either Income or Expense (streams). These types are then referenced in a separate XScript-related portion of the Dictionary which defines short, contextually-relevant, names that may then be used in an XML file for a specific Operating Statement (such as that forthcoming from the NCREIF organization). Those definitions will be the subject of another document.

Definitions. The following definitions are not considered universal so much as contextually relevant.

Chart Of Accounts. A set of terms or names by which certain financial quantities are known or referenced. These quantities are calculable and, hence, a chart of accounts is merely a set of formula and sub-formula whose constituent quantities (variables) are meaningfully named.

Operating Income. Revenue received, usually in the form of direct payments, for supply of a product or performance of a service, that has been allocated or designated as income due to those activities.

Operating Expense. Cost incurred that is allocated to or designated as an expense arising from providing a service or supplying a product. The cost occurs with reference to activities performed while rendering a service or manufacturing or shipping a product ordered by a purchaser. Costs include facility costs, labor costs, service costs, and product purchase costs. (Costs concerned with preparation for, or ceasing, operations concerned with the service are capital expenses.)

Net Operating Income. The balance of Operating Income minus Operating Expense, where the expenses are incurred for the products and services for which the operating income is received. The products and services included in the operating income depend upon its subject: for a commercial real estate property, operating income includes revenues from all products sold and all services provided at the commercial real estate location itself, not by lessee businesses located at the property.

In this context, it can be said that a CRE property is a bundle of services for which expenses are incurred, and for which revenues are received.

Notes

1. Does not now show adjustments for discounts, rebates, etc.
2. Not all service income streams are detailed below – only those for CRE properties
3. Beverage Income vs Vending Income ?

Chart Of Accounts For Net Operating Income

(1) Net Operating Income = Operating Income – Operating Expense

Operating Income = Facility Income + Labor Income + Product Income + Project Income + Service Income + <i>Unallocated Operating Income</i>
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Facility Income =
Agricultural Facility Income +
Commercial Facility Income +
Industrial Facility Income +
Public Facility Income +
Residential Facility Income +
Unallocated Facility Income

Commercial Facility Income =
Administrative Facility Income +
Finance Facility Income +
Information Facility Income +
Management Facility Income +
Professional Facility Income +
Repair Facility Income +
Unallocated Commercial Facility Income

Industrial Facility Income =
Construction Facility Income +
Manufacturing Facility Income +
Mining Facility Income +
Wholesale Trade Facility Income +
Utility Facility Income +
Unallocated Industrial Facility Income

Public Facility Income =
Educational Facility Income +
Entertainment Facility Income +
Hospitality Facility Income +
Health Care Facility Income +
Public Administration Facility Income +
Retail Facility Income +
Transportation Facility Income +
Unallocated Public Facility Income

Residential Facility Income =
Single-family Residential Facility Income +
Multi-family Residential Facility Income +
Personal Service Facility Income +
Unallocated Residential Facility Income

Labor Income =
Contractor Staff Income +
Employee Staff Income +
Manager Staff Income +
Temporary Help Income +
Unallocated Labor Income

Product Income =
Agricultural Product Income +
Building Product Income +
Commercial Product Income +
Industrial Product Income +
Residential Product Income +
Unallocated Product Income

Service Income =
Administrative Service Income +
Agricultural Service Income +
Construction Service Income +
Educational Service Income +
Entertainment Service Income +
Financial Service Income +
Health Care Service Income +
Hospitality Service Income +
Information Service Income +
Management Service Income +
Manufacturing Service Income +
Mining Service Income +
Personal Service Income +
Professional Service Income +
Real Estate Service Income +
Repair Service Income +
Retail Trade Service Income +
Transportation Service Income +
Utility Service Income +
Wholesale Trade Service Income
Unallocated Service Income

The following calculations are applicable to any income stream named above, or to any subcomponent of these income streams. For instance, to indicate rental income for a property, then name the financial amount as OperatingIncome.RealEstateServiceIncome.RentIncome.amount. Should the rental income be qualified by the facility for which it was received, then (per the formula) name it as OperatingIncome.FacilityIncome.RealEstateServiceIncome.RentIncome.amount.

Transaction Income =
Bonus Income +
Commission Income +
Deposit Income +
Escalation Income +
Fee Income +
Interest Income +
Penalty Income +
Rent Income +
Sales Income +
Wage Income +
Unallocated Income

Rent Income =
Fixed Rent Income +
Percentage Rent Income
Unallocated Rent Income

Sales Income =
Discount Sales Income +
Retail Sales Income +
Wholesale Sales Income +
Unallocated Sales Income

The following are selected service income streams that match those in the CMSA Investor Reporting Package, and are broken out only to the extent necessary (see the formula for Operating Expense for a more complete listing of service breakouts, and note that those are currently to the 5-digit NAICS level only). For instance, an income amount received from providing public parking services is named OperatingIncome.ParkingServiceIncome.FeeIncome.amount and, if it is to be qualified by a facility, name it OperatingIncome.FacilityIncome.ParkingServiceIncome.FeeIncome.amount. If income streams for two facilities are to be distinguished, then use the numeric operator, as in

OperatingIncome.FacilityIncome.1.ParkingServiceIncome.FeeIncome.amount
OperatingIncome.FacilityIncome.2.ParkingServiceIncome.FeeIncome.amount

By relying on the DC Dictionary, names for facility-related income streams can be more specific, as in

OperatingIncome.ParkingGarageIncome.ParkingServiceIncome.amount or more generally as
OperatingIncome.ParkingFacilityIncome.ParkingServiceIncome.amount

(2-13) Personal Service Income =
Bail Bond Service Income +
Death Care Service Income +
Dry Cleaning and Laundry Service Income +
Hair Nail and Skin Care Service Income +
Parking Service Income +
Personal Care Service Income +
Pet Care Service Income +
Photo-finishing Service Income +
Relocation Service Income +
Unallocated Personal Service Income

Dry Cleaning and Laundry Service Income =
Coin-operated Laundry and Dry Cleaning Service Income +
Linen And Uniform Supply Service Income +
Non-coin-operated Laundry and Dry Cleaning Service Income +
Unallocated Dry Cleaning and Laundry Service Income

(2-15) Real Estate Service Income =
Nonfinancial Assets Leasing Service Income +
Realty Service Income +
Rental And Leasing Service Income +
Unallocated Real Estate Service Income

Realty Service Income =
Real Estate Brokerage Service Income +
Real Estate Leasing Service Income +
Unallocated Realty Service Income

Real Estate Leasing Service Income =
Commercial Leasing Service Income +
Mini-warehouse Leasing Service Income +
Residential Leasing Service Income +
Unallocated Real Estate Leasing Service Income

Leasing Service Income =
Tenancy Income +
Unallocated Leasing Service Income

Tenancy Income =
Basic Space Tenancy +
Basic Facility Tenancy +
Basic Land Tenancy +
Basic Property Tenancy +
Revenue-sharing Space Tenancy +
Revenue-sharing Facility Tenancy +
Revenue-sharing Land Tenancy +
Revenue-sharing Property Tenancy +
Production-sharing Land Tenancy +
Equipment (Space) Tenancy +
Employee (Facility) Tenancy +
Temporary Tenancy +
Unallocated Tenancy Income

The Tenancy types listed above are distinguished by what is being leased, for whom leasing is provided, and the type of lease at hand. These Tenancy (transaction) types are applicable to all leasing service types. A "Space" is defined here as an unbounded area within a facility; a "Facility" is used to indicate a rentable unit within a building (for instance); a "Property" is used for rentals of an entire property to a single tenant; and "Land" is used for ground rent situations.

As indicated earlier, a specific type of facility can also be named, referencing facilities defined by the DC Dictionary which, in this following example, does not identify a Tenancy type:
RealEstate.ProfessionalFacilityIncome.RealEstateLeasingServiceIncome.RentIncome.amount.

To name income amounts (typically) received from pay telephones on a premises, use
RealEstateLeasingServiceIncome.EquipmentTenancy.SalesIncome.amount and or
RealEstateLeasingServiceIncome.EquipmentTenancy.CommissionIncome.amount

As can be seen, a financial amount can be named as related to a specific tenancy type; the tenancy type's name is preceded by the NAICS service name, and followed by a transaction component name. The transaction-types valid for a given service-type are to be stored in the DC Dictionary so that application software can validate named associations between transactions and service incomes and expenses.

Another typical example is to name income due to collection of a Common Area Maintenance Fee. Its amount could be named RealEstateLeasingServiceIncome.CAMFeeIncome.amount... Because CAMFeeIncome is a subtype of FeeIncome, one of the components applicable to any transaction, this name would therefore pass validation tests.

Finally, to name a specific tenant rather than a class of tenants, this naming is used:
RealEstateLeasingServiceIncome.BasicFacilityTenancy.1.RentIncome.amount and
RealEstateLeasingServiceIncome.BasicFacilityTenancy.2.RentIncome.amount and so forth. Elsewhere in the datastream, the name of the tenant being referenced could be provided, as in
RealEstateLeasingServiceIncome.BasicFacilityTenancy.1.TenantName.text.

(2-17) Retail Trade Service Income =
Building and Garden Supply Retailing Service Income +
Clothing and Accessories Retailing Service Income +
Electronic And Appliance Retailing Service Income +
Food and Beverage Retailing Service Income +
Gasoline Retailing Service Income +
General Merchandising Retailing Service Income +
Health and Personal Care Retailing Service Income +
Home Furnishing Retailing Service Income +
Motor Vehicle and Parts Retailing Service Income +
Non-store Retailing Service Income +
Sports Books Music and Hobby Retailing Service Income +
Unallocated Retail Trade Service Income

Non-store Retailing Service Income =
Direct Sales Retailing Service Income +
Electronic Shopping and Mail-order Retailing Service Income +
Vending Machine Retailing Service Income +
Unallocated Non-store Retailing Service Income

(3) Operating Expense =
Facility Expense +
Labor Expense +
Product Expense +
Project Expense +
Service Expense +
Unallocated Operating Expense

Facility Expense =
Agricultural Facility Expense +
Commercial Facility Expense +
Industrial Facility Expense +
Public Facility Expense +
Residential Facility Expense +
Unallocated Facility Expense

Commercial Facility Expense =
Administrative Facility Expense +
Finance Facility Expense +
Information Facility Expense +
Management Facility Expense +
Professional Facility Expense +
Repair Facility Expense +
Unallocated Commercial Facility Expense

Industrial Facility Expense =
Construction Facility Expense +
Manufacturing Facility Expense +
Mining Facility Expense +
Wholesale Trade Facility Expense +
Utility Facility Expense +
Unallocated Industrial Facility Expense

Public Facility Expense =
Educational Facility Expense +
Entertainment Facility Expense +
Health Care Facility Expense +
Hospitality Facility Expense +
Public Administration Facility Expense +
Retail Facility Expense +
Transportation Facility Expense +
Unallocated Public Facility Expense

Residential Facility Expense =
Single-family Residential Facility Expense +
Multi-family Residential Facility Expense +
Personal Service Facility Expense +
Unallocated Residential Facility Expense

Labor Expense =
Contractor Staff Expense +
Employee Staff Expense +
Manager Staff Expense +
Temporary Staff Expense +
Unallocated Labor Expense

Product Expense =
Agricultural Product Expense +
Building Product Expense +
Commercial Product Expense +
Industrial Product Expense +
Residential Product Expense +
Unallocated Product Expense

Service Expense =
Administrative Expense +
Agricultural Expense +
Construction Expense +
Education Expense +
Entertainment Expense +
Finance Expense +
Health Care Expense +
Hospitality Expense +
Information Expense +
Management Expense +
Manufacturing Expense +
Mining Expense +
Personal Needs Expense +
Professional Expense +
Public Administration Expense +
Real Estate Expense +
Repair Expense +
Retail Trade Expense +
Transportation Expense +
Utility Expense +
Wholesale Trade Expense +
Unallocated Service Expense

The following transaction components can be applied to any expense stream. For instance, OperatingExpense.FacilityExpense.UtilityServiceExpense.TaxExpense.amount names the total tax payments for utilities for a certain class of facilities. Should no transaction component be named (such as OperatingExpense.UtilityServiceExpense.amount) then the name is interpreted as applicable to an unallocated expense, that is, an expense that has not been allocated to a specific transaction component (OperatingExpense.UtilityServiceExpense.UnallocatedExpense.amount)

Transaction Expense =
Bonus Expense +
Commission Expense +
Deposit Expense +
Escalation Expense +
Fee Expense +
Interest Expense +
Penalty Expense +
Sales Expense +
Tax Expense +
Wage Expense +
Unallocated Expense

Rent Expense =
Fixed Rent Expense +
Percentage Rent Expense
Unallocated Rent Expense

Sales Expense =
Discount Sales Expense +
Retail Sales Expense +
Wholesale Sales Expense +
Unallocated Sales Expense

Wage Expense =
Benefit Expense +
Compensation Expense +
Insurance Expense +
Payroll Tax Expense +
Salary Expense +
Unallocated Staff Expense

Benefit Expense =
Health Plan Expense +
Retirement Plan Expense +
Unallocated Benefit Expense

Insurance Expense =
Disability Insurance Expense +
Unemployment Insurance Expense +
Unallocated Worker Insurance Expense

Payroll Tax Expense =
National Payroll Tax Expense +
State Payroll Tax Expense +
Local Payroll Tax Expense +
Unallocated Payroll Tax Expense

The following formula correspond to the 5-digit NAICS level, so two more levels of detail are possible. When a particular value is named, a specific transaction can be distinguished; the transaction's name is preceded by NAICS service name, and followed by the transaction component name. For instance, expenses for a specific Telephone Call transaction through a national reseller can be transmitted by

OperatingExpense.TelecommunicationsResellingServiceExpense.TelephoneCall.amount

If the Telephone Call was placed as a land-line call, and its tax information is known, then:

OperatingExpense.WiredTelecommunicationsExpense.TelephoneCall.SalesExpense.amount
OperatingExpense.WiredTelecommunicationsExpense.TelephoneCall.TaxExpense.amount

If one hasn't any idea whether the call was by a wireless or wired transmission, then

OperatingExpense.TelecommunicationsExpense.TelephoneCall.amount

The transaction-types valid for a given service-type are to be stored in the DC Dictionary so that application software can validate named associations between transactions and service incomes and expenses.

(3-1) Administrative Expense =
Administrative Support Expense +
Waste Management and Remediation Expense +
Unallocated Administrative Expense

Administrative Support Expense =
Business Support Expense +
Building and Dwelling Expense +
Convention and Trade Show Management Expense +
Employment Service Expense +
Facility Support Expense +
Investigation and Security Expense +
Office Administrative Support Expense +
Packaging and Labeling Expense +
Travel Expense +
Unallocated Administrative Support Expense

Building and Dwelling Expense =
Carpet and Upholstery Cleaning Expense +
Janitorial Expense +
Landscaping Expense +
Unallocated Building and Dwelling Expense

Business Support Expense =
Business Service Center Expense +
Call Center Expense +
Collection Expense +
Credit Verification Expense +
Document Preparation Expense +
Unallocated Business Support Expense

Employment Service Expense =
Employee Placement Expense +
~~Temporary Help Expense +~~
Employee Leasing Expense +
Unallocated Employment Service Expense

Investigation and Security Expense =
Investigation Guard and Armored Vehicle Expense +
Security System Expense +
Unallocated Investigation and Security Expense

Travel Expense =
Travel Agency Expense +
Tour Operation Expense +
Unallocated Travel Expense

(3-3) Construction Expense =
General Construction Expense +
Heavy Construction Expense +
Special Trade Construction Expense +
Unallocated Construction Expense

General Construction Expense =
Commercial Building Construction Expense +
Land Subdivision and Development Expense +
Residential Building Construction Expense +
Unallocated General Construction Expense

Commercial Building Construction Expense =
Commercial and Institutional Building Construction Expense +
Manufacturing and Industrial Building Construction Expense +
Unallocated Commercial Building Construction Expense

Residential Building Construction Expense =
Multi-family Housing Construction Expense +
Single-family Housing Construction Expense +
Unallocated Residential Building Construction Expense

Heavy Construction Expense =
Highway, Street, Bridge, and Tunnel Construction Expense +
Industrial Non-building Structure Construction Expense +
Power and Communication Line Construction Expense +
Water, Sewer, and Pipeline Construction Expense +
Unallocated Heavy Construction Expense

Special Trade Construction Expense =
Building Equipment Installation Expense +
Carpentry and Flooring Expense +
Concrete Expense +
Electrician Expense +
Excavation Expense +
Masonry, Drywall, Insulation, and Tile Work Expense +
Painting and Wall Covering Expense +
Plumbing, Heating, and Air Conditioning Expense +
Roof, Siding, and Sheet Metal Construction Expense +
Structural Steel Work Expense +
Water Well Drilling Expense +
Window Glazing Expense +
Wrecking and Demolition Expense +
Unallocated Special Trade Construction Expense

Plumbing, Heating, and Air Conditioning Expense =
Heating, Venting, and Air Conditioning Expense +
Plumbing Expense +
Unallocated Plumbing Heating and Air Conditioning Expense

(3-4) Educational Expense =
Business Management and Computer Training Expense +
College, University, and Professional Education Expense +
Educational Support Expense +
Educational Testing Expense +
Elementary and Secondary Education Expense +
Exam Preparation Expense +
Fine Arts Instruction Expense +
Junior College Education Expense +
Language Instruction Expense +
Sports and Recreation Instruction Expense +
Technical and Trade School Instruction Expense +
Unallocated Educational Expense

Business Management and Computer Training Expense =
Business and Secretarial Training Expense +
Computer Training Expense +
Professional Management and Development Training Expense +
Unallocated Business Management and Computer Training Expense

(3-5) Entertainment Expense =
Amusement and Recreation Expense +
Historical and Cultural Expense +
Performing Arts and Sports Expense +
Unallocated Entertainment Expense

Amusement and Recreation Expense =
Amusement Park and Arcade Expense +
Bowling Center Expense +
Fitness and Recreation Center Expense +
Gambling Establishment Expense +
Golf and Country Club Expense +
Marina Expense +
Ski Facility Expense +
Unallocated Amusement and Recreation Expense

Historical and Cultural Expense =
Museum and Historical Site Expense +
Unallocated Historical and Cultural Expense

Museum and Historical Site Expense =
Historical Site Expense +
Museum Expense +
Nature Park and Similar Expense +
Zoo and Botanical Garden Expense +
Unallocated Museum and Historical Site Expense

Performing Arts and Sports Expense =
Art Restoration Expense +
Entertainment Agent Expense +
Independent Artist Expense +
Performing Arts and Sport Promotion Expense +
Performing Arts Presentation Expense +
Spectator Sports Presentation Expense +
Unallocated Business Management and Computer Training Expense

(3-6) Financial Expense =
Central Banking Expense +
Credit Intermediation Expense +
Fund and Trust Expense +
Insurance Expense +
Securities and Commodities Expense +
Unallocated Financial Expense

Credit Intermediation Expense =
Bank Processing Expense +
Depository Expense +
Loan Servicing Expense +
Loan Underwriting Expense +
Mortgage and Non-mortgage Loan Brokering Expense +
Non-depository Credit Intermediation Expense +
Unallocated Credit Intermediation Expense

Depository Expense =
Commercial Banking Expense +
Credit Union Expense +
Savings Institution Expense +
Unallocated Depository Expense

Non-depository Expense =
Credit Card Issuing Expense +
Consumer Lending Expense +
International Trade Financing Expense +
Sales Financing Expense +
Unallocated Non-depository Expense

Fund and Trust Expense =
Investment Pool or Fund Expense +
Pension Fund Expense +
Unallocated Fund and Trust Expense

Insurance Expense =
Insurance Carrier Expense +
Insurance Agency Expense +
Unallocated Insurance Expense

Insurance Carrier Expense =
Direct Life, Health, and Medical Insurance Underwriting Expense +
Reinsurance Carrier Expense +
Title Insurance Expense +
Unallocated Insurance Carrier Expense

Insurance Agency Expense =
Claims Adjusting Expense +
Insurance Brokerage Expense +
Unallocated Insurance Agency Expense

Securities and Commodities Exchange Expense =
Investment Advice Expense +
Portfolio Management Expense +
Securities and Commodity Contract Intermediation Expense +
Securities and Commodities Exchange Expense +
Unallocated Insurance Agency Expense

(3-7) Health Care Expense =
Ambulatory Health Care Expense +
Hospital Care Expense +
Nursing and Residential Care Expense +
Social Assistance Expense +
Unallocated Health Care Expense

Ambulatory Health Care Expense =
Ambulance Expense +
Chiropractic Care Expense +
Dental Care Expense +
Home Health Care Expense +
Medical and Diagnostic Laboratory Expense +
Mental Health Expense +
Optometric Care Expense +
Outpatient Care Expense +
Physical Therapy and Related Expense +
Physician Care Expense +
Unallocated Ambulatory Health Care Expense

Medical and Diagnostic Laboratory Expense =
Radiology Expense +
Unallocated Medical and Diagnostic Laboratory Expense

Outpatient Care Expense =
Family Planning Expense +
Outpatient Mental Health Expense +
Unallocated Outpatient Care Expense

Hospital Care Expense =
Medical and Surgical Hospital Care Expense +
Psychiatric Care Expense +
Specialty Hospital Care Expense +
Unallocated Hospital Care Expense

Nursing and Residential Care Expense =
Nursing Care Expense +
Elderly Community Care +
Residential Mental Health Care Expense +
Unallocated Nursing and Residential Care Expense

Residential Mental Health Care Expense =
Mental Health Substance Abuse Care Expense +
Residential Mental Retardation Care Expense +
Unallocated Residential Mental Health Care Expense

Social Assistance Expense =
Individual and Family Expense +
Child Day Care Expense +
Community Emergency and Relief Expense +
Vocational Rehabilitation Expense +
Unallocated Social Assistance Expense

Individual and Family Expense =
Child and Youth Expense +
Elderly and Disabled Expense +

Unallocated Individual and Family Expense

(3-8) Hospitality Expense =
Accommodation Expense +
Foods Expense +
Unallocated Hospitality Expense

Accommodation Expense =
Rooming and Boarding House Expense +
RVPark and Camp Expense +
Traveler Accommodation Expense +
Unallocated Accommodation Expense

Traveler Accommodation Expense =
Casino Hotel Expense +
Hotel and Motel Expense +
Bed and Breakfast Expense +
Unallocated Traveler Accommodation Expense

Foods Expense =
Alcoholic Beverage Expense +
Full-service Restaurant Expense +
Limited-service Food Expense +
Specialized Foods Expense +
Unallocated Foods Expense

Specialized Foods Expense =
Catering Expense +
Foods Contracting Expense +
Mobile Foods Expense +
Unallocated Specialized Foods Expense

(3-9) Information Expense =
Broadcasting and Telecommunications Expense +
Information and Data Processing Expense +
Picture and Sound Recording Expense +
Publishing Expense +
Unallocated Information Expense

Broadcasting and Telecommunications Expense =
Cable Network Distribution Expense +
Radio and Television Broadcasting Expense +
Telecommunications Expense +
Unallocated Broadcasting and Telecommunications Expense

Cable Network Distribution Expense =
Cable Network Expense +
Cable and Other Program Distribution Expense +
Unallocated Cable Network Distribution Expense

Telecommunications Expense =
Satellite Telecommunications Expense +
Telecommunications Reselling Expense +
Wired Telecommunication Expense +
Wireless Telecommunication Expense +
Unallocated Telecommunication Expense

Telecommunications Reselling Expense =
Telephone Call Expense +
Unallocated Telecommunications Reselling Expense

(3-10) Management Expense =
Company Management Expense +
Unallocated Management Expense

Company Management Expense =
Company and Enterprise Management Expense +
Unallocated Company Management Expense

(3-11) Manufacturing Expense =
Apparel Manufacturing Expense +
Beverage and Tobacco Manufacturing Expense +
Chemical Manufacturing Expense +
Computer and Electronics Manufacturing Expense +
Doll, Toy, and Game Manufacturing Expense +
Electrical Equipment and Appliance Manufacturing Expense +
Fabricated Metal Product Manufacturing Expense +
Furniture Manufacturing Expense +
Jewelry and Silverware Manufacturing Expense +
Leather Product Manufacturing Expense +
Machinery Manufacturing Expense +
Medical Equipment and Supplies Manufacturing Expense +
Non-metallic Mineral Product Manufacturing Expense +
Office Supply Manufacturing Expense +
Paper Manufacturing Expense +
Petroleum and Coal Product Manufacturing Expense +
Plastic and Rubber Product Manufacturing Expense +
Primary Metal Manufacturing Expense +
Printing Expense +
Sign Manufacturing Expense +
Sporting and Athletic Goods Manufacturing Expense +
Textile Mill Expense +
Textile Product Manufacturing Expense +
Transportation Equipment Manufacturing Expense +
Wood Product Manufacturing Expense +
Unallocated Manufacturing Expense

(3-12) Mining Expense =
Oil and Gas Extraction Expense +
Mining Expense +
Mining Support Expense +
Unallocated Mining Expense

(3.13) Personal Needs Expense =
Bail Bond Expense +
Death Care Expense +
Dry Cleaning and Laundry Expense +
Hair Nail and Skin Care Expense +
Parking Expense +
Personal Care Expense +
Pet Care Expense +
Photo-finishing Expense +
Relocation Expense +
Unallocated Personal Needs Expense

Dry Cleaning and Laundry Expense =
Coin-operated Laundry and Dry Cleaning Expense +
Linen And Uniform Supply Expense +
Non-coin-operated Laundry and Dry Cleaning Expense +
Unallocated Dry Cleaning and Laundry Expense

Parking Expense =
Parking Transaction Expense +
Unallocated Parking Expense

(3-14) Professional Expense =
Accounting, Tax, and Payroll Expense +
Advertising and Related Expense +
Architectural Engineering and Related Expense +
Computer System Design Expense +
Legal Expense +
Management, Scientific, and Technical Consulting Expense +
Market Analysis Expense +
Market Research and Public Opinion Polling Expense +
Photographic Expense +
Scientific Research and Development Expense +
Specialized Design Expense +
Translation and Interpretation Expense +
Unallocated Professional Expense

Advertising and Related Expense =
Advertising Material Distribution Expense +
Advertising Expense +
Direct Mail Advertising Expense +
Display Advertising Expense +
Public Relations Expense +
Media Buying Expense +
Media Representation Expense +
Unallocated Advertising and Related Expense

Architectural Engineering and Related Expense =
Architectural Expense +
Building Inspection Expense +
Drafting Expense +
Engineering Expense +
Geophysical Surveying and Mapping Expense +
Land Use Planning Expense +
Landscape Architect Expense +
Surveying and Mapping Expense +
Testing Laboratory Expense +
Unallocated Architectural Engineering and Related Expense

Management, Scientific, and Technical Consulting Expense =
Management Consulting Expense +
Environmental Consulting Expense +
Unallocated Management, Scientific, and Technical Consulting Expense

Specialized Design Expense =
Graphic Design Expense +
Industrial Design Expense +
Interior Design Expense +
Unallocated Specialized Design Expense

Surveying and Mapping Expense =
Aerial Mapping Expense +
Geographical Information System Expense +
Unallocated Surveying and Mapping Expense

(3-15) Real Estate Expense =
Nonfinancial Assets Leasing Expense +
Realty Expense +
Rental And Leasing Expense +
Unallocated Real Estate Expense

Realty Expense =
Real Estate Brokerage Expense +
Real Estate Leasing Expense +
Unallocated Realty Expense +

Real Estate Leasing Expense =
Commercial Leasing Expense +
Mini-warehouse Leasing Expense +
Residential Leasing Expense +
Unallocated Real Estate Leasing Expense

Leasing Expense =
Tenancy Expense +
Unallocated Leasing Expense

Tenancy Expense =
Basic Space Tenancy +
Basic Facility Tenancy +
Basic Land Tenancy +
Basic Property Tenancy +
Revenue-sharing Space Tenancy +
Revenue-sharing Facility Tenancy +
Revenue-sharing Land Tenancy +
Revenue-sharing Property Tenancy +
Production-sharing Land Tenancy +
Equipment (Space) Tenancy +
Employee (Facility) Tenancy +
Temporary Tenancy +
Unallocated Tenancy Expense

(3-16) Repair Expense =
Automotive Repair and Maintenance Expense +
Commercial and Industrial Equipment Repair Expense +
Electronic Equipment Repair Expense +
Personal and Household Goods Repair Expense +
Unallocated Repair Expense

Automotive Repair and Maintenance Expense =
Mechanical and Electrical Repair Expense +
Body Paint, Interior, and Glass Repair Expense +
Unallocated Automotive Repair and Maintenance Expense

Personal and Household Goods Repair Expense =
Footwear and Leather Goods Repair Expense +
Home and Garden Equipment Equipment Repair Expense +
Reupholstery and Furniture Repair Expense +
Unallocated Personal and Household Goods Repair Expense

(3-17) Retail Trade Expense =
Building and Garden Supply Retailing Expense +
Clothing and Accessories Retailing Expense +
Electronic And Appliance Retailing Expense +
Food and Beverage Retailing Expense +
Gasoline Retailing Expense +
General Merchandising Retailing Expense +
Health and Personal Care Retailing Expense +
Home Furnishing Retailing Expense Expense +
Motor Vehicle and Parts Retailing Expense +
Non-store Retailing Expense +
Sports Books Music and Hobby Retailing Expense +
Unallocated Retail Trade Expense

Non-store Retailing Expense =
Direct Sales Retailing Expense +
Electronic Shopping and Mail-order Retailing Expense +
Vending Machine Retailing Expense +
Unallocated Non-store Retailing Expense

(3-18) Transportation Expense =
 Air Transportation Expense +
 Courier and Messenger Expense +
 Pipeline Transportation Expense +
 Post Office Operations Expense +
 Rail Transportation Expense +
 Scenic and Sightseeing Transportation Expense +
 Transit and Passenger Transportation Expense +
 Transportation Support Expense +
 Truck Transportation Expense +
 Warehousing and Storage Expense +
 Water Transportation Expense +
Unallocated Transportation Expense

Air Transportation Expense =
 Non-scheduled Air Transportation Expense +
 Scheduled Air Transportation Expense +
Unallocated Air Transportation Expense

Courier and Messenger Expense =
 Courier Expense +
Unallocated Courier and Messenger Expense

Pipeline Transportation Expense =
 Crude Oil Pipeline Transportation Expense +
 Natural Gas Pipeline Transportation Expense +
 Refined Petroleum Pipeline Transportation Expense +
Unallocated Air Transportation Expense

Post Office Operations Expense =
 Postal Expense +
Unallocated Post Office Operations Expense

Scenic and Sightseeing Transportation Expense =
 Sightseeing Transportation by Air Expense +
 Sightseeing Transportation by Water Expense +
Unallocated Scenic and Sightseeing Transportation Expense

Transit and Passenger Transportation Expense =
 Charter Bus Expense +
 Interurban and Rural Bus Expense +
 School and Employee Bus Expense +
 Taxi and Limosine Expense +
 Urban Transit Expense +
Unallocated Transit and Passenger Transportation Expense

Taxi and Limosine Expense =
 Limosine Expense +
 Taxi Expense +
Unallocated Taxi and Limosine Expense

Urban Transit Expense =
 Rapid Transit Expense +
 City Bus Expense +
 Commuter Rail Expense +

Unallocated Urban Transit Expense

(3-19) Utility Expense =

Electric Power Expense +
Natural Gas Distribution Expense +
Water, Sewer, and Steam Distribution Expense +
Unallocated Utility Expense

Electric Power Expense =

Electric Power Generation Expense +
Electric Power Transmission and Distribution Expense +
Unallocated Electric Power Expense

Water, Sewer, and Steam Distribution Expense =

Water Supply and Irrigation Expense +
Sewage Treatment Expense +
Steam and Air Conditioning Supply Expense +
Unallocated Water, Sewer, and Steam Distribution Expense

(3-20) Wholesale Trade Expense =

Durable Goods Wholesale Trade Expense +
Non-durable Goods Wholesale Trade Expense +
Unallocated Wholesale Trade Expense

Durable Goods Wholesale Trade Expense =

Motor Vehicle Parts Wholesale Expense +
Furniture and Home Furnishings Wholesale Expense +
Lumber and Construction Material Wholesale Expense +
Commercial Equipment and Supplies Wholesale Expense +
Metal and Mineral Wholesale Expense +
Electrical Goods Wholesale Expense +
Hardware, Plumbing and Heating Equipment Wholesale Expense +
Machinery, Equipment, and Supplies Wholesale Expense +
Sporting and Recreational Goods Wholesaling Expense +
Toy and Hobby Goods and Supplies Wholesaling Expense +
Recyclable Material Wholesaling Expense +
Jewelry, Silverware, and Precious Stones Wholesaling Expense +
Unallocated Durable Goods Wholesale Trade Expense