

# SAMPLE SERVICE ITEM LIST

Service Item	Description	COGS/Expense	Income
<b>100.0 Hardscape [HS]</b>	Income and labor costs for hardscape work		4010 Hardcape Sales
100.1 HS Materials	Material costs for landscape hardscape services	5500 Material Costs	4010 Hardcape Sales
100.2 HS Subcontractors	Subcontractor costs for landscape hardscape services	5600 Subcontractors	4010 Hardcape Sales
100.3 HS Rentals	Equipment rental costs for hardscape services	5400 Equipment Rentals	4010 Hardcape Sales
100.9 HS Other	Other costs for hardscape services	5900 Other Job Expenses	4010 Hardcape Sales
<b>110.0 Softscape [SS]</b>	Income and labor costs for softscape work		4020 Softscape Sales
110.1 SS Materials	Material costs for softscape services	5500 Material Costs	4020 Softscape Sales
110.2 SS Subcontractors	Subcontractor costs for softscape services	5600 Subcontractors	4020 Softscape Sales
110.3 SS Rentals	Equipment rental costs for softscape services	5400 Equipment Rentals	4020 Softscape Sales
110.9 SS Other	Other costs for softscape services	5900 Other Job Expenses	4020 Softscape Sales
<b>200.0 Grounds Maintenance [GM]</b>	Income and labor costs for grounds maintenance services		4100 Maintenance + Turf Sales
200.1 GM Materials	Material costs for grounds maintenance services	5500 Material Costs	4100 Maintenance + Turf Sales
200.2 GM Subcontractors	Subcontractor costs for grounds maintenance services	5600 Subcontractors	4100 Maintenance + Turf Sales
200.3 GM Rentals	Equipment rental costs for grounds maintenance services	5400 Equipment Rentals	4100 Maintenance + Turf Sales
200.9 GM Other	Other costs for grounds maintenance services	5900 Other Job Expenses	4100 Maintenance + Turf Sales
<b>210.0 Enhancements [ENH]</b>	Income and labor costs for enhancement installations/services		4100 Maintenance + Turf Sales;4110 Enhancement Services
210.1 ENH Materials	Material costs for enhancement services	5500 Material Costs	4100 Maintenance + Turf Sales;4110 Enhancement Services
210.2 ENH Subcontractors	Subcontractor costs for enhancement services	5600 Subcontractors	4100 Maintenance + Turf Sales;4110 Enhancement Services
210.3 ENH Rentals	Equipment rental costs for enhancement services	5400 Equipment Rentals	4100 Maintenance + Turf Sales;4110 Enhancement Services
<b>300.0 Snow + Ice [SNO]</b>	Income and labor costs for snow + ice contract services		4200 Snow + Ice

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Item	Description	COGS/Expense	Income
300.1 SNO Materials	Material costs for snow + ice services	5500 Material Costs	4200 Snow + Ice
300.2 SNO Subcontractors	Subcontractor costs for snow + ice services	5600 Subcontractors	4200 Snow + Ice
300.3 SNO Rentals	Equipment rental costs for snow + ice services	5400 Equipment Rentals	4200 Snow + Ice
300.4 SNO Repairs/Damage	Repair and damage costs (vendor invoices) for snow and ice services	5900 Other Job Expenses	4200 Snow + Ice
<b>310.0 Snow + Ice Extras [SNX]</b>	Income and labor costs for snow + ice extras (removals + relocates)		4210 Snow + Ice
310.1 SNX Materials	Material costs for extra snow + ice services (removals + relocates)	5500 Material Costs	4210 Snow + Ice
310.2 SNX Subcontractors	Subcontractor costs for extra snow + ice services (removals + relocates)	5600 Subcontractors	4210 Snow + Ice
310.3 SNX Rentals	Equipment rental costs for extra snow + ice services (removals + relocates)	5400 Equipment Rentals	4210 Snow + Ice
<b>400.0 Turf Care [TC]</b>	Income and labor costs for turf care services		4100 Maintenance + Turf Sales
400.1 TC Materials	Material costs for turf care services	5500 Material	4100 Maintenance + Turf Sales
400.2 TC Subcontractors	Subcontractor costs for turf care services	5600 Subcontractors	4100 Maintenance + Turf Sales
400.3 TC Rentals	Equipment rental costs for turf care services	5400 Equipment Rentals	4100 Maintenance + Turf Sales
<b>500.0 Irrigation + Lights [IRL]</b>	Income and labor costs for lighting and irrigation installations/services		4010 Hardscapes Sales
500.1 IRL Materials	Material costs for irrigation + lighting services	5500 Material Costs	4010 Hardscapes Sales
500.2 IRL Subcontractors	Subcontractor costs for irrigation and lighting installations/services	5600 Subcontractors	4010 Hardscapes Sales
500.3 IRL Rentals	Equipment rental costs for irrigation and lighting installations/services	5400 Equipment Rentals	4010 Hardscapes Sales
500.9 IRL Other	Other costs for lighting and irrigation services	5900 Other Job Expenses	4010 Hardscapes Sales
<b>900.0 Unbillable (Field)</b>		5000 Payroll [Field]	5000 Payroll [Field]
<b>910.0 Unbillable (OH)</b>		6900 Payroll [Overhead]	6900 Payroll [Overhead]