

Account Code	Description	Type of Entries
Waste Management	The following accounts are used to record the removal of waste materials from the campus.	
7081	Waste Removal - Biohazard	
7082	Waste Removal - Chemical	
7083	Waste Removal - Radioactive	
7084	Waste Removal - Recycle	
7085	Waste Removal - Regular	
7086	Waste Removal - Gross Anatomy	
Occupancy Rental, Lease, Maintenance	The following accounts are used to record the costs of facility rental off campus.	
7511	Occupancy Lease	Rental charges for off-campus facilities.
7513	Gymnasium Rental	Rental charges for off-campus gymnasium.
Facility Repairs, Maintenance	These accounts record the cost of on-going maintenance and repairs to University occupied buildings.	
7611	Warehouse Maintenance	Regularly scheduled maintenance.
7612	Mechanical Maintenance	Regularly scheduled maintenance.
7613	Electrical Maintenance	Regularly scheduled maintenance.
7614	Structural Maintenance	Regularly scheduled maintenance.
7615	Building Controls Maintenance	Regularly scheduled maintenance.
7616	Elevator Maintenance	Regularly scheduled maintenance.
7617	Emergency Repair Mechanical	To record separately the costs of emergency repairs.
7618	Emergency Repair Electrical	To record separately the costs of emergency repairs.
7619	Emergency Repair Structural	To record separately the costs of emergency repairs.
7620	Janitorial Services	Fees paid to contracted services.
7621	Security Services	Fees paid to third party security agencies.
7622	Parking Lot / Road Maintenance	Costs of contracted services for line painting, sweeping, general repair.
7623	Snow Removal	Costs of contracted services for winter parking lot clearing.
7624	Key / Locksmith Costs	Costs of keys and locks and repairs.
7625	General Building Repairs	To record costs of repairs to the building, such as drywall and painting.
7626	Operating Costs	To record the ongoing maintenance costs for the buildings.
7627	Signage	To record the costs of signage on campus.
7629	Moving Expenses	To record all costs of moving offices and other functional space within the University.
7633	Renovations and Alterations	To record costs of non-capital renovations to space.
7634	Pest Control	To record the costs of supplies and contract services to deal with pest issues.
7635	Door Hardware Replacement & Repairs	To record costs associated with door maintenance.
7636	Glazing Replacement & Repairs	To record costs associated with window glazing.
7637	Roofing Replacement & Repairs	To record costs associated with roofing.
7638	Janitorial Supplies	To record the purchase of janitorial supplies.
Grounds / Greenhouse Stock	These accounts record the cost of maintaining University grounds and vegetation. These accounts should not be used to record the cost of greenhouse stock purchased for use in teaching or research (see account #7245).	
7631	Groundskeeping	Cost of equipment, supplies and contractor.
7632	Nursery & Greenhouse Stock	Cost of plants, seedlings and seeds.

Utilities	These accounts record the costs of utilities in University occupied buildings.
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7661	Hydro	Charges for electrical power consumption.
7662	Water / Sewer	Charges for water and sewer service.
7663	Natural Gas	Charges for natural gas consumption.
7664	Television Services	Cost of cable/satellite TV service.
7665	Carbon Offset Credits	Carbon charges payable to the province.
7666	Biofuel	Purchase of pellets and wood chips.

Phone, Fax & Telecomm.	These accounts record the cost of providing telecommunication services.
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7681	Telephone Rental & Service	Charges for the monthly rental of phones.
7682	Telephone & Fax Long Distance	Charges for long distance calling.
7683	Toll Free Service	Charges for use of toll free lines.
7684	Videoconferencing	Charges for videoconferencing.
7685	Audioconferencing	Charges for audioconferencing.
7686	Facsimile Rental & Service	Charges for facsimile rental and service.
7687	Internet Access	Charges paid to internet service providers.
7688	Mobile Telecommunications	Charges for mobile phones and radios.
7689	Telephone - Moves/Adds/Changes	Charges for moves, adds and changes to internal service lines.
7690	Telephone - PRI/Trunk Lines	Charges for the rental of telephone trunk lines (main campus).
7691	Telephone - Regional BRI	Charges for the rental of the regional telephone lines (conference lines for regional campuses).
7692	Telephone - Business Line Rental / Usage	Charges for the rental of the business line (main lines to the regional campuses and the regional and local fire panels).