

OPERATING

Maintenance – Labour

Salaries, wages, and benefits – personnel costs for repairs and maintenance functions, including living or accommodation allowances.

Maintenance – Materials & Services

Building & Equipment – Building Repairs

- a. Roof repair/re-shingle
- b. Roof and anchor inspections
- c. Walls and ceilings
- d. Concrete, asphalt, masonry, fences, railings
- e. Privacy screens
- f. Floor repairs and refinishing
- g. Locking systems
- h. Replacement of drapes and blinds
- i. Replacement of faucets
- j. Rectifying deficiencies from annual inspections or move outs

Equipment Repair

- a. Appliances
- b. Flag poles
- c. Garage doors
- d. Laundry equipment
- e. Playground and recreation equipment
- f. Signs
- g. Television and antennae

Contract Services

- a. Carpet and drapery cleaning
- b. Duct cleaning
- c. Garage cleaning
- d. Janitorial services
- e. Pest control
- f. Window washing

OPERATING

Purchases

- a. Fasteners, screws, tape, clamps
- b. First aid kits
- c. Flags
- d. Garbage bags
- e. Hardware, drywall, masonry materials
- f. Health and safety clothing and equipment
- g. Keys and locks
- h. Light bulbs
- i. Lumber and carpenter's materials
- j. Small tools

Elevators

- a. Contract inspections and maintenance
- b. Repairs
- c. License fees
- d. Dedicated telephone line charges and monitoring

Electrical Systems

- a. Repairs and maintenance of:
 - Interior, exterior, and emergency lights
 - Electrical heating
 - Parking ramp heaters
 - Fixtures
 - Generators
 - Automatic door closers
 - Wiring
 - Inspections and testing

- b. Supplies of:
 - Batteries
 - Light fixtures
 - Switches
 - Fuses
 - Outlets
 - Cover plates
 - Timers and photocells

OPERATING

Heating, Air Conditioning, Ventilation and Plumbing Systems

- a. Heating systems service and repair, including service contracts
 - Boilers
 - Exhaust systems
 - Fan coils
 - Filter replacement
 - Furnaces including cleaning
 - Heat pumps
 - Humidifiers
 - Pumps
 - Water treatment equipment
 - Zone valves
- b. Ventilation system service and repairs including service contracts
 - Duct insulation
 - Fan belts
 - Filter replacement
 - Motors and controls
- c. Air Conditioning service and repairs including service contracts
 - Air circulation system
 - Motors and controls
 - Filter replacement
 - Chillers
 - Fan coils
 - Piping
- d. Plumbing system service and repairs including service contracts
 - Domestic hot water heaters and circulation pumps
 - Drains
 - Fixtures and fittings
 - Heat exchangers
 - Piping insulation
 - Pressure regulators
 - Pumps and valves
 - Septic systems
 - Sprinkler systems
 - Water treatment systems

OPERATING

Grounds

- a. Ground maintenance services including
 - Garden care including planting, weeding, soil enhancement
 - Lawn care including cutting, re-sodding, aerating, thatching, fertilizing
 - Herbicide and pesticide treatment
 - Shrub or flowerbed care including pruning, removal, replacement and pesticide treatment
 - Catch basin cleaning
- b. Grounds equipment purchases and repair including
 - Edgers
 - Hedge trimmers
 - Lawn mowers (push type)
 - Small tools – shovels, rakes, trimmers
 - Snow blowers (under \$1,000)
 - Tractors (repairs only)
 - Watering devices
- c. Snow removal
- d. Purchase of supplies
 - Plants and plant care products
 - Salt, sand, top soil
 - Fuel for equipment
- e. Maintenance/Repair of
 - Fences, flags and flagpoles
 - Playground equipment
 - Recreational equipment
 - Asphalt

Painting

All painting and related painting supplies

OPERATING

Waste Removal

- a. Contracts for waste removal
- b. Rental or purchase of bulk lift containers
- c. Cartage costs
- d. Dumping (tipping) fees
- e. Repairs to garbage compactors, bulk lift containers, and garbage bins and chutes

Security

- a. Contracts for security services and guards
- b. Purchase, maintenance and inspection of fire extinguishers and fire protection systems
- c. Repairs and maintenance of camera systems, intercom systems and smoke and heat detectors
- d. Security tenants and on-call committees

Other

- a. Equipment rental
- b. Water heater rentals

Utilities

- a. Electricity consumption
- b. Fuel – heating and natural gas consumed for heating
- c. Water and sewage charges

Administration

- a. Salaries, wages, and benefits – all shelter payroll costs other than repairs and maintenance
- b. Management fees – charges by external management companies or resource groups for project management services
- c. Materials and services
 - Communications
 - Advertising of vacancies, personnel or tenders
 - Answering service
 - Newsletter production
 - Telephone equipment rentals
 - Telephone line charges

OPERATING

Administration (Continued)

- Computer support
 - Computer equipment lease
 - Computer software and supplies
- Office and general
 - Bank charges and interest
 - Corporate membership
 - Courier and delivery
 - Equipment rental
 - Office equipment maintenance
 - Office rent/meeting room rental
 - Periodicals and publications
 - Postage
 - Printing
 - Stationary
 - Supplies
- Professional services
 - Accounting and bookkeeping fees
 - Audit fees
 - Collection fees
 - Consulting services
 - Legal fees
- Staff training
- Administration – other
 - Association dues
 - Conference fees
 - Board and tenant/member education
 - Car allowances
 - Travel expenses
- Insurance
- Bad debts

Municipal Taxes

Amortization

Transfer to Capital Reserves