



Implementation of a Standard Chart of Accounts

Training Session
Columbia, SC
May 18, 2016

Training Session Agenda



Introduction

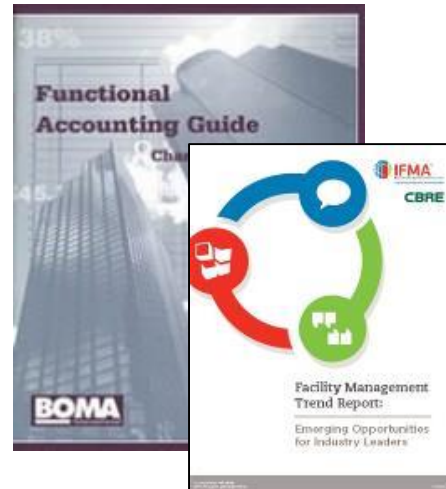
Presenter



Carlos Vesga

- 30+ years of professional experience
- B.Sc. Naval Engineering
- M.Sc. Mechanical & Electrical Engineering
- Ph.D. Finance
- Managed the largest Real Estate Portfolios in the world
- Part of the team who advised The State of South Carolina in the Comprehensive Real Property Evaluation, Strategic Planning and Implementation Report

Tools



Our Objectives

- Comply with the Executive Order 2016-06
- Simplify Real Estate reporting and data analysis for The State of South Carolina
- Standardize GLA reporting for all the agencies of the State of South Carolina and define uniform methods to code different real estate expenses under a defined set of expense categories
- Benchmark Operating and Financial results with Real Estate Professional Associations
- Align the ways in which private and institutional users gather and compare their operating expenses with common norms and standards.



GL Account Construction

5021479209 Painting Services

5021479209

SCEIS Chart of Accounts **Category**

- 1. Assets
- 2. Liabilities
- 3. Fund Balance
- 4. Revenue
- 5. Expenditures**
- 6. Transfers
- 7. Transfers
- 8. Not used
- 9. Conversions

GL Account Construction

5021479209 Painting Services

5021479209

Digit 2 - 3: MAJOR OBJECT

Example:

- 01 - Personal Services
 - 02 - Contractual Services
 - 03 - Supplies and Materials
 - 04 - Fixed Charges & Contributions
 - 05 - Travel
 - 06 - Equipment
 - 07 - Land
 - 08 - Buildings
 - 09 - Infrastructure
 - 10 - Construction Cost
 - 11 - Intangible Assets
 - 12 - Debt Services
- Etc.

Digit 4 – 6: MINOR OBJECT

Example:
Minor Details

SCEIS Chart of Accounts **Object Code**

50900	5024990002	5024990002	OTH CNT SRV KEYS	OTHER CONTRACTUAL SERV-KEY SERVICE	OTHER CONTRACTUAL SERV-KEY SERVICE
50900	5024990003	5024990003	OTH CNT SRV FINE EXT	OTHER CONTRACTUAL SERV-FINE EXT SERVICE	OTHER CONTRACTUAL SERV-FINE EXT SERVICE
50900	5030000000	5030000000	OFFICE SUPPLIES	OFFICE SUPPLIES	OFFICE SUPPLIES
50900	5030000001	5030000001	OFFICE SUPP - NEWS	OFFICE SUPP - NEWS	OFFICE SUPP - NEWS
50900	5030000002	5030000002	OFF SUP - MINOR EQ	OFFICE SUPPLIES - MINOR OFFICE EQUIPMENT	OFFICE SUPPLIES - MINOR OFFICE EQUIPMENT
50900	5030000003	5030000003	OFF SUP&EQ NON-IT PL	OFFICE SUPP & EQUIPMENT-NON-IT PLAN REL	OFFICE SUPP & EQUIPMENT-NON-IT PLAN REL
50900	5030000004	5030000004	SUBSCRIPTIONS	SUBSCRIPTIONS	SUBSCRIPTIONS
50900	5030000005	5030000005	CONTROLLABLE OFF SUP	CONTROLLABLE OFFICE SUPPLIES	CONTROLLABLE OFFICE SUPPLIES
50900	5030000006	5030000006	OFFICE SUPPLY TELE	OFFICE SUPPLIES - TELEPHONES	OFFICE SUPPLIES - TELEPHONES
50900	5030000007	5030000007	OFFICE SUPPLY PRINT FORMS	OFFICE SUPPLIES-PRINTED FORMS	OFFICE SUPPLIES-PRINTED FORMS
50900	5030000008	5030000008	COPIY EQUIP SUPP	COPIING EQUIPMENT SUPPLIES	COPIING EQUIPMENT SUPPLIES
50900	5030000009	5030000009	PHOTOCOPY SUPPLIES	PHOTOCOPY SUPPLIES	PHOTOCOPY SUPPLIES
50900	5030000010	5030000010	PHOTOCOPY MINOR EQ	PHOTOCOPY MINOR EQUIPMENT	PHOTOCOPY MINOR EQUIPMENT
50900	5030000011	5030000011	PRINTING	PRINTING	PRINTING
50900	5030000012	5030000012	PRINT COMM-CONSUM	PRINTING COMMERCIAL - CONSUMABLE ARTICLE	PRINTING COMMERCIAL - CONSUMABLE ARTICLE
50900	5030000013	5030000013	MICROFILM SUPPLIES	MICROFILM FILE FICHE SUPPLIES	MICROFILM FILE FICHE SUPPLIES
50900	5030000014	5030000014	PHOTO B & VISUAL SUPP	PHOTOGRAPHIC AUDIO-VISUAL SUPPLIES	PHOTOGRAPHIC AUDIO-VISUAL SUPPLIES
50900	5030000015	5030000015	DATA PROCESS SUPP	DATA PROCESS SUPPLIES	DATA PROCESS SUPPLIES
50900	5030000016	5030000016	DATA PROC SUP- MINOR EQ	DATA PROC SUPPLIES - MINOR EQUIPMENT	DATA PROC SUPPLIES - MINOR EQUIPMENT
50900	5030000017	5030000017	DATA PROCESSING SUPP -SOFTWARE	DATA PROCESSING SUPPLIES - SOFTWARE	DATA PROCESSING SUPPLIES - SOFTWARE
50900	5030000018	5030000018	POSTAGE	POSTAGE	POSTAGE
50900	5030000019	5030000019	POSTAGE - DETAIL A	POSTAGE - DETAIL A	POSTAGE - DETAIL A
50900	5030000020	5030000020	POSTAGE - DETAIL B	POSTAGE - DETAIL B	POSTAGE - DETAIL B
50900	5030000021	5030000021	TV/RADIO/NEWS MAINT SUPP	TV/RADIO/NEWS MAINT SUPPLIES	TV/RADIO/NEWS MAINT SUPPLIES
50900	5030000022	5030000022	COMMUNICATION SUPP	COMMUNICATION SUPPLIES	COMMUNICATION SUPPLIES
50900	5030000023	5030000023	HOUSE/LODR GRD/INDRY MAINT & MAINT SUPPLY	HOUSE/LODR GRD/INDRY MAINT & MAINT SUPPLIES	HOUSE/LODR GRD/INDRY MAINT & MAINT SUPPLIES
50900	5030000024	5030000024	CLIENT FURNISHINGS	HOUSE/LODR GRD/INDRY SUPP - CLIENT FURN	HOUSE/LODR GRD/INDRY SUPP - CLIENT FURN
50900	5030000025	5030000025	PEST CONTROL SUPPLY	PEST CONTROL SUPPLIES	PEST CONTROL SUPPLIES
50900	5030000026	5030000026	BUILDING MATERIALS	BUILDING MATERIALS	BUILDING MATERIALS
50900	5030000027	5030000027	BUILD CONSTR REN NON-IT	BUILDING,CONSTRUCTION, AND RENOV - NON-IT	BUILDING,CONSTRUCTION, AND RENOV - NON-IT
50900	5030000028	5030000028	BUILDING CONST AND RENOV -IT PLAN	BUILDING,CONSTR AND RENOV -IT PLAN	BUILDING,CONSTR AND RENOV -IT PLAN
50900	5030000029	5030000029	MAINT - PARTS, PAINT	MAINTENANCE SUPPLIES, PARTS, PAINT	MAINTENANCE SUPPLIES, PARTS, PAINT
50900	5030000030	5030000030	MAINT - PARTS, LOCKS	MAINTENANCE SUPPLIES - LOCKS	MAINTENANCE SUPPLIES - LOCKS
50900	5030000031	5030000031	MAINT - PEST CONTROL	MAINTENANCE SUPPLIES - PEST CONTROL	MAINTENANCE SUPPLIES - PEST CONTROL
50900	5030000032	5030000032	MAINT DUE INMATE ABUSE	MAINTENANCE SUPP - DUE TO INMATE ABUSE	MAINTENANCE SUPP - DUE TO INMATE ABUSE
50900	5030000033	5030000033	MAINT SPRINKLER	MAINTENANCE SUPPLIES - SPRINKLERS	MAINTENANCE SUPPLIES - SPRINKLERS
50900	5030000034	5030000034	MAINT - PARTS, FENCE	MAINTENANCE SUPPLIES - FENCING	MAINTENANCE SUPPLIES - FENCING
50900	5030000035	5030000035	MAINT PARTS SUPPLIES - MINOR EQ	MAINTENANCE SUPPLIES - MINOR EQ	MAINTENANCE SUPPLIES - MINOR EQ
50900	5030000036	5030000036	MAINT, WASH/DRY	MAINTENANCE SUPPLIES - WASHER/DRYER	MAINTENANCE SUPPLIES - WASHER/DRYER
50900	5030000037	5030000037	MOTOR VEHICLE SUPP	MOTOR VEHICLE SUPPLIES	MOTOR VEHICLE SUPPLIES

GL Account Construction

5021479209 Painting Services

502147**9**209



SCEIS Chart of Accounts **Asset related**

Asset-related expenditures

Example:
9 = Real Estate expenses
and all others currently are
not used

GL Account Construction

5021479209 Painting Services

5021479**2**09



SCEIS Chart of Accounts **Facilities Category**



Facilities related expense Major Categories

1. Administrative
- 2. Cleaning**
3. Repairs & Maintenance
4. Utilities
5. Security
6. Roads & Grounds

GL Account Construction

5021479209 Painting Services

50214792 **09**

SCEIS Chart of Accounts **Facilities Sub category**

Facilities related expense subcategories

Example:
09 – Painting Services

Account	Description	Account	Description	Account	Description	Account	Description	Account	Description	Account	Description	Account	Description	Account	Description
5021479209	Painting Services	5021479201	Painting Services	5021479202	Painting Services	5021479203	Painting Services	5021479204	Painting Services	5021479205	Painting Services	5021479206	Painting Services	5021479207	Painting Services

GL Account Construction - Example

5031479205

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5031479205

GL Account Construction - Example



Standard Chart of Real Estate Accounts



Typical Distribution of Facilities Operating Expenses

5021479209 Painting Services

5021479209

Facilities related expense Major Categories

1. Administrative
2. **Cleaning**
3. Repairs & Maintenance
4. Utilities
5. Security
6. Roads & Grounds

The International Standards Organization (ISO) has launched a global participation initiative to develop a set of real estate accounting standards under the norm ISO/CD 18480. This standard is based on what has been the most universally accepted set of operating expense accounts for the real estate industry. Every year several real estate professional associations gather data from millions of users across the globe. This useful set of data points can be utilized to benchmark operating results with other similar buildings and all sorts of real estate facilities to compare operational and financial performance.

Administrative Expenses (1)

5021599100	Building Management Fee	Landlord (Per Square Foot) management fees, Other building related fees, Base building fees, Other lease related fees.
5021599109	Training Expenses Services	All building specific expenses associated with staff training services; includes professional dues & memberships, tuition, dues, etc.
5030019113	Training Expenses Supplies	All building specific expenses associated with staff training supplies; includes books, learning materials, documents, other learning supplies, etc.
5021599107	Other Professional Fees	All building specific expenses associated with outside professional services and consulting. Includes IAQ testing, hydrostatics, thermos, MP&E, external storage and warehousing, etc.
5050019103	Travel & Entertainment	All building specific expenses associated with Facilities T&E. Includes meals, lodging, airfare and car rental for off-site meetings, administrative training, auditing and cross-training.
5030019111	General Office Supplies	All building specific expenses associated with general office supplies. Includes toner, printer cartridges, paper, pens, pencils, business cards, folders, disks, labels, letterhead, envelopes, etc.
5021599103	Direct User Costs Supplies	All non-budgeted, non-base-building administrative supplies requested ad-hoc by customer
5030019110	Direct User Costs Services	All non-budgeted, non-base-building administrative services requested ad-hoc by customer

Administrative Expenses (2)

5030019112	Hardware Supplies	All building specific miscellaneous computer systems hardware supplies not captured under a specific category.
5021599105	Mail Services	Mail related, building specific services both in & out-bound letters and packages. Include all costs associated with mail hubs, general postage expenses & pouch mail.
5021599101	Communications Services	All building specific expenses associated with personnel communications services. Includes two-way radios, pagers, cell phones and other portable communication devices.
5021599106	Messenger Services	Building specific expenses associated with courier mail and other messenger services
5021599104	Food Services	All expenses associated with provision of food in cafeterias, break rooms, catering stations, etc. Include contracting fees, supplies and general expenses
5021599102	Conference Services	All building specific A/V equipment maintenance & various conference room-related expenses.
5040499108	Rent/Lease Equipment	All building specific expenses associated with the lease and or rental of equipment. Includes printers, copiers, scanners, off-site storage, computers, etc.
5021599108	Reproduction services	All building specific expenses associated with copying, printing and imaging services, blueprint reproduction or digitization of as-builds, administrative manuals, presentations, move-in packages, desk-drops, etc.

Cleaning Expenses (1)

5021479207	Janitorial Services	All expenses associated with contracted janitorial services. Includes labor, overhead, profit, benefits, etc.
5031479203	Janitorial Supplies	All expenses associated with supplies purchases in support of any Janitorial services. Includes chemicals, uniforms, communication, small tools and equipment. Does not include refillable paper products.
5021479202	Carpet Maintenance	All expenses associated with carpet cleaning. Includes service contract, additional spot cleaning, carpet tile rotation, pile lifting, etc.
5021479203	Carpet Repair	All expenses associated with carpet repair services
5031479200	Carpet Supplies	All expenses associated with carpet repair supplies and non-capital carpet replacement.
5021479212	Specialty Surface Maintenance	Metal surfaces treatment and maintenance repairs, special wood surfaces treatment and maintenance repairs, marble and other stones treatment and maintenance repairs, specialty surfaces treatment and maintenance repairs
5031479206	Specialty Surface Supplies	Metal surfaces treatment and maintenance supplies, special wood surfaces treatment and maintenance supplies, marble and other stones treatment and maintenance supplies, specialty surfaces treatment and maintenance supplies
5021479204	Direct User Cleaning Expenses	All non-budgeted, non-base-building cleaning expenses requested by customer.

Cleaning Expenses (2)

5021479205	Fabric/Furniture Cleaning	All expenses associated with fabric/furniture cleaning. Includes seating and modular furniture fabric panels.
5031479201	Fabric/Furniture Cleaning Supplies	All expenses associated with purchasing of supplies for fabric/furniture cleaning. Includes supplies for cleaning seating and modular furniture fabric panels.
5021479206	Glass Repair	All expenses associated with glass/window repairs and replacements.
5031479202	Holiday Decorations	All expenses associated with common area decorations for holidays and special events.
5021479208	Locksmith Services	All expenses associated with locksmith repairs and general services.
5031479204	Locksmith Supplies	All expenses associated with purchasing supplies for locksmith repairs and general services, including hardware, nuts, bolts, door closers, spindles, pins, keys, key blanks, levers, knobs, locks, etc.
5021479209	Painting Services	All expenses associated with patching and painting. Includes labor and all other service charges.
5031479205	Painting Supplies	All expenses associated purchasing supplies for patching and painting. Includes paint, brushes, rollers, paint trays, sand paper, solvents and other supplies.

Cleaning Expenses (3)

5021479210	Pest Control & Extermination	All expenses associated with interior and exterior pest control. Includes service contract, bee removal, termite treatment, rodent infestation, entomologist services, etc.
5021479211	Rubbish Removal	All expenses associated with the removal of rubbish. Includes pick-up fees, landfill costs, sensitive document destruction, recycling rebates and hazardous waste removal.
5021479213	Window Cleaning	All expenses associated with interior and exterior window cleaning. Includes swing staging.
5031479207	Window Cleaning Supplies	All expenses associated with purchasing supplies for interior and exterior window cleaning. Includes cleaning solutions, brushes, etc.
5021479214	Window Treatment	All expenses associated with the repair and replacement of window treatments. Includes mini-blinds and tinting.
5021479215	Wood Maintenance	All expenses associated with wood refinishing. Includes doors, desks, credenzas, etc.
5031479208	Wood Maintenance Supplies	All expenses associated with purchasing supplies for wood refinishing. Includes cleaning solutions, paint strippers, polishers, etc.

Repairs & Maintenance Expenses (1)

5021469303	Air Purification Systems Services	All expenses associated with air filters, electronic air cleaners, smoke eaters and dust removal systems.
5031469301	Cafeteria Equip & Small Wares	All expenses associated with cafeteria equipment repair and replacement. Includes service contracts, repairs, parts and supplies.
5021469302	Carpentry Services	All expenses associated with carpentry work, includes door repairs, wood restoration, etc.
5031469300	Carpentry Supplies	All expenses associated purchasing supplies for carpentry work, supplies for door repairs, wood restoration, etc. Includes replacement parts and supplies.
5021469304	Chiller & Control Maintenance	All expenses associated with chiller and control systems. Includes service contracts, parts and repairs.
5021469305	Electrical Repairs	All expenses associated with electrical parts, repairs and services.
5031469302	Electrical Supplies	All expenses associated with purchasing electrical supplies for repairs and services. Includes breakers, relays, transformers, etc.

Repairs & Maintenance Expenses (2)

5021469306	Elevator/Escalator Maintenance	All expenses associated with elevator and escalator maintenance and repairs. Includes service contracts, parts and repairs. Does not include permits or inspection fees.
5021469307	Emergency Generator Services	All expenses associated with emergency generators. Includes service contracts, parts and repairs. Does not include fuel costs.
5021469308	Energy Management	All expenses associated with Building Management Systems -BMS (including all Building Automation Systems) , Energy Management Systems and Site Monitoring Systems. Includes repairs and service contracts.
5031469303	Energy Management Supplies	All expenses associated with supplies for Building Management Systems -BMS (including all Building Automation Systems) , Energy Management Systems and Site Monitoring Systems. Includes parts and supplies.
5021469309	Engineering Services	Miscellaneous Engineering services not captured under a specific category. Includes special engineering services requested ad-hoc.
5021469310	Fire Alarm Systems	All expenses associated with Fire Safety Systems. Includes fire alarm, extinguisher and sprinkler inspections, hydrostatic testing, gas sensor and evacuation system testing, water wash, services to fire pump, smoke sensor panel, extinguisher recharges, Halon systems and FM 200.
5031469304	Fire Alarm Systems Supplies	All expenses associated with supplies and materials for Fire Safety Systems. Includes fire alarm, extinguisher and sprinkler inspections, hydrostatic testing, gas sensor and evacuation system testing, water wash, services to fire pump, smoke sensor panel, extinguisher recharges, Halon systems and FM 200.

Repairs & Maintenance Expenses (3)

5021469311	HVAC Maintenance	All expenses associated with HVAC except air filters and supplemental cooling (Heat pumps, Environmental Units, etc.). Includes preventative service contract & repairs. Includes repairs and maintenance to boilers.
5031469305	HVAC Supplies	All expenses associated with purchasing of supplies for HVAC except air filters and supplemental cooling (Heat pumps, Environmental Units, etc.). Includes all parts & materials. Includes supplies for boilers.
5021469312	Lighting & Lighting Control	All expenses associated with spot and group re-lamping services for interior and exterior lighting. Includes engineering, design and installation costs.
5031469306	Lighting & Lighting Control Supplies	All expenses associated with purchasing of supplies and materials for spot and group re-lamping of interior and exterior lighting. Includes tubes, bulbs, ballasts and relays.
5021469313	Mechanical Repairs	All expenses associated with mechanical repairs and services. Includes services and repairs for pumps, motors, cooling tower expenses, water balancing, air balancing, etc.
5031469307	Mechanical Supplies	All expenses associated with purchasing of mechanical parts and supplies. Includes pumps, motors, cooling tower parts and materials, as well as supplies for water balancing, air balancing, etc.
5021469314	Other Maintenance Expenses	Miscellaneous Maintenance expenses not captured under a specific category. Includes services and repairs.

Repairs & Maintenance Expenses (4)

5031469308	Other Maintenance Expenses	Miscellaneous Maintenance expenses not captured under a specific category. Includes parts and repairs.
5041469300	Permits & Licenses	All expenses associated with inspections, permits and licenses for safety, building, elevators, generators, UST's, fire zoning,
5021469315	Plumbing Services	All expenses associated with plumbing maintenance and repairs.
5031469309	Plumbing Supplies	All expenses associated with purchasing supplies and materials for plumbing systems. Includes parts, sewer jetting, drain service and non-capitalized restroom fixture replacements.
5041469301	Rent/Lease Equipment	All expenses associated with the lease and or rental of equipment. Includes lifts.
5021469316	Security Alarm Systems	All expenses associated with burglar and entry type alarm systems. Includes card parking, card access and loss prevention and intrusion security systems.
5021469317	Structural & Roof Maintenance	All expenses associated with minor and non-capitalized repairs and services for structural and roofing components of buildings, includes minor crack repairs, minor spalling repairs, surface patches, roof drains, flashing and frame caulking and sealing. Includes insurance reimbursements for storm repairs.

Repairs & Maintenance Expenses (5)

5031469310	Structural & Roof Maintenance Supplies	Includes parts and materials for minor, non-capitalized repairs of structures and roofing systems, roof drains, flashing and frame caulking and sealing.
5021469318	Supplemental A/C	All expenses associated with supplemental and portable A/C units. Includes service contracts, parts and repairs.
5021469319	Under floor Maintenance	Minor cleaning and repairs to sub-flooring. Includes parts, repairs, specialized cleaning and water detection systems.
5021469320	Uniforms as a service	All expenses associated with uniform provision services, including cleaning and repair of uniforms and other professional outerwear.
5031469311	Uniforms	All expenses associated with the purchase of uniforms. Includes purchase of safety shoes and fireproof outerwear.
5021469321	UPS Systems	All expenses associated with service and repairs of UPS and UPS batteries. Includes service contracts, scheduled and non-scheduled repairs of all sub-components.
5031469312	UPS Systems Supplies	All expenses associated with the purchase of supplies and materials for UPS and UPS batteries. Includes parts and non-capitalized battery purchases.

Repairs & Maintenance Expenses (6)

5021469322	Vehicle Maintenance	All expenses associated with leased and owned vehicles. Includes gas, insurance, registration, maintenance and repairs, including shuttle buses and executive vehicles
5021469323	Water Treatment	All expenses associated with the chemical treatment of the HVAC water system. Includes service contract, chemicals, parts, repairs and filters.

Utilities

5150039403	Chilled/Condenser Water	All expenses associated with chilled/condenser water consumption.
5150039400	Electricity	Base building electricity expenses.
5033189400	Fuel Oil	All expenses associated with purchases of fuel oil for heating, power generation, etc.
5150029400	Gas	Base building natural gas expenses for facilities applications.
5150039401	Overtime HVAC	All expenses associated with overtime HVAC and excess consumption charged by landlord in leased space.
5150039402	Steam	All expenses associated with base building steam generation and consumption.
5150019400	Water & Sewer	Base building water and sewer expenses.

Security Expenses

5021599500	Direct User Security Expenses	All non-budgeted, non-base-building security expenses.
5031639500	Other Security Expenses	Miscellaneous Security expenses not captured under a specific category.
5021599501	Security Contracts	All expenses associated with contracted security services, including personnel, equipment and supplies.

Roads & Grounds Expenses (1)

5021479600	Grounds Maintenance Services	All expenses associated with exterior grounds maintenance services. Includes service contract, turf maintenance, tree trimming, irrigation and sprinkler repairs, weed prevention/removal, fertilization and disease diagnosis services.
5031019600	Grounds Maintenance Supplies	All expenses associated with purchasing of supplies and materials for exterior grounds maintenance. Includes supplies for service contract, turf maintenance, tree trimming, irrigation and sprinkler repairs, seasonal color change, blowing, raking, greenery replacement, weed prevention/removal, fertilization and disease diagnosis.
5021479601	Interior Landscaping Services	All expenses associated with servicing of interior plants. Includes service contract, watering, pruning, arborist services, cleaning and disease diagnosis services.
5031019601	Interior Landscaping Supplies	All expenses associated with the purchase of supplies for interior plants services. Includes greenery, pots, and all other supplies.
5021479602	Parking/Roads Maintenance Services	All expenses associated with the maintenance, repairs and non-capital improvements to parking lots and access roads. Includes pothole and curb repairs, striping, patching, sealing and resurfacing. Does not include sweeping or signage.
5031019602	Parking/Roads Maintenance	All expenses associated with the purchasing of supplies for maintenance, repairs and non-capital improvements to parking lots and access roads. Includes purchasing of materials for pothole and curb repairs, striping, patching, sealing and resurfacing. Does not include materials for sweeping or signage.
5021479603	Parking/Roads Sweeping	All expenses associated with sweeping parking lots and access roads. Includes service contract.

Roads & Grounds Expenses (2)

5021479604	Signage	All expenses associated with the service and repair of signage. Includes services for signage for cubicles, parking lots, restrooms, break rooms, conference rooms, entrances, etc.
5031019603	Signage Supplies	All expenses associated with the purchase, of supplies and replacement of signage. Includes signage for cubicles, parking lots, restrooms, break rooms, conference rooms, entrances, etc.
5021479605	Snow Removal	All expenses associated with the clean-up and removal of snow. Includes service contract, salt, snow removal equipment, etc.

Q & A



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