

IFRS 16*- GL ACCOUNT NUMBER MATRIX FOR LEASES, RENTALS and CLIENT COMMISSIONS

OLD ACCOUNT #	OLD ACCOUNT NAME	TYPE	NEW ACCOUNT #	NEW ACCOUNT NAME	PURPOSE OF ACCOUNT	EXAMPLES
6132.0001	RENT	EXEMPT	6130.0900	RNT-HQ-OFFC	Office Rent Expense for "EXEMPT" rentals	Offices, residential buildings, kitchens, storage facilities and warehouses that are considered "EXEMPT". (This account is NOT to be used for rent allocations to different cost centers-6132.0101)
		IFRS 16	6130.0910	RNT-HQ-OFFC-TBC	Office Rent Expense for "IFRS 16" rentals	Offices, residential buildings, kitchens, storage facilities and warehouses that are considered "IFRS 16". (This account is NOT to be used for rent allocations to different cost centers-6132.0101)
6132.0010	OFFICE LEASE	ALL	6140.0900	RNT/SVC-HQ-OFFC	Operating expenses for real estate office leases	Operating expenses that relate to rent such as general maintenance to the building or CAM Expenses.
6132.0101**	OFFICE RENT ALLOCATIONS	ALL	6132.0101	OFFICE RENT ALLOC	This account is used to allocate rent charges between units	Rent payment allocated to various building occupants.
6286.7040	STORAGE	EXEMPT	6135.0900	RNT-NON-PROP	Storage expense for "EXEMPT" rentals.	Storage trailers and freezers that are considered "EXEMPT".
		IFRS 16	6135.0910	RNT-HQ-OFFC-TBC	Storage expenses for "IFRS 16" rentals	Storage trailers and freezers that are considered "IFRS 16".
		NON LEASE	6149.0900	NON-LSE-EQUIP-SVCS	One time storage rentals	Storage rental or freezers for a one time event
6135.2000	EQUIPMENT RENTAL	EXEMPT	6132.0900	RNT-SITE-EQUIP	Equipment Rent Expense for "EXEMPT" rentals	Photocopiers, kitchen equipment, coolers, dishwashers, beverage dispensers, vehicles (car, trucks, golf carts), and construction equipment (lifts, forklifts etc) that is considered "EXEMPT".
		IFRS 16	6132.0910	RNT-SITE-EQUIP-TBC	Equipment Rent Expense for "IFRS 16" rentals	Photocopiers, kitchen equipment, coolers, dishwashers, beverage dispensers, vehicles (car, trucks, golf carts), and construction equipment (lifts, forklifts etc) that is considered "IFRS 16".
		NON LEASE	6149.0900	NON-LSE-EQUIP-SVCS	One time equipment rentals (Event rentals, display rentals, etc)	Tables, chairs, tents, knife sharpening service, CO2 and other gas bottle expense that is "NON LEASE"
6135.2010	EQUIPMENT RENTAL-NON-TAXABLE	EXEMPT	6132.0900	RNT-SITE-EQUIP	Equipment Rent Expense for "EXEMPT" rentals	Photocopiers, kitchen equipment, coolers, dishwashers, beverage dispensers, vehicles (car, trucks, golf carts), and construction equipment (lifts, forklifts etc) that is considered "EXEMPT".
		IFRS 16	6132.0910	RNT-SITE-EQUIP-TBC	Equipment Rent Expense for "IFRS 16" rentals	Photocopiers, kitchen equipment, coolers, dishwashers, beverage dispensers, vehicles (car, trucks, golf carts), and construction equipment (lifts, forklifts etc) that is considered "IFRS 16".
		NON LEASE	6149.0900	NON-LSE-EQUIP-SVCS	One time equipment rentals (Event rentals, display rentals, etc)	Tables, chairs, tents, knife sharpening service, CO2 and other gas bottle expense that is "NON LEASE"
6286.7600	EQUIPMENT LEASES	EXEMPT	6132.0900	RNT-SITE-EQUIP	Equipment Rent Expense for "EXEMPT" rentals	Photocopiers, kitchen equipment, coolers, dishwashers, beverage dispensers, vehicles (car, trucks, golf carts), and construction equipment (lifts, forklifts etc) that is considered "EXEMPT".
		IFRS 16	6132.0910	RNT-SITE-EQUIP-TBC	Equipment Rent Expense for "IFRS 16" rentals	Photocopiers, kitchen equipment, coolers, dishwashers, beverage dispensers, vehicles (car, trucks, golf carts), and construction equipment (lifts, forklifts etc) that is considered "IFRS 16".
		NON LEASE	6149.0900	NON-LSE-EQUIP-SVCS	One time equipment rentals (Event rentals, display rentals, etc)	Tables, chairs, tents, knife sharpening service, CO2 and other gas bottle expense that is "NON LEASE"
6135.9001	EQUIPMENT RENTAL-RECLASS	NON LEASE	6149.0900	NON-LSE-EQUIP-SVCS	One time equipment rentals (Event rentals, display rentals, etc)	Tables, chairs, tents, knife sharpening service, CO2 and other gas bottle expense that is "NON LEASE"

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OLD ACCOUNT #	OLD ACCOUNT NAME	TYPE	NEW ACCOUNT #	NEW ACCOUNT NAME	PURPOSE OF ACCOUNT	EXAMPLES
6286.4010	COMMISSIONS-CLIENT	EXEMPT	6138.0900	RNT-OTH-CONC	Expense for "EXEMPT" commissions paid to Client	Commissions paid to Client which are variable in nature (ex: 10% of Net Sales)
		IFRS 16	6138.0910	RNT-OTH-CONC-TBC	Expense for "IFRS 16" commissions paid to Client	Commissions paid to Client which are fixed in nature (ex: \$100,000 per year)
		NON LEASE	6286.4040	COMMISSIONS-VENDOR	Expense for commissions paid to non-Client parties	Commissions paid to third parties (non-Client)
6286.4030	COMMISSIONS-FSD	EXEMPT	6138.0900	RNT-OTH-CONC	Expense for "EXEMPT" commissions paid to Client	Commissions paid to Client which are variable in nature (ex: 10% of Net Sales)
		IFRS 16	6138.0910	RNT-OTH-CONC-TBC	Expense for "IFRS 16" commissions paid to Client	Commissions paid to Client which are fixed in nature (ex: \$100,000 per year)
		NON LEASE	6286.4040	COMMISSIONS-VENDOR	Expense for commissions paid to non-Client parties	Commissions paid to third parties (non-Client)
6286.4050	COMMISSIONS-EXPENSE	EXEMPT	6138.0900	RNT-OTH-CONC	Expense for "EXEMPT" commissions paid to Client	Commissions paid to Client which are variable in nature (ex: 10% of Net Sales)
		IFRS 16	6138.0910	RNT-OTH-CONC-TBC	Expense for "IFRS 16" commissions paid to Client	Commissions paid to Client which are fixed in nature (ex: \$100,000 per year)
		NON LEASE	6286.4040	COMMISSIONS-VENDOR	Expense for commissions paid to non-Client parties	Commissions paid to third parties (non-Client)
6286.4060	COMMISSIONS-VENDING	EXEMPT	6138.0900	RNT-OTH-CONC	Expense for "EXEMPT" commissions paid to Client	Commissions paid to Client which are variable in nature (ex: 10% of Net Sales)
		IFRS 16	6138.0910	RNT-OTH-CONC-TBC	Expense for "IFRS 16" commissions paid to Client	Commissions paid to Client which are fixed in nature (ex: \$100,000 per year)
		NON LEASE	6286.4040	COMMISSIONS-VENDOR	Expense for commissions paid to non-Client parties	Commissions paid to third parties (non-Client)
6286.6500	COMMISSIONS-CLIENT	EXEMPT	6138.0900	RNT-OTH-CONC	Expense for "EXEMPT" commissions paid to Client	Commissions paid to Client which are variable in nature (ex: 10% of Net Sales)
		IFRS 16	6138.0910	RNT-OTH-CONC-TBC	Expense for "IFRS 16" commissions paid to Client	Commissions paid to Client which are fixed in nature (ex: \$100,000 per year)
		NON LEASE	6286.4040	COMMISSIONS-VENDOR	Expense for commissions paid to non-Client parties	Commissions paid to third parties (non-Client)
6286.9003	COMMISSIONS	EXEMPT	6138.0900	RNT-OTH-CONC	Expense for "EXEMPT" commissions paid to Client	Commissions paid to Client which are variable in nature (ex: 10% of Net Sales)
		IFRS 16	6138.0910	RNT-OTH-CONC-TBC	Expense for "IFRS 16" commissions paid to Client	Commissions paid to Client which are fixed in nature (ex: \$100,000 per year)
		NON LEASE	6286.4040	COMMISSIONS-VENDOR	Expense for commissions paid to non-Client parties	Commissions paid to third parties (non-Client)
6286.9004	COMMISSIONS-PAYABLE	EXEMPT	6138.0900	RNT-OTH-CONC	Expense for "EXEMPT" commissions paid to Client	Commissions paid to Client which are variable in nature (ex: 10% of Net Sales)
		IFRS 16	6138.0910	RNT-OTH-CONC-TBC	Expense for "IFRS 16" commissions paid to Client	Commissions paid to Client which are fixed in nature (ex: \$100,000 per year)
		NON LEASE	6286.4040	COMMISSIONS-VENDOR	Expense for commissions paid to non-Client parties	Commissions paid to third parties (non-Client)
6286.9005	COMMISSIONS-RECLASS	EXEMPT	6138.0900	RNT-OTH-CONC	Expense for "EXEMPT" commissions paid to Client	Commissions paid to Client which are variable in nature (ex: 10% of Net Sales)
		IFRS 16	6138.0910	RNT-OTH-CONC-TBC	Expense for "IFRS 16" commissions paid to Client	Commissions paid to Client which are fixed in nature (ex: \$100,000 per year)
		NON LEASE	6286.4040	COMMISSIONS-VENDOR	Expense for commissions paid to non-Client parties	Commissions paid to third parties (non-Client)
6286.4200	CLIENT GUARANTEE	ALL	7001.4205	REV CONTRA-PENALTIES	Payments to Client for not meeting contractually stipulated KPI's	Client payments for not meeting goals relating to Customer Satisfaction

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