

## ACC9 CATEGORIES – EXPENSE ITEMS

### 5000 – ADMINISTRATIVE & OPERATING EXPENSES

<b>5010</b>	<b>Administration &amp; Office Supplies</b>	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Printing/ink costs, toner</li> <li>• Lease copy costs</li> <li>• Stationary/printer paper</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• PO Box Rentals (#5050)</li> <li>• Printer rental/lease costs (#5020)</li> <li>• Shipping &amp; postage costs (#5160)</li> </ul>
<b>5020</b>	<b>Office Equipment</b>	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Computers, laptops, printers, etc. for <b>SSC ONLY</b></li> <li>• Office furniture, filing cabinets, etc.</li> <li>• Printer rental/lease costs</li> <li>• Monthly Office 365 costs</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Printing/Ink costs or lease copy costs (#5010)</li> <li>• Computers, laptops, printers, etc. for officers &amp; cadets for training purposes only (#5320)</li> </ul>
<b>5030</b>	<b>Sqn Quarters Rental</b>	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• All LHQ rentals</li> <li>• Mortgage Costs (including interest)</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Maintenance, repairs, expansion, etc. (#5040)</li> <li>• Security system costs (#5050)</li> <li>• Insurance for material and properties (#5140)</li> <li>• All rentals for team practices when unable to use LHQ (Drill, band, ES, sports teams, first aid, etc.) (#5170)</li> <li>• Storage rental costs (#5180)</li> </ul>

5040	Maintenance, Repairs, Expansion	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Cleaning costs</li> <li>• Garbage pick-up</li> <li>• Locks/Lock Changes</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Security system costs (#5050)</li> <li>• Insurance for material and properties (#5140)</li> <li>• Storage Rental costs (#5180)</li> </ul>
5050	Utilities//PO Box Rental	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Propane and gas heating costs</li> <li>• Squadron telephone/cell phone</li> <li>• PO Box Rental</li> <li>• Internet, website or video conferencing platform costs</li> <li>• Security system costs</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Shipping &amp; postage costs (#5160)</li> </ul>
5060	Meeting Costs	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• BCPC AGM attendance costs (hotel, meals, etc.)</li> <li>• SSC Meeting/AGM costs</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Travel expenses for meetings (#5150)</li> </ul>
5070	Committee/Staff Accoutrement & Such	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Gifts for committee members, staff, volunteers, etc.</li> <li>• Year-end dinner, BBQ, for SSC and/or Officers, etc.</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Annual Banquet (#5510.1)</li> <li>• Year-end BBQ, for cadets/parents (#5510 sub-account)</li> <li>• Annual Ceremonial Review (ACR) (#5515)</li> </ul>

5080	Recruiting & Advertising	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All advertising (except Tagging and ACR)</li> <li>• Handouts at parades, etc.</li> <li>• Printing for parent handbooks, etc.</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Tagging advertising costs (#5710/#5720)</li> <li>• ACR advertising costs (#5515)</li> <li>• Remembrance Wreaths for Legions (#5335)</li> <li>• Remembrance Day activity related costs (#5335)</li> </ul>
5090	Annual Provincial Committee Assessment	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Assessment payment(s) to BCPC</li> </ul>
5100	Air Group, Air Wing Dues and such	<b>Very rarely used</b>
5110	Financial & Bank Charges	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Cheque printing fees</li> <li>• Monthly statement printing and items deposited fees</li> <li>• Returned cheque fees</li> <li>• Stop payment fees</li> <li>• Square and PayPal fees</li> <li>• Investment fees</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Mortgage interest costs (#5030)</li> <li>• Investment losses (#5830)</li> </ul>
5120	Professional Services	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Accountant/Bookkeeper Fees</li> <li>• Legal fees</li> </ul>
5130	Compensation for Employee	<b>NOT USED IN BC</b>
5140	Insurance for Material and Properties	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Sqn quarters' building and contents insurance</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Vehicle/Trailer insurance – if required, use #5800 Other Expenses category</li> <li>• Insurance for cadet activities (applied on-line through BCPC website at no cost)</li> </ul>

5150	Travel Expenses	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All SSC travel related expenses</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• BCPC AGM travel expenses (#5060)</li> <li>• Officer/Volunteer travel expenses for specific training &amp;/or events (use specific training category in #5300 - #550 categories)</li> </ul>
5160	Postage & Shipping Costs	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All postage and shipping costs</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• PO Box rental (#5050)</li> </ul>
5170	Facility Rental Other Than 5030	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Other facility rentals for squadron activities</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Sqn quarters' rental costs (#5030)</li> <li>• Storage rental costs (#5180)</li> <li>• ACR facility rental costs (#5515)</li> </ul>
5180	Storage Rental Expenses	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Storage rentals</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Sqn quarters' rental costs (#5030)</li> <li>• ACR facility rental costs (#5515)</li> </ul>

## 5300 – DND Supported Mandatory Trg/Activities Expenses

<b>5310</b>	<b>Field Training Exercises (FTX)</b> <i>(pick a sub-account as needed &amp; rename)</i>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• FTX/Bush weekends (including food, travel, gas, propane, etc.)</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Rental costs for training (LHQ #5030 &amp; other facility rentals #5170)</li> <li>• Any activity that is DND supported (#5315 - #5455)</li> <li>• Training equipment purchases (#5320)</li> </ul>
<b>5315</b>	<b>Other Training</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Other training/activity outlays not covered under #5310</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Rental costs for training (LHQ #5030 &amp; other facility rentals #5170)</li> <li>• FTX expenses (#5310)</li> <li>• Training equipment purchases (#5320)</li> <li>• Sports/Phys Ed activities (#5325); Flying &amp; gliding outlays (#5330); Mess Dinner (#5350); Ground School (#5355); Band (5410; Drill team (#5415); Marksmanship (#5420); Biathlon #5425; and Effective Speaking (#5430)</li> <li>• All ACR expenses (#5515)</li> </ul>
<b>5320</b>	<b>Training Equipment</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• FTX equipment</li> <li>• Equipment for teams (Band instruments, accessories, maintenance and music, Drill, First Aid, Biathlon, ES, etc.), including white gloves, sashes, etc.</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Food, gas, propane, etc. for training activities</li> </ul>

5325	Sports & Phys. Ed Related Activities	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Activities include: Swimming, rock climbing, sports day, etc.</li> <li>• Includes registration fees for competitions (ie: Basketball, volleyball, etc.)</li> <li>• Transportation expenses</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Facility rentals for sport related activity practices (#5030) (ie: Basketball, volleyball, etc.)</li> <li>• Clothing/hat purchases for teams (#5840)</li> </ul>
5330	Flying and Gliding related outlays	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Plane rentals</li> <li>• Pilot fees</li> <li>• Refreshments/food</li> <li>• Transportation expenses</li> <li>• Flight simulators and related expenses</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Training equipment (#5320)</li> <li>• Ground school related costs (#5355)</li> </ul>
5335	Community Service	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Remembrance Day activities</li> <li>• Remembrance Day wreaths</li> <li>• Community parades</li> <li>• Volunteering at community outreach programs (ie Foodbank, etc.)</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Advertising costs (#5080)</li> </ul>
5340	Shooting Pgm	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• All outlays associated with the shooting program as part of the <b>mandatory</b> supported training.</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Any outlays associated with supported <b>optional</b> training activities (ie - Marksmanship team #5420; Biathlon team #5425)</li> </ul>
5345	Aviation Day	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• All outlays associated with an aviation day as part of the <b>mandatory</b> supported training</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Flying and gliding related outlays (#5330)</li> </ul>

5350	Mess Dinner	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>All costs associated with Mess Dinner</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>Cadet banquets and special events (#5510 category)</li> </ul>
5355	Ground School	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>All ground school related expenses</li> </ul>

<b>5400 – DND Supported Optional Trg/Activities Expenses</b>
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5410	Band	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>All band activity related expenses (ie transportation, food, refreshments, etc.)</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>Band instruments, maintenance, music, accessories, etc. (#5320)</li> </ul>
5415	Drill Team	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>All drill team related expenses (ie transportation, food, refreshments, etc.)</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>White gloves, sashes, etc. (#5320)</li> </ul>
5420	Marksmanship	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>All marksmanship related expenses (ie transportation, food, refreshments, etc.)</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>Shooting program mandatory training expenses (#5340)</li> </ul>
5425	Biathlon	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>All Biathlon related expenses (ie transportation, food, refreshments, etc.)</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>Biathlon equipment (#5320)</li> </ul>
5430	Effective Speaking	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>All effective speaking program related expenses (ie transportation, food, refreshments, honorariums, etc.)</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>Training equipment purchased specifically for the Effective Speaking program (#5320)</li> </ul>

## 5500 – DND Non-Supported Trg/Activities Expenses

<b>5510</b>	<b>Cadet Banquets and Special Events</b> <i>(pick a sub-account as required and rename)</i>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Battle of Britain activity related costs (ie transportation, food, refreshments, etc.)</li> <li>• Christmas Dinner/Banquet</li> <li>• Year-End BBQ/Dinner/Pot Luck</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Mess Dinner (#5350)</li> <li>• ACR related costs (#5515)</li> </ul>
<b>5515</b>	<b>Annual Ceremonial Review (ACR)</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All expenses related to ACR planning and day of</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Trophy and keeper plaque costs (#5520)</li> <li>• Appreciation Certificates (#5520)</li> </ul>
<b>5520</b>	<b>Honours &amp; Awards</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Air Cadet League Bars/Rosettes and replacement Long Service medals</li> <li>• Trophies and keeper plaques</li> <li>• Appreciation Certificates</li> <li>• Shadow boxes for aging out cadets</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Gifts for officers (#5800 category)</li> <li>• Gifts for Presenters, Instructors, etc. (depends on training activity or #5800 category)</li> </ul>
<b>5525</b>	<b>Cadet and Ceremonial Accoutrement</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Cadet name tags</li> <li>• Squadron banners and flags</li> <li>• Medal mounting</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• White gloves, sashes, etc. (#5320)</li> <li>• Long service medals, bars and rosettes (#5520)</li> <li>• Shadow boxes for aging out cadets (#5520)</li> </ul>
<b>5530</b>	<b>Scholarship &amp; Bursaries</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• SSC/Squadron cadet bursaries</li> </ul>



## 5600 – Expenses – Gaming & Lotteries Fundraising

<b>5510</b>	<b>Sqn Lottery/Raffles Expenses</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All expenses related to SSC/Sqn lotteries/raffles including 50/50</li> </ul>
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## 5700 – Other Fundraising

<b>5710 &amp; 5720</b>	<b>Tagging Expenses (Fall/Spring)</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Tagging cans</li> <li>• Food for volunteers/cadets</li> <li>• Advertising for tag days</li> </ul>
<b>5730</b>	<b>Bottle Drive Expenses</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All bottle drive expenses including advertising</li> </ul>

## 5800 Other Expenses

<b>5810</b>	<b>Donations to other Qualified Donees</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Donations made to other qualified donees by the SSC</li> </ul>
<b>5820</b>	<b>Bad Debts</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All bad debts not collected</li> </ul>
<b>5830</b>	<b>Capital Loss</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Any losses related to investments and sale of property/assets</li> </ul>
<b>5840</b>	<b>Purchase of Sqn Logo Items</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Purchasing of <b>all</b> clothing, hats, etc.</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Purchasing of fundraising items (5820)</li> </ul>
<b>5850</b>	<b>Purchase for Canteen</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All purchases for canteen sales</li> </ul>
<b>5860</b>	<b>Expenses from previous years</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Any and all missed expenses from the previous years recorded in this year's expenses</li> </ul>
<b>5880</b>	<b>Other Expenses (must not be excessive)</b>	<b>VERY RARELY USED</b> <ul style="list-style-type: none"> <li>• There is a place for all expenses</li> </ul>