

ACC9 CATEGORIES – EXPENSE ITEMS

5000 – ADMINISTRATIVE & OPERATING EXPENSES

5010	Administration & Office Supplies	INCLUDES: • Printing/ink costs, toner • Lease copy costs • Stationary/printer paper DOES NOT INCLUDE: • PO Box Rentals (#5050) • Printer rental/lease costs (#5020) • Shipping & postage costs (#5160)
5020	Office Equipment	INCLUDES: • Computers, laptops, printers, etc. for SSC ONLY • Office furniture, filing cabinets, etc. • Printer rental/lease costs • Monthly Office 365 costs DOES NOT INCLUDE: • Printing/Ink costs or lease copy costs (#5010) • Computers, laptops, printers, etc. for officers & cadets for training purposes only (#5320)
5030	Sqn Quarters Rental	INCLUDES: • All LHQ rentals • Mortgage Costs (including interest) DOES NOT INCLUDE: • Maintenance, repairs, expansion, etc. (#5040) • Security system costs (#5050) • Insurance for material and properties (#5140) • All rentals for team practices when unable to use LHQ (Drill, band, ES, sports teams, first aid, etc.) (#5170) • Storage rental costs (#5180)

5040	Maintenance, Repairs, Expansion	INCLUDES: • Cleaning costs • Garbage pick-up • Locks/Lock Changes DOES NOT INCLUDE: • Security system costs (#5050) • Insurance for material and properties (#5140) • Storage Rental costs (#5180)
5050	Utilities//PO Box Rental	INCLUDES: • Propane and gas heating costs • Squadron telephone/cell phone • PO Box Rental • Internet, website or video conferencing platform costs • Security system costs DOES NOT INCLUDE: • Shipping & postage costs (#5160)
5060	Meeting Costs	INCLUDES: • BCPC AGM attendance costs (hotel, meals, etc.) • SSC Meeting/AGM costs DOES NOT INCLUDE: • Travel expenses for meetings (#5150)
5070	Committee/Staff Accoutrement & Such	INCLUDES: • Gifts for committee members, staff, volunteers, etc. • Year-end dinner, BBQ, for SSC and/or Officers, etc. DOES NOT INCLUDE: • Annual Banquet (#5510.1) • Year-end BBQ, for cadets/parents (#5510 sub-account) • Annual Ceremonial Review (ACR) (#5515)

5080	Recruiting & Advertising	INCLUDES: • All advertising (except Tagging and ACR) • Handouts at parades, etc. • Printing for parent handbooks, etc. DOES NOT INCLUDE: • Tagging advertising costs (#5710/#5720) • ACR advertising costs (#5515) • Remembrance Wreaths for Legions (#5335) • Remembrance Day activity related costs (#5335)
5090	Annual Provincial Committee Assessment	INCLUDES: • Assessment payment(s) to BCPC
5100	Air Group, Air Wing Dues and such	Very rarely used
5110	Financial & Bank Charges	INCLUDES: • Cheque printing fees • Monthly statement printing and items deposited fees • Returned cheque fees • Stop payment fees • Square and PayPal fees • Investment fees DOES NOT INCLUDE: • Mortgage interest costs (#5030) • Investment losses (#5830)
5120	Professional Services	INCLUDES: • Accountant/Bookkeeper Fees • Legal fees
5130	Compensation for Employee	NOT USED IN BC
5140	Insurance for Material and Properties	INCLUDES: • Sqn quarters' building and contents insurance DOES NOT INCLUDE: • Vehicle/Trailer insurance – if required, use #5800 Other Expenses category • Insurance for cadet activities (applied on-line through BCPC website at no cost)

5150	Travel Expenses	INCLUDES: - All SSC travel related expenses DOES NOT INCLUDE: - BCPC AGM travel expenses (#5060) - Officer/Volunteer travel expenses for specific training &/or events (use specific training category in #5300 - #550 categories)
5160	Postage & Shipping Costs	INCLUDES: - All postage and shipping costs DOES NOT INCLUDE: - PO Box rental (#5050)
5170	Facility Rental Other Than 5030	INCLUDES: - Other facility rentals for squadron activities DOES NOT INCLUDE: - Sqn quarters' rental costs (#5030) - Storage rental costs (#5180) - ACR facility rental costs (#5515)
5180	Storage Rental Expenses	INCLUDES: - Storage rentals DOES NOT INCLUDE: - Sqn quarters' rental costs (#5030) - ACR facility rental costs (#5515)

5300 – DND Supported Mandatory Trg/Activities Expenses

5310	Field Training Exercises (FTX) (pick a sub-account as needed & rename)	INCLUDES: - FTX/Bush weekends (including food, travel, gas, propane, etc.) DOES NOT INCLUDE: - Rental costs for training (LHQ #5030 & other facility rentals #5170) - Any activity that is DND supported (#5315 - #5455) - Training equipment purchases (#5320)
5315	Other Training	INCLUDES: - Other training/activity outlays not covered under #5310 DOES NOT INCLUDE: - Rental costs for training (LHQ #5030 & other facility rentals #5170) - FTX expenses (#5310) - Training equipment purchases (#5320) - Sports/Phys Ed activities (#5325); Flying & gliding outlays (#5330); Mess Dinner (#5350); Ground School (#5355); Band (5410; Drill team (#5415); Marksmanship (#5420); Biathlon #5425; and Effective Speaking (#5430) - All ACR expenses (#5515)
5320	Training Equipment	INCLUDES: - FTX equipment - Equipment for teams (Band instruments, accessories, maintenance and music, Drill, First Aid, Biathlon, ES, etc.), including white gloves, sashes, etc. DOES NOT INCLUDE: - Food, gas, propane, etc. for training activities

5325	Sports & Phys. Ed Related Activities	INCLUDES: - Activities include: Swimming, rock climbing, sports day, etc. - Includes registration fees for competitions (ie: Basketball, volleyball, etc.) - Transportation expenses DOES NOT INCLUDE: - Facility rentals for sport related activity practices (#5030) (ie: Basketball, volleyball, etc.) - Clothing/hat purchases for teams (#5840)
5330	Flying and Gliding related outlays	INCLUDES: - Plane rentals - Pilot fees - Refreshments/food - Transportation expenses - Flight simulators and related expenses DOES NOT INCLUDE: - Training equipment (#5320) - Ground school related costs (#5355)
5335	Community Service	INCLUDES: - Remembrance Day activities - Remembrance Day wreaths - Community parades - Volunteering at community outreach programs (ie Foodbank, etc.) DOES NOT INCLUDE: - Advertising costs (#5080)
5340	Shooting Pgm	INCLUDES: - All outlays associated with the shooting program as part of the mandatory supported training. DOES NOT INCLUDE: - Any outlays associated with supported optional training activities (ie - Marksmanship team #5420; Biathlon team #5425)
5345	Aviation Day	INCLUDES: - All outlays associated with an aviation day as part of the mandatory supported training DOES NOT INCLUDE: - Flying and gliding related outlays (#5330)

5350	Mess Dinner	INCLUDES: - All costs associated with Mess Dinner DOES NOT INCLUDE: - Cadet banquets and special events (#5510 category)
5355	Ground School	INCLUDES: All ground school related expenses

5400 – DND Supported Optional Trg/Activities Expenses

5410	Band	INCLUDES: - All band activity related expenses (ie transportation, food, refreshments, etc.) DOES NOT INCLUDE: - Band instruments, maintenance, music, accessories, etc. (#5320)
5415	Drill Team	INCLUDES: - All drill team related expenses (ie transportation, food, refreshments, etc.) DOES NOT INCLUDE: - White gloves, sashes, etc. (#5320)
5420	Marksmanship	INCLUDES: - All marksmanship related expenses (ie transportation, food, refreshments, etc.) DOES NOT INCLUDE: - Shooting program mandatory training expenses (#5340)
5425	Biathlon	INCLUDES: - All Biathlon related expenses (ie transportation, food, refreshments, etc.) DOES NOT INCLUDE: - Biathlon equipment (#5320)
5430	Effective Speaking	INCLUDES: - All effective speaking program related expenses (ie transportation, food, refreshments, honorariums, etc.) DOES NOT INCLUDE: - Training equipment purchased specifically for the Effective Speaking program (#5320)

5500 – DND Non-Supported Trg/Activities Expenses

5510	Cadet Banquets and Special Events (pick a sub-account as required and rename)	INCLUDES: - Battle of Britain activity related costs (ie transportation, food, refreshments, etc.) - Christmas Dinner/Banquet - Year-End BBQ/Dinner/Pot Luck DOES NOT INCLUDE: - Mess Dinner (#5350) - ACR related costs (#5515)
5515	Annual Ceremonial Review (ACR)	INCLUDES: - All expenses related to ACR planning and day of DOES NOT INCLUDE: - Trophy and keeper plaque costs (#5520) - Appreciation Certificates (#5520)
5520	Honours & Awards	INCLUDES: - Air Cadet League Bars/Rosettes and replacement Long Service medals - Trophies and keeper plaques - Appreciation Certificates - Shadow boxes for aging out cadets DOES NOT INCLUDE: - Gifts for officers (#5800 category) - Gifts for Presenters, Instructors, etc. (depends on training activity or #5800 category)
5525	Cadet and Ceremonial Accoutrement	INCLUDES: - Cadet name tags - Squadron banners and flags - Medal mounting DOES NOT INCLUDE: - White gloves, sashes, etc. (#5320) - Long service medals, bars and rosettes (#5520) - Shadow boxes for aging out cadets (#5520)
5530	Scholarship & Bursaries	INCLUDES: SSC/Squadron cadet bursaries

5600 – Expenses – Gaming & Lotteries Fundraising

5510	Sqn Lottery/Raffles Expenses	INCLUDES: All expenses related to SSC/Sqn lotteries/raffles including 50/50
------	------------------------------	--

5700 – Other Fundraising

5710 & 5720	Tagging Expenses (Fall/Spring)	INCLUDES: - Tagging cans - Food for volunteers/cadets - Advertising for tag days
5730	Bottle Drive Expenses	INCLUDES: All bottle drive expenses including advertising

5800 Other Expenses

5810	Donations to other Qualified Donees	INCLUDES: Donations made to other qualified donees by the SSC
5820	Bad Debts	INCLUDES: All bad debts not collected
5830	Capital Loss	INCLUDES: Any losses related to investments and sale of property/assets
5840	Purchase of Sqn Logo Items	INCLUDES: - Purchasing of <u>all</u> clothing, hats, etc. DOES NOT INCLUDE: - Purchasing of fundraising items (5820)
5850	Purchase for Canteen	INCLUDES: All purchases for canteen sales
5860	Expenses from previous years	INCLUDES: Any and all missed expenses from the previous years recorded in this year's expenses
5880	Other Expenses (must not be excessive)	VERY RARELY USED There is a place for all expenses