



Beverage Container Management Board



UCA Instruction Manual

Data Collection Agent

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DOCUMENT HISTORY

Version	Date	Comments
NA	January 2014	Updated to reflect 2014 year and changes to Table 6A.
NA	January 2015	Revised for Stantec Transition
NA	May 2015	Revised for MNP Transition
NA	July 2016	Revised based on updates from BCMB (in-depot compaction, additional information requests).
NA	January 2017	Updated to reflect 2017 year
NA	January 2018	Various revisions to structure of UCA, updated to reflect 2018 year
V.2019.01	January 2019	Updated to reflect 2019 year and vehicle use specification
V.2019.02	March 2019	Updates to numbering
V.2020.01	January 2020	Updates to reflect 2020 year and separation of vehicle and equipment costs
V.2021.01	November 2020	Updates to reflect 2021 year and changes to job class and building cost definitions
V.2022.01	December 2021	Updates to reflect 2022 year and additions of COVID data collection fields
V.2023.01	January 2023	Updates reflect 2023 year and additions of non-compensated hours, capital additions, and other recycling fees. The COVID data collection fields were removed
V.2024.01	December 2023	Updates reflect 2024 year and additions of tax planning or profit sharing, equipment type, and adding COVID data collection back into the UCA

EXECUTIVE SUMMARY

This Uniform Code of Accounts (UCA) Instruction Manual has been created to assist bottle depots in completing the UCA forms, as directed by the Beverage Container Management Board (BCMB). MNP LLP, as the Data Collection Agent (DCA) appointed by the BCMB, will receive, review, and validate the information collected from the UCA forms for the purpose of developing future handling commissions.

Please note the information provided, in either the completed UCA electronic spreadsheet or the filled-in paper forms, will be kept confidential. It will be used by the DCA for the purpose of determining Alberta container depot system costs as reported in the DCA's Phase I and Phase II Handling Commission reports, as directed by the BCMB. Information provided to the BCMB in these reports will be in aggregate form. There are some circumstances where the DCA is asked to provide depot specific information to the BCMB. Other than this no depot specific information will be released from the DCA without the approval of the Depot owner(s). Please contact the BCMB if more information is required on the steps taken to ensure that confidentiality is protected.

The DCA intends to use the information collected to determine the total cost of operating the entire bottle depot system. This determination will ensure that handling commission rates properly reflect the actual costs of the system while providing a fair return to bottle depot owners. This document includes instructions for bottle depots operating as divisions of larger enterprises.

This document is intended to provide the reader with instructions on how to fill out the UCA forms, such that the spreadsheet or printed forms can be filled out as easily as possible, errors in the completion of the forms are reduced, and costs to the BCMB for the review of the data are minimized.

The UCA splits required information and costs into ten (10) Tables:

1. General Statistics
2. Direct and Overhead (T4) Labour Hours
3. Direct and Overhead (T4) Labour Costs
4. Contract and Temporary Labour Hours and Costs
5. Building Costs
6. Vehicle and Equipment Tables
 - a. Equipment Costs Owned
 - b. Equipment Costs Leased
 - c. Vehicle Costs Owned
 - d. Vehicle Costs Leased
7. Overhead Costs
8. Miscellaneous Revenue and Summary
9. Verifications
10. Multi-Business Operations

Section 4 of this document provides brief explanations of each of these costs and explains how they are to appear on the UCA forms.

The UCA forms are due back to the DCA twenty days prior to six months after depots' fiscal year end, as noted in the UCA cover letter (included with the email).

Each bottle Depot is requested to provide information as of its fiscal year-end (falling between January 1st and December 31st of the current year) in the UCA forms. In order for the UCA filing to be complete, Depot owners must provide a copy of the following information for the matching time period:

- Completed UCA electronic spreadsheet.
- All pages of the fiscal year Canada Revenue Agency (CRA) tax return (corporate for incorporated businesses or personal return for sole proprietors). Please note the CRA key summary is not acceptable and is not required.
- All pages of the fiscal year financial statements that accompanied the tax return or the GIF1 summary within your tax return filing. For sole proprietors, provide all pages of the Statement of Business or Professional Activities forms.
- In some cases, the DCA may require other documents to use for verification purposes and for the UCA to be filed. These can include, but are not limited to time sheets, property tax receipts or other documents required to provide the needed verification for expenses listed on the UCA.

This information can be emailed (preferred), mailed, or faxed to the DCA.

If there are any questions on completing the UCA forms, please contact the DCA at uca@mnp.ca

1. AMENDMENTS

In the 2024 version of the UCA we have made the following changes:

- Updated to reflect 2024 year-end

2. INTRODUCTION

This Instruction Manual has been created to assist bottle depots in completing the Uniform Code of Accounts (UCA) spreadsheet or printed forms, as directed by the Beverage Container Management Board (BCMB). MNP LLP, as the Data Collection Agent (DCA) appointed by the BCMB, will receive, review, and validate the information collected from the UCA forms.

The DCA intends to use the information collected to determine the total cost of operating the entire bottle depot system. This determination will help ensure handling commission rates properly reflect the actual costs of the system while providing a fair return to bottle depot owners.

All information collected by the DCA through the UCA forms is maintained in the strictest confidence. Aggregate information on system performance and cost metrics will be made available to the BCMB, as will graphical comparisons of the level of cost items between depots. However, information identifying any specific depot's performance will not be provided to the BCMB as part of the Handling Commission process.

The DCA is charged with the responsibility to review the UCAs submitted by the bottle Depots to ensure accuracy and verifiability of the data. To this end, the following must be provided in order for the UCA filing to be complete:

- Completed UCA spreadsheet or completed forms.
- All pages of the fiscal year Canada Revenue Agency (CRA) tax return (corporate or personal rerun for sole proprietors). Please note the CRA key summary is not acceptable and is not required to be submitted.
- Financial statements for the fiscal year that accompanied the tax return. If you are a sole proprietor, provide your personal tax return including all pages of the Statement of Business or Professional Activities forms.

Where applicable, the UCA forms will be compared with CRA and financial statements to ensure accuracy. The DCA will review all UCA submissions for completeness and accuracy. Depot representatives will be directly contacted to resolve irregularities.

It is recommended Depot owners engage an accountant to assist in filling out the UCA forms.

Each bottle depot is requested to provide information as of its fiscal year-end (falling between January 1st and December 31st of the current year). The UCA forms are due back to the DCA twenty days prior to six months after the fiscal year end of the depot. This allows Depots ample time to prepare and provide fiscal year-end information.

Also, it is very important for all bottle Depot owners to be assured that the Handling Commission rate-setting exercise is not intended to impact the management of their business, or an owner's ability to engage in tax planning strategies to minimize taxes payable. At the end of this exercise, new cost-based Handling Commissions may be set, and the only impact on bottle Depot business should be in the rates paid for the collection of containers. The DCA does not foresee any material impact on the way each Depot owner operates their business as a result of this exercise, and this process is not intended to restrict management's decision-making process in regard to how best to operate.

3. TREATMENT OF DEPOTS THAT ARE DIVISIONS OF LARGER COMPANIES (MULTI-BUSINESSES)

Bottle Depots that are a part of a larger enterprise that do not file tax returns individually (i.e. each Bottle Depot is not a standalone business) must provide a reasonable allocation of their total enterprise costs to the bottle Depot portion of their business. These Depots must also provide an explanation for each cost category as to how the company's total costs are allocated to the bottle Depot portion. As described later in this document, a depot that is a part of a larger venture must fill out Table 10 of the UCA forms and describe how the expenses reported on the tax return are allocated to the bottle Depot operations. The costs reported in Table 10 must match the costs reported in Tables 1 to 9 of the UCA document.

4. ELECTRONIC UCA SPREADSHEET

4.1 Electronic UCA

A Microsoft Excel version of the UCA document was e-mailed to each depot. Data that is specific to your depot has been pre-filled on your spreadsheet (e.g. Table 1 your depot name, address, etc., Table 10 your depots volumes, handling commission and deposits, etc. and Attachments A, B & C). To obtain another copy of your UCA spreadsheet please send us an e-mail to uca@mnp.ca and we will reply promptly with a copy of your Excel spreadsheet. All requests for an additional spreadsheet should be made by the depot owner or other person at the depot with access to the industry email account provided by the BCMB (example@mail.albertadepot.ca). As the UCA contains confidential information specific to your depot, we have been asked to only send these documents to the industry email address. If you have issues logging into your industry email address, please contact the BCMB to regain access. Please be sure to note the depot owner's name and the depot name in your e-mail.

4.2 Electronic UCA Instructions

The DCA strongly encourages depots to use the Electronic UCA spreadsheet.

The electronic version of the UCA document is identical to the UCA printed forms. Each table is contained on a different worksheet in the Excel spreadsheet.

When you open the electronic UCA, it may ask whether macros can be enabled. Allow the macros to be enabled by selecting "Enable Macros", or similar instructions for other versions of Microsoft Excel.

Any of the pre-filled information on the spreadsheet can be changed. Simply delete the pre-filled data and enter the correct information.

Also, anywhere where you are asked to check an option in the UCA spreadsheet there are Active-X controls where you simply need to click on them to select (or de-select) the option in the Electronic UCA using your mouse or pointer. A checkmark will appear in the control box if the option is selected.

Throughout the Tables there are Excel formulas that will provide totals or transfer totals from one table to another. For example, on Table 7, Lines 700 to 702, totals from Tables 2, 3 and 4 are transferred onto Table 7 for you. Formulas are noted in light b highlight. You cannot overwrite these formulas.

On Tables 2, 3, 4, and 6, the totals will be provided for all of the information you provide. Please do not leave blank rows in these Tables in between data. Any blank rows in these tables should be at the bottom below the data you are providing. Please do not insert any additional rows or columns into the Tables.

Anywhere where an explanation is requested, you must limit your explanation to 255 characters in the cell provided. For some explanations, several cells (lines) are provided for longer explanations. If further elaboration is required, provide note on an additional sheet of paper or e-mail and forward to us by e-mail, mail or fax.

To return your UCA package, you must e-mail the completed Electronic UCA spreadsheet to uca@mnpc.ca. You must mail, e-mail or fax the additional documents as noted on the UCA cover e-mail by the date required.

5. HOW TO FILL OUT THE UCA FORMS

Owners have the option of completing the UCA forms in electronic or paper format. An electronic spreadsheet version of the UCA forms was emailed to you by the DCA, MNP LLP. The electronic version can accommodate a greater number of employees and is linked such that totals are automatically calculated and linked between sheets appropriately. The DCA encourages Depots to use the spreadsheet to complete their UCA filing.

Also emailed to each Depot were forms which can be printed (attached as a pdf file). These forms can be filled out and emailed, faxed, or mailed to the DCA. Make sure to keep a copy of the UCA forms for your records. Owners may have to respond to inquiries from the DCA regarding the information provided.

All reported information should be based on the appropriate fiscal year. If, for any reason, the last fiscal year was less than 12 months, please note on Table 1 (line 110) of the UCA forms and provide information for the stub fiscal year in Tables 2 to 11.

5.1 Overview of The UCA Forms

The UCA forms are structured like the financial income statement; however, the UCA forms require significantly more detailed information that likely needs to come from bookkeeping or accounting software records.

Most financial income statements have the following elements:

- Gross revenue – total sales or receipts
- Cost of goods sold – for depots, this is typically purchases or deposits paid to customers
- Net Revenue – sales less purchases
- Expenses – all costs related to the depot operation
- Net Income – net revenue less expenses; or taxable income

For the most part, the UCA forms seek additional detailed information on annual expenses.

For depots who operate in-depot compaction or automated sorting equipment, please report the expenses related to those operations on the applicable tables. In most cases, it is not feasible for depots to separate expenses related to in-depot compaction from expenses related to regular operations. Therefore, for those depots who operate such equipment, the DCA asks that they report expenses related to in-depot compaction or automated sorting throughout the UCA with the rest of their expenses. These depots are asked to include the Value-Added Fee (VAF) on Table 8 (see section 4.10).

The UCA document has Ten (10) tables which seek the following information:

- Table 1 – General Statistics: Identification and contact information and general statistics on the depot operation.
- Table 2 – Direct and Overhead (T4) Labour Hours: Detailed labour hours information for all employees except contract labour employees. All employees who receive a T4 or are owners of the business should be included on this table.
- Table 3 – Direct and Overhead (T4) Labour Costs: Cost information for all individuals included on Table 2.
- Table 4 – Contract and Temporary Labour Hours and Costs: Cost information for all non-employees (excluding owners or shareholders whom may be paid on a contract basis). These workers are any short-term personnel (like those hired from a temp agency, for example) who you do not file T-4 slips for. We call this Contract Labour. All non-employees who work on the depot floor or collect containers contribute to Contract Labour.
- Table 5 – Building Costs: Detailed information on the cost of housing the depot, regardless if the building is owned or leased.
- Table 6ab – Owned & Leased Equipment Costs: Capital asset and operating cost information for equipment, both owned and leased.
- Table 6cd – Owned & Leased Vehicle Costs: Capital asset and operating cost information for vehicles, both owned and leased.

- Table 7 – Overhead Costs: This table pulls in the expenses reported on Tables 2, 3, 4, 5, 6ab, and 6cd, and requires the reporting of all other expenses. The total expenses reported on Table 7a should match the expenses reported on your financial or tax income statement. Any income tax paid (both provincial and federal) is reported at the bottom of Table 7a. Table 7b allows for reporting of any non-handling commission revenue.
- Table 8 – Miscellaneous Revenue and Summary: Other Revenue source information as well as verification of costs as reported on table 1 – 7.
- Table 9 – Verifications: This table should assist in verifying that the information provided from the manufacturing agents, via the DCA, matches the information in your records. The UCA documents provided include three attachments (A, B and C). These attachments note the volume of containers received, the handling commissions paid (including BCMB, ABDA, and VAF fees), and the deposit value for each container type by calendar month for the last 12 months up to your fiscal year end. This information should match the gross revenue and cost of goods sold portions of your financial income statement.
- Table 10 – Multi-Business Operations: This table is only required for depots that have multi-businesses, that do not track costs separately for the depot operation. An allocation of costs to the depot operation is required.

Additional details on the completion of each table are found in the sections that follow.

5.2 Table 1 and Cover Page – General Statistics

This section of the UCA document is designed to identify the bottle depot and provide general information to the BCMB. Certain parts of Table 1 have been pre-filled using the information the DCA has for your depot. If this pre-filled information is not correct, please cross out and update on your paper copy of the UCA or edit the electronic copy of your UCA spreadsheet.

On Table 1, please provide the following:

- Line 100 – Provide the personal name of the owner/primary contact person of the depot and the name of the person preparing the UCA. Please do not provide corporate names. If an individual other than the owner prepares the UCA documents, fill in the column on the right as well.
- Line 101 – Provide contact phone numbers for each party listed in Line 100. If an individual other than the owner prepares the UCA documents, fill in the column on the right as well.
- Line 102 – Provide the e-mail address for each party listed in Line 100. If an individual other than the owner prepares the UCA documents, fill in the column on the right as well.
- Line 103 – Provide the Bottle Depot Name.
- Line 104 – Provide the Bottle Depot Mailing Address.
- Line 105 – Provide the Bottle Depot Site Address.

- Line 106 – Circle or check whether the depot is a walk-in or drive-thru depot. If the depot is more than one of the above, check all that apply.
- Line 107 – Circle or check whether the depot is part of a multi-business or not. Multi-business is an operation that has more than one business operation (e.g. general store & depot operation).
- Line 108 – Circle or check if the depot tracks depot expenses separately from other businesses. If the depot is not part of a multi-business, please indicate yes. For example, if a general store and depot operate together out of the same building, check yes if all costs associated with the depot operation are tracked separately for accounting and tax requirements. If the depot operation costs are not tracked separately, please also complete Table 10.
- Line 109 – Please specify if your Bottle Depot is a member of the Alberta Bottle Depot Association.
- Line 110 – Check whether the depot is a for-profit or non-profit depot. The depot is a non-profit depot if it is owned by a non-profit society and provides the appropriate reporting to the Canada Revenue Agency.
- Line 111 – Provide the date of your fiscal year end.
- Line 112 – If your fiscal year is for a full 12 months, enter 12. If you have a stub year, enter the number of months that correspond to your stub fiscal year that you will be using to report to the DCA.
- Line 113 – Provide the number of vehicle parking stalls available for customers.
- Line 114 – Provide the number of cash registers where deposit funds are returned.
- Line 115 – Provide the number of buying stations or counter spaces your depot has to serve customers.
- Line 116 – Check if you require your customers to pre-sort containers.
- Line 117 – If applicable, describe the type of pre-sorting required by customers.
- Lines 118 – 125 – Provide the times your depot operation typically opens and closes to the public each day for a typical summer week and a typical winter week. If your summer and winter hours are the same, please check the box and leave the winter hours section of these lines blank. If your summer and winter hours are not the same, please specify the months in which your summer hours are in effect and complete the section to identify the winter hours for your Depot. If you are typically closed on a certain day, please select "Closed" from the list of options.
- Line 126 – Indicate how many of following 12 general or optional statutory holidays you are typically closed: New Year's Day, Family Day, Good Friday, Easter Monday, Victoria Day, Canada Day, Heritage Day, Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day and Boxing Day.

- Line 127 – If your operating hours vary by season or other factors, please provide a brief explanation of your hours of operation.
- Line 128 – Please provide an estimate of the additional hours outside of public hours each week your Depot is considered operational and is used for additional sorting and shipping; preparing to open; cleaning up after closing; and after-hours management functions such as hiring, interviewing new staff, planning, meeting with professionals, etc. and is not open to the public.
- Line 129 – Please provide an estimate of the number of full-time equivalent employees you had during the last winter and summer periods (respectively these are typically the depot's slow and busy seasons). Full time equivalent refers to the average number of full-time staff you had working 5 days a week, including managers or owners. Please also provide an estimate of the number of part-time or casual employees you had during the last Winter and Summer periods.
- Line 130 – Please indicate the type of income tax reporting your Depot has:
Sole Proprietorship (owner(s) report income and expenses on their personal tax returns)
Incorporated Entity (limited company that is incorporated)
Registered Charity (provincially registered as a charity)
Other (please specify in the space provided)
- Line 131 – Please check this box once you have completed and reviewed this table for accuracy. When using the Excel version of the form, if any required cells have been missed, a notification will inform you of them. You will not be able to check the box if you have not completed all required cells.

5.3 Table 2 – Direct and Overhead (T4) Labour Hours

For each employee providing Labour for the depot (excluding Contract Labour, see page 13), provide the information requested in the table. Employees included on this table are those related to both Direct and Overhead Labour functions in the depot. Direct and Overhead Labour includes employees performing the following functions: customer interface, cashiers, sorters, collection of containers from outside the depot, loading trucks, administrative duties, management duties, etc. You need to report all employee hours in Table 2, including family member hours. For example, if a family member is not paid, you still need to report the hours they worked at the Depot

You must provide information for each employee (one employee per line), including the number of hours worked. The DCA will not accept UCAs where all employees are reported in aggregate on one line. If you do not track the number of hours by employee, please provide an estimate of the number of hours worked by dividing the amount paid to the employee by their average hourly wage rate over their employment period.

If you are filing a paper copy and additional space is required beyond lines 201-218, photocopy the Table 2 sheet and attach additional pages to the end of the UCA document. If completing the electronic UCA, you can add an additional row by pressing the “Add Row” button under Line 226.

Please provide the following information on Table 2:

- Line 200 – Provide the amount of free labour hours received by your depot from any source. For example, labour provided through a government work training program should be entered on Line 200 of Table 2. Please complete columns b, c, e, f, g, h, i, and j for any hours included on Line 200. Specific details on the content of each column can be found below.
- Line 201 – 225 – Provide the information requested in each column for all employees that received pay (one per employee per line). Specific details on the content of each column can be found below.
- Column a – Employee number is automatically completed. This column gives a unique number to each employee to provide ease of reference between tables 2 and 3.
- Column b – Report the most applicable job class of the employee in column a. The following is a brief description of the job classes:
- OWN – Owner, a person who provides some type of management services and who owns a financial interest in the depot.
 - MGR – Manager, a person who provides management services to the depot on a day-to-day basis who does not own a financial interest in the depot. Management services can include scheduling, training, administrative work, etc.
 - LDH, BK, or HND – Any person who performs the functions of a Lead Hand, Bookkeeper, or Handler. All time spent performing direct labour functions such as customer interface, cashiers, sorters, loading trucks, etc. should be allocated to this job class. A brief description of each of the three job classes is found below:
 - Lead Hand, a person who provides floor supervision, but is not involved in day-to-day administrative functions.
 - Bookkeeper, a person who is responsible for maintaining the day-to-day bookkeeping of the depot.
 - Handlers, a person who works on the shop floor in direct labour functions.
 - COL – Offsite Collector, a person who is paid an hourly fee to pick up containers from customers rather than customers bringing containers to the depot.
- Column c – Provide the number of regular hours each employee worked during the fiscal year in this column. If you do not track the number of hours directly, please estimate the number of hours by dividing the amount total paid to the employee by their average hourly rate over the employment period.
- Column d – Provide the number of overtime hours each employee worked during the fiscal year in this column. If you do not track the number of overtime hours directly, please estimate the

number of overtime hours by dividing the total overtime amount paid to the employee by the average overtime hourly rate over the employment period.

Column e – Total of all uncompensated hours worked by the employee.

Column f – Total of all hours worked by the employee. Columns c, d and e summed.

Column g – j – For each employee, allocate their time between the job classes noted. The sum of Columns g - i for each employee must equal 100% in column j. When using the electronic UCA form to complete the UCA, Column j will highlight red if the percentage entered in Columns g - i does not equal 100%. The DCA will not accept UCAs where there is nothing entered in these columns or where the total does not equal 100%.

For example, if an owner or manager (MGR) spends 60% of his time managing the operation of the depot and 40% doing bookkeeping and accounting, enter 60% in Column g and 40% in Column h. Column j is equal to the total of columns g - i. For each employee, this should be 100%.

Actions for each job class include the following:

MGR – Provides management services such as scheduling, training, and administrative work.

LBH – Provides on floor supervision, bookkeeping, or sorts containers on the shop floor.

COL – Collects containers offsite.

Column k – For each employee, indicate if the party is related or unrelated to the owner of the depot. Related parties are defined by the Canada Revenue Agency. For clarification on the definitions, please check

<https://www.canada.ca/en/revenue-agency/services/tax/technical-information/income-tax/income-tax-folios-index/series-1-individuals/folio-5-transfer-income-property-rights-third-parties/income-tax-folio-s1-f5-c1-related-persons-dealing-arms-length.html>.

Note: The electronic version of the UCA documents will calculate the values required for all areas in brown highlight.

Line 227 – Provide the total number of employees that worked in your depot for the past year. This number should be equal to the total from your last T4 Summary.

Line 228 – The total number of employees listed in this table will generally be equal to the number included on line 227. However, there are a number of reasons this wouldn't be the case. If the number of employees on this table and the number of employees from your last T4 Summary are not the same, please explain this here.

Line 229 – Please check this box once you have completed and reviewed this table for accuracy. When using the Excel version of the form, if any required cells have been missed, a notification will inform you of them. You will not be able to check the box if you have not completed all required cells.

5.4 Table 3 – Direct and Overhead (T4) Labour Costs

Table 3 – Labour Pay should be completed for each employee listed in Table 2 to detail the associated costs incurred. As with Table 2, you need to report all employee costs, including amounts paid to family members. You must provide information for each employee (one per line). The DCA will not accept UCAs where all employees are reported in aggregate on one line.

Line 300 – 325 – Provide the information requested in each column for all employees that received pay (one per employee per line). Specific details on the content of each column can be found below.

Please provide the following information on Table 3:

- Column a – Employee number is automatically completed. This column gives a unique number to each employee to provide ease of reference between Tables 2 and 3.
- Column b – This column provides the employee job class as identified on Table 2.
- Column c – Please provide the regular compensation including associated vacation pay for each employee. If the employee accrues and takes time off simply report the total pay. If the employee is temporary or part-time and receives pay in lieu of vacation, simply report the total pay including the pay in lieu.
- Column d – Please provide the overtime compensation including associated vacation pay for each employee. If the employee accrues and takes time off simply report the total pay. If the employee is temporary or part-time and receives pay in lieu of vacation, simply report the total pay including the pay in lieu.
- Column e – Place the total taxable benefits paid, including for example, RRSP contributions, contributions to pension funds, life insurance payments, etc., for the fiscal year in this column.
- Column f – Please include any bonuses paid or accrued in this column.
- Column g – This column should include the sum of Columns c, d, e, and f and be equal to the total T4 amount (Box 14) for each employee (if the Depot FYE aligns with the calendar year).
- Column h – This is the calculated average regular hourly rate of pay for each employee. The number is the regular pay from Column c of this table divided by the regular hours from Column c of Table 2. If completing the UCA manually, this will need to be calculated and entered.
- Column i – This column describes whether an employee is related or unrelated to the depot owner as identified on Table 2.
- Column j – This column describes whether a wage or bonus is a result of tax planning or profit sharing. If the employee is related to the Owner (or is an Owner), their wage may have been set for the purposes of tax planning or profit sharing rather than only as a market wage only (e.g., a wage that would be paid to an unrelated employee doing the same job). Please indicate here if the wage is a result of tax planning or profit sharing.

- Line 327 – Provide the total of any non-taxable benefits paid to all employees including Alberta Health Care and Private Health Care Plan expenses.
- Line 328 – Provide the total employer's portion of EI and CPP payments for all employees.
- Line 329 – Provide the total Worker's Compensation payments for all employees.
- Line 330 – This is the calculated total cost for all employees (Line 328, Column g + Lines 327, 328 & 329). If completing the UCA manually, this will need to be calculated and entered.
- Line 331 – Please provide a description of any taxable benefit labour costs included in Column e.
- Line 332 – Please provide a description of any non-taxable benefit labour costs included on Line 327.
- Line 333 – Please check this box once you have completed and reviewed this table for accuracy. When using the Excel version of the form, if any required cells have been missed, a notification will inform you of them. You will not be able to check the box if you have not completed all required cells.

Note: The electronic version of the UCA documents will calculate the values required for all areas in brown highlight.

5.5 Table 4 – Contract and Temporary Labour Hours and Costs

Contract Labour includes any contract or temporary labour used in your last fiscal year. Contract and temporary labour are for human resources that are not included on your T4 Summary.

Please note (if applicable), please do not list T5 or dividend compensation on the UCA. If an owner or related employee performed work at the Depot and was compensated with dividends, please enter the hours worked as uncompensated hours, and enter the Contract Pay Total and Other Amount Paid to Contractors (\$) as \$0.00. Also, please select Tax Planning/Profit Sharing for that row.

Provide the information requested in Lines 400-415:

- Column a - Report the most applicable job class of the employee in Column a. The following is a brief description of the job classes:
- OWN – Owner, a person who provides some type of management services and who owns a financial interest in the depot.
- MGR – Manager, a person who manages the depot on a day-to-day basis, provides some administrative services and who does not own a financial interest in the depot. Management services can include scheduling, training, administrative work, etc.
- LDH, BK, or HND – Any person who performs the functions of a Lead Hand, Bookkeeper, or Handler. All time spent performing direct labour functions such as customer interface, cashiers, sorters, loading trucks, etc. should be allocated to this job class. A brief description of each of the three jobs class is found below:
- Lead Hand, a person who provides floor supervision, but is not involved in day-to-day administrative functions.

Bookkeeper, a person who is responsible for maintaining the day-to-day bookkeeping of the depot.

Handlers, a person who works on the shop floor in direct labour functions.

COL – Offsite Collector, a person who is paid an hourly fee to pick up containers from customers. This job class should be used for all contract and temporary labour paid hourly or for which you can estimate the number of hours worked. If you pay a third-party to collect bottles and are not able to provide the number of hours, please include the cost on Line 751.

- Column b – Place the contract hours for the resource in this column. If you do not track the number of hours directly, please estimate the number of hours by dividing the amount paid by an appropriate average hourly rate.
- Column c – Place the total uncompensated hours for contract labour for the resource over the fiscal year in this column.
- Column d – Place the total compensation for contract labour for the resource over the fiscal year in this column.
- Column e – Place any other amounts paid or accrued to the contractor in this column. Please provide a description of any other amounts paid to contractors.
- Column f – This is the calculated total expense (Column d + e). If completing the UCA manually, this will need to be calculated and entered.
- Column g – This is the calculated average hourly rate for each contractor in \$/hour. It is the Column d amount in dollars divided by the regular hours in Column b. If completing the UCA manually, this will need to be calculated and entered.
- Column h – k – For each employee, allocate their time between the job classes noted. The sum of Columns h - k for each employee, shown in Column k, must equal 100%. For example, if an owner or manager (MGR) spends 60% of his time managing the operation of the depot and 40% doing bookkeeping and accounting, enter 60% in Column h and 40% in Column i.

Actions for each job class include the following:

MGR – Provides management services such as scheduling, training, and administrative work.

LBH – Provides on floor supervision, bookkeeping, or sorts containers on the shop floor.

COL – Collects containers offsite.

- Column l – For each employee, indicate if the party is related or unrelated to the owner of the depot. Related parties are defined by the Canada Revenue Agency. For clarification on the definitions, please check.

<https://www.canada.ca/en/revenue-agency/services/tax/technical-information/income-tax/income-tax-folios-index/series-1-individuals/folio-5-transfer-income-property-rights-third-parties/income-tax-folio-s1-f5-c1-related-persons-dealing-arms-length.html>Line 417 –

- Column m – This column indicates whether a wage or other amount paid is a result of tax planning or profit sharing.
- Line 416 – The total for each column is calculated in each of these cells.
- Line 417 – Please provide a description of other amounts paid to contractors (column e).
- Line 418 – Please check this box once you have completed and reviewed this table for accuracy. When using the Excel version of the form, if any required cells have been missed, a notification will inform you of them. You will not be able to check the box if you have not completed all required cells.

Note: Please include contract labour or employees paid in cash on this table. Complete all columns as noted above. In order for expense of contract labour or employees paid in cash to be accepted by the DCA, the amount paid must be included in documented expenses in tax documents submitted to the CRA and in the financial statements for the fiscal year that accompanied the tax return. If the amount paid to the employee is not included in the tax and financial documents, the DCA will require the depot to remove the costs from the UCA.

Note: The electronic version of the UCA documents will calculate the values required for all areas in brown highlight.

5.6 Tables 5-a and 5-b – Building Costs

5.6.1 Table 5-a – Building Costs

If the depot building is owned by an entity other than the corporate entity that files the tax return, and the depot leases the building space from a third-party entity, fill in the unshaded boxes of column a on Table 5-a.

If the depot building is owned by the same corporate entity that files the tax return, fill in the unshaded boxes of column b on Table 5-a.

- Line 500 – During annual BCMB inspections, your BCMB Compliance Officer will measure the square footage of your depot. This square footage is broken into two separate parts; permanent and semi-permanent. On line 500, the BCMB reported permanent square footage is shown. Permanent square footage includes all square footage that is in constant or daily use by the depot for its operations. This would include building space used for depot operations, such as customer areas, sorting areas, loading areas, storage areas, and office/administration areas. In addition to the space that houses the main part of the depot operations it might include mezzanines, additional floors or levels, or even storage areas in separate buildings if they are constantly used for depot operations and are part of the owned or leased square footage.
- Line 501 – On this line the BCMB reported semi-permanent square footage is shown. Semi-permanent square footage includes any square footage used for depot operations that is not part of permanent square footage. For example, this might include space in storage sheds,

fenced/covered storage areas, shipping containers used for onsite storage, or mobile trailers used for storage.

Line 502 – Provide the permanent square footage of your building if your measurements are different than the number reported by BCMB in line 500.

Line 503 – Provide the semi-permanent square footage of your building if your measurements are different than the number reported by BCMB in line 501.

Line 504 – Provide the annual base rent for your building (if you lease your depot building). This amount should only include the base rent amount (i.e. Base rent per square foot times the square footage).

Lines 505 – 507 – Provide the annual utility costs for your building. If your lease cost already includes some or all utilities, then leave the relevant line(s) blank. If you do not track your utility costs separately, please estimate the portion that is related to natural gas, electricity and water and sewer. The most common form of estimation utilized by depots is to calculate the percentage each utility cost equaled on the last bill received and apply the percentage to the total year. If this is the depot's preferred method, the depot may either calculate the percentage themselves and populate Table 5a prior to sending the UCA or include a copy of the most recent utility bill with the submission and the DCA will calculate the percentage and apply it as necessary.

Line 508 – Provide the initial purchase price of any leasehold improvements.

Line 509 – Provide the current book value for leasehold improvements as stated in your financial statements.

Line 510 – Provide the total accumulated depreciation/amortization for leasehold improvements.

Line 511 – Provide the Capital Cost Allowance (CCA) applicable to the Leasehold Improvements for the fiscal year being reported.

Line 512 – For an owned building, provide the Capital Cost Allowance (CCA) applicable to the building for the fiscal year being reported.

Line 513 – Provide the total of all principal payments for the fiscal year.

Line 514 – Provide the total of all interest payments for the fiscal year.

Line 515 – This is the calculated total loan/mortgage payments for the year. It is the sum of lines 513 and 514. If completing the UCA manually, this will need to be calculated and entered.

Note: The electronic version of the UCA documents will calculate the values required for all areas in brown highlight.

5.6.2 Table 5-b – Area Allocation

If the depot has completed a UCA before, the values in this table will be prepopulated with the prior year's submission. It is the responsibility of the depot to confirm that the numbers provided in this table are

accurate. If there has been a change in the space allocation for the depot, please correct the numbers provided. If this is the first submission by a depot, this table will be blank. Please provide the numbers requested.

- Line 516 – Provide the approximate percentage of square footage in your facility devoted to Office or Administration. This would include back rooms that are offices, lunchrooms or bathrooms, or any other space devoted to administrative functions.
- Line 517 – Provide the approximate percentage of square footage in your facility devoted to Customer Interface. This is the counter space and the areas where customers are served.
- Line 518 – Provide the approximate percentage of square footage in your facility devoted to Loading. This is space devoted primarily to loading trucks.
- Line 519 – Provide the approximate percentage of square footage in your facility devoted to Sorting. This is area behind the service counters that is used to sort containers into shipment bags/pallets for Storage.
- Line 520 – Provide the approximate percentage of square footage in your facility devoted to Storage. This is space primarily used for bulk storage of filled shipment bags/pallets until they can be loaded onto trucks.
- Line 521 – This is the calculated sum of the percentages listed on lines 516-520. This sum should be 100%. If completing the UCA manually, this will need to be entered.
- Line 522 – Please check this box once you have completed and reviewed this table for accuracy. When using the Excel version of the form, if any required cells have been missed, a notification will inform you of them. You will not be able to check the box if you have not completed all required cells.

Note: The electronic version of the UCA documents will calculate the values required for all areas in brown highlight.

5.7 Table 6-a and 6-b – Equipment Costs

5.7.1 Table 6-a – Owned Equipment Costs

For all equipment owned by the depot, provide the information requested in Table 6-a. Equipment includes all assets reported on your financial statements, but not including assets reported on Table 5 (Buildings) and assets to be reported on Table 6-c (Vehicles). A list of all CCA classes that should be classified as equipment can be found below.

Please use one line for each asset or each CCA sub-ledger. This information is typically in the notes to your financial statements. If you are filing a paper copy and additional space is required beyond lines 600 – 615, photocopy Table 6a and attach additional pages to the end of the UCA document. If completing the electronic UCA, you can add an additional row by pressing the “Add Row” button under line 615.

For each asset or CCA sub-ledger, please complete all columns. Please note that the DCA will not accept UCAs where all columns are not completed for each asset. The information provided on this table should match schedule 8 of incorporated business' tax documents or the detailed amortization schedule in the financial statements for the fiscal year.

- Column a – Categorize each equipment item into one of three groups: Building, Office or Sorting and Loading. If an equipment item could be considered to fall under more than one group, select the group that best suits it:
- Building: any equipment used around the building, or outside that is not sorting or loading containers-related. For example: surveillance cameras, snowplow, lawn mower, trailers used for storage, C Cans, garbage bins, etc.
- Office: any equipment used in office and for administrative or business use. For example: computers, printers, fax machines, tables, kitchen supplies, breakroom supplies, furniture, ATM, cash register, etc.
- Sorting and Loading: any shop equipment used for sorting and loading containers. For example: baler, skid loader, forklift, sorting tables, pallet jack, can counter, etc.
- Column b – Provide a description of the equipment. Please include details on the specific items purchased. Example: "Anker Anderson Counting Machine".
- Column c – Provide the CCA Class of the item. Options for CCA Classes are as follows:

CCA Class	CCA Rate
0 - No CCA	0%
6 – Storage Sheds	10%
8 – Equipment	20%
10 – Computer Hardware	30%
12 – Tools	100%
13 – Leasehold Interest	
14 – Patents	
17 – Parking Lots	8%
29 – Machinery and Equipment	
38 – Power-Operated Movable Equipment	30%

CCA Class	CCA Rate
43 – Machinery and Equipment	30%
45 – Electronic Equipment	45%
46 – Data Network Equipment	30%
50 – Computer Hardware	55%
53 – Machinery and Equipment	50%
99 – Other	-

If the CCA class for the item to be included on Table 6a is not included in the list, please select “99 – Other”.

- Column d – Provide the initial cost of the equipment in this class.
- Column e – Provide the opening class undepreciated capital cost balance.
- Column f – Provide the annual class capital cost allowance.
- Column g – Provide any capital addition to a current equipment.
- Column h – Provide the closing class undepreciated capital cost balance.
- Line 616 – This is the calculated total for columns c - g. If completing the UCA manually, this will need to be calculated and entered.

5.7.2 Table 6-b – Leased Equipment Costs

For all leased or rented equipment, provide the information requested in Table 6-b, Lines 617-624. Please use one line for each asset or each lease. If you have information by assets where more than one asset is under one lease, please provide the details by asset. If you are filing a paper copy and additional space is required beyond lines 617-624, photocopy Table 6b and attach additional pages to the end of the UCA document. If completing the electronic UCA, you can add an additional row by pressing the “Add Row” button under line 625.

- Column a – Provide the equipment type for each item. Example: “Sorting and Loading” would be the correct equipment type for skid loaders.
- Column b – Provide a description of the type of equipment leased. Please include details on the specific items leased. Example: “Hand pallet jack”
- Column c – Provide the annual lease payments for the fiscal year being reported.
- Column d – If the equipment is shared with other operations not related to the bottle depot, indicate the percentage of time the equipment is used for bottle depot operations. For example, if a

vehicle is used 40% of the time for depot operations and 60% for personal use, enter 40% in Column c.

Line 626 – Please check this box once you have completed and reviewed this table for accuracy. When using the Excel version of the form, if any required cells have been missed, a notification will inform you of them. You will not be able to check the box if you have not completed all required cells.

5.8 Table 6-c and 6-d – Vehicle Costs

5.8.1 Table 6-c – Owned Vehicle Costs

For all vehicles owned by the depot, provide the information requested in Table 6-c. Vehicles includes all Motorized Vehicles on your financial statements, but does not include assets reported on Table 6-a (Equipment).

Please use one line for each asset or each CCA sub-ledger. This information is typically in the notes to your financial statements. If you are filing a paper copy and additional space is required beyond lines 650-665 photocopy Table 6-c and attach additional pages to the end of the UCA document. If completing the electronic UCA, you can add an additional row by pressing the “Add Row” button on 666.

For each Vehicle, please complete all columns. Please note that the DCA will not accept UCAs where all columns are not completed for each Vehicle. The information provided on this table should match schedule 8 of incorporated business’ tax documents or the detailed amortization schedule in the financial statements for the fiscal year.

Column a – Provide the year, make, and model of the vehicle. Example: “2008 Toyota Tacoma”.

Column b – Provide the CCA Class of the item. Options for CCA Classes are as follows:

CCA Class	CCA Rate
10 – Motor Vehicles	30%
10.1 – Passenger Vehicles	30%
43.1 – Electrical Vehicle Charging Stations	30%
43.2 – Electrical Vehicle Charging Stations	50%

Column c – Provide the initial cost of the equipment in this class.

Column d – Provide the opening class undepreciated capital cost balance.

Column e – Provide the annual class capital cost allowance.

Column f – Provide any capital addition to a currently-owned vehicle.

- Column g – Provide the closing class undepreciated capital cost balance.
- Column h – k – Provide the percent use breakdown in these columns as either "Personal", "Business", or "Offsite Collections". The total of these columns should equal 100%.
- Line 666 – This is the calculated total for columns c – g. If completing the UCA manually, this will need to be calculated and entered.

5.8.2 Table 6-d – Leased Vehicle Costs

For all leased or rented vehicles, provide the information requested in Table 6-d, Lines 667-674. Please use one line for each vehicle or each lease. If you have information by vehicles where more than one vehicle is under one lease, please provide the details by vehicle. If you are filing a paper copy and additional space is required beyond lines 667-674, photocopy Table 6-d and attach additional pages to the end of the UCA document. If completing the electronic UCA, you can add an additional row by pressing the "Add Row" button under line 675.

- Column a – Provide the year, make, and model of the vehicle.
- Column b – Provide the annual lease payments for the fiscal year being reported.
- Column c – e – Provide the percent use breakdown in these columns as either "Personal", "Business", or "Offsite Collections".
- Column f – This is the calculated total for columns c – e. If completing the UCA manually, this will need to be calculated and entered.
- Line 676 – Please check this box once you have completed and reviewed this table for accuracy. When using the Excel version of the form, if any required cells have been missed, a notification will inform you of them. You will not be able to check the box if you have not completed all required cells.

5.9 Table 7 – Overhead Costs

All the expense items on your financial income statement should be reported on Table 7, and the total on Table 7 (Line 759) should match the total expenses on your financial statement.

Note: The electronic version of the UCA documents will calculate the values required for all areas in brown highlight.

The expense categories are broken down by:

Labour

- Line 700 – Labour, enter amount from Line 330, Table 3.
- Line 701 – Contract Labour, enter amount from Line 416, Column e, Table 4.

- Line 702 – Other labour costs (if any), enter any additional labour costs not included in Tables 2, 3 or 4 and specify the type of expense. Please provide additional details on a separate sheet of paper as required.
- Line 703 – Total Labour Costs, add Lines 700 to 702. This amount should match all labour related expenses on your financial income statement.

Building Costs

- Line 704 – Lease Payments (if building is leased), enter amount from Line 504, Column a, Table 5-a.
- Line 705 – Annual Natural Gas Costs, enter amount from Line 505, Column a or b, Table 5-a.
- Line 706 – Annual Electricity Costs, enter amount from Line 506, Column a or b, Table 5-a.
- Line 707 – Annual Water & Sewer Costs, enter amount from Line 507, Column a or b, Table 5-a.
- Line 708 – Leasehold Improvements CCA, enter amount from Line 510, Column a, Table 5-a.
- Line 709 – Building CCA (if building is owned), enter amount from Line 512, Column b, Table 5-a.
- Line 710 – Building mortgage or loan interest (if building is leased), enter amount from Line 514, Column a, Table 5-a.
- Line 711 – Building mortgage or loan interest (if building is owned), enter amount from Line 514, Column b, Table 5-a, enter amount.
- Line 712 – Condo Fees, if applicable, for your building.
- Line 713 – Property Tax, if paid by the depot. For leased buildings, property tax is incurred by the landlord, and should only be reported by the depot if the landlord passes this cost onto them.
- Line 714 – Property Insurance for building replacement cost only. For leased buildings, property insurance is incurred by the landlord, and should only be reported by the depot if the landlord passes this cost onto them. Note that vehicle insurance should be entered on Line 732 and non-building insurance (e.g. office contents, professional liability, etc.) should be entered on Line 744.
- Line 714.5 – Building Insurance, if paid by the depot. This includes content insurance, and flood and sewer backup insurance. Note that business insurance, commercial general liability insurance, crime insurance, cybercrime insurance, and key person insurance should be included on line 744.
- Line 715 – Common Area maintenance, costs for exterior cleaning, snow removal, cutting grass, landscaping, parking lot maintenance, fence repairs, etc. For leased buildings, common area maintenance is incurred by the landlord, and should only be reported by the depot if the landlord passes this cost onto them.
- Line 716 – Cost for garbage removal/disposal.

- Line 717 – Building Maintenance. Repairs and improvements to the interior of the building space, as different from common area maintenance. For leased depots, include costs incurred by the tenant for maintenance within the leased space such as painting, light fixture maintenance, replacement of windows, doors, flooring, etc.
- Line 718 – Total Building Costs, add Lines 704 to 717. This amount should match all building related expenses on your financial income statement.

Equipment Costs

- Line 719 – Owned equipment amortization expense (CCA), enter amount from Line 616, Column e, Table 6-a.
- Line 720 – Owned equipment lease payments. Provide the sum of all fiscal year interest expense for equipment loans.
- Line 721 – Leased equipment lease payments, enter amount from Line 625, Column b, Table 6-b.
- Line 722 – Equipment maintenance costs.
- Line 723 – Equipment fuel costs. Please note that equipment fuel expenses are any fuel expenses that were not related to vehicles.
- Line 724 – Other equipment costs not reported on Lines 719 to 723. Please specify type(s) of other costs in the space provided.
- Line 725 – Total Equipment Expenses, calculated by summing lines 719-724. This should match the equipment expenses on your financial statement.

Vehicle Costs

- Line 726 – Owned vehicle amortization expense (CCA), enter amount from Line 666, Column e, Table 6-c.
- Line 727 – Loan payments on any vehicles that have been reported on Table 6c.
- Line 728 – Owned equipment lease payments. Provide the sum of all fiscal year interest expense for vehicle loans.
- Line 729 – Any vehicle costs related to maintenance of vehicles.
- Line 730 – Any vehicle costs related to gas or mileage (reimbursement). Please note that vehicle fuel expenses are limited to expenses used for the operation of motor vehicles. Please include equipment fuel expenses, such as forklift fuel, on line 723.
- Line 731 – Vehicle insurance costs. Please report any other insurance costs on either line 714 (Property), line 714.5 (Business Insurance), or line 744 (Other).
- Line 732 – Any vehicle costs that have not been reported on lines 726-731. Please specify type(s) of other costs in the space provided.

Line 733 – Total Vehicle Costs, add lines 726-732. This amount should match the vehicle expenses claimed on your financial statement.

Office Costs

Line 734 – Office Expenses (all consumables, paper, office supplies, etc. used in the office).

Line 735 – Shop Supplies (all consumables, etc. used on the depot floor).

Line 736 – Telephone.

Line 737 – Charitable Donations, any donations to registered charities.

Line 738 – Internet.

Line 739 – Bank Charges.

Line 740 – Professional Fees (Accounting/Legal). Please specify the amounts of each in the space provided. If this includes Legal Fees, please also provide context. Example: If the entered amount is \$10,000 but is only for accounting, please specify accounting in the text box. If the entered amount is \$10,000, but includes both Accounting and Legal Fees, please provide the breakdown (e.g., \$5,000 accounting, \$5,000 legal) and provide an explanation for legal fees.

Line 741 – Training Courses (3rd Party). Please specify the Training Course in the space provided.

Line 742 – Marketing and Promotions, cost of supporting non-charities events, "giveaways", etc.

Line 743 – Advertising, costs for print advertising, listings in directories, newspaper ads, etc.

Line 744 – Other Insurance (other than insurance reported on Line 714, Line 714.5, and Line 731. For example: business insurance, general liability, office contents, professional liability, theft, equipment breakdown, business interruption, crime, cybersecurity, key person insurance, commercial general liability, etc.).

Line 745 – Municipal Taxes and License Fees, any other fees paid to governments, municipalities, associations, etc.

Line 746 – BCMB Fees have been removed.

Line 747 – Compliance Fines. Amounts paid to the BCMB in respect to a compliance fee as outlined in the Administrative Compliance By-Law as found on the BCMB website.

Line 748 – ABDA Member Fees. Amount paid for your ABDA membership fees. For most Depots, ABDA Member Fees are deducted by the manufacturers from your Handling Commissions. See Attachment B. Report on Line 748 if you track your ABDA fees separately on your financial statements.

Line 748.5 – POR Fees.

Line 749 – Other Office costs not reported on Lines 734 to 748. Please specify type(s) of other costs in the space provided.

Line 750 – Total Office Costs, add lines 734-749. This amount should match all office related expenses on your financial income statement.

Other Costs

Line 751 – Non-labour collection costs (e.g. contractors). Any costs reported on your financial income statement related to the collection of containers from outside the depot. Collection labour costs should be reported on Tables 2, 3 and/or 4. If other collection costs are reported under cost of goods sold on your financial income statement, then do not report these costs here, rather report the collection costs on Line 911 of Table 9.

Line 752 – Deposit incentives. Any costs reported on your financial income statement related to the overpayment of deposits to wholesale customers. If deposit incentive costs are reported under cost of goods sold on your financial income statement, then do not report these costs here, rather report the deposit incentives on Line 912 of Table 9.

Line 753 – Goodwill – Current year capital cost allowance. Please do not include this information on Table 6-a or 6-c.

Line 754 – Shrinkage. Any costs reported on your financial income statement related to the loss of containers from breakage, theft, etc. Shrinkage can also be the incorrect reimbursement to customers (e.g. under or over-counting of deposit returns). If shrinkage costs are reported under cost of goods sold on your financial income statement, then do not report these costs here, rather report shrinkage on Line 915 of Table 9.

Lines 755 – 757 – Other costs, any other expenses not reported on Lines 700 to 754. Please specify type(s) of other costs in the space provided.

Line 758 – Total Other Costs, add Lines 751-757.

Line 759 – GRAND TOTAL, add Lines 703, 718, 725, 733, 750, and 758. This amount should match all expenses reported on your financial income statement.

Line 760 – Income Tax Paid, please report the total provincial and federal income tax paid. If you are a sole proprietor, please leave this line blank.

Line 761 – Please check this box once you have completed and reviewed this table for accuracy. When using the Excel version of the form, if any required cells have been missed, a notification will inform you of them. You will not be able to check the box if you have not completed all required cells.

5.10 Table 8 – Miscellaneous Revenue and Summary

Provide information on any other depot related revenue received during the fiscal year other than regular handling commissions and deposits from the manufacturing agents. For depots operating in-depot compaction equipment, the Other Handling Commissions (OHCs) must be reported on this table in the appropriate line.

- Line 801 – Enter the revenue earned during the fiscal year for sales of crushed cardboard.
- Line 802 – Enter any revenues earned during the fiscal year for picking up containers from customers.
- Line 803 – The total other recycling fees from lines 803.01 – 803.05 will be automatically calculated in this cell.
- Line 804 – Enter any fees earned during the fiscal year from the sale of empty containers to customers, e.g. wine bottles to customers who make their own wine. Do NOT record your Deposit, Purchase, or Handling Commission revenues here. Rather, Deposit/Purchase information should be included on line 908 and Handling Commission information should be included on line 903.
- Line 805 – Enter any fees paid by the ABCRC as the Other Handling Commissions (OHCs) related to in-depot compaction. This line must be completed by any depots who operate in-depot compaction equipment.
- Line 806 – Enter any other fees earned where the expenses to provide the service are reported in this fiscal years' UCA document. Provide a description of the nature of the revenue in the space provided.
- Line 806.1 – Enter the COVID Subsidies received. Provide a description of the revenue in the space provided.
- Line 803.01 – 803.05 – Enter any fees earned during the fiscal year from the sale of empty containers to customers, e.g. wine bottles to customers who make their own wine. Do NOT record your Deposit, Purchase, or Handling Commission revenues here. Rather, Deposit/Purchase information should be included on line 908 and Handling Commission information should be included on line 903.
- Line 803.01 – Enter any electronics recycling fees.
- Line 803.02 – Enter any oil recycling fees.
- Line 803.03 – Enter any scrap aluminum recycling fees.
- Line 803.04 – Enter any cardboard recycling fees.
- Line 803.05 – Enter any Other Recycling Fees received throughout the year. If available, please list and provide supporting documentation for each of the recycling fees.
- Line 806.01 – Enter any interest and investments.
- Line 806.02 – Enter any confection/carwash revenue.
- Line 806.03 – Enter any donations.

- Line 806.04 – Enter any grants. If available, please list and provide supporting documentation for each of the grants. Please note that Depot Viability Handling Commissions (DVHC) is to be recorded on Table 9 Line 907.2.
- Line 806.05 – Enter any insurance proceeds.
- Line 806.06 – Enter any rentals. If available, please list and provide supporting documentation for each of the rentals.
- Line 806.07 – Enter any other revenue. If available, please list and provide supporting documentation for each of the other revenues.
- Line 807 – The total of Lines 801-806 will be automatically calculated.
- Line 808 – Total of all expenses from Table 7, Line 759.
- Line 809 – Total Table 8 expense less any miscellaneous revenue reported as expense off-set (Line 759 less Line 807). This should match your total expenses reported on your financial income statement.
- Line 810 – As a check, enter the total expenses reported on your financial income statement.
- Line 811 – If Lines 808 or 809 and 810 are not the same, please explain in the space provided.
- Line 812 – Please check this box once you have completed and reviewed this table for accuracy. When using the Excel version of the form, if any required cells have been missed, a notification will inform you of them. You will not be able to check the box if you have not completed all required cells.

5.11 Table 9 – Verifications

Table 9 is included to ensure that the information we have from the manufacturers agents matches the data you have for your depot. This table is for information purposes only. The numbers used in calculations will be the numbers provided by the manufacturer's agents. The numbers provided by the depot will be reviewed by the DCA and if a significant discrepancy exists it will be investigated. The manufacturers' agents (ABCRC and BDL) have provided us with the volume of each container class returned to them for the last 24 months up to your fiscal year end.

- Line 900 – Column A provides your fiscal year end date. If the fiscal year end provided in Column A is not correct for your depot, please note the correct fiscal year end date in Column B (should be the same as Line 109 from Table 1).
- Line 901 – Column A assumed the corresponding fiscal year was 12 months. If the corresponding fiscal year end was shorter than 12 months, please note the correct number of months in Column B (should be the same as Line 110 from Table 1).
- Line 902 – Column A provides your total volume shipped to the manufacturers assuming a 12-month fiscal year ending at the date noted on Line 900, Column A. If Line 902, Column A value is not correct for your depot, please report the correct value on Line 902, Column B. If your

fiscal year was less than 12 months, you will need to add the monthly volumes from Attachment A for each month in your fiscal year to obtain the total for your fiscal year. If the value you entered is greater than -3.0 or 3.0%, please include how you track Return Volumes with your submission and supporting documentation.

- Line 903 – Column A provides your total Handling Commissions paid by the manufacturers assuming a 12-month fiscal year ending at the date noted on Line 900, Column A. If the Line 903, Columns A value is not correct for your depot, please report the correct value on Line 903, Column B. If your fiscal year was less than 12 months, you will need to add the monthly Handling Commissions from Attachment B for each month in your fiscal year to obtain the total for your fiscal year. If the value you entered is greater than -3.0 or 3.0%, please include how you track Handling Commissions with your submission and supporting documentation (i.e., r-bills).
- Line 904 – This line has been removed as BCMB Fees are no longer issued.
- Line 905 – Column A provides your total ABDA Membership Fees, withheld by the manufacturers assuming a 12-month fiscal year ending at the date noted on Line 900, Column A. If the Line 905, Columns A value is not correct for your depot, please report the correct value on Line 905, Column B. If your fiscal year was less than 12 months, you will need to add the monthly ABDA fees from Attachment B for each month in your fiscal year to obtain the total for your fiscal year.
- Line 906 – This line has been removed as BCMB Fees are no longer issued.
- Line 907.2 – Column A provides the Depot Viability Handling Commissions (DVHC) paid by ABCRC. If the Line 907.2, Columns A value is not correct for your depot, please report the correct value on Line 907.2, Column B.
- Line 908 – Total deposits or purchases paid to you by the manufacturers.
- Line 909 – Calculated Gross Revenue (Total Handling Commissions plus Depot Viability Handling Commissions plus Total Deposits/Purchases).
- Line 910 – Same as line 908 – Total Deposits/Purchases.

Other Costs of Goods Sold:

If your financial statements do not show cost of goods sold please ignore the rest of Table 9.

Lines 911 to 919 provide you with an opportunity to report any expenditure not included as expenses on your income statement. Some depots include expenses (and revenues) other than deposits/purchases in their cost of goods sold. If your cost of goods sold on your income statement does not equal the Line 909 value, then please use Lines 911 to 919 to reconcile the difference.

- Line 911 – Enter the total third-party collection costs (payments to a third party who brings containers to your depot) that are not recorded as expenses on your income statement.

- Line 912 – Enter the total deposit incentives that are not recorded as expenses on your income statement.
- Line 913 – Enter the casual labour costs (typically paid in cash) that are not recorded as expenses on your income statement and not reported on Table 3 or Table 4. If you have casual labour costs to report on Line 913 please also complete Lines 922 and 923.
- Line 914 – Enter any other costs paid in cash that are not recorded as expenses on your income statement and provide a brief description in the space provided to the right.
- Line 915 – Enter shrinkage costs (e.g. theft, broken containers, etc.) that are not recorded as expenses on your income statement.
- Lines 916 – 918 – Please note any additional items that are included in your costs of goods sold and provide a brief description in the space provided to the right.
- Line 919 – Total Other Cost of Goods Sold – sum of 911 through 918.
- As a final check, either Line 920 or Line 921 should equal your net revenue, which is your total revenue less your costs of goods sold.
- Line 920 – If you do not track your ABDA fees separately (i.e. they are deducted from the Handling Commissions by the manufacturers and you do not separate out these costs), then Line 920 should equal net revenue.
- Line 921 – If you track your ABDA fees separately (i.e. you separate out these costs and record them as an expense), then Line 921 should equal net revenue.
- If neither Line 920 nor 921 match your gross revenue, please provide an explanation to or contact the DCA to review.
- Line 922 – If casual labour was included in Line 913 please provide the corresponding number of casual hours.
- Line 923 – If casual labour was included in Line 913 and the number of casual hours was included in Line 922, Line 923 will generate the corresponding labour rate for the hours worked.

5.12 Table 10 – Multi-Business Operations

This table is required only when the bottle depot operation is part of a larger enterprise and the larger enterprise is the reporting entity to the CRA. For clarity, if the costs of the depot operation are included with costs for other businesses, and the total costs were reported on Tables 2 to 9 of the UCA documents, then you must complete Table 10 to provide an estimate of the portion of the costs reported on Tables 2 to 9 that are related to the depot operation.

For example, the larger enterprise may have other business operations besides the bottle depot contained within the same premises. Each individual bottle depot must provide its own UCA documents for the fiscal year.

Note: The electronic version of the UCA document will calculate the values required for all areas in brown highlight.

- Line 1000 – Please list and briefly describe the primary business (i.e. the one that created the most revenue).
- Line 1001 – Please note any other business operations in addition to the primary business reported on Line 1000.
- Line 1002 – Please provide an estimate of the percentage depot related revenues of your total fiscal year revenues.
- Line 1003 – Please note if the operating hours noted on Table 1, Lines 120 to 126 for your depot operation are the same as the operating hours for your other businesses.

For each line from Lines 1004-1014, provide the amount from the UCA document (Column a), for the percentage of total costs as reported on the tax return (Column b), and provide the basis and rationale for the allocation to the bottle depot operation (Column d). Some additional explanation, if required, can be included on Line 1015.

The rationale for the allocation of the bottle depot costs can be one of two methodologies:

- **DIRECT ASSIGNMENT:**

If the cost is easily identifiable as directly related to the bottle depot operation, it should be directly assigned. An example of this might be the costs relating to a forklift that is used solely by the bottle depot operation. In this instance, the entire cost of the forklift should be included on the UCA document (reported in the proper table, for a forklift Table 6-a if owned and Table 6-b if leased and then the expense reported on Line 719 or 721 of Table 7). Under Line 1010 (or 725), Column b of Table 10 should show 100%, and Column d should read "Direct Assignment". If there are multiple assets and use is shared between depot and other business, provide an allocation and note the percentage in Column b and the bases for the allocation in Column d.

- **ALLOCATION:**

If a cost item listed in Table 10 is one that is common between multiple operations, then a reasonable allocation of the cost to the depot is the correct value to report. An example of this might be building costs or utility costs where the full building is leased, and one utility bill is provided for the entire premises. In this case, a percentage of the total cost should be provided in the UCA document, and the basis of the allocation must be provided. A reasonable allocator for utility costs may be the percentage of square footage occupied by the bottle depot. If this is the case, then report the total building cost on Line 1009, Column a, the percentage that cost represents of the total cost in Column b, and then "square footage" should be reported in Column d.

For any shared or allocated costs, the allocator you choose must be reasonable and reflective of the nature of the sharing of the cost between the bottle depot and other operations.

6. ASSISTANCE

If you have any questions as you complete the UCA submission, please send your questions to the DCA, MNP LLP at uca@mnp.ca.

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