



# BEVERAGE CONTAINER MANAGEMENT BOARD

[Depot Name Here]

2024  
UNIFORM  
CODE  
OF  
ACCOUNTS

Fiscal Year Ending in 2024

## CONFIDENTIALITY

*The information contained in this document is strictly confidential and will be used solely by MNP LLP for purposes of determining Alberta container depot system costs as directed by the BCMB Board of Directors. All Information provided to the BCMB Board will be in an aggregate form only.*

V.2024.08.26

Effective:

January 1, 2024

## TABLE 1 - General Statistics

General Statistics		Owner	If an individual other than the "Owner" prepared this return, please fill in the appropriate contact information
Line			
100	Name		
101	Phone Number		
102	E-Mail		
103	Bottle Depot Name		
104	Bottle Depot Mailing Address		
		City	Province Postal
105	Bottle Depot Site Address		
	Bottle Depot Site City		
106	Indicate Type of depot (please check)	<input type="checkbox"/> Walk-In	<input type="checkbox"/> Drive-Thru
107	Indicate if your Depot is a Multi-Business	<input type="radio"/> Multi-Business	<input type="radio"/> Not Multi-Business
108	If multi-business, do you track depot costs separately?	<input type="radio"/> Yes	<input type="radio"/> No
109	Is your Depot a member of ABDA?	<input type="radio"/> Yes	<input type="radio"/> No
110	This Depot is	<input type="radio"/> For Profit	<input type="radio"/> Not For Profit
111	Fiscal Year-End	Dec 31 2024	
		Month Day Year	
		Fiscal Year-End	
112	Number of months in fiscal year? ( 1 to 12)		
113	Indicate Number of:	Car Parking Stalls	
114		Cash Registers	
115		Buying Stations/Counter Spaces	
116	Do you require customers to pre-sort your containers in any way?	<input type="checkbox"/> Check if yes	
	If you answered "Yes", please describe process below		
117			
	Please provide the following hours of operation for a typical summer and winter week (leave blank if not open certain days & leave winter blank if same as summer):		
118	Summer Hours	From To	Winter Hours <input type="checkbox"/> Same as Summer Hours
		Open Close	Open Close
119	Monday	8:00 AM 12:00 PM	8:00 AM 12:00 PM
120	Tuesday	8:00 AM 2:00 PM	8:00 AM 2:00 PM
121	Wednesday	9:00 AM 2:00 PM	9:00 AM 2:00 PM
122	Thursday	8:00 AM 2:00 PM	8:00 AM 2:00 PM
123	Friday	9:00 AM 2:30 PM	9:00 AM 2:30 PM
124	Saturday	1:30 PM 2:30 PM	1:30 PM 2:30 PM
125	Sunday	8:30 AM 12:00 PM	8:30 AM 1:00 PM
126	Number of stat holidays depot is closed? (0 to 13)		Annual Operating Hours #REF!
	Please provide additional information on your operating hours, e.g. longer hours in the summer, etc.		
127			
	Please provide an estimate of the additional hours each week your Depot is utilized and is not open to the public:		
128		hours per week	
	Please provide an estimate of the number of full equivalent staff (including managers and owners) and part-time employees you had in the period months of February and July:		
129		Full time Winter	Full time Summer
		Part time Winter	Part time Summer
130	Please indicate (check) the type of ownership for the Depot identified to the Canada Revenue Agency:		
	<input checked="" type="radio"/> Sole Proprietorship <input type="radio"/> Incorporated Entity <input type="radio"/> Registered Charity <input type="radio"/> Other (Please Specify)		
131	<input type="checkbox"/> I confirm that all information provided in this section of the UCA is accurate and correct.		



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TABLE 2 - Direct and Overhead (T4) Labour Hours

Include all employees that receive a T4 from the depot or are owners of the business

	a	b	c	d	e	f	g	h	i	j	k
Line	Employee Number	Job Class <small>*(see below)</small>	Regular Hours	Overtime Hours	Uncompensated Hours	Total Hours <small>(c + d + e)</small>	% Time as MGR	% Time as LDH, BK, or HND	% Time as COL	TOTAL % <small>(sum g - i)</small>	Related or Unrelated Employee
200	1					-				0%	
201	2					-				0%	
202	3					-				0%	
203	4					-				0%	
204	5					-				0%	
205	6					-				0%	
206	7					-				0%	
207	8					-				0%	
208	9					-				0%	
209	10					-				0%	
210	11					-				0%	
211	12					-				0%	
212	13					-				0%	
213	14					-				0%	
214	15					-				0%	
215	16					-				0%	
216	17					-				0%	
217	18					-				0%	
218	19					-				0%	
219	20					-				0%	
220	21					-				0%	
221	22					-				0%	
222	23					-				0%	
223	24					-				0%	
224	25					-				0%	
225	26					-				0%	
226		-	-	-	-	-					

227 Total Number of Employees from last T4 Summary:

No Entries

Lines 227 and the number of employees in the table above should be equal. If discrepancies exist, please explain them:

228

229 ☐ I confirm that all information provided in this section of the UCA is accurate and correct.

*Job Class Categories:	Owner	OWN	Indicate the "Primary" job class for each overhead labour employee in column "b" above.	Summary by Job Class	Total Hours	% of Total
	Manager	MGR		MGR	-	0%
	Lead Hand, Bookkeeper, or Handler	LBH		LBH	-	0%
	Offsite Collector	COL		COL	-	0%
				Total	-	0%

TABLE 3 - Direct and Overhead (T4) Labour Costs

For employees listed on Table 2 please include the amount paid.

	a	b	c	d	e	f	g	h	i	j
Line	Employee Number	Job Class (from Table 2)	Regular Pay Total (\$) (including associated vacation pay)	Overtime Pay Total (\$) (including associated vacation pay)	Taxable Benefits (RRSP, Pension, Health etc.)	Bonuses (\$)	Total Paid (T4 Box 14) (\$) (c + d + e + f)	Regular Hourly Rate (\$/h)	Related or Unrelated Employee	Tax Planning / Profit Sharing? (If Applicable)
300	1						\$ -			
301	2						\$ -			
302	3						\$ -			
303	4						\$ -			
304	5						\$ -			
305	6						\$ -			
306	7						\$ -			
307	8						\$ -			
308	9						\$ -			
309	10						\$ -			
310	11						\$ -			
311	12						\$ -			
312	13						\$ -			
313	14						\$ -			
314	15						\$ -			
315	16						\$ -			
316	17						\$ -			
317	18						\$ -			
318	19						\$ -			
319	20						\$ -			
320	21						\$ -			
321	22						\$ -			
322	23						\$ -			
323	24						\$ -			
324	25						\$ -			
325	26						\$ -			
326			\$ -	\$ -	\$ -	\$ -	\$ -			

327 All non taxable benefits, e.g. Health Care (\$):

328 Employers Portion EI &amp; CPP (\$):

329 Total Worker's Compensation (\$):

330 Total Fiscal Year Employee Costs (\$):

Description of Taxable Benefit Labour Costs for Employees (column e):

331

Description of Non-Taxable Benefit Labour Costs for Employees (line 327):

332

test 332

333 ☐ I confirm that all information provided in this section of the UCA is accurate and correct.

## Direct and Overhead Labour Hours and Pay Summary

Work Type	Hours Summary			Pay Summary					Total Pay
	Regular Hours	Overtime Hours	Uncompensated Hours	Total Hours	Regular Pay	Overtime Pay	Other Pay	Total Pay	
MGR	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
LBH	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
COL	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Total	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -

TABLE 4 - Contract and Temporary Labour Hours and Costs

	a	b	c	d	e	f	g	h	i	j	k	l	m
Line	Job Class <i>*(see below)</i>	Contract hours	Uncompensated Hours	Contract Pay Total	Other Amount Paid to Contractors (\$)	Total (\$) <i>(d + e)</i>	Hourly Rate (\$/h) <i>(col d / col b)</i>	% Time as MGR	% Time as LDH, BK, or HND	% Time as COL	TOTAL % <i>(sum h - j)</i>	Related or Unrelated Party	Tax Planning / Profit Sharing?
400						\$ -					0%		
401						\$ -					0%		
402						\$ -					0%		
403						\$ -					0%		
404						\$ -					0%		
405						\$ -					0%		
406						\$ -					0%		
407						\$ -					0%		
408						\$ -					0%		
409						\$ -					0%		
410						\$ -					0%		
411						\$ -					0%		
412						\$ -					0%		
413						\$ -					0%		
414						\$ -					0%		
415						\$ -					0%		
416	Total	-	-	\$ -	\$ -	\$ -							

Description of Other Amounts Paid to Contractors (column e)

417

*Job Classifications:	Owner	OWN
	Manager	MGR
	Lead Hand, Bookkeeper, or Handler	LBH
	Offsite Collector	COL

Contract Labour Hours and Pay Summary							
Work Type	Total Hours	% of Total	Contract Pay	Other Pay	Total Pay	% of Total	% of Total
MGR	-	0%	\$ -	\$ -	\$ -	0%	0%
LBH	-	0%	\$ -	\$ -	\$ -	0%	0%
COL	-	0%	\$ -	\$ -	\$ -	0%	0%
Total	-	0%	\$ -	\$ -	\$ -	0%	0%

418

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I confirm that all information provided in this section of the UCA is accurate and correct.

**TABLE 5-a - Building Costs**

		a	b
Line	This Building is <span style="border: 1px solid black; padding: 2px;">Leased</span>	Leased Building	Owned Building
500	BCMB Reported Permanent Square Footage		
501	BCMB Reported Semi - Permanent Square Footage		
502	Depot Reported Permanent Square Footage (if different)		
503	Depot Reported Semi - Permanent Square Footage (if different)		
504	Annual Base Rent		
<b>Utilities</b>			
505	Annual Natural Gas Costs		
506	Annual Electricity Costs		
507	Annual Water & Sewer Costs		
508	Leasehold Improvements - Initial Purchase Price		
509	Leasehold Improvements - UCC Opening		
510	Leasehold Capital Cost Allowance		
511	Leasehold Improvements - UCC Ending		
512	Building - Capital Cost Allowance		
		<b>Loans</b>	<b>Mortgages</b>
513	Annual - principal repayment		
514	Annual - interest expense		
515	<b>Total Loans / Mortgages</b>	\$ -	\$ -

**TABLE 5-b - Area Allocation**

		a
<b>Allocation of Building Area for depot operations:</b>		
		%
516	Office / Administration Space	
517	Customer Interface	
518	Loading area	
519	Sorting area	
520	Storage area	
521	<b>Total (must be 100%)</b>	<b>0%</b>

522	<input type="checkbox"/>	I confirm that all information provided in this section of the UCA is accurate and correct.
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TABLE 6-a - Equipment Costs

**Equipment Costs - Owned** (including capital leases)

Please use one line for each asset

	a	b	c	d	e	f	g	h
Line	Equipment Group	Description	CCA Class	Initial Capital Cost	Opening Undepreciated Capital Cost	Yearly Capital Cost Allowance	Capital Addition	Closing Undepreciated Capital Cost
600								
601								
602								
603								
604								
605								
606								
607								
608								
609								
610								
611								
612								
613								
614								
615								
616				\$ -	\$ -	\$ -	\$ -	\$ -

TABLE 6-b - Leased Equipment Costs

**Equipment Costs - Non-Owned** (including operating leases)

Please use one line for each lease

	a	b	c	d
	Equipment Group	Description	Total Lease Payments	Percent Used By Bottle Depot
617				
618				
619				
620				
621				
622				
623				
624				
625		Total	\$ -	

☐ I confirm that all information provided in this section of the UCA is accurate and correct.



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TABLE 6-c - Owned Vehicle Costs

Vehicle Costs - Owned (including capital leases)											
Please use one line for each asset											
Line	a Vehicle Year, Make and Model	b CCA Class	c Initial Capital Cost	d Opening Un- depreciated Capital Cost	e Yearly Capital Cost Allowance	f Capital Addition	g Closing Un- depreciated Capital Cost	Percent Usage			
								h Personal Use %	i Business Use %	j Offsite Collections Use %	k Total
650											0%
651											0%
652											0%
653											0%
654											0%
655											0%
656											0%
657											0%
658											0%
659											0%
660											0%
661											0%
662											0%
663											0%
664											0%
665											0%
666			\$ -	\$ -	\$ -	\$ -	\$ -				-

TABLE 6-d - Leased Vehicle Costs

Vehicle Costs - Non-Owned (including operating leases)					
Please use one line for each lease					
Line	a Vehicle Year, Make, and Model	b Total Lease Payments	Percent Usage		
			c Personal Use %	d Business Use %	e Offsite Collections Use %
667					0%
668					0%
669					0%
670					0%
671					0%
672					0%
673					0%
674					0%
675	Total	\$ -			

☐ I confirm that all information provided in this section of the UCA is accurate and correct.



**TABLE 7 - Overhead Costs**
**Labour**

	a	b
700 Labour	\$ -	from line 330, Table 3
701 Contract Labour	\$ -	from line 416, column e, Table 4
702 Other labour costs (if any)		Specify: <input type="text"/>
703 Total	\$ -	

**Building Costs**

704 Lease Payments (if building is leased)	\$ -	from line 504, column a, Table 5-a
705 Annual Natural Gas Costs	\$ -	from line 505, column a or b, Table 5-a
706 Annual Electricity Costs	\$ -	from line 506, column a or b, Table 5-a
707 Annual Water & Sewer Costs	\$ -	from line 507, column a or b, Table 5-a
708 Leasehold CCA	\$ -	from line 510 column a, Table 5-a
709 Building CCA (if building is owned)	\$ -	from line 512 column b, Table 5-a
710 Building mortgage or loan interest (if building is leased)	\$ -	from line 513 column a, Table 5-a
711 Building mortgage or loan interest (if building is owned)	\$ -	from line 514 column b, Table 5-a
712 Condo Fees		
713 Property Tax		
714 Property Insurance		
714.5 Building Insurance		
715 Common Area maintenance		
716 Garbage		
717 Building Maintenance		
718 Total	\$ -	

**Equipment Costs**

719 Owned equipment amortization expense (CCA)	\$ -	from line 616, column f, Table 6-a
720 Owned equipment loan payments		
721 Equipment lease payments	\$ -	from line 625 column b, Table 6-c
722 Equipment maintenance		
723 Equipment - Fuel		
724 Other equipment costs		Specify: <input type="text"/>
725 Total	\$ -	

**Vehicle Costs**

726 Owned vehicle amortization expense (CCA)	\$ -	from line 666, column e, Table 6-c
727 Owned vehicle loan payments		
728 Vehicle lease payments	\$ -	from line 675 column b, Table 6-d
729 Vehicle maintenance		
730 Vehicle - gas or mileage		
731 Vehicle Insurance & Registration		
732 Other vehicle costs		Specify: <input type="text"/>
733 Total	\$ -	

**TABLE 7 - Overhead Costs**
**Office Costs**

734	Office Expenses		
735	Shop Supplies		
736	Telephone		
737	Charitable Donations		
738	Internet		
739	Bank Charges		
740	Professional Fees (Accounting/Legal)		Specify: <input type="text"/>
741	Training Courses (3rd Party)		Specify: <input type="text"/>
742	Marketing and Promotions		
743	Advertising		
744	General Liability and Other Insurance (non-property)		Specify: <input type="text"/>
745	Municipal Taxes & License Fees		
747	Compliance Fines		
748	ABDA Member Fees		
748.5	Point of Return (POR) Fees		
749	Other Office costs		Specify: <input type="text"/>
750	Total	\$	-

**Other Costs**

751	Non-labour collection costs (e.g. contractors)		Fees paid to 3rd party container collectors
752	Deposit incentives		Incentives paid to wholesale customers
753	Goodwill - Current Year Capital Cost Allowance		
754	Shrinkage		Damaged containers not returned
755	Other costs		Specify: <input type="text"/>
756	Other costs		Specify: <input type="text"/>
757	Other costs		Specify: <input type="text"/>
758	Total	\$	-

759	<b>GRAND TOTAL</b>	\$	-	(line 703, 719, 726, 734, 751, and 759)
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760	Income Tax Paid		Corporate (incorporated) only, leave blank if Sole Proprietor (personal)
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761	<input type="checkbox"/>	I confirm that all information provided in this section of the UCA is accurate and correct.
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**Summary to assist with completing the UCA:**

Handling Commissions from Table 10	\$0.00
Amortization / Depreciation from Table 5, Table 6, and Table 7	\$0.00
Total Labour Costs	\$0.00
Total Building Costs	\$0.00
Total Equipment Costs	\$0.00
Total Vehicle Costs	\$0.00
Total Office Costs	\$0.00
Total Other Costs	\$0.00



BEVERAGE CONTAINER MANAGEMENT BOARD

**BEVERAGE CONTAINER MANAGEMENT BOARD  
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**TABLE 8 - Miscellaneous Revenue and Summary**

Miscellaneous Revenue		(a)	
		(\$)	
801	Cardboard Sales		revenue received for cardboard sales
802	Pick-up/collection Fees		revenue received for collection containers
803	Other Recycling Fees	\$ -	total of Other Recycling Fees below (Lines 803.01 to 803.05)
804	Bottle Sales (not deposits returned)		sale of wine bottles, etc.
805	Value Added Fee (VAF) from ABCRC		if reported separately on income statement
806	Other Revenue	\$ -	total of Other Revenues below (Lines 806.01 to 806.07)
806.1	COVID Subsidies		Specify: <input type="text"/>
Other Recycling Fees		(\$)	Supporting Documentation / Notes
803.01	Electronics		
803.02	Oil		
803.03	Scrap Aluminum		
803.04	Earthwares		
803.05	Other Recycling Fees		
Other Revenue		(\$)	Supporting Documentation / Notes
806.01	Interest and Investments		
806.02	Confection/Carwash		
806.03	Donations		
806.04	Grants		
806.05	Insurance Proceeds		
806.06	Rental		
806.07	Other		
807 Total		\$ -	
808	Total Expenses	\$ -	from line 759 Table 7
809	Net Expenses	\$ -	line 808 less line 807
810	Financial Income Statement Net Expense		from financial statement
Note: Lines 810 & either 808 or 809 should be equal. Please explain any discrepancies:			
811	<input type="text"/>		
812	<input type="checkbox"/> I confirm that all information provided in this section of the UCA is accurate and correct.		

TABLE 9 - Verifications

Table 9 Line #	Column A	Column B (complete if Column A values are not correct)	Difference Between Columns A and B	Notes:
	Depot <b>0</b>			Following information is for your Depot only
900	Fiscal Year End	December 31, 2024		Column B from line 108
901	Fiscal Year Months	0		Column B from line 109
	<b>Return Volume (Containers Shipped):</b>			
	ABCRC	-		Containers shipped to ABCRC in 2024 fiscal year
	BDL	-		Containers shipped to BDL in 2024 fiscal year
902	<b>Total</b>	-	0.0%	Total Containers shipped in 2024 fiscal year
	<b>Handling Commissions</b>			
	ABCRC	\$ -		Handling Commissions paid by ABCRC in fiscal 2024
	BDL	\$ -		Handling Commissions paid by BDL in fiscal 2024
903	<b>Total</b>	\$ -	0.0%	Handling Commissions paid in fiscal 2024
905	ABDA Fees	\$ -	\$0.00	0.0% ABDA fees collected by the manufacturers
905.2	POR Fees	\$ -	0.0%	POR fees
907.2	<b>Depot Viability Handling Commissions (DVHC)</b>	\$ -	0.0%	DVHC paid by ABCRC to depots in fiscal 2024
	<b>Deposit / Purchases</b>			
	ABCRC	\$ -		Deposits paid by ABCRC in fiscal 2024
	BDL	\$ -		Deposits paid by BDL in fiscal 2024
908	<b>Total</b>	\$ -	0.0%	Deposits paid in fiscal 2024
909	Gross Revenue	\$ -	\$ -	0.0% Total paid by the manufacturers (line 903 + 908)
910	Deposits / Purchases	\$ -	\$ -	0.0% Total from above (line 908)
	<b>Other Cost of Goods Sold:</b>			
911	third party collection costs			List any other costs that are included in your cost of goods sold
912	deposit incentives to wholesale customers			
913	casual labour costs			Specify:
914	cash payments from till, excluding casual labour			
915	shrinkage			
916	other costs			
917	other costs			
918	other costs			
919	<b>Total Other Cost of Goods Sold</b>	\$ -		
920	<b>Net Revenue (including ABDA Fees)</b>	\$ -	\$ -	Line 909 - line 910 - line 905 - line 919
921	<b>Net Revenue (excluding ABDA Fees)</b>	\$ -	\$ -	Line 909 - line 910 - line 919
	One of these amounts should equal the Gross Revenue on your Income Statement			
922	If value entered for line 913, casual labour hours			
923	If value entered for line 913, average casual dollars per hour			

Please see Instruction Manual for additional information on how to complete this form

**TABLE 10 - Multi-Business Operations**

This table applies only to those depots whose operations are combined with other businesses or operations for reporting to Canada Revenue Agency and for financial statement preparation. (line 107 checked multi-business, line 108 not checked)

Line 1000 Please list and briefly describe your primary business (e.g. depot, store, etc.)

Line 1001 Please list and briefly describe all secondary business activities (e.g. depot, car wash, gas station, etc.)

Line 1002 Approximately what percentage of your total revenue comes from depot operations?

Line 1003 Are your operating hours for the depot the same as for your other businesses? If not, please explain.

For each line below, for the values entered on the previous tables, please provide a percentage allocation of the portion that is depot related and note the basis for the allocation

Line	Table	Line	Column	Description	Amount Entered	Depot %	Depot Amount	Basis of Allocation
					a	b	c = a x b	d
1004	1	112	-	Parking Stalls	-	100%	-	
1005	7	700	a	Labour	\$ -	100%	\$ -	
1006	7	701	a	Contract Labour	\$ -	100%	\$ -	
1007	7	702	a	Other labour costs (if any)	\$ -	100%	\$ -	
1008	5-b	500	a	Total Square Footage	-	100%	-	
1009	7	719	a	Total Building Costs	\$ -	100%	\$ -	
1010	7	726	a	Total Equipment Costs	\$ -	100%	\$ -	
1011	7	734	a	Total Vehicle Costs	\$ -	100%	\$ -	
1012	7	751	a	Total Office Costs	\$ -	100%	\$ -	
1013	7	759	a	Total Other Costs	\$ -	100%	\$ -	
1014	8	807	a	Miscellaneous Revenue	\$ -	100%	\$ -	

Provide additional explanation as required in the space below (or attach additional sheets):

Line 1015

Line 1016 ☐ I confirm that all information provided in this section of the UCA is accurate and correct.

**ABCRC Containers:**

**ABCRC Containers:**

[illegible]