



Attachment I to Policy 40 - 8

Chart of Accounts

Account Type

1. Balance Accounts

FCNB Bank

Scotiabank - Aircrew Card Bank

Scotiabank - Checking & Saving Bank

Scotiabank - Canadian Bank

Scotiabank - Savings Bank

Accounts Receivable Accounts Receivable

Undeposited Funds Other Current Asset

Equipment Other Asset

Accounts Payable Accounts Payable

GST Payable Other Current Liability

Sales Tax Payable Other Current Liability

Opening Bal Equity Equity

Retained Earnings Equity

Aircrew Card Income

Donations Income

Member Contributions Income

Uncategorized Income Income

Interest Income Income

2. Expense Accounts

Aircrew Card Expenses

Aircrew Card Staff Expense

Material Expense

Postage Expense

Contingencies Expense

Contract Services

Studies Expense

Technical Representatives Expense

Furniture & Equipment Expense

Hospitality Expense

Insurance Expense

Office Lease Expense

Professional Fees

Accounting Expense

Legal Expense

Publications

Annual Report Expense

Newsletter Expense

Promotional Material Expense

Web sighte Expense

Expense

Staff Contracts Expense

Staff Travel

DG Travel Expense

DIL Travel Expense

Other Travel Expense

Supplies

Courier Expense

Office Supplies Expense

Postage Expense

Telephone Expense

Software (under \$200) Expense

Travel for Tech Representatives Expense

Miscellaneous Expense