

Ryerson Engineering Student Society

Chart of Accounts (All)

Last Updated: May 14, 2015

	ACCT#	DESCRIPTION	TYPE	CLASS	
ASSET	1000	Current Assets	H		
	1100	Investments	G	Marketable Securities	
	1105	Cash To Be Deposited	A	Cash	
	1110	Petty Cash	A	Cash	
	1195	Chequing Bank Account	A	Bank	
	1200	Total Cash	S		
	1205	Square Reader Receivable	A	Credit Card Receivable	
	1210	Accounts Receivable	A	Accounts Receivable	
	1215	Ryerson Pledged Receivable	A	Other Receivables	
	1220	Advances & Loans	A	Other Receivables	
	1225	All Other Receivables	A	Asset	
	1300	Total Receivable	S		
	1400	Purchase Prepayments	G	Other Current Asset	
	1500	Prepaid Expenses	G	Other Current Asset	
	1999	Total Current Assets	I		
	LIABILITY	2000	Current Liabilities	H	
		2100	Accounts Payable	G	Accounts Payable
2200		Import Duty Clearing	G	Other Payable	
2205		Bank Loan - Current Portioin	A	Short Term Debt	
2210		Bank Advances	A	Short Term Debt	
2300		Total Short Term Debt	S		
2305		EHT Payable	A	Payroll Tax Payable	
2310		WSIB Payable	A	Payroll Tax Payable	
2315		EI Payable	A	Liability	
2320		Vacation Payable	A	Liability	
2325		CPP Payable	A	Liability	
2400		Total Payroll Tax Payable	S		
2405		HST Charged on Sales	A	Sales Tax Payable	
2410		Paid on Purchases	A	Sales Tax Payable	
2415		HST Payroll Deductions	A	Sales Tax Payable	
2420		HST Adjustments	A	Sales Tax Payable	
2425		HST Owing (Refund)	A	Sales Tax Payable	
2500		Total HST Payable	S		
2505		Shinerama Fundraising	A	Liability	
2510		Movember Fundraising	A	Liability	
2515		Bug Push Fundraising	A	Liability	
2520		All Other Fundraising	A	Liability	
2550		Total Fundraising	S		
2560		Student Group Funding	G	Liability	
2699		Total Current Liabilities	I		
2700		Long Term Liabilities	H		
2705		Bank Loans	G	Long Term Debt	
2710	Loans from Ryerson	G	Long Term Liability		
2715	Uncashed Cheques	G	Long Term Liability		
2799	Total Long Term Liabilities	I			
EQUITY	3000	Society Equity	H		
	3005	Retained Earnings - Previous Year	G	Retained Earnings	

3010	Current Earnings	X	Current Earnings
3099	Total Society Equity	I	

REVENUE

4000	Sales Revenue	H	
4100	Merchandise Sales	G	Revenue
4200	Other Sales	G	Revenue
4300	Photocopier Sales	G	Revenue
4305	Frosh Kit Sales	A	Revenue
4310	Leader Kit Sales	A	Revenue
4400	Total Frosh Sales	S	
4405	Food & Beverage Sales	G	Revenue
4500	Early Payment Sales Discounts	G	Operating Revenue
4599	Total Sales Revenue	I	

4600	Ticket Sales Revenue	H	
4601	Ski Trip Ticket Sales	G	Revenue
4602	Semi-formal Ticket Sales	G	Revenue
4699	Total Ticket Sales Revenue	I	

4700	Other Revenue	H	
4705	Interest Revenue	G	Non-Operating Revenue
4710	Corporate Sponsorship	G	Revenue
4715	Student Levy	G	Operating Revenue
4720	All Other Revenue	G	Revenue
4730	Internal Ryerson Support	G	Operating Revenue
4799	Total Other Revenue	I	

EXPENSE

5000	President Expense	H	
5001	Night of Recognition	A	Expense
5002	ENG Building Decor	A	Expense
5003	Technical Skills Workshop	A	Expense
5004	Student Group Business Cards	A	Expense
5005	Supplies / Administrative	A	Expense

5010	Total Leadership & Outreach	S	
5011	Positive Space Training	A	Expense
5012	Executive Accountability Session	A	Expense
5013	FYEB Events	A	Expense
5014	President's Misc. Events	A	Expense

5020	Total Events	S	
5021	Team Building Activities	A	Expense
5022	BoD Swag	A	Expense
5023	Sponsorship Meetings	A	Expense

5030	Total Miscellaneous	S	
5040	President Emergency Allocation	G	Expense

5049	Total President Expense	I	
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5050	VP Finance Expense	H	
5051	Thesis Grants	G	Expense
5052	Iron Ring Ceremony	G	Expense
5053	Conference Aid	G	Expense
5054	Endowment Fund	G	Expense
5061	Budget & Funding Workshops	A	Expense
5062	Printing Costs	A	Expense

5070	Total Miscellaneous	S	
5080	VP Finance Emergency Allocation	G	Expense

5099	Total VP Finance Expense	I	
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5100	<u>VP Operations Expense</u>	<u>H</u>	
5101	Ryerson Telephone Services	A	Expense
5102	Monthly Chargebacks	A	Expense
5103	Photocopier Rental	A	Expense
5104	Photocopier Service Lease	A	Expense
5105	RU Security Services	A	Expense
5110	Total Monthly Services	S	
5111	RyEng Stickers	A	Expense
5112	T-Shirts	A	Expense
5113	Patches	A	Expense
5114	Lanyards	A	Expense
5115	Bottle Openers	A	Expense
5116	Scarfs & Gloves	A	Expense
5117	RESS Executive Merchandise	A	Expense
5120	Total Merchandise	S	
5121	Office Decorations	A	Expense
5122	Tools	A	Expense
5123	Computer / IT Supplies	A	Expense
5124	Misc. Office Maintenance Items	A	Expense
5130	Total Office Maintenance & Upkeep	S	
5131	HQ Supplies	A	Expense
5132	Stationery	A	Expense
5133	Misc. Supplies	A	Expense
5136	Paper	A	Expense
5140	Total Office Supplies	S	
5141	T-Shirt Design Contest	A	Expense
5142	Business Cards	A	Expense
5143	RESS Promotional Material	A	Expense
5150	Total Miscellaneous	S	
5160	RESS Meetings	G	Expense
5170	Subscription	G	Expense
5180	VP Operations Emergency Allocation	G	Expense
5199	<u>Total VP Operations Expense</u>	<u>I</u>	
5200	<u>VP Academic Expense</u>	<u>H</u>	
5201	Course Intention Night	A	Expense
5202	Pick Your Discipline Night	A	Expense
5203	Women in Engineering Events	A	Expense
5204	Tri-Mentoring Career Event	A	Expense
5205	Intern Social Night	A	Expense
5206	All Other Events	A	Expense
5210	Total Events	S	
5211	Exam Bank	A	Expense
5212	Care Packages	A	Expense
5220	Total Miscellaneous	S	
5230	VP Academic Emergency Allocation	G	Expense
5249	<u>Total VP Academic Expense</u>	<u>I</u>	
5250	<u>VP Student Life Expense</u>	<u>H</u>	
5251	Nooner (Monthly)	A	Expense
5252	Nooner - Miscellaneous	A	Expense
5260	Total Nooners	S	
5261	Bug Push	A	Expense
5262	Purpling	A	Expense
5263	Promotional / Other	A	Expense

5264	Spirit Events	A	Expense
5265	Rube Goldberg Machine	A	Expense
5270	Total National Engineering Month	S	
5271	Transportation	A	Expense
5272	Food	A	Expense
5273	Resort Costs	A	Expense
5280	Total Ski Trip Expense	S	
5281	Movember	A	Expense
5282	Soccer Tournament	A	Expense
5283	MAC Skate Night	A	Expense
5284	Jacket Night	A	Expense
5285	Charity Poker Night	A	Expense
5286	All Other Spirit Events	A	Expense
5290	Total Spirit Events	S	
5291	Venue Rental, Food, Beverage	A	Expense
5292	DJ	A	Expense
5293	Security	A	Expense
5294	Decorations	A	Expense
5295	Transportation	A	Expense
5296	Miscellaneous	A	Expense
5300	Total Semi-Formal Expense	S	
5301	Hardware	A	Expense
5302	Repairs & Paint	A	Expense
5303	Parking	A	Expense
5310	Total Bug Committee	S	
5320	Iron Ring Night	G	Expense
5330	VP Student Life Emergency Alloc.	G	Expense
5349	Total VP Student Life Expense	I	
5350	VP External Expense	H	
5351	CFES Fees	A	Expense
5352	ESSCO Fees	A	Expense
5360	Total Membership Fees	S	
5361	ESSCO AGM Delegate Fees	A	Expense
5362	ESSCO AGM Travel	A	Expense
5370	Total ESSCO AGM	S	
5371	ESSCO PM Delegate Fees	A	Expense
5372	ESSCO PM Travel	A	Expense
5380	Total ESSCO PM	S	
5381	CFES PM Delegate Fees	A	Expense
5382	CFES PM Travel	A	Expense
5390	Total CFES PM	S	
5391	PEO-SC Delegate Fees	A	Expense
5392	PEO-SC Travel	A	Expense
5400	Total PEO-SC	S	
5401	NCWIE Delegate Fees	A	Expense
5402	NCWIE Travel	A	Expense
5410	Total NCWIE	S	
5411	CFES Congress Delegate Fees	A	Expense
5412	CFES Travel	A	Expense
5420	Total CFES Congress	S	
5421	FYIC Delegate Fees	A	Expense
5422	FYIC Travel	A	Expense
5430	Total FYIC	S	
5431	Food	A	Expense
5432	Supplies	A	Expense

5440	Total PEO Meet & Greet	S	
5450	Conference Awareness Night	G	Expense
5460	VP Student Life Emergency Alloc.	G	Expense
5499	Total VP External Expense	I	
5500	VP Communications Expense	H	
5501	Yearbook	A	Expense
5502	Handbook	A	Expense
5503	Golden Ram	A	Expense
5510	Total Publications	S	
5511	Poster / Banner Printing	A	Expense
5512	Golden Ram Stands	A	Expense
5513	Info Cards	A	Expense
5520	Total Miscellaneous	S	
5521	Website Development	A	Expense
5522	Annual Maintenance Cost	A	Expense
5530	Website	S	
5540	VP Communications Emergency Alloc.	G	Expense
5545	Advertising & Marketing	G	Expense
5549	Total VP Communications Expense	I	
5550	VP Corp. Relations Expense	H	
5551	Sponsorship Package	A	Expense
5552	Flyers / Pamphlets	A	Expense
5553	Postage	A	Expense
5560	Total Publications	S	
5561	Honorary President Event	A	Expense
5562	Alumni Engagement Event	A	Expense
5570	Total Corporate Outreach Events	S	
5580	VP Corp. Relations Emergency Alloc.	G	Expense
5599	Total VP Corp. Relations Expense	I	
5600	Ryerson Engineering Competition	H	
5601	Stationery	A	Expense
5602	Awards Ceremony	A	Expense
5603	Transportation Costs	A	Expense
5604	Materials & Supplies	A	Expense
5605	Design Packages	A	Expense
5606	Judges Gifts	A	Expense
5610	Total Operations	S	
5620	Event Food	G	Expense
5621	Senior Design Awards	A	Expense
5622	Junior Design Awards	A	Expense
5623	Parliamentary Debate Awards	A	Expense
5624	Innovative Design Awards	A	Expense
5626	Communication Engineering Awards	A	Expense
5627	Consulting Awards	A	Expense
5628	Programming Awards	A	Expense
5630	Total Awards	S	
5649	Total REC Expense	I	
5650	External Engineering Competitions	H	
5651	OEC Delegate Fees	A	Expense
5652	OEC Supervisor Fees	A	Expense
5653	OEC Food	A	Expense
5654	OEC Travel	A	Expense

5655	OEC Misc. Expenses	A	Expense
5660	Total OEC	S	
5661	CEC Delegate Fees	A	Expense
5662	CEC Travel	A	Expense
5663	CEC Misc. Expenses	A	Expense
5670	Total CEC	S	
5699	Total External Eng. Comp. Expense	I	
5700	Orientation Week	H	
5701	Frosh Kits	A	Expense
5702	Leader Merchandise	A	Expense
5703	Miscellaneous	A	Expense
5710	Total Merchandise	S	
5711	Frosh Nooners	A	Expense
5712	Food & Beverage	A	Expense
5713	Supplies	A	Expense
5714	Fees & Duties	A	Expense
5715	Delivery Fees	A	Expense
5716	Other Administrative Expense	A	Expense
5720	Total Operations Expense	S	
5730	Orientation Week Emergency Alloc.	G	Expense
5749	Total Orientation Week	I	
5750	EG Funding Account	H	
5751	Transportation	A	Expense
5752	Accommodation	A	Expense
5753	Activities	A	Expense
5754	Food	A	Expense
5760	Total RESS Retreat	S	
5770	Student Engagement Support	G	Expense
5780	Business Expense	G	Expense
5790	Inter-Faculty Collaboration	G	Expense
5799	Total EG Expense	I	
5800	Affiliate Group Expenses	H	
5801	Engineers Without Borders	A	Expense
5802	ASME	A	Expense
5803	IIE	A	Expense
5804	IEEE	A	Expense
5805	BMES	A	Expense
5806	CSME Ryerson	A	Expense
5807	OSPE Ryerson	A	Expense
5808	TETRA Society	A	Expense
5809	CSCE Ryerson	A	Expense
5810	CASI Ryerson	A	Expense
5815	Net Chapter Funding	S	
5816	Concrete Canoe	A	Expense
5817	CANSAT	A	Expense
5818	RUFF	A	Expense
5819	Concrete Toboggan	A	Expense
5820	Troitsky Bridge Building	A	Expense
5821	RAD	A	Expense
5822	Ryerson Baja SAE	A	Expense
5823	Ryerson Moonbuggy	A	Expense
5824	Ryerson Supermileage SAE	A	Expense
5825	Ryerson Formula SAE	A	Expense

5826	Ryerson UAV	A	Expense
5827	Ryerson Thrill Club	A	Expense
5828	Ryerson Rocketry	A	Expense
5829	Ryerson Rams Robotics (R3)	A	Expense
5830	Ryerson Orbital	A	Expense
5831	Ryerson Steel Bridge Team	A	Expense
5840	Net Design Team Funding	S	
5841	Aerospace Course Union	A	Expense
5842	Biomedical Course Union (CUBE)	A	Expense
5843	Chemical Course Union	A	Expense
5844	Ryerson Civil Engineering Society	A	Expense
5845	RECESS	A	Expense
5846	Mechanical Course Union	A	Expense
5847	Industrial Course Union	A	Expense
5850	Net Course Union Funding	S	
5851	NSBE	A	Expense
5852	Hobby Electrics Club	A	Expense
5853	Hobby Computer Club	A	Expense
5854	Radio Control Club	A	Expense
5855	Ryerson Dragon Boat	A	Expense
5856	REAL	A	Expense
5857	ENG Out	A	Expense
5858	TSAA	A	Expense
5860	Net Interest Group Funding	S	
5899	Total Affiliate Group Expenses	I	
5900	Other Expenses	H	
5910	Previous Years Expenses	G	Expense
5920	Duty & Freight Charges	G	Expense
5930	Banking Fees	G	Expense
5940	Square Reader Processing Fees	G	Expense
5950	Early Payment Discounts	G	Expense
5999	Total Other Expenses	I	
6000	Payroll Expenses	H	
6001	Wages & Salaries	G	Expense
6002	EI Expense	G	Expense
6003	CPP Expense	G	Expense
6004	WSIB Expense	G	Expense
6005	EHT Expense	G	Expense
6006	Employee Benefits	G	Expense
6049	Total Payroll Expenses	I	
6050	Wage Expense	H	
6051	Vacation Earned	G	Cost of Goods Sold
6052	Regular Wage	G	Cost of Goods Sold
6053	Overtime Wage - 1.5	G	Cost of Goods Sold
6054	Overtime Wage - 2.0	G	Cost of Goods Sold
6055	Salary Expense	G	Cost of Goods Sold
6056	Commission Expense	G	Cost of Goods Sold
6099	Total Wage Expense	I	