

Appendix U

Chart of Accounts

ASSETS

1000 **Cash and Investments**

- 1010 Petty Cash
- 1020 Cash
- 1030 Bank: Operating
- 1040 Term Deposits
- 1050 Reserve Investments
- 1099 **Total Cash and Investments**

1200 **Receivables**

- 1210 Accounts Receivable
- 1215 Allowance for Doubtful Accounts
- 1220 Accounts Receivable – Net
- 1230 Travel Advances
- 1240 GST Paid on Purchases
- 1299 **Total Receivables**

1300 **Prepaid Expense and Deposits**

1399 **Total Prepaid Expense and Deposits**

1400 **Inventories**

- 1410 Inventory
- 1499 **Total Inventories**

1500 **Tangible Capital Assets**

- 1501 Computer Hardware and Software
- 1505 Furniture and Fixtures
- 1510 Machinery and Equipment
- 1515 Vehicles
- 1520 Buildings
- 1525 Water Systems
- 1530 Wastewater Systems
- 1535 Drainage Systems
- 1540 Docks
- 1545 Bridges
- 1550 Land Improvements
- 1560 Road Surface/Grade
- 1570 Other Assets
- 1590 Work in Progress

Financial Management Guide

1599 **Total Tangible Capital Assets**

1700 **Accumulated Amortization**

- 1701 Accumulated Amortization – Computer Hardware and Software
- 1705 Accumulated Amortization – Furniture and Fixtures
- 1710 Accumulated Amortization – Machinery and Equipment
- 1715 Accumulated Amortization – Vehicles
- 1720 Accumulated Amortization – Buildings
- 1725 Accumulated Amortization – Water Systems
- 1730 Accumulated Amortization – Wastewater Systems
- 1735 Accumulated Amortization – Drainage Systems
- 1740 Accumulated Amortization – Docks
- 1745 Accumulated Amortization – Bridges
- 1750 Accumulated Amortization – Land Improvements
- 1760 Accumulated Amortization – Road Surface/Grade
- 1770 Accumulated Amortization – Other Assets
- 1790 Accumulated Amortization – Work in Progress
- 1795 **Total Accumulated Amortization**
- 1799 **Net Tangible Capital Assets**

LIABILITIES

2000 **Current Liabilities**

- 2010 Bank Overdraft
- 2020 Advance from Department
- 2090 Other Loans Payable
- 2095 Current Lease Obligations
- 2110 Accounts Payable

2112 MEBP Pension
 2114 MEBP Medical
 2116 MEBP LTD
 2118 MEBP Life
 2119 MEBP Payable
 2122 CPP Payable
 2124 EI Payable
 2126 Federal Income Tax Payable
 2129 Receiver General Payable
 2140 Vacation Payable
 2170 Damage Deposits
 2160 Other Payroll Items Payable
 2180 Property Taxes Payable
 2192 Customer Prepayments
 2199 **Total Current Liabilities**

 2400 **Deferred Revenue (O&M)**
 2449 **Total Deferred Revenue (O&M)**

 2450 **Deferred Revenue (Projects)**
 2460 Project #1
 2470 Project #2
 2480 Project #3
 2499 **Total Deferred Revenue (Projects)**

 2500 **Long-term Liabilities**
 2510 Bank Loans
 2520 Long-term Lease Obligation
 2599 **Total Long-term Liabilities**

 2700 **Deferred Revenue (Reserves)**
 2799 **Total Deferred Revenue (Reserves)**

 2950 WDS Closure/Post-closure

EQUITY

3000 **Equity**
 3050 Current Earnings
 3051 Transfers to Equity in TCA
 3060 Retained Earnings
 3600 Equity in TCA
 3999 **Total Equity**

REVENUE

4000 **Department O&M Funding**
 4010 Core Funding
 4020 Operating Reserve
 4040 Supplemental Funding
 4099 **Total Department O&M Funding**

 4100 **Other Federal/Provincial Grants**
 4110 Municipal Operating
 4149 Total Unconditional Grants
 4160 Northern Roads and Bridges Program
 4189 Total Conditional Grants
 4199 **Total Other Federal/Provincial Grants**

 4300 **User Fees and Other Revenue**
 4310 Municipal Tax
 4320 Water and Wastewater Services
 4330 Solid Waste Services
 4340 Rentals
 4350 Licenses/Permits/Fees
 4360 Interest
 4370 Gifts/Donations
 4380 Other
 4399 **Total User Fees and Other Revenue**

 4600 **Community Operations**
 4699 **Total Community Operations**

 4700 **Capital**
 4790 Contributed Assets Revenue
 4799 **Total Capital**

EXPENSE

5001 **Payroll**
 5010 Wages
 5020 EI Expense
 5030 CPP Expense
 5040 MEBP Expense
 5050 Council Honorariums
 5080 Other
 5099 **Total Payroll**
 5100 **Operations**

5110 Bank/Late Fees/Interest
5120 Election Expense
5130 Postage/Freight
5140 Phone/Fax/Internet
5150 Accounting/Auditing/Legal
5160 Bad Debt Expense
5170 Memberships/Registration Fees
5180 Grants and Donations
5190 Training
5200 Travel
5310 Road Maintenance
5320 Site Maintenance
5330 Building Maintenance
5340 Equipment Rental
5350 Equipment Maintenance
5360 Pump Replacement
5370 Equipment
5380 Supplies
5390 Hydro
5400 Fuel
5410 Licenses and Insurance
5420 Chemicals
5430 Testing
5440 Water and Wastewater Line Repairs
5490 Other Operations
5499 **Total Operations**

5600 **Community Operations**
5699 **Total Community Operations**

5900 **Other Expenses**
5910 Amortization Expense
5920 WDS Closure/Post-closure Cost
5950 Gain/Loss on Disposal of Assets
5999 **Total Other Expenses**