

Account Name	Account Definitions
	Will be left blank if self explanatory!
SOURCES OF FINANCING	
Previous Year Surplus	
Taxation Revenue	Money to be raised from taxes
Transfer from Reserves	
Grants in Lieu - Hydro	Payments in lieu of taxes for Hydro Properties
MMAH	Payment in lieu or special one time funding
Railroad ROW	Payments in lieu of taxes for Rights of Way
TOTAL GRANTS IN LIEU	
Recycling Grants	Funding received from WDO and Stewardship Ontario
Ontario Municipal Partnership Fund	Ontario Municipal Partnership Fund (title and amounts subject to change)
Special Grants	Com Rif, Rural Infrastructure Investment Fund, Bear Wise Funding etc.
SPECIAL FUNDING	
Roads Grant	
TOTAL GRANTS	
MR Event Earnings	Euchre proceeds
MR Hall Rental	
Lottery Licenses	Permit fees
Trailer Permits	
Building Permits	
Fire Donations/Proceeds	
Fire Permits	
Tax Certificates	
Fees	Photocopies, faxes, envelopes/stamps etc.
Timber Sales	Sale of rights to cut timber on Municipal road allowances
GST Rebate	Amount of refund received from Gov for GST paid
Investment Income	Interest on Treasury Account (reserves, surplus funds during the year)
General Account Interest	
Penalty on Taxes	penalty and interest on past due taxes
SUPPLEMENTARY TAXES	Taxes added during the year due to severences, increases in assessment etc.
Miscellaneous Revenue	Small amounts that we do not normally receive
Gas Tax	
Sale of Road Supplies	sale of surplus culverts, posts etc
Recyclable Income	Sale of metal
Rental of Use of Disposal Site	Annual agreements
Disposal Site Fees	Tipping fees
Aggregate Resources	Our portion of fees for removal of aggregate from pits
Sales of Road Allowance	
Helipad	Contract allows for payment for maintenance
Funds Collected for Library	For tax receipt purposes - money belongs to Library
Library Wage Expense Recovered	Wages for Library personnel, paid through grant funding
Election Bond	received upon filing of nomination papers
Tax Sale Recovered Costs	costs recovered once tax sale property has sold
Other Income	
Financing Available In Period	
TOTAL REVENUE	

EXPENSE	
Expenses	
Council Honorariums	
Conventions & Training	
Council employment costs	this was used when CPP and other cost were separated by department - should be eliminated
Reeve's Mileage	
Councillor's Mileage	
Councillors Paid Expenses	
Elections	
Charges to be reimbursed	this is for costs paid by municipality that are reimbursed ie companions package at a conference
COUNCIL TOTAL	
Administration Salaries	
Administration Wage Expenses	
Employment Benefits	
EI Employer Expense	
CPP Employer Expense	
Education	
Admin mileage	
Office Supplies	
Vacation Pay Expense	
WSIB	
EHT expense	
Tax Billing	Costs of producing and sending tax bills
Associations	annual registration fees
Resource Materials	books, cds, magazines
GST Admin	
Provincial Sales Tax	
Audit Fees	
Internet	monthly connection fees
Legal Fees	
Telephone	
taxes written off (duplicate please remove)	
Insurance	
Computer Software	
Computer Hardware	
Postage and Courier	
tax rebates (duplicate please remove)	
Advertising	
Property Maintenance	
Office Furniture & Equipment	
Miscellaneous Expenses	
Bank Service Charges	
Late Fees	
Taxes Written Off	
Tax Rebates	due to decreased assessment, vacancy designation, demolition
Tax Sale	cost of sale to be recovered at the time of sale
Grants & Donations	
Civic Addressing	911 signs
PSAB Mileage	
PSAB	
Suspense	if there is a small discrepancy in the bank reconciliation
TOTAL GENERAL GOVERNMENT	
Em Man Public Education	education and advertising

Em Man Expenses	expenses for annual training and exercise
Em Man Mileage	for sector meetings, training etc.
Em Man Training	staff training expenses - courses
Emergency Preparedness	equipment and supplies - helipad expenses
EMERG MANAGEMENT TOTAL	
MNR Fire Agreement	annual costs
911 agreement	annual costs of agreement with County for dispatch
TOTAL FIRE	
Health & Safety Expense	supplies, books, training
Health & Safety Mileage	for training
health & safety Total	
Fire Safety Expenses	Community Fire Safety officer Program, training and supplies
By-Law Enforcement Officer	included with road super position
Building Inspector Expenses	forms, courses, training
C B O Mileage	
Building Permits	
Building Wage Expenses	
Building Inspector Wages	
TOTAL BUILDING INSPECTION	
MR Expenses	Hall equipment costs
Recreation (Canada Day)	
hall maintenance	minor repairs, upgrades
Hall Upgrades	major projects
MR Wage Expenses	
MR Refunds	refund of deposit after event with no damage
Parks & Boat Ramps	picnic tables, outhouse repair/painting, dock repair
Utilities	
Hall Supplies	cleaning and paper supplies
MR Wages	
PARKS & RECREATION TOTAL	
Bridges & Culverts for County	if work is done on the bridges that the county is responsible for ie washout repair
Other Culverts	
Road Maintenance	filling in pot holes or washouts or repair other than culverts and ditching
Special Projects	
Gravel Resurfacing	
Grading	2X per year
Ploughing	
Sand & Salt Purchase	
Standby	
Sanding Expense	
Calcium	2x per year plus bags for specific use
Roads Salary	
Roads Wage Expenses	
Tools	small equipment and tools
Road Mileage	
Miscellaneous	phone
Signs	
Roads Truck & Gas	fuel, oil, general maintenance
Roads Garage Utilities	heat, hydro etc
Garage Upgrades	small improvements
Garage Capital	major projects
Gravel Crushing	current year expense
Roads Administration	advertising expenses - load limits etc.
Contingency	

Gravel Pits	annual maintenance of pits - weed control
Contingency (storm damage)	removed, we have a general contingency reserve
Ditching	
TOTAL ROADS	
Environment - Salaries	
Disposal Site Truck Expenses	minor repairs, oil, fuel etc.
Environment Wage Expenses	
Environment - Excavation	Pat's bills for crushing and shaping cells
Environment Expenses	small things like garbage bags, rakes, shovels, bug repellent etc
Environmental Mileage	
Disposal Site Monitoring	Jp2g and water/air monitoring companies for annual reports
Emission Monitoring	combined with Disposal Site Monitoring
Disposal Site Study	Future use, amendments to CofA, other
Environmental Concerns	larger things like fences, gates, spreading contaminated soil
Share of Garage Costs	
Landfill Closure Site Expenses	
Environment Capital	large purchases such as the cargo container
Recycling	contract - will need to renegotiate with new owner of business soon
Household Hazardous Waste	costs of contracting a provider
TOTAL WASTE MANAGEMENT	
Library Reimbursed Costs	Costs that we paid for that the library reimburses us for
Library Wage Expense	
Library Levy	omitted when Municipality assumed duty of paying wages instead
SUBTOTAL	
Cemetery	general upkeep and repair of fences and monuments
Promotions	small promotional items - pens etc.
Transfer to Reserves	
Economic Development	costs of committee participation
Tourist Info Centre	cost of agreement to be a partner in the visitor centre
Policing Costs	set by the province
Physician Recruitment	funds provided to attract and retain physicians to the area
County Consult Fees	fees over and above free services provided to us by the County
Funds Expended in Period	
TOTAL EXPENSE	
NET INCOME	