

SMOKY LAKE COUNTY



Title: Account Code Structure	Policy No.: 09-01
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Legislation Reference:	Alberta Municipal Affairs – Municipal Services Branch
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Purpose:	To provide a uniform and consistent account code structure for accounting and finance reporting to Council and to third parties such as the Provincial Government.
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Policy Statement and Guidelines:
<p>Smoky Lake County currently uses the <u>Municipal Account Coding Structure</u> as outlined in the “Municipal Administrator’s Handbook” provided by Alberta Municipal Affairs – Municipal Services Branch.</p> <p>In order to achieve meaningful statistics and to allow Council to compare financial information from year to year, it is important that changes be kept to a minimum.</p> <p>However, it is normal business practices to make coding structure changes for better financial control and to accommodate increased reporting needs.</p> <p>Smoky Lake County currently uses the following fund code(s):</p> <ul style="list-style-type: none">• Municipal – 1• Natural Gas - 5

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Policy Statement and Guidelines:	
<u>Municipal – 1</u>	
10	- Government
11	- Legislative
12	- Administration
19	- Public or Inter-Government Relations
23	- Fire Protection
24	- Disaster Services
25	- Ambulance Services
26	- Bylaw Enforcement
32	- Transportation
41	- Water Supply and Distribution
42	- Sanitary Sewage Service and Treatment
43	- Waste Collection and Hauling
51	- Family Community Support Services (FCSS)
61	- Planning and Development
62	- Agricultural Service Board
65	- Economic Development
72	- Recreation
74	- Library
<u>Natural Gas – 5</u>	
11	- Legislative
12	- Administration
14	- Natural Gas for Resale
16	- Bulk Odorant
17	- Distribution System
18	- Financial Services

	Date	Resolution Number
Approved	October 26, 2006	# 17-06 - Page # 8231
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