

**Accounting Services Division
Routine Disclosure Listing**

The following is a List of Information that is routinely disclosed on a periodic basis by the Accounting Services Division.

Section	Information Disclosed	Quarterly	Annually
Accounts Payable	1. Early Vendor Payment Discounts - Captured 2. Early Vendor Payment Discounts - Missed 3. Late Payment Charges paid Vendor invoices paid within 30, 60, 90, 120+ days (by percentage and volume)	All 3 items are included in Quarterly Treasurer's Report to the Administration Committee	
Accounts Receivable	1. Aged Accounts Receivable Listing 2. Bad Debt Write off report	Included in Quarterly Treasurer's Report to the Administration Committee	Annual report submitted to Administration Committee for approval
Banking	1. Bank Balances	Bank balances are reflected on the Interim unconsolidated Statement of Financial Position (Balance Sheet) and are Included in Quarterly Treasurer's Report to the Administration Committee,	Also, included in the Consolidated Statement of Financial Position (Balance Sheet) as part of Annual Audited Consolidated Financial Statements submitted to the Audit Committee for approval

Section	Information Disclosed	Quarterly	Annually
Financial Reporting	<ol style="list-style-type: none"> <li data-bbox="415 284 848 386">1. Statement of Financial Position (Balance Sheet) – Unconsolidated <li data-bbox="415 505 848 678">2. Audited Financial Statements - Consolidated including all revenues and expenses for all funds and ABC's <li data-bbox="415 724 695 792">3. Commodity Tax Recoveries <li data-bbox="415 870 816 906">4. Purchasing Card Activity <li data-bbox="415 1016 793 1118">5. Reserves and Reserve Fund Balances and Activity <li data-bbox="415 1196 842 1232">6. Sinking Funds Statements <li data-bbox="415 1310 793 1346">7. Trust Fund Statements 	<p data-bbox="867 284 1398 457">The Interim unconsolidated Statement of Financial Position (Balance Sheet) and are Included in Quarterly Treasurer's Report to the Administration Committee,</p> <p data-bbox="867 724 1371 826">Reported quarterly and included in Quarterly Treasurer's Report to the Administration Committee,</p> <p data-bbox="867 870 1371 972">Reported quarterly and included in Quarterly Treasurer's Report to the Administration Committee,</p> <p data-bbox="867 1016 1339 1084">Reported quarterly to the Budget Advisory Committee.</p>	<p data-bbox="1419 467 2007 570">The Audited Consolidated Financial Statements are submitted annually to the Audit Committee for approval</p> <p data-bbox="1419 1016 2007 1154">Also, reported in the Audited Consolidated Financial Statements which are submitted annually to the Audit Committee for approval</p> <p data-bbox="1419 1196 1866 1265">Submitted annually to the Audit Committee for approval.</p> <p data-bbox="1419 1310 1866 1378">Submitted annually to the Audit Committee for approval.</p>

Section	Information Disclosed	Quarterly	Annually
General Ledger Section	<ol style="list-style-type: none"> <li data-bbox="415 280 758 354">1. Annual Consulting Expenditures Report <li data-bbox="415 427 730 537">2. Annual Councillor Remuneration and Expenses report <li data-bbox="415 610 831 823">3. Operating and Capital revenue and expenses actuals year to date. (Provide data to Financial Planning for inclusion in their variance reports). 	<p data-bbox="869 610 1339 683">Reported quarterly to the Budget Advisory Committee.</p>	<p data-bbox="1417 280 2013 354">Reported annually to the Budget Advisory Committee.</p> <p data-bbox="1417 427 1982 500">Reported annually to the Administration Committee.</p> <p data-bbox="1417 610 2013 721">Also, included in the Annual Consolidated Financial Statements submitted to the Audit Committee for approval.</p>