

Mackenzie County  
Summary of All Units  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget	Budget	Budget
	2.00	3.00	4.00	5.00	6.00		
<b>OPERATING REVENUES</b>							
100-Taxation	\$29,859,344	\$30,860,986	\$33,718,682	\$33,320,265	\$27,678,845	(\$5,641,420)	-17%
124-Frontage	\$255,668	\$248,706	\$247,383	\$267,599	\$270,471	\$2,872	1%
747-School requisition	\$6,157,364	\$6,222,152	\$3,149,287	\$6,306,111	\$0	(\$6,306,111)	-100%
750-Lodge requisition	\$291,715	\$392,262	\$490,719	\$488,959	\$0	(\$488,959)	-100%
<b>Net property taxes</b>	<b>\$23,665,933</b>	<b>\$24,495,279</b>	<b>\$30,326,059</b>	<b>\$26,792,794</b>	<b>\$27,949,316</b>	<b>\$1,156,522</b>	
420-Sales of goods and services	\$641,482	\$372,681	\$596,651	\$547,635	\$623,595	\$75,960	14%
421-Sale of water - metered	\$2,097,610	\$2,158,058	\$2,257,117	\$2,674,505	\$3,011,440	\$336,935	13%
422-Sale of water - bulk	\$700,271	\$701,657	\$798,274	\$989,956	\$923,555	(\$66,401)	-7%
424-Sale of land	\$63,764	\$46,859	\$35,956	\$0	\$0	\$0	#DIV/0!
510-Penalties on taxes	\$140,171	\$240,452	\$444,838	\$140,000	\$250,000	\$110,000	79%
511-Penalties of AR and utilities	\$41,251	\$41,766	\$46,656	\$40,000	\$40,000	\$0	0%
520-Licenses and permits	\$19,911	\$22,484	\$44,056	\$33,000	\$32,800	(\$200)	-1%
521-Offsite levy	\$61,302	\$156,593	\$111,359	\$0	\$0	\$0	#DIV/0!
522-Municipal reserve revenue	\$44,578	\$110,066	\$60,132	\$50,000	\$50,000	\$0	0%
526-Safety code permits	\$330,815	\$308,789	\$361,320	\$250,000	\$275,000	\$25,000	10%
525-Subdivision fees	\$48,899	\$44,674	\$55,262	\$25,000	\$30,000	\$5,000	20%
530-Fines	\$16,270	\$15,221	\$34,838	\$20,000	\$36,000	\$16,000	80%
531-Safety code fees	\$13,074	\$12,993	\$13,614	\$10,000	\$10,000	\$0	0%
550-Interest revenue	\$430,269	\$402,125	\$442,995	\$326,000	\$350,000	\$24,000	7%
551-Market value changes	\$23,771	(\$24,697)	(\$150,144)	\$0	\$0	\$0	#DIV/0!
560-Rental and lease revenue	\$77,847	\$107,152	\$101,406	\$77,591	\$77,831	\$240	0%
570-Insurance proceeds	\$673	\$16,236	\$13,164	\$0	\$0	\$0	#DIV/0!
592-Well drilling revenue	\$250,945	\$147,804	\$48,569	\$75,000	\$50,000	(\$25,000)	-33%
597-Other revenue	\$182,787	\$282,095	\$46,884	\$212,875	\$159,000	(\$53,875)	-25%
598-Community aggregate levy	\$109,231	\$97,889	\$17,746	\$50,000	\$75,000	\$25,000	50%
630-Sale of non-TCA equipment	\$2,454	\$0	\$1,982	\$800	\$0	(\$800)	-100%
790-Tradeshaw Revenues	\$0	\$1,475	\$25,416	\$28,345	\$23,425	(\$4,920)	-17%
840-Provincial grants	\$2,921,832	\$1,821,615	\$692,362	\$1,433,905	\$1,079,457	(\$354,449)	-25%
890-Gain (Loss) Penny Rounding	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
990-Over/under tax collections	(\$28,458)	\$10,836	\$0	(\$8,741)	\$0	\$8,741	-100%
<b>TOTAL REVENUE</b>	<b>\$31,856,681</b>	<b>\$31,590,099</b>	<b>\$36,426,510</b>	<b>\$33,768,665</b>	<b>\$35,046,418</b>	<b>\$1,277,753</b>	
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$5,088,978	\$5,645,161	\$5,172,962	\$6,737,023	\$6,946,324	\$209,301	3%
132-Benefits	\$876,394	\$1,017,599	\$1,019,377	\$1,404,288	\$1,413,232	\$8,944	1%
136-WCB contributions	\$42,059	\$63,138	\$6,276	\$47,345	\$48,324	\$979	2%
142-Recruiting	\$13,193	\$0	\$8,258	\$20,000	\$20,000	\$0	0%
150-Isolation cost	\$34,442	\$43,798	\$38,615	\$66,000	\$54,000	(\$12,000)	-18%
151-Honoraria	\$473,231	\$515,230	\$352,544	\$566,050	\$602,250	\$36,200	6%
211-Travel and subsistence	\$412,881	\$317,291	\$202,787	\$375,630	\$396,920	\$21,290	6%
212-Promotional expense	\$26,864	\$102,704	\$90,434	\$77,500	\$82,500	\$5,000	6%
214-Memberships & conference fees	\$111,370	\$78,290	\$81,239	\$128,280	\$137,618	\$9,338	7%
215-Freight	\$94,542	\$111,899	\$98,648	\$123,980	\$134,640	\$10,660	9%
216-Postage	\$29,193	\$44,113	\$40,335	\$42,500	\$45,800	\$3,300	8%
217-Telephone	\$136,459	\$140,050	\$99,708	\$143,199	\$131,454	(\$11,745)	-8%
221-Advertising	\$61,461	\$40,296	\$40,519	\$58,500	\$63,850	\$5,350	9%
223-Subscriptions and publications	\$4,777	\$6,227	\$6,490	\$11,512	\$12,245	\$733	6%
231-Audit fee	\$68,965	\$64,125	\$94,150	\$76,000	\$72,000	(\$4,000)	-5%
232-Legal fee	\$74,488	\$75,108	\$49,058	\$85,000	\$73,000	(\$12,000)	-14%
233-Engineering consulting	\$152,968	\$99,267	\$84,684	\$98,500	\$81,500	(\$17,000)	-17%
235-Professional fee	\$2,660,001	\$1,420,980	\$1,208,357	\$1,477,110	\$1,711,364	\$234,254	16%
236-Enhanced policing fee	\$237,840	\$257,812	\$116,808	\$284,000	\$297,200	\$13,200	5%
239-Training and education	\$42,147	\$53,303	\$120,266	\$207,456	\$165,273	(\$42,183)	-20%
242-Computer programming	\$52,746	\$47,267	\$73,583	\$85,878	\$98,428	\$12,550	15%
251-Repair & maintenance - bridges	\$59,312	\$35,702	\$8,780	\$406,500	\$838,500	\$432,000	106%
252-Repair & maintenance - buildings	\$181,060	\$134,594	\$105,444	\$174,050	\$156,820	(\$17,230)	-10%
253-Repair & maintenance - equipment	\$256,390	\$332,207	\$275,128	\$330,400	\$360,470	\$30,070	9%
255-Repair & maintenance - vehicles	\$100,884	\$67,877	\$67,331	\$94,300	\$85,800	(\$8,500)	-9%
258-Contract graders	\$93,290	\$182,425	\$122,885	\$150,000	\$150,840	\$840	1%
259-Repair & maintenance - structural	\$977,660	\$1,543,400	\$1,219,893	\$1,727,605	\$1,723,370	(\$4,235)	0%
261-Ice bridge construction	\$76,692	\$144,054	\$52,417	\$120,000	\$120,000	\$0	0%
262-Rental - building and land	\$15,133	\$23,442	\$29,685	\$31,850	\$32,210	\$360	1%
263-Rental - vehicle and equipment	\$65,035	\$55,572	\$47,694	\$61,556	\$60,045	(\$1,511)	-2%
266-Communications	\$73,785	\$73,018	\$78,749	\$107,342	\$110,291	\$2,949	3%
271-Licenses and permits	\$10,368	\$10,171	\$4,118	\$20,100	\$8,300	(\$11,800)	-59%

Mackenzie County  
Summary of All Units  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget	Budget	Budget
272-Damage claims	\$1,500	\$27,916	\$20,771	\$5,000	\$5,000	\$0	0%
273-Taxes	\$990	\$817	\$0	\$15,000	\$1,000	(\$14,000)	-93%
274-Insurance	\$272,043	\$271,727	\$0	\$313,000	\$298,960	(\$14,040)	-4%
342-Assessor fees	\$257,865	\$261,782	\$190,610	\$262,100	\$263,000	\$900	0%
290-Election cost	\$0	\$14,282	\$0	\$5,000	\$5,000	\$0	0%
511-Goods and supplies	\$968,357	\$761,848	\$629,429	\$890,136	\$903,503	\$13,367	2%
521-Fuel and oil	\$820,952	\$944,698	\$578,556	\$820,550	\$905,350	\$84,800	10%
531-Chemicals and salt	\$195,479	\$233,128	\$186,583	\$295,600	\$319,100	\$23,500	8%
532-Dust control	\$365,815	\$458,750	\$698,227	\$656,000	\$1,000,000	\$344,000	52%
533-Grader blades	\$133,451	\$119,161	\$104,090	\$140,000	\$137,500	(\$2,500)	-2%
534-Gravel (apply; supply and apply)	\$1,017,661	\$806,073	\$2,267,915	\$3,433,600	\$1,551,755	(\$1,881,845)	-55%
535-Gravel reclamation cost	\$12,109	\$26,529	\$0	\$0	\$0	\$0	#DIV/0!
543-Natural gas	\$84,170	\$106,154	\$107,192	\$117,500	\$122,966	\$5,466	5%
544-Electrical power	\$571,607	\$692,901	\$529,538	\$716,643	\$846,392	\$129,749	18%
710-Grants to local governments	\$1,371,120	\$1,786,210	\$1,318,117	\$1,811,810	\$2,287,400	\$475,590	26%
735-Grants to other organizations	\$1,690,701	\$1,745,667	\$1,847,831	\$1,941,802	\$1,907,302	(\$34,500)	-2%
810-Interest and service charges	\$39,104	\$17,864	\$24,501	\$36,000	\$36,000	\$0	0%
831-Interest - long term debt	\$426,418	\$396,045	\$356,782	\$733,658	\$621,195	(\$112,463)	-15%
921-Bad debt expense	\$3,479	(\$3,301)	\$139	\$7,500	\$4,500	(\$3,000)	-40%
922-Tax cancellation/write-off	\$202,181	\$32,222	\$29,832	\$50,000	\$50,000	\$0	0%
992-Cost of land sold	\$4,429	\$25,486	\$0	\$0	\$0	\$0	#DIV/0!
993-NBV value of disposed TCA	\$830,743	\$7,000	\$0	\$772,891	\$0	(\$772,891)	-100%
994-Change in inventory	\$713,078	\$250,883	\$0	(\$979,509)	\$1,197,655	\$2,177,164	-222%
995-Depreciation of TCA	\$6,769,738	\$7,213,241	\$0	\$8,241,398	\$8,938,929	\$697,531	8%
<b>TOTAL</b>	<b>\$29,357,595</b>	<b>\$28,943,205</b>	<b>\$19,907,333</b>	<b>\$35,625,133</b>	<b>\$37,637,075</b>	<b>\$2,011,942</b>	<b>6%</b>
<b>Non-TCA projects</b>	<b>\$148,191</b>	<b>\$592,124</b>	<b>\$280,046</b>	<b>\$1,547,977</b>	<b>\$433,600</b>	<b>(\$1,114,377)</b>	<b>-72%</b>
<b>TOTAL EXPENSES</b>	<b>\$29,505,786</b>	<b>\$29,535,329</b>	<b>\$20,187,379</b>	<b>\$37,173,110</b>	<b>\$38,070,675</b>	<b>\$897,565</b>	<b>2%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$2,350,895</b>	<b>\$2,054,770</b>	<b>\$16,239,131</b>	<b>(\$3,404,445)</b>	<b>(\$3,024,257)</b>	<b>\$380,188</b>	<b>-11%</b>
<b>OTHER</b>							
840-Provincial transfers for capital	\$5,103,229	\$4,954,981	\$5,462,976	\$16,461,583	\$0	(\$16,461,583)	-100%
575-Contributed TCA	\$0	\$150,000	\$0	\$0	\$0	\$0	#DIV/0!
597-Other capital revenue	\$156,682	\$57,455	\$78,000	\$646,970	\$0	(\$646,970)	-100%
630-Proceeds of sold TCA asset	\$648,231	\$1,523	\$75,000	\$556,000	\$0	(\$556,000)	-100%
	<b>\$5,908,141</b>	<b>\$5,163,959</b>	<b>\$5,615,976</b>	<b>\$17,664,553</b>	<b>\$0</b>	<b>(\$17,664,553)</b>	<b>-100%</b>
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>\$8,259,036</b>	<b>\$7,218,728</b>	<b>\$21,855,107</b>	<b>\$14,260,108</b>	<b>(\$3,024,257)</b>	<b>(\$17,284,365)</b>	<b>-121%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
993-NBV value of disposed TCA	\$830,743	\$7,000	\$0	\$772,891	\$0	(\$772,891)	-100%
994-Change in inventory	\$713,078	\$250,883	\$0	(\$979,509)	\$1,197,655	\$2,177,164	-222%
995-Amortization of TCA	\$6,769,738	\$7,213,241	\$0	\$8,241,398	\$8,938,929	\$697,531	8%
Remove TCA revenues	\$0	\$0	\$0	\$0	\$0	\$0.00	
Total of OTHER per above	(\$5,908,141)	(\$5,163,959)	(\$5,615,976)	(\$17,664,553)	\$0	\$17,664,553	-100%
Add LTD principle paid	\$0	\$0	\$0	\$0	\$0	\$0.00	
832-Principle Payments	\$2,275,059	\$1,826,572	\$1,035,850	\$2,259,770	\$1,669,369	(\$590,401)	-26%
Add/Deduct LG model TF to/from reserves	\$0	\$0	\$0	\$0	\$0	\$0.00	
920-Contribution from Capital Reserve	\$0	(\$353,085)	\$0	\$0	\$0	\$0	#DIV/0!
930-Contributions from Operating Reserve	(\$22,181)	\$0	\$0	(\$1,897,104)	\$0	\$1,897,104	-100%
762-Contribution to Capital (funding TCA projects)	\$667,467	\$3,583,050	\$0	\$2,732,669	\$0	(\$2,732,669)	-100%
763-Contribution to Capital Reserves	\$4,572,682	\$2,889,832	\$0	\$1,435,000	\$1,435,000	\$0	0%
764-Contribution to Operating Reserves	\$3,039,422	\$1,579,524	\$0	\$100,000	\$100,000	\$0	0%
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>\$132,006</b>	<b>\$0</b>	<b>\$15,203,280</b>	<b>\$0</b>	<b>\$3,907,958</b>	<b>\$3,907,958</b>	<b>#DIV/0!</b>

Mackenzie County  
00-Taxes  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
100-Taxation	\$29,859,344	\$30,860,986	\$33,718,682	\$33,320,265	\$27,678,845	(\$398,417)	-1%
990-Over/under tax collections	(\$28,458)	\$10,836	\$0	(\$8,741)	\$0	(\$8,741)	100%
<b>TOTAL REVENUE</b>	<b>\$29,830,886</b>	<b>\$30,871,822</b>	<b>\$33,718,682</b>	<b>\$33,311,524</b>	<b>\$27,678,845</b>	<b>(\$407,158)</b>	<b>-1%</b>
<b>OPERATING EXPENSES</b>							
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<b>EXCESS (DEFICIENCY)</b>	<b>\$29,830,886</b>	<b>\$30,871,822</b>	<b>\$33,718,682</b>	<b>\$33,311,524</b>	<b>\$27,678,845</b>	<b>(\$407,158)</b>	<b>-1%</b>
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<b>OTHER</b>							
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<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>\$29,830,886</b>	<b>\$30,871,822</b>	<b>\$33,718,682</b>	<b>\$33,311,524</b>	<b>\$27,678,845</b>	<b>(\$407,158)</b>	<b>-1%</b>
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<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
Remove TCA revenues							
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>\$29,830,886</b>	<b>\$30,871,822</b>	<b>\$33,718,682</b>	<b>\$33,311,524</b>	<b>\$27,678,845</b>	<b>(\$407,158)</b>	<b>-1%</b>
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Mackenzie County  
11-Council  
For the Twelve Months Ending December 31, 2014

	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2014</u>	<u>2015</u>	<u>\$ Variance</u>	<u>% Variance</u>
	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Budget</u>	<u>Budget</u>		
<b>OPERATING REVENUES</b>							
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
132-Benefits	\$14,446	\$14,742	\$10,525	\$21,806	\$16,484	\$11,281	52%
151-Honoraria	\$358,360	\$363,100	\$305,400	\$454,400	\$454,400	\$149,000	33%
211-Travel and subsistence	\$145,810	\$150,101	\$116,179	\$170,000	\$183,900	\$53,821	32%
214-Memberships & conference fees	\$18,859	\$19,962	\$18,862	\$32,625	\$33,600	\$13,763	42%
217-Telephone	\$16,612	\$15,369	\$7,961	\$19,680	\$7,680	\$11,719	60%
221-Advertising	\$562	\$0	\$1,649	\$1,500	\$1,500	(\$149)	-10%
223-Subscriptions and publications	\$447	\$447	\$447	\$550	\$550	\$104	19%
235-Professional fee	\$9,569	\$7,860	\$5,939	\$25,000	\$25,000	\$19,061	76%
266-Communications	\$0	\$2,501	\$4,172	\$4,020	\$16,020	(\$152)	-4%
274-Insurance	\$4,509	\$5,443	\$0	\$5,300	\$5,500	\$5,300	100%
290-Election cost	\$0	\$14,282	\$0	\$5,000	\$5,000	\$5,000	100%
511-Goods and supplies	\$17,532	\$23,917	\$16,174	\$31,100	\$32,100	\$14,927	48%
<b>TOTAL</b>	<b>\$586,705</b>	<b>\$617,724</b>	<b>\$487,307</b>	<b>\$770,981</b>	<b>\$781,734</b>	<b>\$283,674</b>	<b>37%</b>
<b>TOTAL EXPENSES</b>	<b>\$586,705</b>	<b>\$617,724</b>	<b>\$487,307</b>	<b>\$770,981</b>	<b>\$781,734</b>	<b>\$283,674</b>	<b>37%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$586,705)</b>	<b>(\$617,724)</b>	<b>(\$487,307)</b>	<b>(\$770,981)</b>	<b>(\$781,734)</b>	<b>(\$283,674)</b>	<b>37%</b>
<b>OTHER</b>							
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$586,705)</b>	<b>(\$617,724)</b>	<b>(\$487,307)</b>	<b>(\$770,981)</b>	<b>(\$781,734)</b>	<b>(\$283,674)</b>	<b>37%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
Remove TCA revenues							
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$586,705)</b>	<b>(\$617,724)</b>	<b>(\$487,307)</b>	<b>(\$770,981)</b>	<b>(\$781,734)</b>	<b>(\$283,674)</b>	<b>37%</b>

Mackenzie County  
12-Administration  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
420-Sales of goods and services	\$34,516	\$37,578	\$26,772	\$39,500	\$36,500	\$12,729	32%
510-Penalties on taxes	\$140,171	\$240,452	\$444,838	\$140,000	\$250,000	(\$304,838)	-218%
550-Interest revenue	\$430,269	\$402,125	\$442,995	\$326,000	\$350,000	(\$116,995)	-36%
551-Market value changes	\$23,771	(\$24,697)	(\$150,144)	\$0	\$0	\$150,144	#DIV/0!
560-Rental and lease revenue	\$12,032	\$21,800	\$27,242	\$0	\$0	(\$27,242)	#DIV/0!
570-Insurance proceeds	\$673	\$15,495	\$13,164	\$0	\$0	(\$13,164)	#DIV/0!
592-Well drilling revenue	\$250,945	\$147,804	\$48,569	\$75,000	\$50,000	\$26,431	35%
597-Other revenue	\$16,873	\$25,239	\$46,806	\$68,875	\$15,000	\$22,069	32%
598-Community aggregate levy	\$109,231	\$97,889	\$17,746	\$50,000	\$75,000	\$32,254	65%
840-Provincial grants	\$8,400	\$58,400	\$100,000	\$100,000	\$61,090	\$0	0%
890-Gain (Loss) Penny Rounding	\$0	\$0	\$0	\$0	\$0	(\$0)	#DIV/0!
<b>TOTAL REVENUE</b>	<b>\$1,026,881</b>	<b>\$1,022,087</b>	<b>\$1,017,987</b>	<b>\$799,375</b>	<b>\$837,590</b>	<b>(\$218,612)</b>	<b>-27%</b>
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$1,377,194	\$1,416,200	\$1,112,191	\$1,616,289	\$1,906,285	\$504,098	31%
132-Benefits	\$250,111	\$276,818	\$220,211	\$334,985	\$391,826	\$114,774	34%
136-WCB contributions	\$12,469	\$15,668	\$1,348	\$10,730	\$12,869	\$9,382	87%
142-Recruiting	\$13,193	\$0	\$8,258	\$20,000	\$20,000	\$11,742	59%
150-Isolation cost	\$22,892	\$17,123	\$15,438	\$16,800	\$18,000	\$1,362	8%
151-Honoraria	\$0	\$450	\$150	\$0	\$0	(\$150)	#DIV/0!
211-Travel and subsistence	\$57,446	\$84,756	\$25,593	\$86,920	\$86,870	\$61,327	71%
212-Promotional expense	\$12,068	\$13,287	\$8,911	\$18,500	\$18,500	\$9,589	52%
214-Memberships & conference fees	\$49,338	\$39,426	\$36,900	\$55,705	\$64,278	\$18,805	34%
215-Freight	\$7,496	\$1,985	\$1,320	\$8,700	\$8,700	\$7,380	85%
216-Postage	\$29,193	\$43,827	\$40,335	\$42,500	\$45,800	\$2,165	5%
217-Telephone	\$41,854	\$42,007	\$31,070	\$42,700	\$43,300	\$11,630	27%
221-Advertising	\$12,486	\$11,153	\$6,861	\$13,500	\$13,500	\$6,639	49%
223-Subscriptions and publications	\$913	\$900	\$2,341	\$2,690	\$4,295	\$349	13%
231-Audit fee	\$68,965	\$64,125	\$94,150	\$76,000	\$72,000	(\$18,150)	-24%
232-Legal fee	\$26,640	\$16,952	\$41,577	\$40,000	\$38,000	(\$1,577)	-4%
233-Engineering consulting	\$0	\$0	\$1,140	\$0	\$0	(\$1,140)	#DIV/0!
235-Professional fee	\$110,156	\$143,816	\$93,414	\$145,000	\$150,000	\$51,586	36%
239-Training and education	\$5,683	\$10,914	\$17,137	\$20,541	\$17,248	\$3,404	17%
242-Computer programming	\$46,675	\$37,962	\$45,996	\$52,778	\$65,728	\$6,782	13%
252-Repair & maintenance - buildings	\$54,729	\$52,665	\$37,648	\$52,420	\$50,800	\$14,772	28%
253-Repair & maintenance - equipment	\$995	\$11,523	\$670	\$9,600	\$9,600	\$8,930	93%
255-Repair & maintenance - vehicles	\$3,761	\$4,632	\$6,394	\$4,500	\$4,500	(\$1,894)	-42%
259-Repair & maintenance - structural	\$0	\$0	\$9,839	\$1,600	\$3,600	(\$8,239)	-515%
262-Rental - building and land	\$500	\$45	\$1,200	\$1,200	\$1,200	\$0	0%
263-Rental - vehicle and equipment	\$32,562	\$32,251	\$30,574	\$25,000	\$25,000	(\$5,574)	-22%
266-Communications	\$43,473	\$36,235	\$34,802	\$39,300	\$40,524	\$4,498	11%
271-Licenses and permits			\$22				
272-Damage claims	\$0	\$6,198	(\$5,000)	\$5,000	\$5,000	\$10,000	200%
273-Taxes	\$990	\$817	\$0	\$15,000	\$1,000	\$15,000	100%
274-Insurance	\$71,449	\$58,721	\$0	\$77,000	\$63,000	\$77,000	100%
342-Assessor fees	\$257,865	\$261,782	\$190,610	\$262,100	\$263,000	\$71,490	27%
511-Goods and supplies	\$68,447	\$73,110	\$70,025	\$74,500	\$78,000	\$4,475	6%
521-Fuel and oil	\$20,814	\$28,973	\$23,632	\$26,800	\$30,550	\$3,168	12%
543-Natural gas	\$14,907	\$14,749	\$18,988	\$17,950	\$20,782	(\$1,038)	-6%
544-Electrical power	\$61,426	\$78,854	\$64,374	\$84,498	\$89,000	\$20,124	24%
710-Grants to local governments	\$1,371,120	\$1,783,210	\$1,318,117	\$1,806,810	\$2,282,400	\$488,693	27%
735-Grants to other organizations	\$0	\$2,320	\$0	\$0	\$0	\$0	#DIV/0!
810-Interest and service charges	\$38,894	\$17,814	\$24,111	\$36,000	\$36,000	\$11,889	33%
831-Interest - long term debt	\$92,096	\$81,772	\$0	\$71,577	\$60,559	\$71,577	100%
921-Bad debt expense	\$0	\$62	\$0	\$1,200	\$1,500	\$1,200	100%
922-Tax cancellation/write-off	\$202,181	\$32,222	\$29,832	\$50,000	\$50,000	\$20,168	40%
995-Depreciation of TCA	\$255,880	\$296,683	\$0	\$295,250	\$340,000	\$295,250	100%

<b>TOTAL</b>	<b>\$4,736,860</b>	<b>\$5,112,005</b>	<b>\$3,660,178</b>	<b>\$5,561,643</b>	<b>\$6,433,214</b>	<b>\$1,901,465</b>	<b>34%</b>
<b>Non-TCA projects</b>	<b>\$96,951</b>	<b>\$169,106</b>	<b>\$107,912</b>	<b>\$265,906</b>	<b>\$105,900</b>	<b>\$157,994</b>	<b>59%</b>
<b>TOTAL EXPENSES</b>	<b>\$4,833,811</b>	<b>\$5,281,111</b>	<b>\$3,768,090</b>	<b>\$5,827,549</b>	<b>\$6,539,114</b>	<b>\$2,059,459</b>	<b>35%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$3,806,930)</b>	<b>(\$4,259,025)</b>	<b>(\$2,750,103)</b>	<b>(\$5,028,174)</b>	<b>(\$5,701,525)</b>	<b>(\$2,278,071)</b>	<b>45%</b>
<b>OTHER</b>							
840-Provincial transfers for capital	\$110,970	\$22,702	\$0	\$0	\$0	\$0	#DIV/0!
	<b>\$110,970</b>	<b>\$22,702</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$3,695,960)</b>	<b>(\$4,236,323)</b>	<b>(\$2,750,103)</b>	<b>(\$5,028,174)</b>	<b>(\$5,701,525)</b>	<b>(\$2,278,071)</b>	<b>45%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
995-Amortization of TCA	\$255,880	\$296,683	\$0	\$295,250	\$340,000	\$295,250	100%
Remove TCA revenues							
Total of OTHER per above	(\$110,970)	(\$22,702)	\$0	\$0	\$0	\$0	#DIV/0!
Add LTD principle paid							
832-Principle Payments	\$305,086	\$315,396	\$0	\$326,054	\$337,072	\$326,054	100%
Add/Deduct LG model TF to/from reserves							
920-Contribution from Capital Reserve	\$0	(\$302,021)	\$0	\$0	\$0	\$0	#DIV/0!
930-Contributions from Operating Reserve	(\$8,521)	\$0	\$0	(\$55,106)	\$0	(\$55,106)	100%
762-Contribution to Capital (funding TCA projects)	\$30,459	\$0	\$0	\$147,829	\$0	\$147,829	100%
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$3,878,074)</b>	<b>(\$3,975,717)</b>	<b>(\$2,750,103)</b>	<b>(\$5,151,701)</b>	<b>(\$5,698,597)</b>	<b>(\$2,401,598)</b>	<b>47%</b>

Mackenzie County  
23-Fire Department  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
420-Sales of goods and services	\$340,208	\$36,393	\$197,128	\$35,000	\$85,000	(\$162,128)	-463%
840-Provincial grants	\$1,715,433	\$27,005	\$50,000	\$50,000	\$0	\$0	0%
<b>TOTAL REVENUE</b>	<b>\$2,055,640</b>	<b>\$63,398</b>	<b>\$247,128</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>(\$162,128)</b>	<b>-191%</b>
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$6,732	\$31,783	\$16,228	\$35,306	\$28,358	\$19,078	54%
132-Benefits	\$1,450	\$4,248	\$3,371	\$7,863	\$5,965	\$4,492	57%
136-WCB contributions	\$53	\$337	\$22	\$272	\$218	\$250	92%
151-Honoraria	\$102,121	\$130,306	\$28,844	\$86,000	\$118,000	\$57,156	66%
211-Travel and subsistence	\$130,710	\$13,961	\$10,767	\$19,400	\$19,400	\$8,633	45%
214-Memberships & conference fees	\$1,638	\$5,091	\$195	\$3,380	\$3,545	\$3,185	94%
215-Freight	\$7,428	\$2,862	\$993	\$2,500	\$2,500	\$1,507	60%
216-Postage	\$0	\$286	\$0	\$0	\$0	\$0	#DIV/0!
217-Telephone	\$31,786	\$32,944	\$23,099	\$33,240	\$31,440	\$10,141	31%
221-Advertising	\$549	\$1,247	\$1,371	\$2,000	\$2,000	\$629	31%
223-Subscriptions and publications	\$958	\$1,643	\$0	\$762	\$800	\$762	100%
235-Professional fee	\$1,389,701	\$71,517	\$86,730	\$89,302	\$152,886	\$2,572	3%
239-Training and education	\$18,032	\$24,411	\$81,240	\$114,530	\$87,530	\$33,290	29%
252-Repair & maintenance - buildings	\$34,310	\$14,141	\$9,756	\$23,300	\$15,600	\$13,544	58%
253-Repair & maintenance - equipment	\$28,671	\$43,455	\$29,095	\$29,650	\$31,900	\$555	2%
255-Repair & maintenance - vehicles	\$21,681	\$5,544	\$7,230	\$4,800	\$4,800	(\$2,430)	-51%
259-Repair & maintenance - structural	\$0	\$3,628	\$2,795	\$5,500	\$1,500	\$2,705	49%
266-Communications	\$28,954	\$29,326	\$29,248	\$46,622	\$45,147	\$17,374	37%
271-Licenses and permits	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	100%
274-Insurance	\$30,497	\$32,896	\$0	\$30,800	\$35,000	\$30,800	100%
511-Goods and supplies	\$240,045	\$140,171	\$127,502	\$192,930	\$213,617	\$65,428	34%
521-Fuel and oil	\$17,284	\$33,387	\$14,404	\$25,750	\$24,900	\$11,346	44%
543-Natural gas	\$7,919	\$9,169	\$8,874	\$9,650	\$9,275	\$776	8%
544-Electrical power	\$15,129	\$15,465	\$11,834	\$16,020	\$16,603	\$4,186	26%
710-Grants to local governments	\$0	\$3,000	\$0	\$5,000	\$5,000	\$5,000	100%
921-Bad debt expense	\$3,479	\$69	\$0	\$5,000	\$1,500	\$5,000	100%
995-Depreciation of TCA	\$111,753	\$129,509	\$0	\$137,925	\$150,000	\$137,925	100%
<b>TOTAL</b>	<b>\$2,230,877</b>	<b>\$780,398</b>	<b>\$493,596</b>	<b>\$929,502</b>	<b>\$1,009,484</b>	<b>\$435,906</b>	<b>47%</b>
<b>Non-TCA projects</b>	<b>\$0</b>	<b>\$460</b>	<b>\$49,562</b>	<b>\$183,812</b>	<b>\$25,000</b>	<b>\$134,250</b>	<b>73%</b>
<b>TOTAL EXPENSES</b>	<b>\$2,230,877</b>	<b>\$780,858</b>	<b>\$543,158</b>	<b>\$1,113,314</b>	<b>\$1,034,484</b>	<b>\$570,156</b>	<b>51%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$175,237)</b>	<b>(\$717,460)</b>	<b>(\$296,030)</b>	<b>(\$1,028,314)</b>	<b>(\$949,484)</b>	<b>(\$732,284)</b>	<b>71%</b>
<b>OTHER</b>							
840-Provincial transfers for capital	\$316,347	\$0	\$375,000	\$375,000	\$0	\$0	0%
597-Other capital revenue	\$0	\$0	\$0	\$8,750	\$0	\$8,750	100%
	<b>\$316,347</b>	<b>\$0</b>	<b>\$375,000</b>	<b>\$383,750</b>	<b>\$0</b>	<b>\$8,750</b>	<b>2%</b>
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>\$141,110</b>	<b>(\$717,460)</b>	<b>\$78,970</b>	<b>(\$644,564)</b>	<b>(\$949,484)</b>	<b>(\$723,534)</b>	<b>112%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
995-Amortization of TCA	\$111,753	\$129,509	\$0	\$137,925	\$150,000	\$137,925	100%
Remove TCA revenues							
Total of OTHER per above	(\$316,347)	\$0	(\$375,000)	(\$383,750)	\$0	(\$8,750)	2%
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
930-Contributions from Operating Reserve	\$0	\$0	\$0	(\$42,452)	\$0	(\$42,452)	100%

762-Contribution to Capital (funding TCA projects)	\$0	\$0	\$0	\$87,750	\$0	\$87,750	100%
763-Contribution to Capital Reserves	\$200,000	\$200,000	\$0	\$200,000	\$200,000	\$200,000	100%
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$263,484)</b>	<b>(\$787,951)</b>	<b>(\$296,030)</b>	<b>(\$1,135,687)</b>	<b>(\$999,484)</b>	<b>(\$839,657)</b>	<b>74%</b>



Mackenzie County  
25-Ambulance/Municipal Emergency  
For the Twelve Months Ending December 31, 201

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
560-Rental and lease revenue	\$0	\$9,900	\$0	\$3,600	\$3,600	\$3,600	100%
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$9,900</b>	<b>\$0</b>	<b>\$3,600</b>	<b>\$3,600</b>	<b>\$3,600</b>	<b>100%</b>
<b>OPERATING EXPENSES</b>							
252-Repair & maintenance - buildings	\$10,255	(\$9,943)	\$4,370	\$0	\$0	(\$4,370)	#DIV/0!
274-Insurance	\$0	\$5,324	\$0	\$0	\$0	\$0	#DIV/0!
995-Depreciation of TCA	\$12,328	\$12,328	\$0	\$12,328	\$12,328	\$12,328	100%
<b>TOTAL</b>	<b>\$22,583</b>	<b>\$7,709</b>	<b>\$4,370</b>	<b>\$12,328</b>	<b>\$12,328</b>	<b>\$7,958</b>	<b>65%</b>
<b>Non-TCA projects</b>					<b>\$4,500</b>		
<b>TOTAL EXPENSES</b>	<b>\$22,583</b>	<b>\$7,709</b>	<b>\$4,370</b>	<b>\$12,328</b>	<b>\$16,828</b>	<b>\$7,958</b>	<b>65%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$22,583)</b>	<b>\$2,191</b>	<b>(\$4,370)</b>	<b>(\$8,728)</b>	<b>(\$13,228)</b>	<b>(\$4,358)</b>	<b>50%</b>
<b>OTHER</b>							
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$22,583)</b>	<b>\$2,191</b>	<b>(\$4,370)</b>	<b>(\$8,728)</b>	<b>(\$13,228)</b>	<b>(\$4,358)</b>	<b>50%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
995-Amortization of TCA	\$12,328	\$12,328	\$0	\$12,328	\$12,328	\$12,328	100%
Remove TCA revenues							
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$10,255)</b>	<b>\$14,519</b>	<b>(\$4,370)</b>	<b>\$3,600</b>	<b>(\$900)</b>	<b>\$7,970</b>	<b>221%</b>



Mackenzie County  
26-Enforcement Services  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
520-Licenses and permits	\$625	\$495	\$340	\$500	\$300	\$160	32%
530-Fines	\$16,270	\$15,221	\$34,838	\$20,000	\$36,000	(\$14,838)	-74%
560-Rental and lease revenue	\$13,827	\$12,675	\$13,827	\$13,827	\$13,827	\$0	0%
<b>TOTAL REVENUE</b>	<b>\$30,722</b>	<b>\$28,390</b>	<b>\$49,005</b>	<b>\$34,327</b>	<b>\$50,127</b>	<b>(\$14,678)</b>	<b>-43%</b>
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$129,222	\$120,535	\$125,639	\$208,370	\$217,452	\$82,731	40%
132-Benefits	\$16,310	\$21,643	\$29,570	\$45,692	\$44,709	\$16,122	35%
136-WCB contributions	\$855	\$1,575	\$135	\$1,604	\$1,674	\$1,469	92%
211-Travel and subsistence	\$5,213	\$3,790	\$3,975	\$13,300	\$13,300	\$9,325	70%
214-Memberships & conference fees	\$250	\$60	\$550	\$1,200	\$1,200	\$650	54%
215-Freight	\$81	\$526	\$205	\$500	\$500	\$295	59%
217-Telephone	\$2,977	\$1,632	\$1,071	\$2,400	\$2,400	\$1,329	55%
221-Advertising	\$5,385	\$523	\$1,418	\$1,000	\$1,500	(\$418)	-42%
223-Subscriptions and publications	\$0	\$18	\$0	\$2,000	\$2,000	\$2,000	100%
232-Legal fee	\$1,097	\$15,644	\$1,902	\$0	\$0	(\$1,902)	#DIV/0!
235-Professional fee	\$2,703	\$3,633	\$41,865	\$85,000	\$155,000	\$43,135	51%
236-Enhanced policing fee	\$237,840	\$257,812	\$116,808	\$284,000	\$297,200	\$167,192	59%
239-Training and education	\$8,507	\$3,030	\$7,129	\$21,900	\$17,750	\$14,771	67%
252-Repair & maintenance - buildings	\$830	\$65	\$0	\$0	\$0	\$0	#DIV/0!
255-Repair & maintenance - vehicles	\$6,311	\$1,977	\$2,138	\$3,000	\$3,000	\$862	29%
266-Communications	\$0	\$0	\$1,965	\$0	\$0	(\$1,965)	#DIV/0!
274-Insurance	\$3,813	\$4,030	\$0	\$3,800	\$4,200	\$3,800	100%
511-Goods and supplies	\$20,304	\$18,228	\$5,839	\$11,500	\$8,500	\$5,661	49%
521-Fuel and oil	\$10,286	\$10,555	\$5,843	\$14,000	\$14,000	\$8,157	58%
921-Bad debt expense	\$0	\$0	\$0	\$300	\$0	\$300	100%
995-Depreciation of TCA	\$3,019	\$11,498	\$0	\$11,498	\$11,498	\$11,498	100%
<b>TOTAL</b>	<b>\$455,001</b>	<b>\$476,772</b>	<b>\$346,050</b>	<b>\$711,064</b>	<b>\$795,883</b>	<b>\$365,014</b>	<b>51%</b>
<b>TOTAL EXPENSES</b>	<b>\$455,001</b>	<b>\$476,772</b>	<b>\$346,050</b>	<b>\$711,064</b>	<b>\$795,883</b>	<b>\$365,014</b>	<b>51%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$424,279)</b>	<b>(\$448,382)</b>	<b>(\$297,045)</b>	<b>(\$676,737)</b>	<b>(\$745,756)</b>	<b>(\$379,692)</b>	<b>56%</b>
<b>OTHER</b>							
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$424,279)</b>	<b>(\$448,382)</b>	<b>(\$297,045)</b>	<b>(\$676,737)</b>	<b>(\$745,756)</b>	<b>(\$379,692)</b>	<b>56%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
995-Amortization of TCA	\$3,019	\$11,498	\$0	\$11,498	\$11,498	\$11,498	100%
Remove TCA revenues							
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$421,261)</b>	<b>(\$436,884)</b>	<b>(\$297,045)</b>	<b>(\$665,239)</b>	<b>(\$734,258)</b>	<b>(\$368,194)</b>	<b>55%</b>

Mackenzie County  
32-Transportation  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
124-Frontage	\$180,837	\$174,332	\$171,919	\$173,783	\$130,943	\$1,864	1%
420-Sales of goods and services	\$83,772	\$89,759	\$108,448	\$87,000	\$90,000	(\$21,448)	-25%
560-Rental and lease revenue	\$0	\$0	\$170	\$0	\$0	(\$170)	#DIV/0!
570-Insurance proceeds	\$0	\$741	\$0	\$0	\$0	\$0	#DIV/0!
597-Other revenue	\$150,642	\$239,996	\$0	\$140,000	\$140,000	\$140,000	100%
630-Sale of non-TCA equipment	\$2,454	\$0	\$1,982	\$800	\$0	(\$1,182)	-148%
840-Provincial grants	\$795,654	\$1,325,177	\$124,329	\$730,873	608,694	\$606,544	83%
<b>TOTAL REVENUE</b>	<b>\$1,213,359</b>	<b>\$1,830,005</b>	<b>\$406,848</b>	<b>\$1,132,456</b>	<b>\$969,637</b>	<b>\$725,608</b>	<b>64%</b>
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$2,302,264	\$2,401,654	\$2,279,796	\$2,573,717	\$2,740,070	\$293,921	11%
132-Benefits	\$380,786	\$416,397	\$417,480	\$530,791	\$554,140	\$113,311	21%
136-WCB contributions	\$18,322	\$28,871	\$2,872	\$18,802	\$19,862	\$15,930	85%
150-Isolation cost	\$7,920	\$21,462	\$14,377	\$27,600	\$15,600	\$13,223	48%
211-Travel and subsistence	\$24,734	\$17,959	\$9,490	\$22,420	\$21,870	\$12,930	58%
214-Memberships & conference fees	\$4,717	\$1,914	\$550	\$6,925	\$4,225	\$6,375	92%
215-Freight	\$39,526	\$51,747	\$46,596	\$49,000	\$51,000	\$2,404	5%
217-Telephone	\$17,572	\$20,645	\$15,555	\$18,220	\$19,420	\$2,665	15%
221-Advertising	\$6,684	\$5,112	\$853	\$7,600	\$6,500	\$6,747	89%
223-Subscriptions and publications	\$2,460	\$3,036	\$3,703	\$5,400	\$4,400	\$1,697	31%
232-Legal fee	\$5,128	\$738	\$0	\$5,000	\$5,000	\$5,000	100%
233-Engineering consulting	\$95,697	\$51,212	\$42,550	\$45,000	\$35,000	\$2,450	5%
235-Professional fee	\$134,154	\$108,812	\$104,677	\$108,380	\$58,380	\$3,703	3%
239-Training and education	\$2,316	\$6,423	\$1,719	\$21,275	\$20,575	\$19,556	92%
251-Repair & maintenance - bridges	\$59,312	\$35,702	\$8,780	\$406,500	\$838,500	\$397,720	98%
252-Repair & maintenance - buildings	\$38,230	\$33,174	\$25,280	\$35,300	\$28,200	\$10,020	28%
253-Repair & maintenance - equipment	\$141,354	\$179,781	\$149,963	\$191,500	\$200,300	\$41,537	22%
255-Repair & maintenance - vehicles	\$54,952	\$42,779	\$38,872	\$52,000	\$44,500	\$13,128	25%
258-Contract graders	\$93,290	\$182,425	\$122,885	\$150,000	\$150,840	\$27,115	18%
259-Repair & maintenance - structural	\$525,528	\$952,759	\$474,120	\$850,795	\$777,545	\$376,675	44%
261-Ice bridge construction	\$76,692	\$144,054	\$52,417	\$120,000	\$120,000	\$67,583	56%
262-Rental - building and land	\$4,444	\$3,350	\$2,825	\$4,800	\$4,800	\$1,975	41%
263-Rental - vehicle and equipment	\$20,212	\$12,071	\$10,503	\$21,000	\$21,000	\$10,497	50%
266-Communications	\$1,357	\$3,662	\$5,395	\$5,900	\$7,100	\$505	9%
271-Licenses and permits	\$8,700	\$7,552	\$3,166	\$16,500	\$4,500	\$13,335	81%
272-Damage claims	\$1,500	\$21,718	\$0	\$0	\$0	\$0	#DIV/0!
274-Insurance	\$83,151	\$82,891	\$0	\$101,200	\$94,000	\$101,200	100%
511-Goods and supplies	\$392,256	\$331,295	\$265,723	\$395,840	\$358,740	\$130,117	33%
521-Fuel and oil	\$671,976	\$786,635	\$487,685	\$661,500	\$727,500	\$173,815	26%
531-Chemicals and salt	\$59,784	\$73,887	\$52,600	\$105,000	\$92,500	\$52,400	50%
532-Dust control	\$365,815	\$458,750	\$698,227	\$656,000	\$1,000,000	(\$42,227)	-6%
533-Grader blades	\$133,451	\$119,161	\$104,090	\$140,000	\$137,500	\$35,910	26%
534-Gravel (apply; supply and apply)	\$1,017,661	\$806,073	\$2,267,915	\$3,433,600	\$1,551,755	\$1,165,685	34%
535-Gravel reclamation cost	\$12,109	\$26,529	\$0	\$0	\$0	\$0	#DIV/0!
543-Natural gas	\$5,621	\$12,819	\$13,308	\$13,900	\$15,500	\$592	4%
544-Electrical power	\$195,835	\$256,451	\$199,662	\$266,400	\$371,000	\$66,738	25%
810-Interest and service charges	\$210	\$51	\$388	\$0	\$0	(\$388)	#DIV/0!
831-Interest - long term debt	\$28,124	\$76,535	\$304,409	\$431,992	\$415,788	\$127,583	30%
921-Bad debt expense	\$0	(\$3,432)	\$0	\$0	\$0	\$0	#DIV/0!
993-NBV value of disposed TCA	\$830,743	\$0	\$0	\$772,891	\$0	\$772,891	100%
994-Change in inventory	\$713,078	\$250,883	\$0	(\$979,509)	\$1,197,655	(\$979,509)	100%
995-Depreciation of TCA	\$4,333,942	\$4,593,693	\$0	\$5,476,933	\$6,000,000	\$5,476,933	100%
<b>TOTAL</b>	<b>\$12,911,606</b>	<b>\$12,627,228</b>	<b>\$8,228,428</b>	<b>\$16,770,172</b>	<b>\$17,715,265</b>	<b>\$8,541,744</b>	<b>51%</b>
<b>Non-TCA projects</b>	<b>\$36,436</b>	<b>\$7,923</b>	<b>\$43,346</b>	<b>\$191,867</b>	<b>\$105,700</b>	<b>\$148,521</b>	<b>77%</b>
<b>TOTAL EXPENSES</b>	<b>\$12,948,043</b>	<b>\$12,635,152</b>	<b>\$8,271,775</b>	<b>\$16,962,039</b>	<b>\$17,820,965</b>	<b>\$8,690,264</b>	<b>51%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$11,734,684)</b>	<b>(\$10,805,147)</b>	<b>(\$7,864,926)</b>	<b>(\$15,829,583)</b>	<b>(\$16,851,328)</b>	<b>(\$7,964,657)</b>	<b>50%</b>

<b>OTHER</b>							
840-Provincial transfers for capital	\$3,295,172	\$3,864,824	\$2,880,382	\$9,877,507	\$0	\$6,997,125	71%
597-Other capital revenue	\$71,582	\$0	\$50,000	\$0	\$0	(\$50,000)	#DIV/0!
630-Proceeds of sold TCA asset	\$648,231	\$0	\$0	\$555,500	\$0	\$555,500	100%
	<b>\$4,014,984</b>	<b>\$3,864,824</b>	<b>\$2,930,382</b>	<b>\$10,433,007</b>	<b>\$0</b>	<b>\$7,502,625</b>	<b>72%</b>
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$7,719,700)</b>	<b>(\$6,940,322)</b>	<b>(\$4,934,544)</b>	<b>(\$5,396,576)</b>	<b>(\$16,851,328)</b>	<b>(\$462,032)</b>	<b>9%</b>

**CONVERT TO LG INCOME STATEMENT**

Remove non-cash transactions associated with PSAB changes							
993-NBV value of disposed TCA	\$830,743	\$0	\$0	\$772,891	\$0	\$772,891	100%
994-Change in inventory	\$713,078	\$250,883	\$0	(\$979,509)	\$1,197,655	(\$979,509)	100%
995-Amortization of TCA	\$4,333,942	\$4,593,693	\$0	\$5,476,933	\$6,000,000	\$5,476,933	100%
Remove TCA revenues							
Total of OTHER per above	(\$4,014,984)	(\$3,864,824)	(\$2,930,382)	(\$10,433,007)	\$0	(\$7,502,625)	72%
Add LTD principle paid							
832-Principle Payments	\$448,869	\$89,977	\$819,010	\$454,761	\$470,966	(\$364,249)	-80%
Add/Deduct LG model TF to/from reserves							
930-Contributions from Operating Reserve	(\$1,900)	\$0	\$0	(\$1,470,306)	\$0	(\$1,470,306)	100%
762-Contribution to Capital (funding TCA projects)	\$37,925	\$2,689,396	\$0	\$1,372,447	\$0	\$1,372,447	100%
763-Contribution to Capital Reserves	\$985,000	\$985,000	\$0	\$985,000	\$985,000	\$985,000	100%
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$7,326,814)</b>	<b>(\$9,724,943)</b>	<b>(\$8,683,936)</b>	<b>(\$11,901,170)</b>	<b>(\$11,109,639)</b>	<b>(\$3,217,234)</b>	<b>27%</b>

Mackenzie County  
33-Airport  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
420-Sales of goods and services	\$0	\$10,386	\$606	\$0	\$0	(\$606)	#DIV/0!
560-Rental and lease revenue	\$10,875	\$8,735	\$13,194	\$18,336	\$18,336	\$5,142	28%
<b>TOTAL REVENUE</b>	<b>\$10,875</b>	<b>\$19,121</b>	<b>\$13,800</b>	<b>\$18,336</b>	<b>\$18,336</b>	<b>\$4,536</b>	<b>25%</b>
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$2,555	\$15,188	\$15,516	\$28,683	\$23,001	\$13,167	46%
132-Benefits	\$458	\$1,897	\$3,202	\$6,329	\$5,189	\$3,127	49%
136-WCB contributions	\$22	\$139	\$21	\$221	\$177	\$200	91%
211-Travel and subsistence	\$1,305	\$0	\$0	\$1,850	\$1,850	\$1,850	100%
214-Memberships & conference fees	\$200	\$230	\$289	\$1,350	\$1,350	\$1,061	79%
215-Freight	\$565	\$1,623	\$42	\$2,200	\$2,200	\$2,158	98%
232-Legal fee	\$232	\$1,361	\$0	\$0	\$0	\$0	#DIV/0!
233-Engineering consulting	\$0	\$0	\$1,555	\$0	\$0	(\$1,555)	#DIV/0!
235-Professional fee	\$3,222	\$2,294	\$0	\$10,000	\$30,000	\$10,000	100%
239-Training and education	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	100%
252-Repair & maintenance - buildings	\$932	\$4,198	\$1,557	\$3,500	\$3,500	\$1,943	56%
253-Repair & maintenance - equipment	\$27,315	\$26,321	\$22,553	\$27,750	\$27,750	\$5,197	19%
255-Repair & maintenance - vehicles	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	100%
259-Repair & maintenance - structural	\$6,750	\$10,538	\$18,037	\$28,200	\$20,000	\$10,163	36%
262-Rental - building and land	\$10,027	\$17,115	\$24,360	\$24,000	\$24,360	(\$360)	-2%
263-Rental - vehicle and equipment	\$0	\$0	\$0	\$643	\$643	\$643	100%
274-Insurance	\$2,969	\$4,058	\$0	\$2,700	\$4,500	\$2,700	100%
511-Goods and supplies	\$5,833	\$2,210	\$1,401	\$2,500	\$2,500	\$1,099	44%
521-Fuel and oil	\$861	\$1,614	\$347	\$2,000	\$0	\$1,653	83%
531-Chemicals and salt	\$10,204	\$20,109	\$0	\$20,400	\$20,400	\$20,400	100%
543-Natural gas	\$1,855	\$2,353	\$2,549	\$2,300	\$2,730	(\$249)	-11%
544-Electrical power	\$13,334	\$16,055	\$10,731	\$20,000	\$18,000	\$9,269	46%
995-Depreciation of TCA	\$180,711	\$186,553	\$0	\$188,900	\$195,000	\$188,900	100%
<b>TOTAL</b>	<b>\$269,350</b>	<b>\$313,854</b>	<b>\$102,161</b>	<b>\$376,526</b>	<b>\$386,150</b>	<b>\$274,365</b>	<b>73%</b>
<b>TOTAL EXPENSES</b>	<b>\$269,350</b>	<b>\$313,854</b>	<b>\$102,161</b>	<b>\$376,526</b>	<b>\$386,150</b>	<b>\$274,365</b>	<b>73%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$258,476)</b>	<b>(\$294,733)</b>	<b>(\$88,361)</b>	<b>(\$358,190)</b>	<b>(\$367,814)</b>	<b>(\$269,829)</b>	<b>75%</b>
<b>OTHER</b>							
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$258,476)</b>	<b>(\$294,733)</b>	<b>(\$88,361)</b>	<b>(\$358,190)</b>	<b>(\$367,814)</b>	<b>(\$269,829)</b>	<b>75%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
995-Amortization of TCA	\$180,711	\$186,553	\$0	\$188,900	\$195,000	\$188,900	100%
Remove TCA revenues							
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
762-Contribution to Capital (funding TCA projects)	\$0	\$7,500	\$0	\$0	\$0	\$0	#DIV/0!
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$77,765)</b>	<b>(\$115,680)</b>	<b>(\$88,361)</b>	<b>(\$169,290)</b>	<b>(\$172,814)</b>	<b>(\$80,929)</b>	<b>48%</b>

Mackenzie County  
41-Water Services  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
124-Frontage	\$50,943	\$50,485	\$53,480	\$70,114	\$117,543	\$16,634	24%
420-Sales of goods and services	\$65,764	\$57,348	\$78,290	\$35,000	\$45,500	(\$43,290)	-124%
421-Sale of water - metered	\$1,668,179	\$1,737,182	\$1,592,552	\$1,955,662	\$2,042,093	\$363,110	19%
422-Sale of water - bulk	\$700,271	\$701,657	\$798,274	\$851,937	\$755,655	\$53,663	6%
511-Penalties of AR and utilities	\$41,251	\$41,766	\$46,656	\$40,000	\$40,000	(\$6,656)	-17%
521-Offsite levy	\$61,302	\$156,593	\$111,409	\$0	\$0	(\$111,409)	#DIV/0!
597-Other revenue	\$12,338	(\$12,331)	\$42	\$0	\$0	(\$42)	#DIV/0!
840-Provincial grants	\$0	\$0	\$0	\$150,000	\$0	\$150,000	100%
<b>TOTAL REVENUE</b>	<b>\$2,600,047</b>	<b>\$2,732,701</b>	<b>\$2,680,703</b>	<b>\$3,102,713</b>	<b>\$3,000,791</b>	<b>\$422,010</b>	<b>14%</b>
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$393,647	\$521,541	\$496,816	\$628,613	\$553,076	\$131,797	21%
132-Benefits	\$64,852	\$86,203	\$99,588	\$123,110	\$102,963	\$23,522	19%
136-WCB contributions	\$3,060	\$5,224	\$536	\$4,532	\$3,764	\$3,996	88%
150-Isolation cost	\$3,850	\$1,413	\$8,800	\$14,400	\$9,600	\$5,600	39%
211-Travel and subsistence	\$18,914	\$15,468	\$15,455	\$24,740	\$21,780	\$9,285	38%
214-Memberships & conference fees	\$1,207	\$1,873	\$1,752	\$2,930	\$1,380	\$1,178	40%
215-Freight	\$36,971	\$47,949	\$45,645	\$54,580	\$63,240	\$8,935	16%
217-Telephone	\$18,923	\$20,005	\$16,385	\$21,440	\$21,140	\$5,055	24%
221-Advertising	\$0	\$572	\$0	\$2,200	\$2,200	\$2,200	100%
232-Legal fee	\$4,364	\$3,378	\$0	\$0	\$0	\$0	#DIV/0!
233-Engineering consulting	\$592	\$4,310	\$0	\$3,000	\$3,000	\$3,000	100%
235-Professional fee	\$43,248	\$49,991	\$37,910	\$53,935	\$102,074	\$16,025	30%
239-Training and education	\$4,683	\$4,515	\$6,212	\$10,210	\$9,170	\$3,998	39%
252-Repair & maintenance - buildings	\$27,644	\$23,695	\$10,415	\$23,100	\$22,650	\$12,685	55%
253-Repair & maintenance - equipment	\$44,022	\$47,216	\$56,588	\$40,100	\$62,020	(\$16,488)	-41%
255-Repair & maintenance - vehicles	\$4,012	\$5,404	\$6,438	\$12,000	\$11,000	\$5,562	46%
259-Repair & maintenance - structural	\$61,480	\$103,549	\$358,470	\$115,000	\$64,000	(\$243,470)	-212%
262-Rental - building and land	\$162	\$2,933	\$1,300	\$1,350	\$1,350	\$50	4%
263-Rental - vehicle and equipment	\$6,861	\$8,227	\$6,342	\$9,913	\$8,052	\$3,571	36%
266-Communications	\$0	\$1,294	\$402	\$1,500	\$1,500	\$1,098	73%
271-Licenses and permits	\$889	\$508	\$408	\$550	\$750	\$142	26%
272-Damage claims	\$0	\$0	\$25,771	\$0	\$0	(\$25,771)	#DIV/0!
274-Insurance	\$47,242	\$57,096	\$0	\$57,500	\$60,000	\$57,500	100%
511-Goods and supplies	\$99,207	\$106,374	\$76,312	\$96,446	\$112,351	\$20,134	21%
521-Fuel and oil	\$54,376	\$39,205	\$29,449	\$46,500	\$53,900	\$17,051	37%
531-Chemicals and salt	\$97,814	\$94,237	\$83,138	\$116,700	\$137,700	\$33,562	29%
543-Natural gas	\$50,030	\$63,344	\$57,315	\$66,750	\$66,652	\$9,435	14%
544-Electrical power	\$251,338	\$289,935	\$215,330	\$291,150	\$311,626	\$75,820	26%
810-Interest and service charges	\$0	\$0	\$3	\$0	\$0	(\$3)	#DIV/0!
831-Interest - long term debt	\$227,023	\$201,892	\$49,511	\$172,765	\$107,883	\$123,254	71%
921-Bad debt expense	\$0	\$0	\$139	\$1,000	\$1,500	\$861	86%
995-Depreciation of TCA	\$1,137,088	\$1,192,627	\$0	\$1,200,179	\$1,250,000	\$1,200,179	100%
<b>TOTAL</b>	<b>\$2,703,498</b>	<b>\$2,999,977</b>	<b>\$1,706,429</b>	<b>\$3,196,193</b>	<b>\$3,166,321</b>	<b>\$1,489,764</b>	<b>47%</b>
<b>Non-TCA projects</b>	<b>\$0</b>	<b>\$9,700</b>	<b>\$13,386</b>	<b>\$365,000</b>	<b>\$19,500</b>	<b>\$351,614</b>	<b>96%</b>
<b>TOTAL EXPENSES</b>	<b>\$2,703,498</b>	<b>\$3,009,677</b>	<b>\$1,719,815</b>	<b>\$3,561,193</b>	<b>\$3,185,821</b>	<b>\$1,841,378</b>	<b>52%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$103,451)</b>	<b>(\$276,976)</b>	<b>\$960,887</b>	<b>(\$458,480)</b>	<b>(\$185,030)</b>	<b>(\$1,419,367)</b>	<b>310%</b>
<b>OTHER</b>							
840-Provincial transfers for capital	\$365,231	\$284,356	\$250,000	\$1,168,393	\$0	\$918,393	79%
597-Other capital revenue	\$85,100	\$24,000	\$18,000	\$330,000	\$0	\$312,000	95%
	<b>\$450,331</b>	<b>\$308,356</b>	<b>\$268,000</b>	<b>\$1,498,393</b>	<b>\$0</b>	<b>\$1,230,393</b>	<b>82%</b>

<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>\$346,881</b>	<b>\$31,379</b>	<b>\$1,228,887</b>	<b>\$1,039,913</b>	<b>(\$185,030)</b>	<b>(\$188,974)</b>	<b>-18%</b>
=====							
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
995-Amortization of TCA	\$1,137,088	\$1,192,627	\$0	\$1,200,179	\$1,250,000	\$1,200,179	100%
Remove TCA revenues							
Total of OTHER per above	(\$450,331)	(\$308,356)	(\$268,000)	(\$1,498,393)	\$0	(\$1,230,393)	82%
Add LTD principle paid							
832-Principle Payments	\$1,083,305	\$1,125,439	\$196,577	\$1,103,074	\$597,661	\$906,497	82%
Add/Deduct LG model TF to/from reserves							
920-Contribution from Capital Reserve	\$0	(\$20,800)	\$0	\$0	\$0	\$0	#DIV/0!
762-Contribution to Capital (funding TCA projects)	\$136,548	\$7,806	\$0	\$721,213	\$0	\$721,213	100%
764-Contribution to Operating Reserves	\$49,324	\$156,593	\$0	\$0	\$0	\$0	#DIV/0!
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$235,539)</b>	<b>(\$353,387)</b>	<b>\$764,310</b>	<b>(\$1,082,588)</b>	<b>\$467,309</b>	<b>(\$1,846,898)</b>	<b>171%</b>
=====							



Mackenzie County  
42-Sewer Services  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
124-Frontage	\$23,889	\$23,889	\$21,984	\$23,702	\$21,985	\$1,718	7%
420-Sales of goods and services	\$0	\$0	\$13,214	\$0	\$0	(\$13,214)	#DIV/0!
421-Sale of water - metered	\$429,431	\$420,875	\$664,565	\$718,843	\$969,347	\$54,278	8%
422-Sale of water - bulk	\$0	\$0	\$0	\$138,019	\$167,900	\$138,019	100%
597-Other revenue	\$500	\$275	\$0	\$0	\$0	\$0	#DIV/0!
<b>TOTAL REVENUE</b>	<b>\$453,820</b>	<b>\$445,039</b>	<b>\$699,763</b>	<b>\$880,564</b>	<b>\$1,159,232</b>	<b>\$180,801</b>	<b>21%</b>
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$206,654	\$268,536	\$241,222	\$402,340	\$335,189	\$161,118	40%
132-Benefits	\$37,008	\$51,007	\$54,604	\$83,953	\$68,209	\$29,349	35%
136-WCB contributions	\$1,758	\$2,760	\$300	\$3,153	\$2,636	\$2,853	90%
150-Isolation cost	\$1,288	\$3,800	\$0	\$7,200	\$7,200	\$7,200	100%
215-Freight	\$88	\$1,391	\$714	\$5,000	\$5,000	\$4,286	86%
217-Telephone	\$798	\$328	\$0	\$840	\$840	\$840	100%
233-Engineering consulting	\$12,393	\$0	\$0	\$3,000	\$3,000	\$3,000	100%
235-Professional fee	\$2,363	\$782	\$855	\$1,100	\$1,100	\$245	22%
252-Repair & maintenance - buildings	\$455	\$1,019	\$0	\$1,750	\$1,750	\$1,750	100%
253-Repair & maintenance - equipment	\$738	\$7,081	\$3,542	\$10,200	\$5,300	\$6,658	65%
259-Repair & maintenance - structural	\$13,273	\$71,022	\$50,523	\$64,150	\$71,900	\$13,627	21%
263-Rental - vehicle and equipment	\$0	\$623	\$0	\$0	\$0	\$0	#DIV/0!
274-Insurance	\$14,026	\$5,201	\$0	\$17,100	\$15,000	\$17,100	100%
511-Goods and supplies	\$5,851	\$15,220	\$1,757	\$17,200	\$27,200	\$15,444	90%
521-Fuel and oil	\$81	\$161	\$0	\$0	\$0	\$0	#DIV/0!
531-Chemicals and salt	\$1,100	\$1,100	\$5,180	\$8,500	\$8,500	\$3,320	39%
543-Natural gas	\$3,838	\$3,719	\$3,784	\$4,550	\$4,246	\$766	17%
544-Electrical power	\$23,988	\$24,883	\$18,560	\$26,575	\$27,000	\$8,015	30%
831-Interest - long term debt	\$79,175	\$35,845	\$2,862	\$57,324	\$36,965	\$54,462	95%
995-Depreciation of TCA	\$360,715	\$376,406	\$0	\$366,534	\$380,000	\$366,534	100%
<b>TOTAL</b>	<b>\$765,589</b>	<b>\$870,885</b>	<b>\$383,902</b>	<b>\$1,080,469</b>	<b>\$1,001,035</b>	<b>\$696,567</b>	<b>64%</b>
<b>Non-TCA projects</b>					\$8,000		
<b>TOTAL EXPENSES</b>	<b>\$765,589</b>	<b>\$870,885</b>	<b>\$383,902</b>	<b>\$1,080,469</b>	<b>\$1,009,035</b>	<b>\$696,567</b>	<b>64%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$311,769)</b>	<b>(\$425,846)</b>	<b>\$315,861</b>	<b>(\$199,905)</b>	<b>\$150,197</b>	<b>(\$515,766)</b>	<b>258%</b>
<b>OTHER</b>							
840-Provincial transfers for capital	\$466,440	\$640,623	\$1,957,594	\$5,034,683	\$0	\$3,077,089	61%
	<b>\$466,440</b>	<b>\$640,623</b>	<b>\$1,957,594</b>	<b>\$5,034,683</b>	<b>\$0</b>	<b>\$3,077,089</b>	<b>61%</b>
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>\$154,671</b>	<b>\$214,777</b>	<b>\$2,273,455</b>	<b>\$4,834,778</b>	<b>\$150,197</b>	<b>\$2,561,323</b>	<b>53%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
995-Amortization of TCA	\$360,715	\$376,406	\$0	\$366,534	\$380,000	\$366,534	100%
Remove TCA revenues							
Total of OTHER per above	(\$466,440)	(\$640,623)	(\$1,957,594)	(\$5,034,683)	\$0	(\$3,077,089)	61%
Add LTD principle paid							
832-Principle Payments	\$437,799	\$295,760	\$20,263	\$375,881	\$263,670	\$355,618	95%
Add/Deduct LG model TF to/from reserves							
762-Contribution to Capital (funding TCA projects)	\$0	\$227,652	\$0	\$58,750	\$0	\$58,750	100%
763-Contribution to Capital Reserves	\$318,254	\$5,316	\$0	\$0	\$0	\$0	#DIV/0!
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$707,106)</b>	<b>(\$578,168)</b>	<b>\$295,597</b>	<b>(\$268,002)</b>	<b>\$266,527</b>	<b>(\$563,599)</b>	<b>210%</b>

Mackenzie County  
43-Solid Waste Disposal  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
420-Sales of goods and services	\$63,033	\$70,505	\$66,034	\$74,700	\$79,760	\$8,666	12%
597-Other revenue	\$0	\$2,500	\$0	\$0	\$0	\$0	#DIV/0!
<b>TOTAL REVENUE</b>	<b>\$63,033</b>	<b>\$73,005</b>	<b>\$66,034</b>	<b>\$74,700</b>	<b>\$79,760</b>	<b>\$8,666</b>	<b>12%</b>
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$107,409	\$51,048	\$47,026	\$38,841	\$25,345	(\$8,185)	-21%
132-Benefits	\$13,882	\$14,117	\$12,543	\$8,122	\$5,429	(\$4,421)	-54%
136-WCB contributions	\$828	\$902	\$58	\$299	\$195	\$241	81%
211-Travel and subsistence	\$150	\$374	\$326	\$1,100	\$1,100	\$774	70%
214-Memberships & conference fees	\$205	\$215	\$950	\$1,650	\$1,700	\$700	42%
221-Advertising	\$1,711	\$3,065	\$805	\$3,800	\$1,900	\$2,995	79%
232-Legal fee	\$3,927	\$532	\$0	\$0	\$0	\$0	#DIV/0!
235-Professional fee	\$503,068	\$554,671	\$482,388	\$550,663	\$547,269	\$68,275	12%
239-Training and education	\$0	\$0	\$265	\$0	\$0	(\$265)	#DIV/0!
252-Repair & maintenance - buildings	\$3,786	\$3,019	\$4,673	\$3,190	\$3,190	(\$1,483)	-46%
253-Repair & maintenance - equipment	\$1,822	\$5,004	\$4,869	\$8,050	\$8,050	\$3,181	40%
255-Repair & maintenance - vehicles	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	100%
259-Repair & maintenance - structural	\$2,679	\$18,656	\$15,721	\$30,500	\$26,075	\$14,779	48%
271-Licenses and permits	\$150	\$150	\$103	\$50	\$50	(\$53)	-105%
274-Insurance	\$209	\$213	\$0	\$300	\$260	\$300	100%
511-Goods and supplies	\$70,602	\$4,703	\$8,023	\$3,925	\$6,425	(\$4,098)	-104%
521-Fuel and oil	\$11,382	\$10,277	\$8,107	\$9,000	\$11,000	\$893	10%
544-Electrical power	\$10,558	\$11,259	\$8,928	\$12,000	\$13,163	\$3,072	26%
995-Depreciation of TCA	\$6,669	\$8,422	\$0	\$9,060	\$12,000	\$9,060	100%
<b>TOTAL</b>	<b>\$739,038</b>	<b>\$686,628</b>	<b>\$594,784</b>	<b>\$682,050</b>	<b>\$664,651</b>	<b>\$87,266</b>	<b>13%</b>
<b>Non-TCA projects</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,860</b>	<b>\$4,500</b>	<b>\$15,000</b>	<b>(\$360)</b>	<b>-8%</b>
<b>TOTAL EXPENSES</b>	<b>\$739,038</b>	<b>\$686,628</b>	<b>\$599,644</b>	<b>\$686,550</b>	<b>\$679,651</b>	<b>\$86,906</b>	<b>13%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$676,005)</b>	<b>(\$613,623)</b>	<b>(\$533,610)</b>	<b>(\$611,850)</b>	<b>(\$599,891)</b>	<b>(\$78,240)</b>	<b>13%</b>
<b>OTHER</b>							
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$676,005)</b>	<b>(\$613,623)</b>	<b>(\$533,610)</b>	<b>(\$611,850)</b>	<b>(\$599,891)</b>	<b>(\$78,240)</b>	<b>13%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
995-Amortization of TCA	\$6,669	\$8,422	\$0	\$9,060	\$12,000	\$9,060	100%
Remove TCA revenues							
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
762-Contribution to Capital (funding TCA projects)	\$0	\$0	\$0	\$19,680	\$0	\$19,680	100%
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$669,336)</b>	<b>(\$605,201)</b>	<b>(\$533,610)</b>	<b>(\$622,470)</b>	<b>(\$587,891)</b>	<b>(\$88,860)</b>	<b>14%</b>

Mackenzie County  
51-Family & Community Services  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
597-Other revenue	\$0	\$1,000	\$0	\$0	\$0	\$0	#DIV/0!
840-Provincial grants	\$232,192	\$234,673	\$234,673	\$234,673	\$234,673	\$0	0%
<b>TOTAL REVENUE</b>	<b>\$232,192</b>	<b>\$235,673</b>	<b>\$234,673</b>	<b>\$234,673</b>	<b>\$234,673</b>	<b>\$0</b>	<b>0%</b>
<b>OPERATING EXPENSES</b>							
255-Repair & maintenance - vehicles	\$0	\$98	\$1,336	\$3,000	\$1,500	\$1,664	55%
274-Insurance	\$2,045	\$2,234	\$0	\$2,500	\$2,500	\$2,500	100%
735-Grants to other organizations	\$671,388	\$609,286	\$622,977	\$684,841	\$684,841	\$61,864	9%
<b>TOTAL</b>	<b>\$673,433</b>	<b>\$611,618</b>	<b>\$624,313</b>	<b>\$690,341</b>	<b>\$688,841</b>	<b>\$66,028</b>	<b>10%</b>
<b>TOTAL EXPENSES</b>	<b>\$673,433</b>	<b>\$611,618</b>	<b>\$624,313</b>	<b>\$690,341</b>	<b>\$688,841</b>	<b>\$66,028</b>	<b>10%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$441,241)</b>	<b>(\$375,945)</b>	<b>(\$389,640)</b>	<b>(\$455,668)</b>	<b>(\$454,168)</b>	<b>(\$66,028)</b>	<b>14%</b>
<b>OTHER</b>							
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$441,241)</b>	<b>(\$375,945)</b>	<b>(\$389,640)</b>	<b>(\$455,668)</b>	<b>(\$454,168)</b>	<b>(\$66,028)</b>	<b>14%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
Remove TCA revenues							
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$441,241)</b>	<b>(\$375,945)</b>	<b>(\$389,640)</b>	<b>(\$455,668)</b>	<b>(\$454,168)</b>	<b>(\$66,028)</b>	<b>14%</b>

Mackenzie County  
61-Planning & Development  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
420-Sales of goods and services	\$4,718	\$3,785	\$15,010	\$204,000	\$204,000	\$188,990	93%
520-Licenses and permits	\$19,286	\$21,989	\$43,716	\$32,500	\$32,500	(\$11,216)	-35%
521-Offsite levy	\$0	\$0	(\$50)	\$0	\$0	\$50	#DIV/0!
522-Municipal reserve revenue	\$44,578	\$110,066	\$60,132	\$50,000	\$50,000	(\$10,132)	-20%
526-Safety code permits	\$330,815	\$308,789	\$361,320	\$250,000	\$275,000	(\$111,320)	-45%
525-Subdivision fees	(\$425)	\$1,750	\$13,638	\$0	\$0	(\$13,638)	#DIV/0!
531-Safety code fees	\$13,074	\$12,993	\$13,614	\$10,000	\$10,000	(\$3,614)	-36%
560-Rental and lease revenue	\$27,213	\$48,582	\$40,303	\$30,000	\$30,000	(\$10,303)	-34%
597-Other revenue	\$2,328	\$0	\$0	\$4,000	\$4,000	\$4,000	100%
<b>TOTAL REVENUE</b>	<b>\$441,587</b>	<b>\$507,953</b>	<b>\$547,684</b>	<b>\$580,500</b>	<b>\$605,500</b>	<b>\$32,816</b>	<b>6%</b>
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$260,560	\$456,935	\$473,298	\$585,009	\$467,159	\$111,711	19%
132-Benefits	\$39,822	\$67,542	\$99,667	\$125,219	\$100,464	\$25,552	20%
136-WCB contributions	\$2,156	\$4,127	\$602	\$3,972	\$3,071	\$3,370	85%
151-Honoraria	\$9,600	\$13,200	\$11,700	\$15,900	\$15,900	\$4,200	26%
211-Travel and subsistence	\$11,947	\$13,873	\$12,089	\$17,000	\$18,200	\$4,911	29%
212-Promotional expense					\$2,000	\$0	
214-Memberships & conference fees	\$3,428	\$3,528	\$3,942	\$5,315	\$5,940	\$1,373	26%
215-Freight	\$119	\$675	\$969	\$500	\$500	(\$469)	-94%
217-Telephone	\$906	\$1,382	\$884	\$1,560	\$1,560	\$676	43%
221-Advertising	\$25,130	\$12,977	\$19,965	\$15,000	\$21,500	(\$4,965)	-33%
223-Subscriptions and publications	\$0	\$0	\$0	\$110	\$200	\$110	100%
232-Legal fee	\$33,101	\$36,504	\$5,580	\$40,000	\$30,000	\$34,420	86%
235-Professional fee	\$282,727	\$217,929	\$168,636	\$187,000	\$226,500	\$18,364	10%
239-Training and education	\$1,748	\$4,009	\$5,251	\$9,000	\$7,500	\$3,749	42%
242-Computer programming	\$6,070	\$9,305	\$27,588	\$33,100	\$32,700	\$5,512	17%
255-Repair & maintenance - vehicles	\$1,118	\$64	\$641	\$1,500	\$3,000	\$859	57%
266-Communications	\$0	\$0	\$2,766	\$10,000	\$0	\$7,234	72%
274-Insurance	\$2,711	\$2,537	\$0	\$3,300	\$3,300	\$3,300	100%
511-Goods and supplies	\$16,351	\$6,890	\$11,678	\$11,500	\$13,500	(\$178)	-2%
521-Fuel and oil	\$5,898	\$5,191	\$3,892	\$4,000	\$6,000	\$108	3%
995-Depreciation of TCA	\$3,103	\$3,103	\$0	\$3,103	\$3,103	\$3,103	100%
<b>TOTAL</b>	<b>\$706,494</b>	<b>\$859,772</b>	<b>\$849,148</b>	<b>\$1,072,088</b>	<b>\$962,097</b>	<b>\$222,940</b>	<b>21%</b>
<b>Non-TCA projects</b>	<b>\$1,027</b>	<b>\$340,017</b>	<b>\$17,665</b>	<b>\$360,267</b>	<b>\$145,000</b>	<b>\$342,602</b>	<b>95%</b>
<b>TOTAL EXPENSES</b>	<b>\$707,522</b>	<b>\$1,199,789</b>	<b>\$866,812</b>	<b>\$1,432,355</b>	<b>\$1,107,097</b>	<b>\$565,543</b>	<b>39%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$265,935)</b>	<b>(\$691,837)</b>	<b>(\$319,128)</b>	<b>(\$851,855)</b>	<b>(\$501,597)</b>	<b>(\$532,727)</b>	<b>63%</b>
<b>OTHER</b>							
630-Proceeds of sold TCA asset	\$0	\$0	\$0	\$500	\$0	\$500	100%
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>	<b>100%</b>
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$265,935)</b>	<b>(\$691,837)</b>	<b>(\$319,128)</b>	<b>(\$851,355)</b>	<b>(\$501,597)</b>	<b>(\$532,227)</b>	<b>63%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
995-Amortization of TCA	\$3,103	\$3,103	\$0	\$3,103	\$3,103	\$3,103	100%
Remove TCA revenues							
Total of OTHER per above	\$0	\$0	\$0	(\$500)	\$0	(\$500)	100%
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
930-Contributions from Operating Reserve	\$0	\$0	\$0	(\$155,267)	\$0	(\$155,267)	100%

762-Contribution to Capital (funding TCA projects)	\$0	\$0	\$0	\$25,000	\$0	\$25,000	100%
764-Contribution to Operating Reserves	\$326,550	\$110,066	\$0	\$0	\$0	\$0	#DIV/0!
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$589,382)</b>	<b>(\$798,799)</b>	<b>(\$319,128)</b>	<b>(\$718,485)</b>	<b>(\$498,494)</b>	<b>(\$399,357)</b>	<b>56%</b>

Mackenzie County  
63-Agriculture  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
420-Sales of goods and services	\$5,670	\$2,835	\$0	\$2,835	\$2,835	\$2,835	100%
560-Rental and lease revenue	\$13,901	\$5,460	\$6,670	\$11,828	\$12,068	\$5,158	44%
597-Other revenue	\$0	\$25,381	\$0	\$0	\$0	\$0	#DIV/0!
790-Tradeshows Revenues	\$0	\$1,475	\$25,416	\$28,345	\$23,425	\$2,929	10%
840-Provincial grants	\$168,359	\$168,359	\$183,359	\$168,359	\$175,000	(\$15,000)	-9%
<b>TOTAL REVENUE</b>	<b>\$187,930</b>	<b>\$203,510</b>	<b>\$215,445</b>	<b>\$211,367</b>	<b>\$213,328</b>	<b>(\$4,078)</b>	<b>-2%</b>
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$141,984	\$166,851	\$138,709	\$209,742	\$204,797	\$71,033	34%
132-Benefits	\$25,741	\$32,829	\$31,653	\$41,984	\$39,991	\$10,331	25%
136-WCB contributions	\$1,133	\$1,591	\$192	\$1,434	\$1,390	\$1,242	87%
151-Honoraria	\$3,150	\$8,175	\$6,450	\$9,750	\$13,950	\$3,300	34%
211-Travel and subsistence	\$13,309	\$16,436	\$8,392	\$11,400	\$19,150	\$3,008	26%
212-Promotional expense	\$0	\$71,737	\$69,844	\$35,000	\$35,000	(\$34,844)	-100%
214-Memberships & conference fees	\$3,275	\$5,241	\$3,999	\$3,400	\$5,100	(\$599)	-18%
215-Freight	\$129	\$795	\$268	\$0	\$0	(\$268)	#DIV/0!
217-Telephone	\$1,568	\$1,649	\$664	\$1,325	\$1,380	\$661	50%
221-Advertising	\$3,008	\$1,244	\$1,375	\$3,000	\$3,500	\$1,625	54%
223-Subscriptions and publications	\$0	\$183	\$0	\$0	\$0	\$0	#DIV/0!
233-Engineering consulting	\$20,774	\$21,283	\$38,958	\$22,500	\$22,500	(\$16,458)	-73%
235-Professional fee	\$75,319	\$94,967	\$100,132	\$117,500	\$155,700	\$17,368	15%
239-Training and education	\$609	\$0	\$200	\$6,300	\$1,300	\$6,100	97%
252-Repair & maintenance - buildings	\$0	\$0	\$2,836	\$3,500	\$3,500	\$664	19%
253-Repair & maintenance - equipment	\$500	\$340	\$580	\$1,000	\$3,000	\$420	42%
255-Repair & maintenance - vehicles	\$1,921	\$2,277	\$2,130	\$3,000	\$3,000	\$870	29%
259-Repair & maintenance - structural	\$339,918	\$348,252	\$261,446	\$589,310	\$718,000	\$327,864	56%
262-Rental - building and land	\$0	\$0	\$0	\$500	\$500	\$500	100%
263-Rental - vehicle and equipment	\$5,400	\$2,400	\$275	\$5,000	\$5,350	\$4,725	95%
274-Insurance	\$7,906	\$8,105	\$0	\$9,600	\$8,500	\$9,600	100%
511-Goods and supplies	\$3,355	\$5,190	\$4,098	\$4,650	\$4,650	\$552	12%
521-Fuel and oil	\$9,914	\$11,842	\$5,143	\$10,000	\$15,000	\$4,857	49%
531-Chemicals and salt	\$26,578	\$43,796	\$45,665	\$45,000	\$60,000	(\$665)	-1%
543-Natural gas	\$0	\$0	\$0	\$2,400	\$0	\$2,400	100%
735-Grants to other organizations	\$35,000	\$44,630	\$185,496	\$85,500	\$150,000	(\$99,996)	-117%
995-Depreciation of TCA	\$97,553	\$117,888	\$0	\$109,534	\$140,000	\$109,534	100%
<b>TOTAL</b>	<b>\$818,043</b>	<b>\$1,007,701</b>	<b>\$908,507</b>	<b>\$1,332,329</b>	<b>\$1,615,258</b>	<b>\$423,822</b>	<b>32%</b>
<b>Non-TCA projects</b>	<b>\$0</b>	<b>\$30,264</b>	<b>\$43,315</b>	<b>\$144,740</b>	<b>\$0</b>	<b>\$101,425</b>	<b>70%</b>
<b>TOTAL EXPENSES</b>	<b>\$818,043</b>	<b>\$1,037,965</b>	<b>\$951,822</b>	<b>\$1,477,069</b>	<b>\$1,615,258</b>	<b>\$525,247</b>	<b>36%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$630,113)</b>	<b>(\$834,455)</b>	<b>(\$736,377)</b>	<b>(\$1,265,702)</b>	<b>(\$1,401,930)</b>	<b>(\$529,325)</b>	<b>42%</b>
<b>OTHER</b>							
840-Provincial transfers for capital	\$398,524	\$142,476	\$0	\$0	\$0	\$0	#DIV/0!
575-Contributed TCA	\$0	\$150,000	\$0	\$0	\$0	\$0	#DIV/0!
630-Proceeds of sold TCA asset	\$0	\$0	\$75,000	\$0	\$0	(\$75,000)	#DIV/0!
	<b>\$398,524</b>	<b>\$292,476</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$75,000)</b>	<b>#DIV/0!</b>
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$231,589)</b>	<b>(\$541,979)</b>	<b>(\$661,377)</b>	<b>(\$1,265,702)</b>	<b>(\$1,401,930)</b>	<b>(\$604,325)</b>	<b>48%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
995-Amortization of TCA	\$97,553	\$117,888	\$0	\$109,534	\$140,000	\$109,534	100%
Remove TCA revenues							
Total of OTHER per above	(\$398,524)	(\$292,476)	(\$75,000)	\$0	\$0	\$75,000	#DIV/0!



Mackenzie County  
64-Veterinary Services  
For the Twelve Months Ending December 31, 201

	2012 Actual Total	2013 Actual Total	2014 Actual Total	2014 Budget	2015 Budget	\$ Variance	% Variance
<b>OPERATING REVENUES</b>							
-----							
=====							
<b>OPERATING EXPENSES</b>							
211-Travel and subsistence	\$0	\$0		\$0	\$0	\$0	#DIV/0!
235-Professional fee	\$26,277	\$25,100	\$0	\$0	\$0	\$0	#DIV/0!
735-Grants to other organizations	\$100,000	\$100,000	\$75,000	\$100,000	\$0	\$25,000	25%
-----							
<b>TOTAL</b>	<b>\$126,277</b>	<b>\$125,100</b>	<b>\$75,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>25%</b>
-----							
<b>TOTAL EXPENSES</b>	<b>\$126,277</b>	<b>\$125,100</b>	<b>\$75,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>25%</b>
-----							
<b>EXCESS (DEFICIENCY)</b>	<b>(\$126,277)</b>	<b>(\$125,100)</b>	<b>(\$75,000)</b>	<b>(\$100,000)</b>	<b>\$0</b>	<b>(\$25,000)</b>	<b>25%</b>
-----							
<b>OTHER</b>							
-----							
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$126,277)</b>	<b>(\$125,100)</b>	<b>(\$75,000)</b>	<b>(\$100,000)</b>	<b>\$0</b>	<b>(\$25,000)</b>	<b>25%</b>
=====							
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
Remove TCA revenues							
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
-----							
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$126,277)</b>	<b>(\$125,100)</b>	<b>(\$75,000)</b>	<b>(\$100,000)</b>	<b>\$0</b>	<b>(\$25,000)</b>	<b>25%</b>
=====							





Mackenzie County  
66-Subdivision  
For the Twelve Months Ending December 31, 2014

	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2014</u>	<u>2015</u>	<u>\$ Variance</u>	<u>% Variance</u>
	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Budget</u>	<u>Budget</u>		
<b>OPERATING REVENUES</b>							
424-Sale of land	\$63,764	\$46,859	\$35,956	\$0	\$0	(\$35,956)	#DIV/0!
525-Subdivision fees	\$49,324	\$42,924	\$41,624	\$25,000	\$30,000	(\$16,624)	-66%
<b>TOTAL REVENUE</b>	<b>\$113,088</b>	<b>\$89,782</b>	<b>\$77,580</b>	<b>\$25,000</b>	<b>\$30,000</b>	<b>(\$52,580)</b>	<b>-210%</b>
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$0	\$0	\$0	\$0	\$107,651	\$0	#DIV/0!
132-Benefits	\$0	\$0	\$0	\$0	\$20,386	\$0	#DIV/0!
136-WCB contributions	\$0	\$0	\$0	\$0	\$695	\$0	#DIV/0!
211-Travel and subsistence					\$2,000		
214-Memberships & conference fees					\$1,500		
217-Telephone					\$500		
233-Engineering consulting	\$23,512	\$22,462	\$481	\$25,000	\$18,000	\$24,519	98%
235-Professional fee	\$0	\$35,840	\$9,013	\$15,000	\$15,000	\$5,987	40%
992-Cost of land sold	\$4,429	\$25,486	\$0	\$0	\$0	\$0	#DIV/0!
<b>TOTAL</b>	<b>\$27,941</b>	<b>\$83,787</b>	<b>\$9,494</b>	<b>\$40,000</b>	<b>\$165,732</b>	<b>\$30,506</b>	<b>76%</b>
<b>TOTAL EXPENSES</b>	<b>\$27,941</b>	<b>\$83,787</b>	<b>\$9,494</b>	<b>\$40,000</b>	<b>\$165,732</b>	<b>\$30,506</b>	<b>76%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$85,147</b>	<b>\$5,995</b>	<b>\$68,086</b>	<b>(\$15,000)</b>	<b>(\$135,732)</b>	<b>(\$83,086)</b>	<b>554%</b>
<b>OTHER</b>							
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>\$85,147</b>	<b>\$5,995</b>	<b>\$68,086</b>	<b>(\$15,000)</b>	<b>(\$135,732)</b>	<b>(\$83,086)</b>	<b>554%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
Remove TCA revenues							
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>\$85,147</b>	<b>\$5,995</b>	<b>\$68,086</b>	<b>(\$15,000)</b>	<b>(\$135,732)</b>	<b>(\$83,086)</b>	<b>554%</b>



Mackenzie County  
71-Recreation Department  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
-----							
=====							
<b>OPERATING EXPENSES</b>							
543-Natural gas	\$0	\$0	\$2,376	\$0	\$3,781	(\$2,376)	#DIV/0!
735-Grants to other organizations	\$684,335	\$749,694	\$729,622	\$845,435	\$845,435	\$115,813	14%
995-Depreciation of TCA	\$193,872	\$203,741	\$0	\$348,904	\$360,000	\$348,904	100%
-----							
<b>TOTAL</b>	<b>\$878,208</b>	<b>\$953,434</b>	<b>\$731,998</b>	<b>\$1,194,339</b>	<b>\$1,209,216</b>	<b>\$462,341</b>	<b>39%</b>
-----							
<b>TOTAL EXPENSES</b>	<b>\$878,208</b>	<b>\$953,434</b>	<b>\$731,998</b>	<b>\$1,194,339</b>	<b>\$1,209,216</b>	<b>\$462,341</b>	<b>39%</b>
-----							
<b>EXCESS (DEFICIENCY)</b>	<b>(\$878,208)</b>	<b>(\$953,434)</b>	<b>(\$731,998)</b>	<b>(\$1,194,339)</b>	<b>(\$1,209,216)</b>	<b>(\$462,341)</b>	<b>39%</b>
-----							
<b>OTHER</b>							
840-Provincial transfers for capital	\$150,545	\$0	\$0	\$6,000	\$0	\$6,000	100%
597-Other capital revenue	\$0	\$33,455	\$10,000	\$308,220	\$0	\$298,220	97%
-----							
	<b>\$150,545</b>	<b>\$33,455</b>	<b>\$10,000</b>	<b>\$314,220</b>	<b>\$0</b>	<b>\$304,220</b>	<b>97%</b>
-----							
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$727,662)</b>	<b>(\$919,979)</b>	<b>(\$721,998)</b>	<b>(\$880,119)</b>	<b>(\$1,209,216)</b>	<b>(\$158,121)</b>	<b>18%</b>
=====							
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes:							
995-Amortization of TCA	\$193,872	\$203,741	\$0	\$348,904	\$360,000	\$348,904	100%
Remove TCA revenues							
Total of OTHER per above	(\$150,545)	(\$33,455)	(\$10,000)	(\$314,220)	\$0	(\$304,220)	97%
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
930-Contributions from Operating Reserve	(\$11,760)	\$0	\$0	(\$6,000)	\$0	(\$6,000)	100%
762-Contribution to Capital (funding TCA projects)	\$447,535	\$599,697	\$0	\$198,780	\$0	\$198,780	100%
764-Contribution to Operating Reserves	\$50,000	\$50,000	\$0	\$50,000	\$50,000	\$50,000	100%
-----							
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$1,170,110)</b>	<b>(\$1,399,391)</b>	<b>(\$731,998)</b>	<b>(\$1,088,215)</b>	<b>(\$899,216)</b>	<b>(\$356,217)</b>	<b>33%</b>
=====							

Mackenzie County  
72-Parks & Playgrounds  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
420-Sales of goods and services	\$43,802	\$64,092	\$91,150	\$69,600	\$80,000	(\$21,550)	-31%
597-Other revenue	\$105	\$35	\$35	\$0	\$0	(\$35)	#DIV/0!
840-Provincial grants	\$1,794	\$8,000	\$0	\$0	\$0	\$0	#DIV/0!
<b>TOTAL REVENUE</b>	<b>\$45,701</b>	<b>\$72,127</b>	<b>\$91,185</b>	<b>\$69,600</b>	<b>\$80,000</b>	<b>(\$21,585)</b>	<b>-31%</b>
<b>OPERATING EXPENSES</b>							
110-Wages and salaries	\$160,759	\$194,890	\$226,521	\$410,113	\$337,941	\$183,592	45%
132-Benefits	\$31,526	\$30,158	\$36,965	\$74,434	\$57,477	\$37,469	50%
136-WCB contributions	\$1,404	\$1,945	\$191	\$2,326	\$1,773	\$2,135	92%
150-Isolation cost	(\$1,509)	\$0	\$0	\$0	\$3,600	\$0	#DIV/0!
211-Travel and subsistence	\$3,344	\$573	\$520	\$7,500	\$7,500	\$6,980	93%
214-Memberships & conference fees	\$0	\$0	\$0	\$550	\$550	\$550	100%
215-Freight	\$2,140	\$2,347	\$1,895	\$1,000	\$1,000	(\$895)	-89%
217-Telephone	\$3,462	\$4,088	\$3,017	\$1,794	\$1,794	(\$1,223)	-68%
221-Advertising	\$500	\$1,797	\$1,070	\$2,600	\$3,450	\$1,530	59%
235-Professional fee	\$77,493	\$103,767	\$76,798	\$89,230	\$92,455	\$12,432	14%
239-Training and education	\$569	\$0	\$1,114	\$2,200	\$2,700	\$1,086	49%
252-Repair & maintenance - buildings	\$9,891	\$12,562	\$8,908	\$27,990	\$27,630	\$19,082	68%
253-Repair & maintenance - equipment	\$10,974	\$11,486	\$7,268	\$12,550	\$12,550	\$5,282	42%
255-Repair & maintenance - vehicles	\$7,128	\$5,102	\$2,151	\$7,500	\$7,500	\$5,349	71%
259-Repair & maintenance - structural	\$28,032	\$34,997	\$28,943	\$42,550	\$40,750	\$13,607	32%
266-Communications	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
271-Licenses and permits	\$629	\$1,961	\$420	\$1,000	\$1,000	\$580	58%
274-Insurance	\$1,515	\$2,978	\$0	\$1,900	\$3,200	\$1,900	100%
511-Goods and supplies	\$28,574	\$34,540	\$40,688	\$48,045	\$45,920	\$7,357	15%
521-Fuel and oil	\$18,081	\$16,857	\$54	\$21,000	\$22,500	\$20,946	100%
544-Electrical power	\$0	\$0	\$120	\$0	\$0	(\$120)	#DIV/0!
993-NBV value of disposed TCA	\$0	\$7,000	\$0	\$0	\$0	\$0	#DIV/0!
995-Depreciation of TCA	\$73,104	\$80,790	\$0	\$81,250	\$85,000	\$81,250	100%
<b>TOTAL</b>	<b>\$457,617</b>	<b>\$547,837</b>	<b>\$436,643</b>	<b>\$835,532</b>	<b>\$756,290</b>	<b>\$398,889</b>	<b>48%</b>
<b>Non-TCA projects</b>	<b>\$13,776</b>	<b>\$34,654</b>	<b>\$0</b>	<b>\$31,885</b>	<b>\$5,000</b>	<b>\$31,885</b>	<b>100%</b>
<b>TOTAL EXPENSES</b>	<b>\$471,393</b>	<b>\$582,491</b>	<b>\$436,643</b>	<b>\$867,417</b>	<b>\$761,290</b>	<b>\$430,774</b>	<b>50%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$425,692)</b>	<b>(\$510,364)</b>	<b>(\$345,458)</b>	<b>(\$797,817)</b>	<b>(\$681,290)</b>	<b>(\$452,359)</b>	<b>57%</b>
<b>OTHER</b>							
630-Proceeds of sold TCA asset	\$0	\$1,523	\$0	\$0	\$0	\$0	#DIV/0!
	<b>\$0</b>	<b>\$1,523</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$425,692)</b>	<b>(\$508,841)</b>	<b>(\$345,458)</b>	<b>(\$797,817)</b>	<b>(\$681,290)</b>	<b>(\$452,359)</b>	<b>57%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
993-NBV value of disposed TCA	\$0	\$7,000	\$0	\$0	\$0	\$0	#DIV/0!
995-Amortization of TCA	\$73,104	\$80,790	\$0	\$81,250	\$85,000	\$81,250	100%
Remove TCA revenues							
Total of OTHER per above	\$0	(\$1,523)	\$0	\$0	\$0	\$0	#DIV/0!
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
930-Contributions from Operating Reserve	\$0	\$0	\$0	(\$23,233)	\$0	(\$23,233)	100%
762-Contribution to Capital (funding TCA projects)	\$15,000	\$51,000	\$0	\$101,220	\$0	\$101,220	100%
764-Contribution to Operating Reserves	\$59,614	\$50,000	\$0	\$50,000	\$50,000	\$50,000	100%

EXCESS (DEFICIENCY) - LG MODEL

(\$427,201) (\$523,574) (\$345,458) (\$844,554) (\$646,290) (\$499,096) 59%

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Mackenzie County  
73-Tourism  
For the Twelve Months Ending December 31, 2014

	2012 Actual Total	2013 Actual Total	2014 Actual Total	2014 Budget	2015 Budget	\$ Variance	% Variance
<b>OPERATING REVENUES</b>							
<b>OPERATING EXPENSES</b>							
212-Promotional expense	\$14,796	\$17,680	\$11,679	\$24,000	\$27,000	\$12,321	51%
214-Memberships & conference fees	\$28,253	\$750	\$13,250	\$13,250	\$13,250	\$0	0%
215-Freight	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
221-Advertising	\$5,447	\$2,606	\$5,152	\$6,300	\$6,300	\$1,148	18%
511-Goods and supplies	\$0	\$0	\$210	\$0	\$0	(\$210)	#DIV/0!
735-Grants to other organizations	\$3,000	\$3,000	\$0	\$0	\$1,000	\$0	#DIV/0!
<b>TOTAL</b>	<b>\$51,496</b>	<b>\$24,036</b>	<b>\$30,291</b>	<b>\$43,550</b>	<b>\$47,550</b>	<b>\$13,259</b>	<b>30%</b>
<b>TOTAL EXPENSES</b>	<b>\$51,496</b>	<b>\$24,036</b>	<b>\$30,291</b>	<b>\$43,550</b>	<b>\$47,550</b>	<b>\$13,259</b>	<b>30%</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(\$51,496)</b>	<b>(\$24,036)</b>	<b>(\$30,291)</b>	<b>(\$43,550)</b>	<b>(\$47,550)</b>	<b>(\$13,259)</b>	<b>30%</b>
<b>OTHER</b>							
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$51,496)</b>	<b>(\$24,036)</b>	<b>(\$30,291)</b>	<b>(\$43,550)</b>	<b>(\$47,550)</b>	<b>(\$13,259)</b>	<b>30%</b>
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
Remove TCA revenues							
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$51,496)</b>	<b>(\$24,036)</b>	<b>(\$30,291)</b>	<b>(\$43,550)</b>	<b>(\$47,550)</b>	<b>(\$13,259)</b>	<b>30%</b>





Mackenzie County  
74-Library Services  
For the Twelve Months Ending December 31, 2014

	2012 Actual Total	2013 Actual Total	2014 Actual Total	2014 Budget	2015 Budget	\$ Variance	% Variance
<b>OPERATING REVENUES</b>							
-----							
=====							
<b>OPERATING EXPENSES</b>							
735-Grants to other organizations	\$196,978	\$236,737	\$234,735	\$226,026	\$226,026	(\$8,709)	-4%
-----							
<b>TOTAL</b>	<b>\$196,978</b>	<b>\$236,737</b>	<b>\$234,735</b>	<b>\$226,026</b>	<b>\$226,026</b>	<b>(\$8,709)</b>	<b>-4%</b>
-----							
<b>TOTAL EXPENSES</b>	<b>\$196,978</b>	<b>\$236,737</b>	<b>\$234,735</b>	<b>\$226,026</b>	<b>\$226,026</b>	<b>(\$8,709)</b>	<b>-4%</b>
-----							
<b>EXCESS (DEFICIENCY)</b>	<b>(\$196,978)</b>	<b>(\$236,737)</b>	<b>(\$234,735)</b>	<b>(\$226,026)</b>	<b>(\$226,026)</b>	<b>\$8,709</b>	<b>-4%</b>
-----							
<b>OTHER</b>							
-----							
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$196,978)</b>	<b>(\$236,737)</b>	<b>(\$234,735)</b>	<b>(\$226,026)</b>	<b>(\$226,026)</b>	<b>\$8,709</b>	<b>-4%</b>
=====							
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
Remove TCA revenues							
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
-----							
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$196,978)</b>	<b>(\$236,737)</b>	<b>(\$234,735)</b>	<b>(\$226,026)</b>	<b>(\$226,026)</b>	<b>\$8,709</b>	<b>-4%</b>
=====							

Mackenzie County  
85-Requisitions  
For the Twelve Months Ending December 31, 2014

	2012 Actual	2013 Actual	2014 Actual	2014	2015	\$ Variance	% Variance
	Total	Total	Total	Budget	Budget		
<b>OPERATING REVENUES</b>							
-----							
=====							
<b>OPERATING EXPENSES</b>							
747-School requisition	\$6,157,364	\$6,222,152	\$3,149,287	\$6,306,111		\$3,156,824	50%
750-Lodge requisition	\$291,715	\$392,262	\$490,719	\$488,959		(\$1,760)	0%
-----							
<b>TOTAL</b>	<b>\$6,449,079</b>	<b>\$6,614,414</b>	<b>\$3,640,006</b>	<b>\$6,795,070</b>	<b>\$0</b>	<b>\$3,155,064</b>	<b>46%</b>
-----							
<b>TOTAL EXPENSES</b>	<b>\$6,449,079</b>	<b>\$6,614,414</b>	<b>\$3,640,006</b>	<b>\$6,795,070</b>	<b>\$0</b>	<b>\$3,155,064</b>	<b>46%</b>
-----							
<b>EXCESS (DEFICIENCY)</b>	<b>(\$6,449,079)</b>	<b>(\$6,614,414)</b>	<b>(\$3,640,006)</b>	<b>(\$6,795,070)</b>	<b>\$0</b>	<b>(\$3,155,064)</b>	<b>46%</b>
-----							
<b>OTHER</b>							
-----							
<b>EXCESS (DEFICIENCY) - PS MODEL</b>	<b>(\$6,449,079)</b>	<b>(\$6,614,414)</b>	<b>(\$3,640,006)</b>	<b>(\$6,795,070)</b>	<b>\$0</b>	<b>(\$3,155,064)</b>	<b>46%</b>
=====							
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
Remove TCA revenues							
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
-----							
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$6,449,079)</b>	<b>(\$6,614,414)</b>	<b>(\$3,640,006)</b>	<b>(\$6,795,070)</b>	<b>\$0</b>	<b>(\$3,155,064)</b>	<b>46%</b>
=====							

Mackenzie County  
 97-Other Transfers  
 For the Twelve Months Ending December 31, 20

	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2014</u>	<u>2015</u>	<u>\$ Variance</u>	<u>% Variance</u>
	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Budget</u>	<u>Budget</u>		
<b>OPERATING REVENUES</b>							
<b>OPERATING EXPENSES</b>							
<b>OTHER</b>							
<b>CONVERT TO LG INCOME STATEMENT</b>							
Remove non-cash transactions associated with PSAB changes							
Remove TCA revenues							
Add LTD principle paid							
Add/Deduct LG model TF to/from reserves							
763-Contribution to Capital Reserves	\$2,553,935	\$1,212,865	\$0	\$0	\$0	\$0	#DIV/0!
764-Contribution to Operating Reserves	\$2,553,935	\$1,212,865	\$0	\$0	\$0	\$0	#DIV/0!
<b>EXCESS (DEFICIENCY) - LG MODEL</b>	<b>(\$5,107,869)</b>	<b>(\$2,425,730)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>

