

**Village of Carmacks**  
**Financial Statements**  
For the year ended December 31, 2020

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**Contents**

<b>Management's Responsibility Report</b>	<b>1</b>
<b>Independent Auditor's Report</b>	<b>2 - 3</b>
<b>Financial Statements</b>	
Statement of Financial Position	<b>4</b>
Statement of Operations	<b>5</b>
Statement of Change in Net Financial Assets	<b>6</b>
Statement of Cash Flows	<b>7</b>
Notes to the Financial Statements	<b>8 - 21</b>
Schedule 1 - Operating Fund Revenue	<b>22</b>
Schedule 2 - Operating Fund Expenses	<b>23 - 24</b>
Schedule 3 - Capital Fund	<b>25</b>
Schedule 4 - Suppliers and Contractors	<b>26</b>

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## Management's Responsibility for Financial Reporting

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The accompanying financial statements of the Village of Carmacks are the responsibility of management and have been approved by Mayor and Council.

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Certain amounts used in preparation of the financial statements are based on management's best estimate and judgements. Actual results could differ as additional information becomes available in the future. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Village of Carmacks maintains systems of internal accounting and administrative controls of reasonable quality, consistent with reasonable costs. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Village's assets are appropriately accounted for and adequately safeguarded.

The Village of Carmacks is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The Mayor and Council review the financial statements and recommend their approval. The Mayor and Council meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the financial statements and external auditor's report. The Mayor and Council also consider the engagement of the external auditors.

The financial statements have been audited by BDO Canada LLP Chartered Professional Accountants in accordance with Canadian generally accepted auditing standards on behalf of the members. The independent auditors report expresses their opinion on these statements. The auditors have full and free access to the accounting records as well as Mayor and Council.

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Approved on behalf of Mayor and Council

 \_\_\_\_\_ Mayor

 \_\_\_\_\_ Councilor

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## Independent Auditor's Report

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To the Mayor and Councilors of  
Village of Carmacks

### Opinion

We have audited the financial statements of the Village of Carmacks (the Village), which comprise the statement of financial position as at December 31, 2020, and the statement of operations, changes in net financial assets, cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2020, and its results of operations, its change in net financial assets, and its cash flows for the year then ended in accordance with public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the supplemental schedules on pages 24 through 28 of the Village of Carmacks financial statements.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.



### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO Canada LLP*


Chartered Professional Accountants


Salmon Arm, British Columbia

June 15, 2021

**Village of Carmacks**  
**Statement of Financial Position**

December 31	2020	2019
<b>Financial assets</b>		
Cash and cash equivalents (Note 2)	\$ 2,886,218	\$ 2,874,038
Short term investments (Note 3)	242,417	240,381
Accounts receivable (Note 4)	423,814	46,007
	<b>3,552,449</b>	<b>3,160,426</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	120,535	149,129
Deferred revenue (Note 5)	35,578	58,081
Solid waste closure and post-closure liabilities (Note 11)	53,492	49,950
	<b>209,605</b>	<b>257,160</b>
<b>Net financial assets</b>	<b>3,342,844</b>	<b>2,903,266</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 13)	14,611,194	14,989,168
Deposit	1,325	-
AYC self insurance (Note 14)	41,699	42,113
	<b>14,654,218</b>	<b>15,031,281</b>
<b>Accumulated surplus (Note 15)</b>	<b>\$ 17,997,062</b>	<b>\$ 17,934,547</b>

  
\_\_\_\_\_  
Treasurer

  
\_\_\_\_\_  
Mayor

**Village of Carmacks  
Statement of Operations**

<b>For the year ended December 31</b>	<b>Budget 2020</b>	<b>2020</b>	<b>2019</b>
	(Note 17)		
<b>Revenue</b>			
Taxation and payments in lieu of taxes	\$ 470,315	\$ 500,870	\$ 469,356
Comprehensive Municipal Grant	1,375,038	1,375,038	1,336,670
Government transfers & grants	1,400,000	534,362	366,575
Sales of goods and services	103,500	109,837	81,629
Licenses, permits, penalties and fines	3,000	2,740	2,388
Investment income	38,000	33,974	48,700
Other revenue	65,000	24,641	13,610
<b>Total revenue</b>	<b>3,454,853</b>	<b>2,581,462</b>	<b>2,318,928</b>
<b>Expenses</b>			
General government services	770,794	741,196	692,381
Economic development	403,189	93,210	12,611
Environmental health	317,250	379,072	404,471
Maintenance services	573,356	660,551	568,538
Protective services	99,584	130,202	116,008
Recreation	532,186	514,716	607,406
<b>Total expenses</b>	<b>2,696,359</b>	<b>2,518,947</b>	<b>2,401,415</b>
<b>Annual surplus (deficit)</b>	<b>758,494</b>	<b>62,515</b>	<b>(82,487)</b>
<b>Accumulated surplus, beginning of year (Note 15)</b>		<b>17,934,547</b>	<b>18,017,034</b>
<b>Accumulated surplus, end of year (Note 15)</b>		<b>\$ 17,997,062</b>	<b>\$ 17,934,547</b>

**Village of Carmacks**  
**Statement of Change in Net Financial Assets**

<b>For the year ended December 31</b>	<b>Budget 2020</b>	<b>2020</b>	<b>2019</b>
	(Note 17)		
<b>Annual surplus (deficit)</b>	<b>\$ 758,494</b>	<b>\$ 62,515</b>	<b>\$ (82,487)</b>
Acquisition of tangible capital assets	<b>(284,470)</b>	<b>(285,755)</b>	(208,518)
Amortization of tangible capital assets	-	<b>631,820</b>	622,913
Write-down of tangible capital assets	-	<b>31,909</b>	3,921
	<b>474,024</b>	<b>440,489</b>	335,829
Use (acquisition) of deposit		<b>(1,325)</b>	34,695
Contributions to AYC self insurance		<b>414</b>	-
		<b>(911)</b>	34,695
<b>Net change in net financial assets</b>		<b>439,578</b>	370,524
<b>Net financial assets, beginning of year</b>		<b>2,903,266</b>	2,532,742
<b>Net financial assets, end of year</b>		<b>\$ 3,342,844</b>	<b>\$ 2,903,266</b>

**Village of Carmacks  
Statement of Cash Flows**

<b>For the year ended December 31</b>	<b>2020</b>	<b>2019</b>
<b>Operating transactions</b>		
Annual surplus (deficit)	\$ 62,515	\$ (82,487)
Items not involving cash		
Amortization	631,820	622,913
Write-down of tangible capital asset	31,909	-
Capital asset contributions	-	(26,000)
Changes in non-cash operating balances		
Decrease (increase) in accounts receivable	(377,807)	11,639
Decrease (increase) in deposit	(1,325)	34,695
Decrease in accounts payable and accrued liabilities	(28,594)	(131,369)
Increase in solid waste closure and post-closure liabilities	3,542	3,374
Increase (decrease) in deferred revenue	(22,503)	56,238
Decrease in AYC self insurance	414	-
	<u>299,971</u>	<u>489,003</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(285,755)	(182,518)
Proceeds on sale of tangible capital assets	-	3,921
	<u>(285,755)</u>	<u>(178,597)</u>
<b>Investing transactions</b>		
Acquisition of portfolio investments	(2,036)	(4,391)
	<u>(2,036)</u>	<u>(4,391)</u>
<b>Net change in cash and cash equivalents</b>	<b>12,180</b>	<b>306,015</b>
<b>Cash and cash equivalents, beginning of year</b>	<u><b>2,874,038</b></u>	<u>2,568,023</u>
<b>Cash and cash equivalents, end of year</b>	<u><b>\$ 2,886,218</b></u>	<u>\$ 2,874,038</u>



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**Village of Carmacks**  
**Notes to Financial Statements**

**December 31, 2020**

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**1. Summary of Significant Accounting Policies**

<b>Nature of Business</b>	<p>The Village of Carmacks ("the Village") is a local Government incorporated under the laws of the Yukon. The Village provides the services of collecting property taxes and receiving grant funding in order to fulfill their mandate to provide the following services:</p> <ul style="list-style-type: none"><li>- Environmental Health</li><li>- Protective Services</li><li>- Public Works</li><li>- Recreational Services</li><li>- Economic Development</li></ul> <p>The Village is a municipality and, as such, is exempt from income tax under section 149(1)(c).</p>
<b>Basis of Accounting</b>	<p>Revenues and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.</p> <p>For overall financial information purposes, financial statements have been prepared by management in accordance with Canadian public sector accounting standards.</p>
<b>Reporting entity</b>	<p>The financial statements reflect the assets, liabilities, revenues, expenses and accumulated surplus of the reporting entity which comprises all the organizations that are accountable for the administration of their financial affairs and resources to the Council and are owned or controlled by the Village. There are no external organizations that currently meet the criteria of forming part of the reporting entity.</p>
<b>Cash and Cash Equivalents</b>	<p>All inter-fund balances and transactions are eliminated.</p> <p>Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.</p>

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**Village of Carmacks**  
**Notes to Financial Statements**

**December 31, 2020**

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**1. Summary of Significant Accounting Policies (continued)**

**Investments** Short-term investments are recorded at cost unless there has been a decline in the market value which is other than temporary in nature in which case the investments are written down to market value.

**Tangible Capital Assets** Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Land improvements	15 years
Buildings	40 years
Roads and sidewalks	Up to 25 years
Machinery and equipment	5 to 15 years
Sewer infrastructure	50 years
Vehicles	7 years

**Financial Instruments** The Village carries a number of financial instruments. Unless otherwise noted, it is council's opinion that the Village is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

**Deferred Revenue** Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specified purpose.

**Government Transfers** Government transfers, which include legislative grants, are recognized in the financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amount can be made.

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**Village of Carmacks**  
**Notes to Financial Statements**

**December 31, 2020**

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**1. Summary of Significant Accounting Policies** (continued)

<b>Revenue Recognition</b>	<p>Taxes are recognized as revenue in the year they are levied.</p> <p>Charges for sewer and water usage are recorded as user fees as services are rendered and collection is reasonably assured. Connection fee revenues are recognized when the connection has been established.</p> <p>Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable.</p> <p>Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.</p> <p>Grants for the contribution of tangible capital assets are recognized in the period in which ownership of the asset is transferred.</p> <p>Sales of service and other revenue is recognized on an accrual basis.</p>
<b>Sick Leave</b>	<p>Sick leave, which has a maximum accumulation of 5 days, is charged to expense in the year it is accumulated. Upon voluntary termination or retirement, earned sick leave credits are not paid out.</p>
<b>Non-financial assets</b>	<p>Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.</p>
<b>Use of Estimates</b>	<p>The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.</p>

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**Village of Carmacks**  
**Notes to Financial Statements**

**December 31, 2020**

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**2. Cash and Cash Equivalents**

In accordance with the Yukon Territory Municipal Act, cash and cash equivalents have been designated for specific purposes as outlined below:

Comprised of:

	<b>2020</b>	2019
Cash	<b>\$ 2,886,218</b>	\$ 2,874,038
Allocated as follows:		
Restricted funds		
Community organization funds	\$ 11,510	\$ 11,510
Equipment replacement	41,836	41,836
Infrastructure	1,913,967	1,913,967
	<b>1,967,313</b>	1,967,313
Unrestricted funds	<b>918,905</b>	906,725
	<b>\$ 2,886,218</b>	\$ 2,874,038

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**3. Short-term Investments**

	<b>2020</b>	2019
Money market fund	<b>242,417</b>	240,381

Money market funds are held with the Municipal Finance Authority of BC. These funds are invested for a duration of 0-12 months. The funds units are fully liquid.

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**4. Accounts Receivable**

	<b>2020</b>	2019
Accounts receivable	\$ 427,053	\$ 49,246
Allowance for doubtful accounts	<b>(3,239)</b>	(3,239)
	<b>\$ 423,814</b>	\$ 46,007

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**Village of Carmacks**  
**Notes to Consolidated Financial Statements**

**December 31, 2020**

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**5. Deferred Revenue**

	<u>2020</u>	<u>2019</u>
Other funding from Government of the Yukon Territory	<b>33,735</b>	56,238
Federal Gas Tax	<b>1,843</b>	1,843
	<b>\$ 35,578</b>	<b>\$ 58,081</b>

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**6. Infrastructure Reserve**

This reserve is established to allow the Village to set aside funds for capital expenditures. A portion of the funds from this reserve may be transferred to the Equipment Replacement Reserve on an annual basis to a maximum of 22% of the Comprehensive Municipal Grant.

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**7. Equipment Replacement Reserve**

This reserve is established through bylaw, to allow the Village to replace its equipment on a reasonable and required basis. Transfer of funds shall be from the Infrastructure Reserve and may be done on an annual basis. The total shall not exceed 22% of the annual Comprehensive Municipal Grant.

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**8. Economic Dependence**

The Village is economically dependent on the continued support of the Government of the Yukon Territory.

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**9. Comparative Information**

Certain comparative information in these financial statements has been reclassified to conform with the current year presentation.

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**Village of Carmacks**  
**Notes to Financial Statements**

**December 31, 2020**

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**10. Comprehensive Municipal Grant**

In accordance with the Comprehensive Municipal Grant Agreement for Yukon Municipalities, up to 100% of the Comprehensive Municipal Grant may be spent on operations and maintenance as approved in the annual bylaw. In 2020, \$1,375,038 (2019 - \$1,336,670) of the \$1,375,038 (2019 - \$1,336,670) Comprehensive Municipal Grant was spent on operations and maintenance services.

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**11. Solid waste closure and post-closure liability**

The Village has developed a Solid Waste Management Plan for the Yukon Government with regards to the operation, useful life and closure of the community landfill site. The Village has taken on the initiative to estimate what its share of the closure, reclamation and post closure costs might be. It is uncertain at this time whether the Village or the Yukon Government is wholly responsible for these costs, or whether some proportionate sharing of these costs will take place. In the absence of certainty, the Village has made a provision in their financial statements for their best estimate of what the liability might be if they are deemed financially responsible for these costs.

The Village has estimated that the remaining life of its landfill is 46 years based on present annual use and incorporating medium population growth projections. The estimate of closure costs in 2020 were \$340,000 (2019 - \$340,000) and the estimated post-closure costs were \$16,908 per year over 25 years. Using a 3.2% annual inflation rate, closure and post-closure costs were estimated at \$142,886 in 2067. Approximately 37% (2019 – 36%) of the capacity of the landfill has been used as at December 31, 2020. A liability has been established to address future closure and reclamation of the Village's landfill, the liability's present value is estimated to be \$53,497 (2019 - \$49,954).

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**12. Liability for Contaminated Sites**

Under PS3260, governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for the remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities under the standard, including sites that are no longer in productive use and sites for which the Village accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation at this time, therefore no liability was recognized on transition as at December 31, 2020.

**Village of Carmacks**  
**Notes to Financial Statements**

**December 31, 2020**

**13. Tangible Capital Assets**

								<b>2020</b>
	Land Land Improvements	Land Improvements	Buildings	Roads and Sidewalks	Machinery & Equipment	Sewer Infrastructure	Vehicles	<b>Total</b>
Cost, beginning of year	\$ 618,187	\$ 167,526	\$ 8,150,764	\$ 1,672,899	\$ 1,415,888	\$ 11,735,231	\$ 602,231	<b>\$ 24,362,726</b>
Additions	-	156,747	34,389	-	94,619	-	-	<b>285,755</b>
Disposals	-	-	(8,956)	-	(1,028)	(26,000)	(4,498)	<b>(40,482)</b>
Cost, end of year	<b>\$ 618,187</b>	<b>\$ 324,273</b>	<b>\$ 8,176,197</b>	<b>\$ 1,672,899</b>	<b>\$ 1,509,479</b>	<b>\$ 11,709,231</b>	<b>\$ 597,733</b>	<b>\$ 24,607,999</b>
Accumulated amortization, beginning of year	\$ -	\$ 135,572	\$ 4,772,517	\$ 807,083	\$ 1,121,609	\$ 2,196,956	\$ 339,821	<b>\$ 9,373,558</b>
Amortization	-	16,400	190,893	59,976	71,150	234,185	59,216	<b>631,820</b>
Disposals	-	-	(2,527)	-	(1,028)	(520)	(4,498)	<b>(8,573)</b>
Accumulated amortization, end of year	<b>\$ -</b>	<b>\$ 151,972</b>	<b>\$ 4,960,883</b>	<b>\$ 867,059</b>	<b>\$ 1,191,731</b>	<b>\$ 2,430,621</b>	<b>\$ 394,539</b>	<b>\$ 9,996,805</b>
Net carrying amount, end of year	<b>\$ 618,187</b>	<b>\$ 172,301</b>	<b>\$ 3,215,314</b>	<b>\$ 805,840</b>	<b>\$ 317,748</b>	<b>\$ 9,278,610</b>	<b>\$ 203,194</b>	<b>\$ 14,611,194</b>

**Village of Carmacks**  
**Notes to Financial Statements**

**December 31, 2020**

**13. Tangible Capital Assets (continued)**

								2019
	Land	Land	Buildings	Roads and	Machinery &	Sewer	Vehicles	Total
	Improvements	Improvements		Sidewalks	Equipment	Infrastructure		
Cost, beginning of year	\$ 618,187	\$ 146,585	\$ 8,109,971	\$ 1,652,775	\$ 1,315,228	\$ 11,709,231	\$ 606,152	\$ 24,158,129
Additions	-	20,941	40,793	20,124	100,660	26,000	-	208,518
Disposals	-	-	-	-	-	-	(3,921)	(3,921)
Cost, end of year	\$ 618,187	\$ 167,526	\$ 8,150,764	\$ 1,672,899	\$ 1,415,888	\$ 11,735,231	\$ 602,231	\$ 24,362,726
Accumulated amortization, beginning of year	\$ -	\$ 129,419	\$ 4,582,420	\$ 744,067	\$ 1,057,869	\$ 1,962,251	\$ 274,619	\$ 8,750,645
Amortization	-	6,153	190,097	63,016	63,740	234,705	65,202	622,913
Accumulated amortization, end of year	\$ -	\$ 135,572	\$ 4,772,517	\$ 807,083	\$ 1,121,609	\$ 2,196,956	\$ 339,821	\$ 9,373,558
Net carrying amount, end of year	\$ 618,187	\$ 31,954	\$ 3,378,247	\$ 865,816	\$ 294,279	\$ 9,538,275	\$ 262,410	\$ 14,989,168



**Village of Carmacks**  
**Notes to Financial Statements**

**December 31, 2020**

**14. Association of Yukon Communities Self-insurance**

In order to create better economies of scale for insurance services, the Village entered into a reciprocal municipal insurance exchange through the Association of Yukon Communities ("AYC") for the mutual benefit of the member communities. Reciprocal insurance premiums are paid into a self-insuring fund. As this is a voluntary type of premium, the reciprocal portion is refundable upon opting out of the plan.

**15. Accumulated Surplus and Reserves**

Reserves are non-statutory reserves which represent an appropriation of surplus for specific purposes and are comprised of the following:

	Balance Dec. 31, 2019	Transfers to (from)	Surplus (deficit)	<b>Balance Dec. 31, 2020</b>
Operating Fund				
General	\$ 764,948	\$ (572,421)	\$ 694,336	\$ <b>886,863</b>
Non-financial assets	15,031,281	286,666	(631,821)	<b>14,686,126</b>
	<u>15,796,229</u>	<u>(285,755)</u>	<u>62,515</u>	<b>15,572,989</b>
Capital Fund				
Infrastructure	1,913,964	-	-	<b>1,913,964</b>
Equipment	224,354	285,755	-	<b>510,109</b>
	<u>2,138,318</u>	<u>285,755</u>	<u>-</u>	<b>2,424,073</b>
	<u>\$ 17,934,547</u>	<u>\$ -</u>	<u>\$ 62,515</u>	<b>\$ 17,997,062</b>

**Village of Carmacks**  
**Notes to Financial Statements**

**December 31, 2020**

**16. Expenses by Object**

	2020	2019
Amortization expense	\$ 631,820	\$ 622,913
Constructed and general services	443,047	233,383
Grants to individuals and organizations	19,640	12,497
Materials, supplies and utilities	605,770	666,795
Salaries, wages and benefits	818,670	865,827
	\$ 2,518,947	\$ 2,401,415

**17. Budget**

The Financial Plan (Budget) By-Law adopted by Council on March 17, 2020 was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards require a full accrual basis. The budget figures anticipated use of surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues to nil. In addition, the budget expensed all tangible capital expenditures rather than including amortization expense. As a result, the budget figures presented in the statements of operations and change in net financial assets represent the Financial Plan adopted by Council on April 1, 2020 with adjustments as follows:

	<b>2020</b>
Financial Plan (Budget) Bylaw surplus for the year	\$ -
Add:	
Capital expenditures	967,500
Budgeted transfers to reserves	(209,006)
	\$ 758,494

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**Village of Carmacks**  
**Notes to Financial Statements**

**December 31, 2020**

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**18. Retirement Savings Plan**

Certain employees of the Village of Carmacks are eligible to participate in a Retirement Savings Plan (RSP). On an annual basis, depending on the years of service, the Village will match between 25-100% of the employee contribution to the plan. Employer RSP costs of \$22,357 (2019 - \$13,599), are included in the financial statements.

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**19. Segmented Information**

The Village of Carmacks is a municipal government institution that provides a wide range of services to its citizens including environmental health, protective, public works and recreational services. For management reporting purposes, the municipality's operations and activities are organized and reported by fund. Funds were created for the purpose of recording specific activities to attain certain objectives with special regulations, restrictions or limitations. Village services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are detailed in the schedules of segmented disclosure.

**Maintenance Services**

The Maintenance Services department is responsible for the repairs and maintenance of public spaces and properties within the Village.

**Environmental Health**

The Environmental Health department consists of wastewater service, landfill maintenance, animal control, and insect control. The municipality operates a landfill site, for compacting and covering household solid wastes.

**Protective Services**

The Protective Services department is responsible for providing fire protection. Fire protection services are provided by the Village's two tanker trucks and volunteer personnel.

**Economic Development**

The Economic Development costs include tourism and marketing and the operation of the visitor information centre.

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**Village of Carmacks**  
**Notes to Financial Statements**

**December 31, 2020**

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**19. Segmented Information** (continued)

**Recreational Services**

Recreational Services include the Carmacks Recreation Centre and consists of a youth drop-in centre, gymnasium, and fitness centre. The recreation centre is a focal point for youth and host to many adult sporting events.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. The Operating Fund reports on municipal services that are funded primarily by property taxes and Government and non-Government grants. Taxation and block grants are apportioned to the departments based on the budgeted expenditures for the year. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements.

**Village of Carmacks**  
**Notes to Financial Statements**

**December 31, 2020**

**19. Segmented Information (continued)**

<b>For the year ended December 31</b>	General Government Services	Maintenance Services	Environmental Health	Protective Services	Economic Development	Recreational Services	<b>2020 Total</b>
<b>Revenue</b>							
Taxation	\$ 143,181	\$ 106,505	\$ 58,932	\$ 18,499	\$ 74,895	\$ 98,858	<b>500,870</b>
Block Grant - O&M	393,075	292,389	161,785	50,784	205,611	271,394	<b>1,375,038</b>
Grants (recovery)	403,051	(1,516)	14,861	-	98,421	19,545	<b>534,362</b>
Sale of Services	400	29,150	27,329	45,943	-	7,015	<b>109,837</b>
Licenses, permits, penalties and fines	2,740	-	-	-	-	-	<b>2,740</b>
Investment income	33,974	-	-	-	-	-	<b>33,974</b>
Other revenue	24,641	-	-	-	-	-	<b>24,641</b>
	<u>1,001,062</u>	<u>426,528</u>	<u>262,907</u>	<u>115,226</u>	<u>378,927</u>	<u>396,812</u>	<b>2,581,462</b>
<b>Expenses</b>							
Amortization	28,902	114,239	251,038	58,183	-	179,458	<b>631,820</b>
Constructed and general services	303,737	64,578	36,856	3,600	9,439	24,837	<b>443,047</b>
Grants to individuals and organizations	19,640	-	-	-	-	-	<b>19,640</b>
Materials, supplies and utilities	102,961	118,009	91,178	37,866	73,875	181,881	<b>605,770</b>
Salaries, wages and benefits	285,956	363,725	-	30,553	9,896	128,540	<b>818,670</b>
	<u>741,196</u>	<u>660,551</u>	<u>379,072</u>	<u>130,202</u>	<u>93,210</u>	<u>514,716</u>	<b>2,518,947</b>
<b>Net surplus (deficit)</b>	<b>\$ 259,866</b>	<b>\$ (234,023)</b>	<b>\$ (116,165)</b>	<b>\$ (14,976)</b>	<b>\$ 285,717</b>	<b>\$ (117,904)</b>	<b>\$ 62,515</b>

**Village of Carmacks**  
**Notes to Financial Statements**

**December 31, 2020**

**19. Segmented Information (continued)**

<b>For the year ended December 31</b>	General Government Services	Maintenance Services	Environmental Health	Protective Services	Economic Development	Recreational Services	2019 Total
<b>Revenue</b>							
Taxation	\$ 145,060	\$ 117,063	\$ 42,834	\$ 25,609	\$ 25,804	\$ 112,986	469,356
Block Grant - O&M	413,110	333,382	121,987	72,933	73,488	321,770	1,336,670
Grants	244,840	1,516	-	23,349	50,874	45,996	366,575
Sale of Services	27,360	-	25,456	10,800	-	18,013	81,629
Licenses, permits, penalties and fines	2,388	-	-	-	-	-	2,388
Investment income	48,700	-	-	-	-	-	48,700
Other revenue	13,610	-	-	-	-	-	13,610
	<u>895,068</u>	<u>451,961</u>	<u>190,277</u>	<u>132,691</u>	<u>150,166</u>	<u>498,765</u>	<u>2,318,928</u>
<b>Expenses</b>							
Amortization	27,578	123,115	244,018	59,205	-	168,997	622,913
Constructed and general services	104,568	45,855	54,696	3,600	2,269	22,395	233,383
Grants to individuals and organizations	12,497	-	-	-	-	-	12,497
Materials, supplies and utilities	266,518	77,637	105,757	28,604	9,395	178,884	666,795
Salaries, wages and benefits	281,220	321,931	-	24,599	947	237,130	865,827
	<u>692,381</u>	<u>568,538</u>	<u>404,471</u>	<u>116,008</u>	<u>12,611</u>	<u>607,406</u>	<u>2,401,415</u>
<b>Net surplus (deficit)</b>	<u>\$ 202,687</u>	<u>\$ (116,577)</u>	<u>\$ (214,194)</u>	<u>\$ 16,683</u>	<u>\$ 137,555</u>	<u>\$ (108,641)</u>	<u>\$ (82,487)</u>

**Village of Carmacks**  
**Schedule 1 - Operating Fund Revenue**  
**(Unaudited)**

<b>For the year ended December 31</b>	<b>2020 Budget</b>	<b>2020</b>	<b>2019</b>
<b>Taxes and payments in lieu of taxes</b>			
General taxes	\$ 311,040	\$ 325,403	\$ 311,040
Grants in lieu	159,275	175,467	158,316
	<b>\$ 470,315</b>	<b>\$ 500,870</b>	<b>\$ 469,356</b>
<b>Government and non-Government grants</b>			
Community training trust funding	-	-	-
Comprehensive block funding	1,375,038	1,375,038	1,336,670
Conditional transfers & grants:	1,400,000	-	-
Canada Summer Jobs	-	9,252	15,296
Special Youth Project	-	10,831	-
Special funding - economic development	-	14,861	5,888
Special funding - recreation	-	-	9,620
Special funding - environmental	-	96,905	32,368
Firesmart	-	-	23,349
Gas tax	-	378,082	233,386
Lotteries funding	-	17,597	15,968
Youth Directorate and RPAY	-	6,834	30,700
	<b>\$ 2,775,038</b>	<b>\$ 1,909,400</b>	<b>\$ 1,703,245</b>
<b>Sales of goods and services</b>			
Fire protection	\$ 23,000	\$ 35,143	\$ -
Pool fees	-	-	645
Recreation revenue	6,510	306	4,912
Rental - administration building	20,000	20,550	20,900
Rental - duplex	7,800	9,000	6,450
Rental - recreation centre	3,390	8,859	12,466
Rental - fire hall	10,800	8,650	10,800
Sewer service	27,000	27,329	25,456
Visitors centre	5,000	-	-
	<b>\$ 103,500</b>	<b>\$ 109,837</b>	<b>\$ 81,629</b>
<b>Licences, permits, penalties and fines</b>			
Licences and permits	\$ 3,000	\$ 2,740	\$ 2,388
<b>Investment and miscellaneous income</b>			
Interest	\$ 38,000	\$ 33,974	\$ 48,700
Miscellaneous	65,000	24,641	13,610
	<b>\$ 103,000</b>	<b>\$ 58,615</b>	<b>\$ 62,310</b>
<b>Total operating fund revenues</b>	<b>\$ 3,454,853</b>	<b>\$ 2,581,462</b>	<b>\$ 2,318,928</b>

**Village of Carmacks**  
**Schedule 2 - Operating Fund Expenses**  
**(Unaudited)**

<b>For the year ended December 31</b>	<b>2020 Budget</b>	<b>2020</b>	<b>2019</b>
<b>General Government Services</b>			
Advertising	\$ 4,500	\$ 2,281	\$ 2,649
Amortization	-	28,902	27,578
Bank charges	5,000	4,316	4,675
Bad debt	-	-	36,860
Community investment grant	25,000	19,637	12,494
Council	75,250	53,653	73,188
Firesmart	-	-	3,333
Fuel	10,000	11,468	12,831
Insurance	18,497	17,125	9,447
Licence, fees & dues	17,500	15,235	16,785
Office	52,250	27,929	57,786
Professional fees	217,000	291,775	78,590
Repairs & maintenance	25,100	15,129	101,010
Telephone & utilities	11,400	11,556	11,470
Travel	23,500	7,384	12,843
Wages and benefits	285,797	234,806	230,842
	<b>\$ 770,794</b>	<b>\$ 741,196</b>	<b>\$ 692,381</b>
<b>Maintenance services</b>			
Amortization	\$ -	\$ 114,240	\$ 123,116
Animal control	35,000	35,387	12,681
Duplex	56,680	10,778	7,829
Parks & playground	5,000	20,491	4,884
Shop	71,200	75,737	67,759
Vehicles	39,945	40,193	30,338
Wages	365,531	363,725	321,931
	<b>\$ 573,356</b>	<b>\$ 660,551</b>	<b>\$ 568,538</b>
<b>Environmental health</b>			
Amortization	\$ -	\$ 251,038	\$ 244,018
Cemetery and miscellaneous	3,350	824	1,523
Dump maintenance	70,000	22,819	39,755
Insurance	18,000	17,905	20,292
Sewer lines repair & maintenance	65,000	12,654	14,277
Sewer plant testing	32,000	67	29,089
Sewer plant utilities	25,000	33,467	27,790
Supplies and miscellaneous	81,900	16,709	1,578
Telephone	-	708	-
Vehicle	22,000	22,881	26,149
	<b>\$ 317,250</b>	<b>\$ 379,072</b>	<b>\$ 404,471</b>



**Village of Carmacks**  
**Schedule 2 - Operating Fund Expenses (Continued)**  
**(Unaudited)**

<b>For the year ended December 31</b>	<b>2020 Budget</b>	<b>2020</b>	<b>2019</b>
<b>Protective services</b>			
Amortization	\$ -	\$ 58,183	\$ 59,205
Fire department	48,700	23,905	18,115
Fire truck	11,000	1,783	706
Firehall	16,100	20,067	18,158
Insurance	5,784	9,146	3,725
Wages and benefits	18,000	17,118	16,099
	<b>\$ 99,584</b>	<b>\$ 130,202</b>	<b>\$ 116,008</b>
<b>Economic development</b>			
Contribution	\$ 300,000	\$ -	\$ -
Visitor information centre	103,189	93,210	12,611
	<b>\$ 403,189</b>	<b>\$ 93,210</b>	<b>\$ 12,611</b>
<b>Recreational facilities</b>			
Amortization	\$ -	\$ 179,458	\$ 168,997
Parks and playgrounds	-	6,269	-
Professional fees	25,000	-	-
Recreation board grants	15,000	16,332	11,600
Recreation centre	232,997	181,932	173,138
Special events	22,500	1,186	16,283
Travel	3,600	1,000	257
Wages	258,089	128,539	237,131
	<b>\$ 532,186</b>	<b>\$ 514,716</b>	<b>\$ 607,406</b>
<b>Total operating fund expenses</b>	<b>\$ 2,696,359</b>	<b>\$ 2,518,947</b>	<b>\$ 2,401,415</b>
<b>Total operating fund revenues</b>	<b>\$ 3,454,853</b>	<b>\$ 2,581,462</b>	<b>\$ 2,318,928</b>
<b>Surplus (deficit) for the year</b>	<b>\$ 758,494</b>	<b>\$ 62,515</b>	<b>\$ (82,487)</b>

**Village of Carmacks  
Schedule 3 - Capital Fund  
(Unaudited)**

<b>For the year ended December 31</b>	<b>2020 Budget</b>	<b>2020</b>	<b>2019</b>
<b>Revenue</b>			
Comprehensive block funding	\$ 967,500	\$ -	\$ -
Disposal of tangible capital assets	-	<b>31,909</b>	3,921
<b>Expenses</b>			
Administration	-	<b>34,881</b>	14,223
Environmental	-	<b>26,699</b>	-
Maintenance	-	<b>8,251</b>	106,561
Recreation equipment	-	<b>215,924</b>	61,734
	-	<b>285,755</b>	182,518
<b>Surplus (deficit) for the year</b>	<b>\$ 967,500</b>	<b>\$ (253,846)</b>	<b>\$ (178,597)</b>

**Village of Carmacks  
Schedule 4 - Suppliers and Contractors  
(Unaudited)**

<b>For the year ended December 31</b>	<b>2020</b>
44478 Yukon Inc., 121 Copper Road, Whitehorse, Yukon	\$ 6,444
536306 Yukon Inc., 14b Burns Road, Whitehorse, Yukon	6,032
Acklands - Grainger Inc., 2250 2nd Ave, Whitehorse, Yukon	5,528
Advance Security and Automation Ltd., Box 56, Whitehorse, Yukon	8,547
Affordable Plumbing & Heating,	5,231
Associated Engineering (B.C) Ltd., 4109 4 Ave, Whitehorse, Yukon	20,148
Atco Electric Yukon, 100 - 1100 1st Avenue, Whitehorse, Yukon	106,089
BDO Canada LLP, #102 - 100 Front Street, Penticton, British Columbia	44,674
Bi Pure Water, 9790 190 St, Surrey, British Columbia	7,093
Black Dragon Fireworks, Box 9 Site 7 RR1, Strathmore, Alberta	9,129
Busy "B" Services, Box 107, Carmacks, Yukon	10,800
CapriCMW, 2019-*9016 Quartz Road, Whitehorse, Yukon	89,173
Cathway Water Resources, 101 Copper Rd, Whitehorse, Yukon	24,122
Chieftain Energy LP, 150 Condor Road, Whitehorse, Yukon	92,098
Element Materials Technology Canada Inc., 7217 Roper Rd NW, Edmonton, Alberta	8,854
GeoScan Dubsurface Surveys Inc., 9116 115th Ave, Fort St. John, British Columbia	17,745
Government of Yukon, Box 89, Whitehorse, Yukon	21,561
Greenwood Engineering Solutions, 4 Carpiquet Road, Whitehorse, Yukon	150,535
Groundswell Planning, 95 Mural Street, Suite 402, Richmond Hill, Ontario	53,352
Hemmera Envrochem, 501-326 11th Avenue SW, Calgary, Alberta	27,735
Investors Group Financial Services, 447 Portage Ave., Winnipeg, Manitoba	7,281
Kaeser Compressor, 1585 Cliveden Ave #8, Delta, British Columbia	31,137
North of 60 Petrol Ltd, 146 Industrial Road, Whitehorse, Yukon	10,666
Nothwestel Inc., PO Box 2710, Whitehorse, Yukon	19,381
Peacock Sales Ltd., 206 Hanson Street, Whitehorse, Yukon	10,520
PR Services Ltd., 7219 7 Ave, Whitehorse, Yukon	6,521
Precision Builders, Box 90, Carmacks, Yukon	177,700
Schooldhouse Products Inc., 215 Konrad Crescent #2, Markham, Ontario	27,244
Snyder Lisa	6,143
Staples, 303 Ogilvie St, Whitehorse, Yukon	8,311
Sunrise Service Center, Box 65, Carmacks, Yukon	15,903
Superior Propane, Box 2875 Station M, Calgary, Alberta	20,255
Tatchun Centre, Box 160, Carmacks, Yukon	18,997
The Canada Life Assurance Company	49,341
Total Fire Protection Services Ltd., 129 Copper Rd, Whitehorse, Yukon	5,555
Total North Communications Ltd., 127 Copper Rd, Whitehorse, Yukon	5,189
Total Trac Inc., 91311 Alaska Hwy, Whitehorse, Yukon	7,778
Whitehorse Motors, 4178 4th Ave., Whitehorse, Yukon	11,527
WSP Canada Group Ltd., 133 Industrial Rd #205, Whitehorse, Yukon	34,898
VSCK Flooring, 5 Keewenaw Drive, Whitehorse, Yukon	21,613
YT2 Construction, 802 Jarvis Street, Whitehorse, Yukon.	47,000
Yukon Workers Compensation, 401 Strickland Street, Whitehorse, Yukon	23,641
	<b>\$ 1,281,491</b>



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BDO Canada LLP  
571 6<sup>th</sup> Street NE  
Suite 201  
Salmon Arm BC V1E 1R6 Canada

June 15, 2021

Village of Carmacks  
Box 113  
Carmacks, Yukon  
Y0B 1C0

Dear Tracy Thomas:

We have completed the financial statements of Village of Carmacks for the year ended December 31, 2020. Copies of these documents are enclosed for you, some of which require your signature and return.

A copy of the financial statements is attached. Kindly have the Mayor and Council review the financial statements carefully. If they find them to be in order they should approve them by signing in the space indicated on the balance sheet and return them to us.

Six bound and four unbound copies of the financial statements are provided for your use. If more copies are required they can readily be prepared for you.

A copy of the adjusting journal entries and final trial balance is enclosed. Please retain these as they are part of your permanent accounting records.

If you have any questions in regard to these documents, please do not hesitate to contact our office.

Yours truly,

Angie Spencer, CPA, CA  
Partner  
BDO Canada LLP  
Chartered Professional Accountants

AS/ak/jc

Enclosures



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BDO Canada LLP  
201 - 571 6th Street NE  
Salmon Arm, BC  
V1E 1R6

June 15, 2021

Village of Carmacks  
PO Box 113  
Carmacks, YT  
Y0B 1C0

Dear Tracy Thomas, CAO

During the course of our audit of the financial statements of Village of Carmacks for the year ended December 31, 2020, we identified matters which may be of interest to management. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of any material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly, an audit would not usually identify all such matters.

The comments and concerns expressed herein did not have a material effect on the municipality's financial statements and, as such, our opinion thereon was without reservation. However, in order for the municipality to ensure the safeguarding of its assets and the accuracy of its records, we believe our comments and concerns should be taken into consideration by management. Our comments are not intended to reflect upon the honesty or competence of the municipality's employees.

The matters we have identified are discussed in Appendix 1.

This communication is prepared solely for the information of management and is not intended for any other purposes. We accept no responsibility to a third party who uses this communication.

We would like to express our appreciation for the cooperation and assistance which we received during the course of our audit from Tracy Thomas, Annette Wylimczyk and Lisa Snyder.

We shall be pleased to discuss with you further any matters mentioned in this report at your convenience.

Yours truly,

Angie Spencer, CPA, CA  
Partner  
BDO Canada LLP  
Chartered Professional Accountants

AS/ak/jc



## Appendix 1

### Cybersecurity

During the audit, we noted that there are areas of weakness surrounding cybersecurity risk. These include the following:

- (a) passwords that have not been changed in several years, despite changes in personnel,
- (b) no process in place to detect a cyber event,
- (c) no vulnerability assessments have been performed.

By not having cybersecurity controls or prevention measures in place, there is increased potential of an attack and personal data losage.

It is recommended that the Village of Carmacks look into methods in which they can mitigate the risk of a cybersecurity attack.

### Finalized Trial Balance

Over the course of the audit, BDO noted that there were entries made to the year-end after receiving the initial year-end trial balance.

Making changes to the trial balance after providing it for the audit requires additional adjustments to be made to ensure the financials are correctly stated. In addition, it was noted there were some items related to the previous fiscal year booked in the current year.

It is recommended that all entries related to that year-end be made and reviewed by a second individual before closing out and finalizing the year end.

### Sick Leave

During the audit, BDO noted that sick leave has been tracked over the course of the year, which is in accordance with that of the by-law. However, this is not being recorded in the financial statements. Although the estimated sick leave liability is not considered material, it does result in an understatement of liabilities on the financial statements.

It is recommended that the Village of Carmacks record the accrued sick leave at year-end.



# VILLAGE OF CARMACKS

## AUDIT FINAL REPORT TO THE MAYOR AND COUNCIL

June 15, 2021

# TABLE OF CONTENTS

SUMMARY.....	2
AUDIT FINDINGS.....	5
INTERNAL CONTROL MATTERS .....	6
OTHER REQUIRED COMMUNICATIONS .....	7
APPENDIX A: INDEPENDENT AUDITOR’S REPORT.....	9
APPENDIX B: INDEPENDENCE UPDATE.....	10
APPENDIX C: REPRESENTATION LETTER .....	12
APPENDIX D: ADJUSTED AND UNADJUSTED DIFFERENCES .....	13
APPENDIX E: BDO RESOURCES.....	14



## SUMMARY

Our audit and therefore this report will not necessarily identify all matters that may be of interest to the Mayor and Council in fulfilling its responsibilities. This report has been prepared solely for the use of the Mayor and Council and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.

### Status of the Audit

As of the date of this report, we have substantially completed our audit of the 2020 financial statements, pending completion of the following items:

- ▶ Receipt of signed management representation letter
- ▶ Subsequent events review through to financial statement approval date
- ▶ Approval of financial statements by the Mayor and Council

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the financial statements are free from material misstatement. See [Appendix A](#) for our draft independent auditor's report.

The scope of the work performed was substantially the same as that described in our Planning Report to the Mayor and Council dated December 16, 2020.

### Materiality

As communicated to you in our Planning Report to the Mayor and Council, preliminary materiality was \$70,000. Final materiality changed from our preliminary assessment to \$63,000.



### Audit Findings

Our audit focused on the risks specific to your business and key accounts. Our discussion points below focus on areas of significant risks of material misstatement, on the following items:

- ▶ Segregation of Duties
- ▶ Management Override of Controls



### Internal Control Matters

We are required to report to you in writing, any significant deficiencies in internal control that we have identified. The specifics of this communication are included in our report below.



### Independence

Our annual letter confirming our independence was previously provided to you. Except as noted in [Appendix B](#), we know of no circumstances that would cause us to amend the previously provided letter.



### Adjusted and Unadjusted Differences

We have disclosed all significant adjusted and unadjusted differences and disclosure omissions identified through the course of our audit engagement. Each of these items has been discussed with management.

Management has determined that the unadjusted differences are immaterial both individually and in aggregate to the financial statements taken as a whole. Should the Mayor and Council agree with this assessment, we do not propose further adjustments.



### Management Representations

During the course of our audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base our audit opinion. These representations were documented by including in the audit working papers memoranda of discussions with management and written representations received from management.

A summary of the representation we have requested from management is set out in the representation letter included in Appendix C to the report.



### Fraud Discussion

Through our planning process, and current and prior years' audits, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the Village.

If you are aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud affecting the Company since our discussions held at planning, we request that you provide us with this information.

Please refer to the Auditor's Responsibilities for Detecting Fraud in the Planning Report to the Mayor and Council.

## AUDIT FINDINGS

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the Company's accounting practices, including accounting policies, accounting estimates and financial statement disclosures. In order to have a frank and open discussion, these matters will be discussed verbally with you. A summary of the key discussion points are as follows:

SIGNIFICANT RISKS OF MATERIAL MISSTATEMENT	RISKS NOTED	AUDIT FINDINGS
Segregation of Duties	Due to the small size of the village, there is an inherent risk of segregation of duties.	In order to mitigate this risk, we performed procedures through journal entry testing and testing of payroll controls. Through our audit work performed, there were no errors noted.
Management Override of Controls	Risk that management may override controls, allocate funds, and that management may manage purchases to match budget.	<p>In order to mitigate this risk, we performed the following procedures:</p> <ul style="list-style-type: none"> <li>• Tested the appropriateness of routine and non-routine journal entries recorded to the general ledger</li> <li>• Tested cutoff procedures</li> </ul> <p>It was assessed from the additional audit procedures performed, that no management override of controls occurred.</p>

## INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the Company's internal control environment:

- ▶ Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.

The results of these procedures were considered in determining the extent and nature of substantive audit testing required.

We are required to report to you in writing, significant deficiencies in internal control that we have identified during the audit. A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

As the purpose of the audit is for us to express an opinion on the Company's financial statements, our audit cannot be expected to disclose all matters that may be of interest to you. As part of our work, we considered internal control relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

## OTHER REQUIRED COMMUNICATIONS

Potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements.

- BDO Response: There are no material contingencies that need to be disclosed in the financial statements.

Material uncertainties related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern.

- BDO Response: There are no going concern issues noted.

Disagreements with management about matters that, individually or in the aggregate, could be significant to the entity's financial statements or our audit report.

- BDO Response: None noted.

Matters involving non-compliance with laws and regulations.

- BDO Response: None noted.

Significant related party transactions that are not in the normal course of operations and which involve significant judgments made by management concerning measurement or disclosure.

- BDO Response: None noted.

Management consultation with other accountants about significant auditing and accounting matters.

- BDO Response: None noted.

Other Matters

- BDO Response: None noted.

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the attached table summarizes these additional required communications.

# APPENDICES

Appendix A: Independent auditor's report

Appendix B: Independence update

Appendix C: Representation letter

Appendix D: BDO Resources

## APPENDIX A: INDEPENDENT AUDITOR'S REPORT



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## Independent Auditor's Report

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To the Mayor and Councilors of  
Village of Carmacks

### Opinion

We have audited the financial statements of the Village of Carmacks (the Village), which comprise the statement of financial position as at December 31, 2020, and the statement of operations, changes in net financial assets, cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2020, and its results of operations, its change in net financial assets, and its cash flows for the year then ended in accordance with public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the supplemental schedules on pages 24 through 28 of the Village of Carmacks financial statements.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Salmon Arm, British Columbia  
June 15, 2021

## APPENDIX B: INDEPENDENCE UPDATE



June 15, 2021

Members of the Mayor and Council  
Village of Carmacks

Dear Mayor and Council Members:

We have been engaged to audit the financial statements of Village of Carmacks (the "Company") for the year ended December 31, 2020.

Canadian generally accepted auditing standards (GAAS) require that we communicate at least annually with you regarding all relationships between the Company and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the appropriate provincial institute/order and applicable legislation, covering such matters as:

- Holding a financial interest, either directly or indirectly in a client;
- Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- Economic dependence on a client; and
- Provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since December 16, 2020, the date of our last letter.

We are not aware of any relationships between the Company and our Firm that, in our professional judgment may reasonably be thought to bear on independence that have occurred from December 16, 2020 to June 15, 2021.

We hereby confirm that we are independent with respect to the Company within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of British Columbia as of June 15, 2021.

This letter is intended solely for the use of the members of Council, management and others within the Company and should not be used for any other purposes.

Yours truly,

A handwritten signature in black ink that reads 'Angie Spencer'.

Angie Spencer, CPA, CA  
Partner  
BDO Canada LLP  
Chartered Professional Accountants

AS/ak/jc

## APPENDIX C: REPRESENTATION LETTER

Village of Carmacks  
P.O. Box 113  
Carmacks, YT  
Y0B 1C0

June 15, 2021

BDO Canada LLP  
Chartered Professional Accountants  
571 6th Street NE #201  
Salmon Arm, BC  
V1E 1R6

Dear Sir/Madam:

This representation letter is provided in connection with your audit of the financial statements of Village of Carmacks for the year ended December 31, 2020, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

### Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated December 16, 2020, for the preparation of the financial statements in accordance with Canadian public sector accounting standards; in particular, the financial statements are fairly presented in accordance therewith.

- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and/or disclosure that are reasonable in accordance with Canadian public sector accounting standards.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
- All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- We have reviewed and approved all journal entries recommended by the practitioners during the audit. A list of the journal entries is attached to the representation letter.

### Information Provided

- We have provided you with:
  - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
  - additional information that you have requested from us for the purpose of the audit; and

- unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

## Fraud and Error

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

## General Representations

- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity when relevant to the use of fair value measurements or disclosures in the financial statements.
- Except as disclosed in the financial statements, there have been no changes to title, control over assets, liens or assets pledged as security for liabilities or collateral.
- The entity has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.
- There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).
- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate

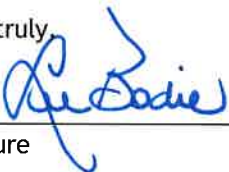
will change in the near term and the effect of the change could be material to the financial statements.


- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.

### Other Representations Where the Situation Exists

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.
- The financial statements and any other information in the annual report provided to you prior to the date of this representation letter are consistent with one another, and there is no material misstatement of the other information. We have provided you with the final version of the document(s) comprising the annual report.
- We will provide to you, when available and prior to issuance by the entity, the final version of the document(s) comprising the annual report.
- To the extent that our normal procedures and controls related to our financial statement close process at any of our locations were adversely impacted by the COVID-19 outbreak, we took appropriate actions and safeguards to reasonably ensure the fair presentation of the financial statements in accordance with Public Sector Accounting Standards.
- Other than as disclosed in the financial statements, no other impacts from the COVID-19 outbreak are necessary to be reflected in the financial statements.
- Disclosures included in the financial statements regarding the relevant significant business, financial, and reporting impacts of the COVID-19 outbreak accurately reflect management's full consideration of such impacts.

Yours truly,

  
\_\_\_\_\_  
Signature

  
\_\_\_\_\_  
Position

  
\_\_\_\_\_  
Signature

  
\_\_\_\_\_  
Position



## APPENDIX D: ADJUSTED AND UNADJUSTED DIFFERENCES

### SUMMARY OF UNADJUSTED DIFFERENCES

The following is a summary of uncorrected misstatements noted during the course of our audit engagement:

	Increase (Decrease)			
	Assets	Liabilities	Equity	Net Income
2019 Revenue and Expenses not included in 2019 Financial Statements	\$	\$	\$ (19,389)	\$ 19,389
Total			(19,389)	19,389
Tax Effect				
Effect of Prior Year's Reversing Errors				
<b>Total Unadjusted Differences</b>	\$	\$	\$ (19,389)	\$ 19,389

## APPENDIX E: BDO RESOURCES

BDO is a leading provider of professional services to clients of all sizes in virtually all business sectors. Our team delivers a comprehensive range of assurance, accounting, tax, and advisory services, complemented by a deep industry knowledge gained from nearly 100 years of working within local communities. As part of the global BDO network, we are able to provide seamless and consistent cross-border services to clients with global needs. Commitment to knowledge and best practice sharing ensures that expertise is easily shared across our global network and common methodologies and information technology ensures efficient and effective service delivery to our clients.

### PSAS - Asset Retirement Obligation

Section PS 3280, Asset Retirement Obligations, was issued by the Public Sector Accounting Standards Board (PSAB or the "Board") August 2018. It is effective for fiscal years beginning on or after April 1, 2021, which means, for the Village of Carmacks, December 31, 2022 will be the first yearend impacted. Section PS 3280 applies to all public sector entities following Public Sector Accounting Standards (PSAS). The standard provides guidance on how to account for and report a liability for asset retirement obligations (AROs). If necessary, we can provide a publication that will walk through a practical approach to applying Section PS 3280 including: how to determine whether an item is within the scope of this standard; the criteria that need to be met to recognize an asset retirement obligation; how to measure such an obligation; the impact of this standard on landfill liabilities; and the different options available to entities on transition.

Outlined below is a summary of certain BDO resources, which may be of interest to the Mayor and Council.

### TAX BULLETINS, ALERTS AND NEWSLETTERS

BDO Canada's national tax department issues a number of bulletins, alerts and newsletters relating to corporate federal, personal, commodity, transfer pricing and international tax matters.

For additional information on tax matters and links to archived tax publications, please refer to the following link: [Tax Library | BDO Canada](#)

Prepared by AK 03/17/2021	Detail Review KCN 04/26/2021	General Review	Concurring Rev
4th Level Rev	IS Review	Other Review	Reviewed by

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	12/31/2020	Retained Earnings	3900	XX.03	19,388.76			
1	12/31/2020	Rentals	4055	XX.03	2,150.00			
1	12/31/2020	Fire Protection Agreement	4115	XX.03		20,939.92		
1	12/31/2020	Grant Revenue - Summer students	4263	XX.03		1,912.26		
1	12/31/2020	Housing Allowance	5015	XX.03		1,500.00		
1	12/31/2020	Training	5026	XX.03	2,060.17			
1	12/31/2020	Postage	5035	XX.03	185.00			
1	12/31/2020	Internet	5039	XX.03		550.00		
1	12/31/2020	Cellphone	5040	XX.03	340.00			
1	12/31/2020	Prof Fees - Other	5065	XX.03		1,000.00		
1	12/31/2020	Street Lights	5142	XX.03		20,123.90		
1	12/31/2020	Recycling refund	5160	XX.03	853.25			
1	12/31/2020	Maintenance - Equipment	5562	XX.03	21,123.90			
1	12/31/2020	Small Tools and Equipment	5151.0800	XX.03		75.00		
To adjust retained earnings to actual.								
2	12/31/2020	Accumulated Amort - Admin	1241			28,902.00		
2	12/31/2020	Accumulated Amort - Protection	1242			58,183.00		
2	12/31/2020	Accumulated Amort - Maintenance	1243			114,240.00		
2	12/31/2020	Accumulated Amort - Enviro Health	1244			251,038.00		
2	12/31/2020	Accumulated Amort - Recreation	1245			179,458.00		
2	12/31/2020	Amortization - Admin	5650		28,902.00			
2	12/31/2020	Amortization - Protection	5651		58,183.00			
2	12/31/2020	Amortization - Maintenance	5652		114,240.00			
2	12/31/2020	Amortization - Enviro Health	5653		251,038.00			
2	12/31/2020	Amortization - Recreation	5654		179,458.00			
To record amortization for the fiscal year.								
3	12/31/2020	Landfill Liabilities	2085	LL.02		3,541.80		
3	12/31/2020	Landfill Maintenance	5163	LL.02	3,541.80			
To adjust landfill liability to actual.								
4	12/31/2020	Administration Assets	1234	U. 1	29,506.34			
4	12/31/2020	Maintenance Service assets	1236	U. 1	749.00			
4	12/31/2020	Environmental Health assets	1237	U. 1	38,698.83			
4	12/31/2020	Environmental Health assets	1237	U. 1		12,000.00		
4	12/31/2020	Recreational assets	1238	U. 1	210,398.53			
4	12/31/2020	Accumulated Amort - Enviro Health	1244	U. 1	12,000.00			
4	12/31/2020	Gain on disposal of assets	4999	U. 1		2,500.00		
4	12/31/2020	Admin - Equipment	5512.0500	U. 1		1,518.99		
4	12/31/2020	Admin - Building	5513.0500	U. 1		10,807.62		
4	12/31/2020	Admin - Duplex	5514.0500	U. 1		17,179.73		
4	12/31/2020	Enviro Health - Vehicles	5543.0500	U. 1	2,500.00			
4	12/31/2020	Enviro Health - Equipment	5546.0500	U. 1		38,698.83		
4	12/31/2020	Recreation - Equipment	5552.0500	U. 1		53,652.01		
4	12/31/2020	Recreation - Parks and Trails	5553.0500	U. 1		156,746.52		
4	12/31/2020	Maintenance - Equipment	5562.0500	U. 1		749.00		
To reallocate capital transactions in the year per the client listing, and disposal of garbage truck.								
5	12/31/2020	AYC Self Insurance	1080	W.02		414.00		
5	12/31/2020	Insurance	5054.0100	W.02	414.00			
To adjust self insurance to actual.								
6	12/31/2020	Accumulated Amort - Enviro Health	1244	U.03	520.00			
6	12/31/2020	Gain on disposal of assets	4999	U.03		520.00		
To adjust for accumulated amortization on disposal of double recorded asset								
7	12/31/2020	Accounts Receivable	1050	GRA.06-3	27,584.95			
7	12/31/2020	Gov't of Yukon Funding Other	4265	GRA.06-3		27,584.95		

Prepared by AK 03/17/2021	Detail Review KCN 04/26/2021	General Review	Concurring Rev
4th Level Rev	IS Review	Other Review	Reviewed by

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
To record grant funding related to 2020 but not received until 2021. Client to reverse on January 1, 2021.								
8	12/31/2020	Administration Assets	1234	U.03		1,028.00		
8	12/31/2020	Maintenance Service assets	1236	U.03	7,501.87			
8	12/31/2020	Recreational assets	1238	U.03		8,956.00		
8	12/31/2020	Accumulated Amort - Admin	1241	U.03	1,028.00			
8	12/31/2020	Accumulated Amort - Maintenance	1243	U.03		7,501.87		
8	12/31/2020	Accumulated Amort - Recreation	1245	U.03	2,687.00			
8	12/31/2020	Recreation - Equipment	5552.0500	U.03	6,269.00			
To record updated to capital asset listing per client review.								
9	12/31/2020	Administration Assets	1234	U.03	6,402.49			
9	12/31/2020	Accumulated Amort - Admin	1241	U.03		160.00		
9	12/31/2020	Miscellaneous Expense	5099.0100	U.03		6,242.49		
To record updated to capital asset listing per client review.								
10	12/31/2020	Accounts Receivable	1050	C.03	354,417.99			
10	12/31/2020	Gas Tax Revenue	4270	GRA.08.39		35,000.00		
10	12/31/2020	Gas Tax Revenue	4270	GRA.08.48		9,747.70		
10	12/31/2020	Gas Tax Revenue	4270	GRA.08.59		19,052.50		
10	12/31/2020	Gas Tax Revenue	4270	GRA.08.72		196,474.20		
10	12/31/2020	Gas Tax Revenue	4270	GRA.08.15		23,751.79		
10	12/31/2020	Gas Tax Revenue	4270	GRA.08.93		70,391.80		
To record Gas Tax Revenue related to 2020 but not received in 2021. Client to reverse on January 1, 2021.								
					1,382,141.88	1,382,141.88		

Net Income (Loss) 62,509.01

I approve these year end adjusting journal  
 entries prepared by BDO Canada LLP

Village of Carmacks  
 Year End: December 31, 2020  
 Leadsheet Summary

0.02A

Prepared by AK 03/17/2021	Detail Review KCN 04/26/2021	General Review AS 05/28/2021	Concurring Rev
4th Level Rev	IS Review	Other Review	Reviewed by

Account	Prelim	Adj's	Reclass	Rep	Rep 12/19	Amount Chg	%Chg	Budget 12/20	Amount Chg	%Chg
1001 Petty Cash	159.24	0.00	0.00	159.24	156.08	3.16	2	0.00	159.24	0
1002 Recycling float	1,616.35	0.00	0.00	1,616.35	2,500.00	(883.65)	(35)	0.00	1,616.35	0
1003 Rec Center & VIC Float	0.00	0.00	0.00	0.00	50.00	(50.00)	(100)	0.00	0.00	0
1004 Deposit Clearing	829.61	0.00	0.00	829.61	25,065.96	(24,236.35)	(97)	0.00	829.61	0
1005 Cash in Scotia Bank	27,031.70	0.00	0.00	27,031.70	33,482.17	(6,450.47)	(19)	0.00	27,031.70	0
1006 Community Organization Fund	11,513.44	0.00	0.00	11,513.44	11,513.44	0.00	0	0.00	11,513.44	0
1007 Pelly/Carmacks Training Trust	(2.05)	0.00	0.00	(2.05)	(2.05)	0.00	0	0.00	(2.05)	0
1025 Cash in CIBC Rec Board	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0	0.00	1,000.00	0
1030 Power Savings Account	640,537.85	0.00	0.00	640,537.85	872,214.34	(231,676.49)	(27)	0.00	640,537.85	0
1035 Reserves Savings Account	187,572.55	0.00	0.00	187,572.55	1,928,057.67	(1,740,485.12)	(90)	0.00	187,572.55	0
1045 Scotiabank GIC	2,015,958.92	0.00	0.00	2,015,958.92	0.00	2,015,958.92	0	0.00	2,015,958.92	0
<b>A Cash</b>	<b>2,886,217.61</b>	<b>0.00</b>	<b>0.00</b>	<b>2,886,217.61</b>	<b>2,874,037.61</b>	<b>12,180.00</b>	<b>0</b>	<b>0.00</b>	<b>2,886,217.61</b>	<b>0</b>
1049 Accounts Receivable Offset	1,803.66	0.00	0.00	1,803.66	1,803.66	0.00	0	0.00	1,803.66	0
1050 Accounts Receivable	36,230.27	382,002.94	0.00	418,233.21	35,770.63	382,462.58	1069	0.00	418,233.21	0
1051 Allowance for Doubtful Accts	(3,239.41)	0.00	0.00	(3,239.41)	(3,239.41)	0.00	0	0.00	(3,239.41)	0
<b>C. 1 Accounts Receivable Audit f</b>	<b>34,794.52</b>	<b>382,002.94</b>	<b>0.00</b>	<b>416,797.46</b>	<b>34,334.88</b>	<b>382,462.58</b>	<b>1114</b>	<b>0.00</b>	<b>416,797.46</b>	<b>0</b>
1065 GST Input Tax Credit - 100%	7,016.08	0.00	0.00	7,016.08	11,671.40	(4,655.32)	(40)	0.00	7,016.08	0
<b>C. 2</b>	<b>7,016.08</b>	<b>0.00</b>	<b>0.00</b>	<b>7,016.08</b>	<b>11,671.40</b>	<b>(4,655.32)</b>	<b>(40)</b>	<b>0.00</b>	<b>7,016.08</b>	<b>0</b>
1075 Prepaid Expenses	1,325.00	0.00	0.00	1,325.00	0.00	1,325.00	0	0.00	1,325.00	0
<b>L Prepaid expenses &amp; other curr</b>	<b>1,325.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,325.00</b>	<b>0.00</b>	<b>1,325.00</b>	<b>0</b>	<b>0.00</b>	<b>1,325.00</b>	<b>0</b>
1090 Investments - MFABC	242,416.62	0.00	0.00	242,416.62	240,380.98	2,035.64	1	0.00	242,416.62	0
<b>M Long-term Investments</b>	<b>242,416.62</b>	<b>0.00</b>	<b>0.00</b>	<b>242,416.62</b>	<b>240,380.98</b>	<b>2,035.64</b>	<b>1</b>	<b>0.00</b>	<b>242,416.62</b>	<b>0</b>
1080 AYC Self Insurance	42,113.00	(414.00)	0.00	41,699.00	42,113.00	(414.00)	(1)	0.00	41,699.00	0
<b>W Non-Financial Assets</b>	<b>42,113.00</b>	<b>(414.00)</b>	<b>0.00</b>	<b>41,699.00</b>	<b>42,113.00</b>	<b>(414.00)</b>	<b>(1)</b>	<b>0.00</b>	<b>41,699.00</b>	<b>0</b>
1234 Administration Assets	941,405.56	34,880.83	0.00	976,286.39	941,405.56	34,880.83	4	0.00	976,286.39	0
1235 Protection Assets	1,080,344.25	0.00	0.00	1,080,344.25	1,080,344.25	0.00	0	0.00	1,080,344.25	0
1236 Maintenance Service assets	3,237,829.49	8,250.87	0.00	3,246,080.36	3,237,829.49	8,250.87	0	0.00	3,246,080.36	0
1237 Environmental Health assets	12,447,693.62	26,698.83	0.00	12,474,392.45	12,473,693.62	698.83	0	0.00	12,474,392.45	0
1238 Recreational assets	6,629,457.46	201,442.53	0.00	6,830,899.99	6,629,457.46	201,442.53	3	0.00	6,830,899.99	0
1241 Accumulated Amort - Admin	(637,014.00)	(28,034.00)	0.00	(665,048.00)	(637,014.00)	(28,034.00)	4	0.00	(665,048.00)	0
1242 Accumulated Amort - Protectio	(842,287.00)	(58,183.00)	0.00	(900,470.00)	(842,287.00)	(58,183.00)	7	0.00	(900,470.00)	0
1243 Accumulated Amort - Maintenz	(1,547,475.00)	(121,741.87)	0.00	(1,669,216.87)	(1,547,475.00)	(121,741.87)	8	0.00	(1,669,216.87)	0
1244 Accumulated Amort - Enviro Hi	(2,793,204.00)	(238,518.00)	0.00	(3,031,722.00)	(2,793,204.00)	(238,518.00)	9	0.00	(3,031,722.00)	0
1245 Accumulated Amort - Recreati	(3,553,578.53)	(176,771.00)	0.00	(3,730,349.53)	(3,553,578.53)	(176,771.00)	5	0.00	(3,730,349.53)	0
<b>U Tangible Capital Assets (if app</b>	<b>14,963,171.85</b>	<b>(351,974.81)</b>	<b>0.00</b>	<b>14,611,197.04</b>	<b>14,989,171.85</b>	<b>(377,974.81)</b>	<b>(3)</b>	<b>0.00</b>	<b>14,611,197.04</b>	<b>0</b>
1010 Scotiabank Visa	(4,903.60)	0.00	0.00	(4,903.60)	(1,812.86)	(3,090.74)	170	0.00	(4,903.60)	0
2015 Group Insurance Payable	(2,094.07)	0.00	0.00	(2,094.07)	(2,104.46)	10.39	0	0.00	(2,094.07)	0
2016 RRSP Payable	(512.50)	0.00	0.00	(512.50)	(281.25)	(231.25)	82	0.00	(512.50)	0
2018 Wages Payable	(7,405.72)	0.00	0.00	(7,405.72)	0.00	(7,405.72)	0	0.00	(7,405.72)	0
2020 Vacation Payable	(24,424.58)	0.00	0.00	(24,424.58)	(28,612.56)	4,187.98	(15)	0.00	(24,424.58)	0
2025 Accounts Payable	(34,873.48)	0.00	0.00	(34,873.48)	(71,437.89)	36,564.41	(51)	0.00	(34,873.48)	0
2026 Accounts Payable Offset	(33,000.00)	0.00	0.00	(33,000.00)	(33,000.00)	0.00	0	0.00	(33,000.00)	0
2027 Community Organization payat	(11,875.35)	0.00	0.00	(11,875.35)	(11,875.35)	0.00	0	0.00	(11,875.35)	0
2028 Firefighter Holdbacks	(1,450.00)	0.00	0.00	(1,450.00)	0.00	(1,450.00)	0	0.00	(1,450.00)	0
<b>CC</b>	<b>(120,539.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>(120,539.30)</b>	<b>(149,124.37)</b>	<b>28,585.07</b>	<b>(19)</b>	<b>0.00</b>	<b>(120,539.30)</b>	<b>0</b>
2046 Deferred Revenue gas tax	(1,843.24)	0.00	0.00	(1,843.24)	(1,843.24)	0.00	0	0.00	(1,843.24)	0
2047 Deferred Revenue other	(33,734.56)	0.00	0.00	(33,734.56)	(56,238.21)	22,503.65	(40)	0.00	(33,734.56)	0
<b>KK Deferred revenue</b>	<b>(35,577.80)</b>	<b>0.00</b>	<b>0.00</b>	<b>(35,577.80)</b>	<b>(58,081.45)</b>	<b>22,503.65</b>	<b>(39)</b>	<b>0.00</b>	<b>(35,577.80)</b>	<b>0</b>
2085 Landfill Liabilities	(49,954.84)	(3,541.80)	0.00	(53,496.64)	(49,954.84)	(3,541.80)	7	0.00	(53,496.64)	0
<b>LL</b>	<b>(49,954.84)</b>	<b>(3,541.80)</b>	<b>0.00</b>	<b>(53,496.64)</b>	<b>(49,954.84)</b>	<b>(3,541.80)</b>	<b>7</b>	<b>0.00</b>	<b>(53,496.64)</b>	<b>0</b>
3900.0100 Retained Earnings	(3,988,130.17)	0.00	0.00	(3,988,130.17)	0.00	(3,988,130.17)	0	0.00	(3,988,130.17)	0
3900.0200 Retained Earnings	139,430.40	0.00	0.00	139,430.40	0.00	139,430.40	0	0.00	139,430.40	0

Village of Carmacks  
Year End: December 31, 2020  
Leadsheet Summary

0.02A-1

Prepared by AK 03/17/2021	Detail Review KCN 04/26/2021	General Review AS 05/28/2021	Concurring Rev
4th Level Rev	IS Review	Other Review	Reviewed by

Account	Prelim	Adj's	Reclass	Rep	Rep 12/19	Amount Chg	%Chg	Budget 12/20	Amount Chg	%Chg
3900.0300 Retained Earnings	634.04	0.00	0.00	634.04	0.00	634.04	0	0.00	634.04	0
3900.0400 Retained Earnings	697.55	0.00	0.00	697.55	0.00	697.55	0	0.00	697.55	0
3900.0500 Retained Earnings	1,837,671.74	0.00	0.00	1,837,671.74	0.00	1,837,671.74	0	0.00	1,837,671.74	0
3900.0600 Retained Earnings	1,305,167.69	0.00	0.00	1,305,167.69	0.00	1,305,167.69	0	0.00	1,305,167.69	0
3900.0700 Retained Earnings	84,425.02	0.00	0.00	84,425.02	0.00	84,425.02	0	0.00	84,425.02	0
3900.0800 Retained Earnings	(8,028,823.46)	0.00	0.00	(8,028,823.46)	0.00	(8,028,823.46)	0	0.00	(8,028,823.46)	0
3900.0900 Retained Earnings	989,751.12	0.00	0.00	989,751.12	0.00	989,751.12	0	0.00	989,751.12	0
3900.1000 Retained Earnings	3,792,945.99	0.00	0.00	3,792,945.99	0.00	3,792,945.99	0	0.00	3,792,945.99	0
3900.1100 Retained Earnings	12,365.57	0.00	0.00	12,365.57	0.00	12,365.57	0	0.00	12,365.57	0
3900.1200 Retained Earnings	4,167,411.74	0.00	0.00	4,167,411.74	0.00	4,167,411.74	0	0.00	4,167,411.74	0
3900.1300 Retained Earnings	3,894.67	0.00	0.00	3,894.67	0.00	3,894.67	0	0.00	3,894.67	0
3900.1400 Retained Earnings	4,199.16	0.00	0.00	4,199.16	0.00	4,199.16	0	0.00	4,199.16	0
3900.1500 Retained Earnings	834,003.76	0.00	0.00	834,003.76	0.00	834,003.76	0	0.00	834,003.76	0
3900.1600 Retained Earnings	367,684.54	0.00	0.00	367,684.54	0.00	367,684.54	0	0.00	367,684.54	0
3900.1700 Retained Earnings	319,585.96	0.00	0.00	319,585.96	0.00	319,585.96	0	0.00	319,585.96	0
3900.1800 Retained Earnings	(212,650.49)	0.00	0.00	(212,650.49)	0.00	(212,650.49)	0	0.00	(212,650.49)	0
3900.2000 Retained Earnings	47,885.83	0.00	0.00	47,885.83	0.00	47,885.83	0	0.00	47,885.83	0
3900.3000 Retained Earnings	(4,704.42)	0.00	0.00	(4,704.42)	0.00	(4,704.42)	0	0.00	(4,704.42)	0
3900.5000 Retained Earnings	4,746.00	0.00	0.00	4,746.00	0.00	4,746.00	0	0.00	4,746.00	0
<b>UU Operating Fund Balances</b>	<b>1,678,192.24</b>	<b>0.00</b>	<b>0.00</b>	<b>1,678,192.24</b>	<b>0.00</b>	<b>1,678,192.24</b>	<b>0</b>	<b>0.00</b>	<b>1,678,192.24</b>	<b>0</b>
3001 Equity in Fixed Assets	(17,909,525.14)	0.00	0.00	(17,909,525.14)	(17,909,525.14)	0.00	0	0.00	(17,909,525.14)	0
3005 Discretionary Reserve	317,861.08	0.00	0.00	317,861.08	317,861.08	0.00	0	0.00	317,861.08	0
3045 AYC Self Insurance Reserve	(37,557.00)	0.00	0.00	(37,557.00)	(37,557.00)	0.00	0	0.00	(37,557.00)	0
3900 Retained Earnings	(47,102.80)	19,388.76	0.00	(27,714.04)	1,567,983.08	(1,595,697.12)	(102)	0.00	(27,714.04)	0
<b>XX Net assets / funds restricted</b>	<b>(17,676,323.86)</b>	<b>19,388.76</b>	<b>0.00</b>	<b>(17,656,935.10)</b>	<b>(16,061,237.98)</b>	<b>(1,595,697.12)</b>	<b>10</b>	<b>0.00</b>	<b>(17,656,935.10)</b>	<b>0</b>
3020 Infrastructure Reserve	(1,913,967.20)	0.00	0.00	(1,913,967.20)	(1,913,967.20)	0.00	0	0.00	(1,913,967.20)	0
3050 Equipment Replacement Rese	(41,836.00)	0.00	0.00	(41,836.00)	(41,836.00)	0.00	0	0.00	(41,836.00)	0
4299 Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0	733,494.00	(733,494.00)	(100)
<b>WW Internally restricted net asse</b>	<b>(1,955,803.20)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,955,803.20)</b>	<b>(1,955,803.20)</b>	<b>0.00</b>	<b>0</b>	<b>733,494.00</b>	<b>(2,689,297.20)</b>	<b>(367)</b>
4000 Tax Revenue - General	0.00	0.00	0.00	0.00	0.00	0.00	0	(310,000.00)	310,000.00	(100)
4010 Tax Revenue - Penalty	0.00	0.00	0.00	0.00	0.00	0.00	0	(1,000.00)	1,000.00	(100)
4015 Tax Revenue - Interest	0.00	0.00	0.00	0.00	0.00	0.00	0	(40.00)	40.00	(100)
4005.0100 Tax Revenue - General	(324,367.87)	0.00	0.00	(324,367.87)	(309,561.29)	(14,806.58)	5	0.00	(324,367.87)	0
4010.0100 Tax Revenue - Penalty	(1,031.54)	0.00	0.00	(1,031.54)	(1,473.91)	442.37	(30)	0.00	(1,031.54)	0
4015.0100 Tax Revenue - Interest	(4.34)	0.00	0.00	(4.34)	(4.62)	0.28	(6)	0.00	(4.34)	0
<b>10. 1 General taxes</b>	<b>(325,403.75)</b>	<b>0.00</b>	<b>0.00</b>	<b>(325,403.75)</b>	<b>(311,039.82)</b>	<b>(14,363.93)</b>	<b>5</b>	<b>(311,040.00)</b>	<b>(14,363.75)</b>	<b>5</b>
4020 Grants in Lieu - Federal	0.00	0.00	0.00	0.00	0.00	0.00	0	(17,000.00)	17,000.00	(100)
4025 Grants in Lieu - YTG	0.00	0.00	0.00	0.00	0.00	0.00	0	(142,000.00)	142,000.00	(100)
4030 Grants in Lieu - CBC	0.00	0.00	0.00	0.00	0.00	0.00	0	(200.00)	200.00	(100)
4035 Grants in Lieu - Yukon Energy	0.00	0.00	0.00	0.00	0.00	0.00	0	(75.00)	75.00	(100)
4020.0100 Grants in Lieu - Federal	(17,463.75)	0.00	0.00	(17,463.75)	(16,558.35)	(905.40)	5	0.00	(17,463.75)	0
4025.0100 Grants in Lieu - YTG	(157,636.95)	0.00	0.00	(157,636.95)	(141,486.45)	(16,150.50)	11	0.00	(157,636.95)	0
4030.0100 Grants in Lieu - CBC	(293.55)	0.00	0.00	(293.55)	(198.60)	(94.95)	48	0.00	(293.55)	0
4035.0100 Grants in Lieu - Yukon El	(72.30)	0.00	0.00	(72.30)	(72.30)	0.00	0	0.00	(72.30)	0
<b>10. 2 Grants in leiu</b>	<b>(175,466.55)</b>	<b>0.00</b>	<b>0.00</b>	<b>(175,466.55)</b>	<b>(158,315.70)</b>	<b>(17,150.85)</b>	<b>11</b>	<b>(159,275.00)</b>	<b>(16,191.55)</b>	<b>10</b>
4115 Fire Protection Agreement	0.00	(20,939.92)	0.00	(20,939.92)	0.00	(20,939.92)	0	(23,000.00)	2,060.08	(9)
4115.0100 Fire Protection Agreeemer	(14,202.91)	0.00	0.00	(14,202.91)	0.00	(14,202.91)	0	0.00	(14,202.91)	0
<b>10. 3 Fire protection</b>	<b>(14,202.91)</b>	<b>(20,939.92)</b>	<b>0.00</b>	<b>(35,142.83)</b>	<b>0.00</b>	<b>(35,142.83)</b>	<b>0</b>	<b>(23,000.00)</b>	<b>(12,142.83)</b>	<b>53</b>
4070 Sewer Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0	(27,000.00)	27,000.00	(100)
4070.0100 Sewer Revenue	(27,327.60)	0.00	0.00	(27,327.60)	(25,455.50)	(1,872.10)	7	0.00	(27,327.60)	0
<b>10. 4 Sewer service</b>	<b>(27,327.60)</b>	<b>0.00</b>	<b>0.00</b>	<b>(27,327.60)</b>	<b>(25,455.50)</b>	<b>(1,872.10)</b>	<b>7</b>	<b>(27,000.00)</b>	<b>(327.60)</b>	<b>1</b>
4075.1500 Pool Fees	0.00	0.00	0.00	0.00	(645.25)	645.25	(100)	0.00	0.00	0
<b>10. 5 Pool fees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(645.25)</b>	<b>645.25</b>	<b>(100)</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
4080 Business Licence Fees	0.00	0.00	0.00	0.00	0.00	0.00	0	(1,800.00)	1,800.00	(100)

Village of Carmacks  
 Year End: December 31, 2020  
 Leadsheet Summary

0.02A-2

Prepared by AK 03/17/2021	Detail Review KCN 04/26/2021	General Review AS 05/28/2021	Concurring Rev
4th Level Rev	IS Review	Other Review	Reviewed by

Account	Prelim	Adj's	Reclass	Rep	Rep 12/19	Amount Chg	%Chg	Budget 12/20	Amount Chg	%Chg
4085 Intermunicipal Bus Lic Fees	0.00	0.00	0.00	0.00	0.00	0.00	0	(1,000.00)	1,000.00	(100)
4100 Permit Fees	0.00	0.00	0.00	0.00	0.00	0.00	0	(200.00)	200.00	(100)
<b>10.6 Licences and permits</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>(3,000.00)</b>	<b>3,000.00</b>	<b>(100)</b>
4055 Rentals	0.00	2,150.00	0.00	2,150.00	0.00	2,150.00	0	0.00	2,150.00	0
2000-4116 Fire hall - rental	0.00	0.00	0.00	0.00	0.00	0.00	0	(10,800.00)	10,800.00	(100)
4055.0900 Rentals	(10,800.00)	0.00	0.00	(10,800.00)	(10,800.00)	0.00	0	0.00	(10,800.00)	0
<b>10.8 Rental - fire hall</b>	<b>(10,800.00)</b>	<b>2,150.00</b>	<b>0.00</b>	<b>(8,650.00)</b>	<b>(10,800.00)</b>	<b>2,150.00</b>	<b>(20)</b>	<b>(10,800.00)</b>	<b>2,150.00</b>	<b>(20)</b>
1000-4060 Rental - Duplex	0.00	0.00	0.00	0.00	0.00	0.00	0	(7,800.00)	7,800.00	(100)
4055.0700 Rentals	(9,000.00)	0.00	0.00	(9,000.00)	(6,450.00)	(2,550.00)	40	0.00	(9,000.00)	0
<b>10.9 Rental - duplex</b>	<b>(9,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(9,000.00)</b>	<b>(6,450.00)</b>	<b>(2,550.00)</b>	<b>40</b>	<b>(7,800.00)</b>	<b>(1,200.00)</b>	<b>15</b>
4059 Misc Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0	(10,000.00)	10,000.00	(100)
4065 Recycling Revenue	(33,420.45)	0.00	0.00	(33,420.45)	(15,019.62)	(18,400.83)	123	(55,000.00)	21,579.55	(39)
4999 Gain on disposal of assets	0.00	(3,020.00)	0.00	(3,020.00)	0.00	(3,020.00)	0	0.00	(3,020.00)	0
5160 Recycling refund	10,947.45	853.25	0.00	11,800.70	6,292.44	5,508.26	88	0.00	11,800.70	0
4059.0100 Misc Revenues	(1.00)	0.00	0.00	(1.00)	(4,882.94)	4,881.94	(100)	0.00	(1.00)	0
<b>10.10 Miscellaneous</b>	<b>(22,474.00)</b>	<b>(2,166.75)</b>	<b>0.00</b>	<b>(24,640.75)</b>	<b>(13,610.12)</b>	<b>(11,030.63)</b>	<b>81</b>	<b>(65,000.00)</b>	<b>40,359.25</b>	<b>(62)</b>
4040 Interest Income - General	0.00	0.00	0.00	0.00	0.00	0.00	0	(3,000.00)	3,000.00	(100)
4050 Interest Income - Investments	0.00	0.00	0.00	0.00	0.00	0.00	0	(35,000.00)	35,000.00	(100)
4040.0100 Interest Income - Genera	(223.63)	0.00	0.00	(223.63)	(9,891.36)	9,667.73	(98)	0.00	(223.63)	0
4050.0100 Interest Income - Investr	(33,750.45)	0.00	0.00	(33,750.45)	(38,809.04)	5,058.59	(13)	0.00	(33,750.45)	0
<b>10.11 Interest</b>	<b>(33,974.08)</b>	<b>0.00</b>	<b>0.00</b>	<b>(33,974.08)</b>	<b>(48,700.40)</b>	<b>14,726.32</b>	<b>(30)</b>	<b>(38,000.00)</b>	<b>4,025.92</b>	<b>(11)</b>
4125 Visitor Centre Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0	(5,000.00)	5,000.00	(100)
<b>10.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>(5,000.00)</b>	<b>5,000.00</b>	<b>(100)</b>
4056 Fitness Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0	(5,000.00)	5,000.00	(100)
4057 Concession	0.00	0.00	0.00	0.00	0.00	0.00	0	(1,500.00)	1,500.00	(100)
4105 Fax & Photocopy Fees	0.00	0.00	0.00	0.00	(10.85)	10.85	(100)	(10.00)	10.00	(100)
4057.1200 Concession	(306.30)	0.00	0.00	(306.30)	(1,867.75)	1,561.45	(84)	0.00	(306.30)	0
4059.0600 Misc Revenues	0.00	0.00	0.00	0.00	(1,400.00)	1,400.00	(100)	0.00	0.00	0
4059.1200 Misc Revenues	0.00	0.00	0.00	0.00	(1,633.23)	1,633.23	(100)	0.00	0.00	0
<b>10.13 Recreation revenue</b>	<b>(306.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>(306.30)</b>	<b>(4,911.83)</b>	<b>4,605.53</b>	<b>(94)</b>	<b>(6,510.00)</b>	<b>6,203.70</b>	<b>(95)</b>
4080.0100 Business Licence Fees	(1,620.00)	0.00	0.00	(1,620.00)	(1,695.00)	75.00	(4)	0.00	(1,620.00)	0
4085.0100 Intermunicipal Bus Lic Fe	(1,000.45)	0.00	0.00	(1,000.45)	(623.06)	(377.39)	61	0.00	(1,000.45)	0
4100.0100 Permit Fees	(120.00)	0.00	0.00	(120.00)	(70.00)	(50.00)	71	0.00	(120.00)	0
<b>10.135 Licenses &amp; Permits</b>	<b>(2,740.45)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,740.45)</b>	<b>(2,388.06)</b>	<b>(352.39)</b>	<b>15</b>	<b>0.00</b>	<b>(2,740.45)</b>	<b>0</b>
4203 R.P.A.Y. Grant funding	(3,000.00)	0.00	0.00	(3,000.00)	0.00	(3,000.00)	0	0.00	(3,000.00)	0
4205 Grant Revenue - FireSmart	0.00	0.00	0.00	0.00	(20,000.00)	20,000.00	(100)	0.00	0.00	0
4224 Ground Water Monitoring Func	(14,861.02)	0.00	0.00	(14,861.02)	0.00	(14,861.02)	0	0.00	(14,861.02)	0
4231 YLAP Funding	(3,833.67)	0.00	0.00	(3,833.67)	0.00	(3,833.67)	0	0.00	(3,833.67)	0
4237 Sewer Lift Station Funding	1,515.50	0.00	0.00	1,515.50	(1,515.50)	3,031.00	(200)	0.00	1,515.50	0
4251 Cond Building & Equip Reserv	0.00	0.00	0.00	0.00	0.00	0.00	0	(1,400,000.00)	1,400,000.00	(100)
4263 Grant Revenue - Summer stud	(2,968.00)	(1,912.26)	0.00	(4,880.26)	(15,295.88)	10,415.62	(68)	0.00	(4,880.26)	0
4265 Gov't of Yukon Funding Other	(70,835.79)	(27,584.95)	0.00	(98,420.74)	(31,507.23)	(66,913.51)	212	0.00	(98,420.74)	0
4270 Gas Tax Revenue	0.00	(354,417.99)	0.00	(354,417.99)	(228,872.86)	(125,545.13)	55	0.00	(354,417.99)	0
4016.0800 Grant Revenue - Special	0.00	0.00	0.00	0.00	(14,854.15)	14,854.15	(100)	0.00	0.00	0
4202.0100 Community Training Trus	(4,372.00)	0.00	0.00	(4,372.00)	0.00	(4,372.00)	0	0.00	(4,372.00)	0
4203.1200 R.P.A.Y. Grant funding	0.00	0.00	0.00	0.00	(4,830.29)	4,830.29	(100)	0.00	0.00	0
4205.0100 Grant Revenue - FireSm:	0.00	0.00	0.00	0.00	(3,349.42)	3,349.42	(100)	0.00	0.00	0
4210.0100 Grant Revenue - CDF	(1,183.00)	0.00	0.00	(1,183.00)	0.00	(1,183.00)	0	0.00	(1,183.00)	0
4210.1800 Grant Revenue - CDF	(22,732.81)	0.00	0.00	(22,732.81)	0.00	(22,732.81)	0	0.00	(22,732.81)	0
4215.0100 Grant Revenue - Lotterie:	(17,597.00)	0.00	0.00	(17,597.00)	(15,968.00)	(1,629.00)	10	0.00	(17,597.00)	0
4221.1200 Special Youth Project	(10,830.68)	0.00	0.00	(10,830.68)	0.00	(10,830.68)	0	0.00	(10,830.68)	0
4270.1800 Gas Tax Revenue	251.47	0.00	0.00	251.47	0.00	251.47	0	0.00	251.47	0
<b>10.14 Government grants</b>	<b>(150,447.00)</b>	<b>(383,915.20)</b>	<b>0.00</b>	<b>(534,362.20)</b>	<b>(336,193.33)</b>	<b>(198,168.87)</b>	<b>59</b>	<b>(1,400,000.00)</b>	<b>865,637.80</b>	<b>(62)</b>

**Village of Carmacks**  
**Year End: December 31, 2020**  
**Leadsheet Summary**

0.02A-3

Prepared by AK 03/17/2021	Detail Review KCN 04/26/2021	General Review AS 05/28/2021	Concurring Rev
4th Level Rev	IS Review	Other Review	Reviewed by

Account	Prelim	Adj's	Reclass	Rep	Rep 12/19	Amount Chg	%Chg	Budget 12/20	Amount Chg	%Chg
4260 Comprehensive Grant - Uncon	(1,375,038.00)	0.00	0.00	(1,375,038.00)	(1,336,669.00)	(38,369.00)	3	0.00	(1,375,038.00)	0
4261 Comprehensive Grant - Equipm	0.00	0.00	0.00	0.00	0.00	0.00	0	(1,375,038.00)	1,375,038.00	(100)
4231.1200 YLAP Funding	0.00	0.00	0.00	0.00	(25,869.68)	25,869.68	(100)	0.00	0.00	0
<b>10.15 Comprehensive block fund</b>	<b>(1,375,038.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,375,038.00)</b>	<b>(1,362,538.68)</b>	<b>(12,499.32)</b>	<b>1</b>	<b>(1,375,038.00)</b>	<b>0.00</b>	<b>0</b>
4101 Refundable Deposits	(400.00)	0.00	0.00	(400.00)	0.00	(400.00)	0	0.00	(400.00)	0
1000-4055 Rental - Admin Building	0.00	0.00	0.00	0.00	0.00	0.00	0	(20,000.00)	20,000.00	(100)
4055.0200 Rentals	(20,150.00)	0.00	0.00	(20,150.00)	(20,900.00)	750.00	(4)	0.00	(20,150.00)	0
<b>10.18 Rental - administration bui</b>	<b>(20,550.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(20,550.00)</b>	<b>(20,900.00)</b>	<b>350.00</b>	<b>(2)</b>	<b>(20,000.00)</b>	<b>(550.00)</b>	<b>3</b>
1200-4055 Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0	(3,390.00)	3,390.00	(100)
4055.1200 Rentals	(7,523.50)	0.00	0.00	(7,523.50)	(5,865.95)	(1,657.55)	28	0.00	(7,523.50)	0
4056.1200 Fitness Revenue	(1,335.00)	0.00	0.00	(1,335.00)	(6,600.00)	5,265.00	(80)	0.00	(1,335.00)	0
<b>10.19 Rental - rec centre</b>	<b>(8,858.50)</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,858.50)</b>	<b>(12,465.95)</b>	<b>3,607.45</b>	<b>(29)</b>	<b>(3,390.00)</b>	<b>(5,468.50)</b>	<b>161</b>
5562.0500 Maintenance - Equipmen	749.00	(749.00)	0.00	0.00	0.00	0.00	0	0.00	0.00	0
<b>20.6 Capital - Maintenance</b>	<b>749.00</b>	<b>(749.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
4210 Grant Revenue - CDF	0.00	0.00	0.00	0.00	(4,512.75)	4,512.75	(100)	0.00	0.00	0
<b>20.11 Capital - CDF</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,512.75)</b>	<b>4,512.75</b>	<b>(100)</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
5015 Housing Allowance	0.00	(1,500.00)	0.00	(1,500.00)	6,696.92	(8,196.92)	(122)	0.00	(1,500.00)	0
5002.0100 Salaries Managers	0.00	0.00	0.00	0.00	14,378.42	(14,378.42)	(100)	193,397.00	(193,397.00)	(100)
5003.0100 Salaries - Full Time	165,082.82	0.00	0.00	165,082.82	150,406.51	14,676.31	10	0.00	165,082.82	0
5004.0100 Salaries - Part Time	20,201.84	0.00	0.00	20,201.84	0.00	20,201.84	0	0.00	20,201.84	0
5005.0100 Salaries - Student	(505.19)	0.00	0.00	(505.19)	30,500.61	(31,005.80)	(102)	45,000.00	(45,505.19)	(101)
5009.0100 WCB	16,572.34	0.00	0.00	16,572.34	8,953.20	7,619.14	85	12,000.00	4,572.34	38
5014.0100 Yearly Travel Bonus	5,000.00	0.00	0.00	5,000.00	2,500.00	2,500.00	100	5,000.00	0.00	0
5016.0100 RSP Employer Portion	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	0	7,000.00	500.00	7
5017.0100 Group Ins. Employer Por	10,925.76	0.00	0.00	10,925.76	7,127.87	3,797.89	53	10,000.00	925.76	9
5018.0100 CPP Employer Portion	8,827.70	0.00	0.00	8,827.70	7,200.17	1,627.53	23	10,000.00	(1,172.30)	(12)
5019.0100 EI Employer portion	2,700.50	0.00	0.00	2,700.50	3,078.24	(377.74)	(12)	3,400.00	(699.50)	(21)
<b>31.1 Admin - Wages</b>	<b>236,305.77</b>	<b>(1,500.00)</b>	<b>0.00</b>	<b>234,805.77</b>	<b>230,841.94</b>	<b>3,963.83</b>	<b>2</b>	<b>285,797.00</b>	<b>(50,991.23)</b>	<b>(18)</b>
5026 Training	0.00	2,060.17	0.00	2,060.17	0.00	2,060.17	0	0.00	2,060.17	0
5035 Postage	0.00	185.00	0.00	185.00	0.00	185.00	0	0.00	185.00	0
5024.0100 Office Supplies	8,644.35	0.00	0.00	8,644.35	10,375.40	(1,731.05)	(17)	6,000.00	2,644.35	44
5025.0100 Supplies	1,663.06	0.00	0.00	1,663.06	770.53	892.53	116	1,500.00	163.06	11
5025.0200 Supplies	1,013.49	0.00	0.00	1,013.49	906.28	107.21	12	1,000.00	13.49	1
5026.0100 Training	4,130.71	0.00	0.00	4,130.71	2,582.00	1,548.71	60	12,000.00	(7,869.29)	(66)
5026.0600 Training	200.00	0.00	0.00	200.00	18,255.22	(18,055.22)	(99)	7,500.00	(7,300.00)	(97)
5035.0100 Postage	531.80	0.00	0.00	531.80	879.09	(347.29)	(40)	800.00	(268.20)	(34)
5036.0100 Fax	893.33	0.00	0.00	893.33	860.12	33.21	4	850.00	43.33	5
5039.0100 Internet	13,089.85	0.00	0.00	13,089.85	7,329.05	5,760.80	79	7,000.00	6,089.85	87
5053.0200 Security	300.00	0.00	0.00	300.00	300.00	0.00	0	350.00	(50.00)	(14)
5099.0100 Miscellaneous Expense	0.00	(6,242.49)	0.00	(6,242.49)	0.00	(6,242.49)	0	250.00	(6,492.49)	(597)
5107.0100 Meeting Expenses	0.00	0.00	0.00	0.00	180.00	(180.00)	(100)	250.00	(250.00)	(100)
5129.0100 Pins, Logos and Flags	0.00	0.00	0.00	0.00	4,149.41	(4,149.41)	(100)	1,000.00	(1,000.00)	(100)
5133.0600 Elections	0.00	0.00	0.00	0.00	0.00	0.00	0	1,000.00	(1,000.00)	(100)
5151.0100 Small Tools and Equipm	0.00	0.00	0.00	0.00	0.00	0.00	0	200.00	(200.00)	(100)
5175.0600 Events Special	1,230.19	0.00	0.00	1,230.19	10,292.31	(9,062.12)	(88)	12,000.00	(10,769.81)	(90)
5180.0100 Emergency Measures	0.00	0.00	0.00	0.00	0.00	0.00	0	250.00	(250.00)	(100)
5196.0100 Late Payment Penalties	230.03	0.00	0.00	230.03	906.91	(676.88)	(75)	250.00	(19.97)	(8)
5197.0100 Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0	50.00	(50.00)	(100)
<b>31.2 Admin - Office</b>	<b>31,926.81</b>	<b>(3,997.32)</b>	<b>0.00</b>	<b>27,929.49</b>	<b>57,786.32</b>	<b>(29,856.83)</b>	<b>(52)</b>	<b>52,250.00</b>	<b>(24,320.51)</b>	<b>(47)</b>
5054.0100 Insurance	9,071.00	414.00	0.00	9,485.00	2,025.00	7,460.00	368	9,000.00	485.00	5
5054.0200 Insurance	3,497.00	0.00	0.00	3,497.00	3,100.00	397.00	13	3,497.00	0.00	0
5055.0100 Reciprocal Insurance	4,143.00	0.00	0.00	4,143.00	4,322.00	(179.00)	(4)	6,000.00	(1,857.00)	(31)
<b>31.3 Admin - Insurance</b>	<b>16,711.00</b>	<b>414.00</b>	<b>0.00</b>	<b>17,125.00</b>	<b>9,447.00</b>	<b>7,678.00</b>	<b>81</b>	<b>18,497.00</b>	<b>(1,372.00)</b>	<b>(7)</b>
5064 Prof Fees - Consultants	3,153.15	0.00	0.00	3,153.15	0.00	3,153.15	0	0.00	3,153.15	0



**Village of Carmacks**  
**Year End: December 31, 2020**  
**Leadsheet Summary**

0.02A-4

Prepared by AK 03/17/2021	Detail Review KCN 04/26/2021	General Review AS 05/28/2021	Concurring Rev
4th Level Rev	IS Review	Other Review	Reviewed by

Account	Prelim	Adj's	Reclass	Rep	Rep 12/19	Amount Chg	%Chg	Budget 12/20	Amount Chg	%Chg
5065 Prof Fees - Other	0.00	(1,000.00)	0.00	(1,000.00)	0.00	(1,000.00)	0	0.00	(1,000.00)	0
5061.0100 Prof Fees - Audit	42,812.00	0.00	0.00	42,812.00	32,279.99	10,532.01	33	33,000.00	9,812.00	30
5062.0100 Prof Fees - Assessments	7,721.81	0.00	0.00	7,721.81	6,310.87	1,410.94	22	6,500.00	1,221.81	19
5063.0100 Prof Fees - Legal	1,792.63	0.00	0.00	1,792.63	394.90	1,397.73	354	10,000.00	(8,207.37)	(82)
5063.1800 Prof Fees - Legal	422.17	0.00	0.00	422.17	0.00	422.17	0	0.00	422.17	0
5064.0100 Prof Fees - Consultants	37,476.79	0.00	0.00	37,476.79	7,900.00	29,576.79	374	60,000.00	(22,523.21)	(38)
5064.0600 Prof fees - Consultants	37,927.80	0.00	0.00	37,927.80	0.00	37,927.80	0	100,000.00	(62,072.20)	(62)
5064.1800 Prof Fees - Consultants	161,468.73	0.00	0.00	161,468.73	0.00	161,468.73	0	0.00	161,468.73	0
5064.5000 Prof Fees - Consultants	0.00	0.00	0.00	0.00	29,413.80	(29,413.80)	(100)	0.00	0.00	0
5065.0100 Prof Fees - Other	0.00	0.00	0.00	0.00	2,290.00	(2,290.00)	(100)	7,500.00	(7,500.00)	(100)
<b>31.4 Admin - Professional fees</b>	<b>292,775.08</b>	<b>(1,000.00)</b>	<b>0.00</b>	<b>291,775.08</b>	<b>78,589.56</b>	<b>213,185.52</b>	<b>271</b>	<b>217,000.00</b>	<b>74,775.08</b>	<b>34</b>
5101.0100 Community Investment C	0.00	0.00	0.00	0.00	0.00	0.00	0	10,000.00	(10,000.00)	(100)
5105.0100 Community Investment C	19,636.89	0.00	0.00	19,636.89	12,493.73	7,143.16	57	15,000.00	4,636.89	31
<b>31.5 Admin - Community investr</b>	<b>19,636.89</b>	<b>0.00</b>	<b>0.00</b>	<b>19,636.89</b>	<b>12,493.73</b>	<b>7,143.16</b>	<b>57</b>	<b>25,000.00</b>	<b>(5,363.11)</b>	<b>(21)</b>
5001-0600 Indemnities	0.00	0.00	0.00	0.00	0.00	0.00	0	39,000.00	(39,000.00)	(100)
5001.0600 Indemnities	39,000.26	0.00	0.00	39,000.26	39,000.26	0.00	0	0.00	39,000.26	0
5010.0600 Travel	1,293.84	0.00	0.00	1,293.84	14,328.37	(13,034.53)	(91)	15,000.00	(13,706.16)	(91)
5011.0600 Per Diem	10,450.00	0.00	0.00	10,450.00	17,075.00	(6,625.00)	(39)	18,000.00	(7,550.00)	(42)
5040.0600 Cellphone	0.00	0.00	0.00	0.00	0.00	0.00	0	250.00	(250.00)	(100)
5107.0600 Meeting Expenses	347.57	0.00	0.00	347.57	1,424.43	(1,076.86)	(76)	1,500.00	(1,152.43)	(77)
5134.0600 Contributions	2,561.22	0.00	0.00	2,561.22	1,360.37	1,200.85	88	1,500.00	1,061.22	71
<b>31.6 Admin - Council expenses</b>	<b>53,652.89</b>	<b>0.00</b>	<b>0.00</b>	<b>53,652.89</b>	<b>73,188.43</b>	<b>(19,535.54)</b>	<b>(27)</b>	<b>75,250.00</b>	<b>(21,597.11)</b>	<b>(29)</b>
5031.0100 Advertising	1,195.37	0.00	0.00	1,195.37	2,250.00	(1,054.63)	(47)	2,500.00	(1,304.63)	(52)
5031.0600 Advertising	1,083.96	0.00	0.00	1,083.96	396.98	686.98	173	2,000.00	(916.04)	(46)
<b>31.7 Admin - Advertising</b>	<b>2,279.33</b>	<b>0.00</b>	<b>0.00</b>	<b>2,279.33</b>	<b>2,646.98</b>	<b>(367.65)</b>	<b>(14)</b>	<b>4,500.00</b>	<b>(2,220.67)</b>	<b>(49)</b>
5028.0100 Memberships	788.67	0.00	0.00	788.67	1,402.44	(613.77)	(44)	1,500.00	(711.33)	(47)
5028.0600 Memberships	13,926.38	0.00	0.00	13,926.38	15,041.70	(1,115.32)	(7)	15,500.00	(1,573.62)	(10)
5106.0100 Licences	519.90	0.00	0.00	519.90	340.50	179.40	53	500.00	19.90	4
<b>31.9 Admin - Licence, fees &amp; du</b>	<b>15,234.95</b>	<b>0.00</b>	<b>0.00</b>	<b>15,234.95</b>	<b>16,784.64</b>	<b>(1,549.69)</b>	<b>(9)</b>	<b>17,500.00</b>	<b>(2,265.05)</b>	<b>(13)</b>
5045 Repairs and Maintenance	0.00	0.00	0.00	0.00	88,737.87	(88,737.87)	(100)	0.00	0.00	0
5021.0200 Contract - Janitorial	7,200.00	0.00	0.00	7,200.00	7,200.00	0.00	0	7,200.00	0.00	0
5022.0100 Janitorial Supplies	0.00	0.00	0.00	0.00	26.98	(26.98)	(100)	0.00	0.00	0
5022.0200 Janitorial Supplies	356.65	0.00	0.00	356.65	309.71	46.94	15	400.00	(43.35)	(11)
5045.0100 Repairs and Maintenance	0.00	0.00	0.00	0.00	100.00	(100.00)	(100)	0.00	0.00	0
5045.0200 Repairs and Maintenance	7,572.44	0.00	0.00	7,572.44	4,635.29	2,937.15	63	17,000.00	(9,427.56)	(55)
5108.0100 Loss to Theft and Vandal	0.00	0.00	0.00	0.00	0.00	0.00	0	500.00	(500.00)	(100)
5512.0500 Admin - Equipment	1,518.99	(1,518.99)	0.00	0.00	0.00	0.00	0	0.00	0.00	0
5513.0500 Admin - Building	10,807.62	(10,807.62)	0.00	0.00	0.00	0.00	0	0.00	0.00	0
5514.0500 Admin - Duplex	17,179.73	(17,179.73)	0.00	0.00	0.00	0.00	0	0.00	0.00	0
<b>31.10 Admin - Repairs &amp; mainten</b>	<b>44,635.43</b>	<b>(29,506.34)</b>	<b>0.00</b>	<b>15,129.09</b>	<b>101,009.85</b>	<b>(85,880.76)</b>	<b>(85)</b>	<b>25,100.00</b>	<b>(9,970.91)</b>	<b>(40)</b>
5010.0100 Travel	5,060.45	0.00	0.00	5,060.45	11,843.04	(6,782.59)	(57)	15,000.00	(9,939.55)	(66)
5011.0100 Per Diem	200.00	0.00	0.00	200.00	1,000.00	(800.00)	(80)	2,500.00	(2,300.00)	(92)
5015.0100 Moving Expenses	2,123.08	0.00	0.00	2,123.08	0.00	2,123.08	0	6,000.00	(3,876.92)	(65)
<b>31.11 Admin - Travel</b>	<b>7,383.53</b>	<b>0.00</b>	<b>0.00</b>	<b>7,383.53</b>	<b>12,843.04</b>	<b>(5,459.51)</b>	<b>(43)</b>	<b>23,500.00</b>	<b>(16,116.47)</b>	<b>(69)</b>
5039 Internet	0.00	(550.00)	0.00	(550.00)	0.00	(550.00)	0	0.00	(550.00)	0
5040 Cellphone	0.00	340.00	0.00	340.00	0.00	340.00	0	0.00	340.00	0
5037.0100 Telephone	6,842.39	0.00	0.00	6,842.39	6,645.32	197.07	3	6,500.00	342.39	5
5040.0100 Cellphone	1,433.54	0.00	0.00	1,433.54	984.91	448.63	46	1,200.00	233.54	19
5042.0100 Electricity	0.00	0.00	0.00	0.00	307.54	(307.54)	(100)	0.00	0.00	0
5042.0200 Electricity	4,538.84	0.00	0.00	4,538.84	3,532.70	1,006.14	28	3,700.00	838.84	23
5511.0500 Computers/desks/Phone	(1,049.00)	0.00	0.00	(1,049.00)	0.00	(1,049.00)	0	0.00	(1,049.00)	0
<b>31.12 Admin - Telephone &amp; utili</b>	<b>11,765.77</b>	<b>(210.00)</b>	<b>0.00</b>	<b>11,555.77</b>	<b>11,470.47</b>	<b>85.30</b>	<b>1</b>	<b>11,400.00</b>	<b>155.77</b>	<b>1</b>
5033 Ceridian Service Charges	2,300.96	0.00	0.00	2,300.96	2,505.55	(204.59)	(8)	2,500.00	(199.04)	(8)
5029.0100 Visa Yearly S/C	0.00	0.00	0.00	0.00	75.00	(75.00)	(100)	0.00	0.00	0

**Village of Carmacks**  
**Year End: December 31, 2020**  
**Leadsheet Summary**

0.02A-5

Prepared by AK 03/17/2021	Detail Review KCN 04/26/2021	General Review AS 05/28/2021	Concurring Rev
4th Level Rev	IS Review	Other Review	Reviewed by

Account	Prelim	Adj's	Reclass	Rep	Rep 12/19	Amount Chg	%Chg	Budget 12/20	Amount Chg	%Chg
5030.0100 Bank Charges	2,014.92	0.00	0.00	2,014.92	2,094.94	(80.02)	(4)	2,500.00	(485.08)	(19)
<b>31.13 Admin - Bank charges</b>	<b>4,315.88</b>	<b>0.00</b>	<b>0.00</b>	<b>4,315.88</b>	<b>4,675.49</b>	<b>(359.61)</b>	<b>(8)</b>	<b>5,000.00</b>	<b>(684.12)</b>	<b>(14)</b>
5041.0200 Fuel	11,468.05	0.00	0.00	11,468.05	12,830.92	(1,362.87)	(11)	10,000.00	1,468.05	15
<b>31.14 Admin - Fuel</b>	<b>11,468.05</b>	<b>0.00</b>	<b>0.00</b>	<b>11,468.05</b>	<b>12,830.92</b>	<b>(1,362.87)</b>	<b>(11)</b>	<b>10,000.00</b>	<b>1,468.05</b>	<b>15</b>
5197 Bad Debt Expense	0.00	0.00	0.00	0.00	36,859.11	(36,859.11)	(100)	0.00	0.00	0
<b>31.16 Bad debt</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,859.11</b>	<b>(36,859.11)</b>	<b>(100)</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
5001.0900 Indemnities	13,435.00	0.00	0.00	13,435.00	8,500.00	4,935.00	58	14,000.00	(565.00)	(4)
5010.0900 Travel	1,402.62	0.00	0.00	1,402.62	967.98	434.64	45	5,000.00	(3,597.38)	(72)
5024.0900 Office Supplies	564.06	0.00	0.00	564.06	0.00	564.06	0	500.00	64.06	13
5025.0900 Supplies	2,806.31	0.00	0.00	2,806.31	315.95	2,490.36	788	15,000.00	(12,193.69)	(81)
5026.0900 Training	2,471.39	0.00	0.00	2,471.39	3,113.24	(641.85)	(21)	7,500.00	(5,028.61)	(67)
5028.0900 Memberships	192.14	0.00	0.00	192.14	390.00	(197.86)	(51)	300.00	(107.86)	(36)
5045.0900 Repairs and Maintenance	2,732.51	0.00	0.00	2,732.51	656.42	2,076.09	316	5,000.00	(2,267.49)	(45)
5047.0900 Testing	0.00	0.00	0.00	0.00	3,871.25	(3,871.25)	(100)	0.00	0.00	0
5053.0900 Security	300.00	0.00	0.00	300.00	300.00	0.00	0	400.00	(100.00)	(25)
5151.0900 Small Tools and Equipm	0.00	0.00	0.00	0.00	0.00	0.00	0	1,000.00	(1,000.00)	(100)
<b>32.1 Protec Serv - Fire departme</b>	<b>23,904.03</b>	<b>0.00</b>	<b>0.00</b>	<b>23,904.03</b>	<b>18,114.84</b>	<b>5,789.19</b>	<b>32</b>	<b>48,700.00</b>	<b>(24,795.97)</b>	<b>(51)</b>
5021.0900 Contract - Janitorial	3,600.00	0.00	0.00	3,600.00	3,600.00	0.00	0	3,600.00	0.00	0
5037.0900 Telephone	1,359.20	0.00	0.00	1,359.20	1,322.52	36.68	3	1,500.00	(140.80)	(9)
5038.0900 Telephone Loop	0.00	0.00	0.00	0.00	2,140.71	(2,140.71)	(100)	0.00	0.00	0
5041.0900 Fuel	11,131.50	0.00	0.00	11,131.50	7,570.77	3,560.73	47	7,500.00	3,631.50	48
5042.0900 Electricity	3,976.54	0.00	0.00	3,976.54	3,524.16	452.38	13	3,500.00	476.54	14
<b>32.2 Protec Serv - Firehall</b>	<b>20,067.24</b>	<b>0.00</b>	<b>0.00</b>	<b>20,067.24</b>	<b>18,158.16</b>	<b>1,909.08</b>	<b>11</b>	<b>16,100.00</b>	<b>3,967.24</b>	<b>25</b>
5070.0900 Vehicles - Fuel	1,703.29	0.00	0.00	1,703.29	667.77	1,035.52	155	1,000.00	703.29	70
5071.0900 Vehicles - R&M	80.13	0.00	0.00	80.13	37.83	42.30	112	10,000.00	(9,919.87)	(99)
<b>32.3 Protec Serv - Fire truck</b>	<b>1,783.42</b>	<b>0.00</b>	<b>0.00</b>	<b>1,783.42</b>	<b>705.60</b>	<b>1,077.82</b>	<b>153</b>	<b>11,000.00</b>	<b>(9,216.58)</b>	<b>(84)</b>
5054.0900 Insurance	3,328.00	0.00	0.00	3,328.00	3,725.00	(397.00)	(11)	3,400.00	(72.00)	(2)
5072.0900 Vehicles - Insurance	5,818.00	0.00	0.00	5,818.00	0.00	5,818.00	0	2,384.00	3,434.00	144
<b>32.5 Protec Serv - Insurance</b>	<b>9,146.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,146.00</b>	<b>3,725.00</b>	<b>5,421.00</b>	<b>146</b>	<b>5,784.00</b>	<b>3,362.00</b>	<b>58</b>
5651 Amortization - Protection	0.00	58,183.00	0.00	58,183.00	59,205.00	(1,022.00)	(2)	0.00	58,183.00	0
<b>32.6</b>	<b>0.00</b>	<b>58,183.00</b>	<b>0.00</b>	<b>58,183.00</b>	<b>59,205.00</b>	<b>(1,022.00)</b>	<b>(2)</b>	<b>0.00</b>	<b>58,183.00</b>	<b>0</b>
5009.0900 WCB	7,068.20	0.00	0.00	7,068.20	8,509.17	(1,440.97)	(17)	9,000.00	(1,931.80)	(21)
5011.0900 Per Diem	10,050.00	0.00	0.00	10,050.00	7,590.00	2,460.00	32	9,000.00	1,050.00	12
<b>32.7 Protec Serv - Wages &amp; bene</b>	<b>17,118.20</b>	<b>0.00</b>	<b>0.00</b>	<b>17,118.20</b>	<b>16,099.17</b>	<b>1,019.03</b>	<b>6</b>	<b>18,000.00</b>	<b>(881.80)</b>	<b>(5)</b>
5045.0800 Repairs and Maintenance	12,654.33	0.00	0.00	12,654.33	14,277.42	(1,623.09)	(11)	65,000.00	(52,345.67)	(81)
<b>34.1 Enviro Health - Sewer lines</b>	<b>12,654.33</b>	<b>0.00</b>	<b>0.00</b>	<b>12,654.33</b>	<b>14,277.42</b>	<b>(1,623.09)</b>	<b>(11)</b>	<b>65,000.00</b>	<b>(52,345.67)</b>	<b>(81)</b>
5042.0800 Electricity	33,467.49	0.00	0.00	33,467.49	27,789.65	5,677.84	20	25,000.00	8,467.49	34
<b>34.2 Enviro Health - Sewer plant</b>	<b>33,467.49</b>	<b>0.00</b>	<b>0.00</b>	<b>33,467.49</b>	<b>27,789.65</b>	<b>5,677.84</b>	<b>20</b>	<b>25,000.00</b>	<b>8,467.49</b>	<b>34</b>
5028.0800 Memberships	103.95	0.00	0.00	103.95	297.00	(193.05)	(65)	300.00	(196.05)	(65)
5053.0800 Security	1,193.33	0.00	0.00	1,193.33	1,161.32	32.01	3	1,100.00	93.33	8
5064.0800 Prof Fees - Consultants	1,050.00	0.00	0.00	1,050.00	0.00	1,050.00	0	80,000.00	(78,950.00)	(99)
5151.0800 Small Tools and Equipm	28.25	(75.00)	0.00	(46.75)	120.00	(166.75)	(139)	500.00	(546.75)	(109)
5541.1000 Enviro Health - Wastewal	14,408.88	0.00	0.00	14,408.88	0.00	14,408.88	0	0.00	14,408.88	0
<b>34.4 Enviro Health - Supplies</b>	<b>16,784.41</b>	<b>(75.00)</b>	<b>0.00</b>	<b>16,709.41</b>	<b>1,578.32</b>	<b>15,131.09</b>	<b>959</b>	<b>81,900.00</b>	<b>(65,190.59)</b>	<b>(80)</b>
5037.0800 Telephone	707.57	0.00	0.00	707.57	0.00	707.57	0	0.00	707.57	0
<b>34.5 Enviro Health - Telephone</b>	<b>707.57</b>	<b>0.00</b>	<b>0.00</b>	<b>707.57</b>	<b>0.00</b>	<b>707.57</b>	<b>0</b>	<b>0.00</b>	<b>707.57</b>	<b>0</b>
5026.0800 Training	66.86	0.00	0.00	66.86	974.88	(908.02)	(93)	2,000.00	(1,933.14)	(97)
5047.0800 Testing	0.00	0.00	0.00	0.00	28,114.18	(28,114.18)	(100)	30,000.00	(30,000.00)	(100)
<b>34.6 Enviro Health - Sewer plant</b>	<b>66.86</b>	<b>0.00</b>	<b>0.00</b>	<b>66.86</b>	<b>29,089.06</b>	<b>(29,022.20)</b>	<b>(100)</b>	<b>32,000.00</b>	<b>(31,933.14)</b>	<b>(100)</b>

Village of Carmacks  
 Year End: December 31, 2020  
 Leadsheet Summary

0.02A-6

Prepared by AK 03/17/2021	Detail Review KCN 04/26/2021	General Review AS 05/28/2021	Concurring Rev
4th Level Rev	IS Review	Other Review	Reviewed by

Account	Prelim	Adj's	Reclass	Rep	Rep 12/19	Amount Chg %Chg	Budget 12/20	Amount Chg %Chg
5036.0800 Fax	491.29	0.00	0.00	491.29	860.12	(368.83) (43)	850.00	(358.71) (42)
5164.0800 Cemetery Maintenance	332.64	0.00	0.00	332.64	663.50	(330.86) (50)	2,500.00	(2,167.36) (87)
<b>34.8 Enviro Health - Cemetary &amp;</b>	<b>823.93</b>	<b>0.00</b>	<b>0.00</b>	<b>823.93</b>	<b>1,523.62</b>	<b>(699.69) (46)</b>	<b>3,350.00</b>	<b>(2,526.07) (75)</b>
5010.0800 Travel	0.00	0.00	0.00	0.00	0.00	0.00 0	2,000.00	(2,000.00) (100)
5041.0800 Fuel	22,880.99	0.00	0.00	22,880.99	26,148.80	(3,267.81) (12)	20,000.00	2,880.99 14
5543.0500 Enviro Health - Vehicles	(2,500.00)	2,500.00	0.00	0.00	0.00	0.00 0	0.00	0.00 0
5546.0500 Enviro Health - Equipmer	38,698.83	(38,698.83)	0.00	0.00	0.00	0.00 0	0.00	0.00 0
<b>34.9 Enviro Health - Vehicle</b>	<b>59,079.82</b>	<b>(36,198.83)</b>	<b>0.00</b>	<b>22,880.99</b>	<b>26,148.80</b>	<b>(3,267.81) (12)</b>	<b>22,000.00</b>	<b>880.99 4</b>
5054.0800 Insurance	17,905.00	0.00	0.00	17,905.00	20,292.00	(2,387.00) (12)	18,000.00	(95.00) (1)
<b>34.10 Enviro Health - Insurance</b>	<b>17,905.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,905.00</b>	<b>20,292.00</b>	<b>(2,387.00) (12)</b>	<b>18,000.00</b>	<b>(95.00) (1)</b>
5163 Landfill Maintenance	0.00	3,541.80	0.00	3,541.80	0.00	3,541.80 0	0.00	3,541.80 0
5163.0800 Landfill Maintenance	19,277.00	0.00	0.00	19,277.00	39,754.61	(20,477.61) (52)	70,000.00	(50,723.00) (72)
<b>34.11 Enviro Health - Dump main</b>	<b>19,277.00</b>	<b>3,541.80</b>	<b>0.00</b>	<b>22,818.80</b>	<b>39,754.61</b>	<b>(16,935.81) (43)</b>	<b>70,000.00</b>	<b>(47,181.20) (67)</b>
5653 Amortization - Enviro Health	0.00	251,038.00	0.00	251,038.00	244,018.00	7,020.00 3	0.00	251,038.00 0
<b>34.12 Enviro Health - Supplies ar</b>	<b>0.00</b>	<b>251,038.00</b>	<b>0.00</b>	<b>251,038.00</b>	<b>244,018.00</b>	<b>7,020.00 3</b>	<b>0.00</b>	<b>251,038.00 0</b>
5002.1200 Salaries Managers	0.00	0.00	0.00	0.00	0.00	0.00 0	80,000.00	(80,000.00) (100)
5002.1500 Salaries Managers	0.00	0.00	0.00	0.00	0.00	0.00 0	15,000.00	(15,000.00) (100)
5003.1200 Salaries - Full Time	30,045.44	0.00	0.00	30,045.44	53,204.51	(23,159.07) (44)	0.00	30,045.44 0
5003.1500 Salaries - Full Time	0.00	0.00	0.00	0.00	16,851.04	(16,851.04) (100)	0.00	0.00 0
5004.1200 Salaries - Part Time	72,009.70	0.00	0.00	72,009.70	92,332.11	(20,322.41) (22)	90,000.00	(17,990.30) (20)
5004.1500 Salaries - Part Time	0.00	0.00	0.00	0.00	9,652.73	(9,652.73) (100)	12,000.00	(12,000.00) (100)
5005.1200 Salaries - Student	12,654.44	0.00	0.00	12,654.44	40,713.53	(28,059.09) (69)	32,985.00	(20,330.56) (62)
5012.1200 Overtime	483.36	0.00	0.00	483.36	0.00	483.36 0	1,500.00	(1,016.64) (68)
5012.1500 Overtime	0.00	0.00	0.00	0.00	3,222.48	(3,222.48) (100)	200.00	(200.00) (100)
5014.1200 Yearly Travel Bonus	3,750.00	0.00	0.00	3,750.00	2,500.00	1,250.00 50	2,500.00	1,250.00 50
5017.1200 Group Ins. Employer Por	1,484.64	0.00	0.00	1,484.64	3,627.25	(2,142.61) (59)	7,398.00	(5,913.36) (80)
5018.1200 CPP Employer Portion	5,506.64	0.00	0.00	5,506.64	8,664.13	(3,157.49) (36)	10,000.00	(4,493.36) (45)
5018.1500 CPP Employer Portion	0.00	0.00	0.00	0.00	788.30	(788.30) (100)	1,500.00	(1,500.00) (100)
5019.1200 EI Employer portion	2,612.05	0.00	0.00	2,612.05	5,135.00	(2,522.95) (49)	4,256.00	(1,643.95) (39)
5019.1500 EI Employer portion	0.00	0.00	0.00	0.00	445.32	(445.32) (100)	750.00	(750.00) (100)
<b>35.1 Rec Facilities - Wages</b>	<b>128,546.27</b>	<b>0.00</b>	<b>0.00</b>	<b>128,546.27</b>	<b>237,136.40</b>	<b>(108,590.13) (46)</b>	<b>258,089.00</b>	<b>(129,542.73) (50)</b>
5010.1200 Travel	1,000.00	0.00	0.00	1,000.00	257.10	742.90 289	3,100.00	(2,100.00) (68)
5010.1500 Travel	0.00	0.00	0.00	0.00	0.00	0.00 0	500.00	(500.00) (100)
<b>35.2 Rec Facilities - Travel</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>257.10</b>	<b>742.90 289</b>	<b>3,600.00</b>	<b>(2,600.00) (72)</b>
5064.1200 Prof Fees - Consultants	0.00	0.00	0.00	0.00	0.00	0.00 0	25,000.00	(25,000.00) (100)
<b>35.5 Professional Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 0</b>	<b>25,000.00</b>	<b>(25,000.00) (100)</b>
5169 Special Youth Funding	2,235.96	0.00	0.00	2,235.96	0.00	2,235.96 0	0.00	2,235.96 0
5554 Recreation - Pool	0.00	0.00	0.00	0.00	2,706.17	(2,706.17) (100)	0.00	0.00 0
5022.1200 Janitorial Supplies	1,964.14	0.00	0.00	1,964.14	4,689.11	(2,724.97) (58)	4,000.00	(2,035.86) (51)
5022.1500 Janitorial Supplies	0.00	0.00	0.00	0.00	465.40	(465.40) (100)	0.00	0.00 0
5024.1200 Office Supplies	1,867.58	0.00	0.00	1,867.58	2,156.97	(289.39) (13)	2,500.00	(632.42) (25)
5024.1500 Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00 0	150.00	(150.00) (100)
5025.1200 Supplies	2,724.37	0.00	0.00	2,724.37	3,002.67	(278.30) (9)	25,000.00	(22,275.63) (89)
5025.1500 Supplies	0.00	0.00	0.00	0.00	570.87	(570.87) (100)	4,500.00	(4,500.00) (100)
5025.1800 Supplies	2,259.58	0.00	0.00	2,259.58	0.00	2,259.58 0	0.00	2,259.58 0
5026.1200 Training	1,337.14	0.00	0.00	1,337.14	3,374.93	(2,037.79) (60)	3,500.00	(2,162.86) (62)
5026.1500 Training	0.00	0.00	0.00	0.00	2,785.01	(2,785.01) (100)	2,500.00	(2,500.00) (100)
5028.1200 Memberships	250.00	0.00	0.00	250.00	100.00	150.00 150	200.00	50.00 25
5028.1500 Memberships	0.00	0.00	0.00	0.00	110.00	(110.00) (100)	250.00	(250.00) (100)
5036.1200 Fax	491.29	0.00	0.00	491.29	860.12	(368.83) (43)	800.00	(308.71) (39)
5040.1200 Cellphone	1,606.47	0.00	0.00	1,606.47	1,311.04	295.43 23	1,200.00	406.47 34
5041.1200 Fuel	53,857.51	0.00	0.00	53,857.51	46,092.85	7,764.66 17	35,000.00	18,857.51 54
5041.1300 Fuel	0.00	0.00	0.00	0.00	653.15	(653.15) (100)	8,000.00	(8,000.00) (100)

Village of Carmacks  
 Year End: December 31, 2020  
 Leadsheet Summary

0.02A-7

Prepared by AK 03/17/2021	Detail Review KCN 04/26/2021	General Review AS 05/28/2021	Concurring Rev
4th Level Rev	IS Review	Other Review	Reviewed by

Account	Prelim	Adj's	Reclass	Rep	Rep 12/19	Amount Chg	%Chg	Budget 12/20	Amount Chg	%Chg
5041.1500 Fuel	0.00	0.00	0.00	0.00	6,383.81	(6,383.81)	(100)	0.00	0.00	0
5041.1800 Fuel	3,043.39	0.00	0.00	3,043.39	0.00	3,043.39	0	0.00	3,043.39	0
5042.1200 Electricity	32,542.34	0.00	0.00	32,542.34	19,332.13	13,210.21	68	20,000.00	12,542.34	63
5042.1500 Electricity	0.00	0.00	0.00	0.00	3,799.04	(3,799.04)	(100)	3,500.00	(3,500.00)	(100)
5045.1200 Repairs and Maintenance	41,975.31	0.00	0.00	41,975.31	25,599.88	16,375.43	64	50,000.00	(8,024.69)	(16)
5045.1500 Repairs and Maintenance	0.00	0.00	0.00	0.00	8,117.04	(8,117.04)	(100)	5,000.00	(5,000.00)	(100)
5053.1200 Security	3,070.87	0.00	0.00	3,070.87	2,320.24	750.63	32	2,500.00	570.87	23
5053.1500 Security	0.00	0.00	0.00	0.00	1,330.52	(1,330.52)	(100)	1,200.00	(1,200.00)	(100)
5054.1200 Insurance	30,699.00	0.00	0.00	30,699.00	20,079.00	10,620.00	53	24,199.00	6,500.00	27
5054.1500 Insurance	0.00	0.00	0.00	0.00	4,500.00	(4,500.00)	(100)	5,326.00	(5,326.00)	(100)
5070.1200 Vehicles - Fuel	0.00	0.00	0.00	0.00	917.49	(917.49)	(100)	1,000.00	(1,000.00)	(100)
5071.1200 Vehicles - R&M	0.00	0.00	0.00	0.00	2,031.51	(2,031.51)	(100)	3,750.00	(3,750.00)	(100)
5072.1200 Vehicles - Insurance	1,219.00	0.00	0.00	1,219.00	0.00	1,219.00	0	972.00	247.00	25
5151.1200 Small Tools and Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0	1,250.00	(1,250.00)	(100)
5151.1500 Small Tools and Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0	500.00	(500.00)	(100)
5169.1200 Special Youth Funding	0.00	0.00	0.00	0.00	8,819.56	(8,819.56)	(100)	0.00	0.00	0
5178.1200 Concession	787.80	0.00	0.00	787.80	1,029.60	(241.80)	(23)	1,200.00	(412.20)	(34)
5556.0500 Recreation - Skating Rink	0.00	0.00	0.00	0.00	0.00	0.00	0	25,000.00	(25,000.00)	(100)
<b>35.8 Rec Facilities - Community</b>	<b>181,931.75</b>	<b>0.00</b>	<b>0.00</b>	<b>181,931.75</b>	<b>173,138.11</b>	<b>8,793.64</b>	<b>5</b>	<b>232,997.00</b>	<b>(51,065.25)</b>	<b>(22)</b>
5171.1200 Rec Board Grants	16,332.31	0.00	0.00	16,332.31	11,600.00	4,732.31	41	15,000.00	1,332.31	9
<b>35.13 Rec Facilities - Recreation</b>	<b>16,332.31</b>	<b>0.00</b>	<b>0.00</b>	<b>16,332.31</b>	<b>11,600.00</b>	<b>4,732.31</b>	<b>41</b>	<b>15,000.00</b>	<b>1,332.31</b>	<b>9</b>
5552.0500 Recreation - Equipment	53,652.01	(47,383.01)	0.00	6,269.00	0.00	6,269.00	0	0.00	6,269.00	0
5553.0500 Recreation - Parks and T	156,746.52	(156,746.52)	0.00	0.00	0.00	0.00	0	0.00	0.00	0
<b>35.18 Rec Facilities - Parks &amp; pl</b>	<b>210,398.53</b>	<b>(204,129.53)</b>	<b>0.00</b>	<b>6,269.00</b>	<b>0.00</b>	<b>6,269.00</b>	<b>0</b>	<b>0.00</b>	<b>6,269.00</b>	<b>0</b>
5147.1200 Spring Cleanup	0.00	0.00	0.00	0.00	1,975.00	(1,975.00)	(100)	2,000.00	(2,000.00)	(100)
5174.1200 Events - Regular	(3,399.39)	0.00	0.00	(3,399.39)	12,027.94	(15,427.33)	(128)	20,000.00	(23,399.39)	(117)
5174.1800 Events - Regular	4,584.96	0.00	0.00	4,584.96	0.00	4,584.96	0	0.00	4,584.96	0
5175.1200 Events - Special	0.00	0.00	0.00	0.00	2,280.05	(2,280.05)	(100)	500.00	(500.00)	(100)
<b>35.19 Rec Facilities - Special ev</b>	<b>1,185.57</b>	<b>0.00</b>	<b>0.00</b>	<b>1,185.57</b>	<b>16,282.99</b>	<b>(15,097.42)</b>	<b>(93)</b>	<b>22,500.00</b>	<b>(21,314.43)</b>	<b>(95)</b>
5158.1000 Animal Control	23,476.53	0.00	0.00	23,476.53	0.00	23,476.53	0	20,000.00	3,476.53	17
5159.1000 Mosquito Control	11,909.08	0.00	0.00	11,909.08	12,680.93	(771.85)	(6)	15,000.00	(3,090.92)	(21)
<b>36.2 Maint Services - Animal coi</b>	<b>35,385.61</b>	<b>0.00</b>	<b>0.00</b>	<b>35,385.61</b>	<b>12,680.93</b>	<b>22,704.68</b>	<b>179</b>	<b>35,000.00</b>	<b>385.61</b>	<b>1</b>
5002.1000 Salaries Managers	0.00	0.00	0.00	0.00	0.00	0.00	0	260,200.00	(260,200.00)	(100)
5003.1000 Salaries - Full Time	265,945.55	0.00	0.00	265,945.55	253,536.89	12,408.66	5	0.00	265,945.55	0
5004.1000 Salaries - Part Time	36,462.57	0.00	0.00	36,462.57	0.00	36,462.57	0	0.00	36,462.57	0
5005.1000 Salaries - Student	0.00	0.00	0.00	0.00	12,176.79	(12,176.79)	(100)	41,594.00	(41,594.00)	(100)
5012.1000 Overtime	1,139.68	0.00	0.00	1,139.68	2,517.96	(1,378.28)	(55)	2,500.00	(1,360.32)	(54)
5013.1000 Standby Pay	3,380.00	0.00	0.00	3,380.00	3,380.00	0.00	0	3,500.00	(120.00)	(3)
5014.1000 Yearly Travel Bonus	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	0	10,000.00	0.00	0
5016.1000 RSP Employer Portion	14,857.15	0.00	0.00	14,857.15	13,599.36	1,257.79	9	15,000.00	(142.85)	(1)
5017.1000 Group Ins. Employer Por	13,440.91	0.00	0.00	13,440.91	9,837.64	3,603.27	37	13,280.00	160.91	1
5018.1000 CPP Employer Portion	12,843.88	0.00	0.00	12,843.88	11,584.82	1,259.06	11	13,700.00	(856.12)	(6)
5019.1000 EI Employer portion	5,654.95	0.00	0.00	5,654.95	5,297.12	357.83	7	5,757.00	(102.05)	(2)
<b>36.3 Maint Services - Wages</b>	<b>363,724.69</b>	<b>0.00</b>	<b>0.00</b>	<b>363,724.69</b>	<b>321,930.58</b>	<b>41,794.11</b>	<b>13</b>	<b>365,531.00</b>	<b>(1,806.31)</b>	<b>0</b>
5167.1000 Playground Maintenance	20,491.08	0.00	0.00	20,491.08	4,883.79	15,607.29	320	5,000.00	15,491.08	310
<b>36.4 Maint Services - Parks &amp; PI</b>	<b>20,491.08</b>	<b>0.00</b>	<b>0.00</b>	<b>20,491.08</b>	<b>4,883.79</b>	<b>15,607.29</b>	<b>320</b>	<b>5,000.00</b>	<b>15,491.08</b>	<b>310</b>
5142 Street Lights	0.00	(20,123.90)	0.00	(20,123.90)	0.00	(20,123.90)	0	0.00	(20,123.90)	0
5562 Maintenance - Equipment	0.00	21,123.90	0.00	21,123.90	0.00	21,123.90	0	0.00	21,123.90	0
5010.1000 Travel	735.46	0.00	0.00	735.46	3,027.56	(2,292.10)	(76)	1,000.00	(264.54)	(26)
5024.1000 Office Supplies	633.22	0.00	0.00	633.22	2,218.25	(1,585.03)	(71)	1,200.00	(566.78)	(47)
5025.1000 Supplies	3,598.36	0.00	0.00	3,598.36	1,376.54	2,221.82	161	2,500.00	1,098.36	44
5026.1000 Training	224.23	0.00	0.00	224.23	610.00	(385.77)	(63)	2,500.00	(2,275.77)	(91)
5028.1000 Memberships	0.00	0.00	0.00	0.00	100.00	(100.00)	(100)	0.00	0.00	0
5040.1000 Cellphone	1,851.18	0.00	0.00	1,851.18	1,556.00	295.18	19	2,000.00	(148.82)	(7)
5041.1000 Fuel	18,104.97	0.00	0.00	18,104.97	18,411.76	(306.79)	(2)	13,000.00	5,104.97	39

Village of Carmacks  
 Year End: December 31, 2020  
 Leadsheet Summary

0.02A-8

Prepared by AK 03/17/2021	Detail Review KCN 04/26/2021	General Review AS 05/28/2021	Concurring Rev
4th Level Rev	IS Review	Other Review	Reviewed by

Account	Prelim	Adj's	Reclass	Rep	Rep 12/19	Amount Chg	%Chg	Budget 12/20	Amount Chg	%Chg
5042.1000 Electricity	889.86	0.00	0.00	889.86	1,060.04	(170.18)	(16)	1,000.00	(110.14)	(11)
5045.1000 Repairs and Maintenance	12,197.77	0.00	0.00	12,197.77	3,238.77	8,959.00	277	7,500.00	4,697.77	63
5053.1000 Security	1,193.33	0.00	0.00	1,193.33	1,160.12	33.21	3	1,200.00	(6.67)	(1)
5054.1000 Insurance	6,448.00	0.00	0.00	6,448.00	958.00	5,490.00	573	7,500.00	(1,052.00)	(14)
5142.1000 Street Lights	17,286.24	0.00	0.00	17,286.24	14,906.48	2,379.76	16	15,000.00	2,286.24	15
5148.1000 Road Maintenance	5,394.24	0.00	0.00	5,394.24	5,015.50	378.74	8	7,500.00	(2,105.76)	(28)
5149.1000 Snow Removal and Sanc	4,251.76	0.00	0.00	4,251.76	0.00	4,251.76	0	7,500.00	(3,248.24)	(43)
5149.1600 Snow Removal/Sanding	0.00	0.00	0.00	0.00	12,399.39	(12,399.39)	(100)	0.00	0.00	0
5150.1000 Surface Drainage/Heat T	1,258.60	0.00	0.00	1,258.60	851.18	407.42	48	800.00	458.60	57
5151.1000 Small Tools and Equipm	669.92	0.00	0.00	669.92	869.20	(199.28)	(23)	1,000.00	(330.08)	(33)
<b>36.7 Maint Services - Shop expe</b>	<b>74,737.14</b>	<b>1,000.00</b>	<b>0.00</b>	<b>75,737.14</b>	<b>67,758.79</b>	<b>7,978.35</b>	<b>12</b>	<b>71,200.00</b>	<b>4,537.14</b>	<b>6</b>
5070.1000 Vehicles - Fuel	16,023.29	0.00	0.00	16,023.29	17,563.76	(1,540.47)	(9)	20,000.00	(3,976.71)	(20)
5071.1000 Vehicles - R&M	19,357.10	0.00	0.00	19,357.10	11,710.10	7,647.00	65	8,500.00	10,857.10	128
5072.1000 Vehicles - Insurance	4,813.00	0.00	0.00	4,813.00	75.00	4,738.00	6317	10,445.00	(5,632.00)	(54)
5073.1000 Vehicles - Tires	0.00	0.00	0.00	0.00	989.28	(989.28)	(100)	1,000.00	(1,000.00)	(100)
<b>36.8 Maint Services - Vehicle</b>	<b>40,193.39</b>	<b>0.00</b>	<b>0.00</b>	<b>40,193.39</b>	<b>30,338.14</b>	<b>9,855.25</b>	<b>32</b>	<b>39,945.00</b>	<b>248.39</b>	<b>1</b>
5041.0700 Fuel	0.00	0.00	0.00	0.00	1,430.69	(1,430.69)	(100)	0.00	0.00	0
5042.0700 Electricity	6,596.48	0.00	0.00	6,596.48	4,998.58	1,597.90	32	5,000.00	1,596.48	32
5045.0700 Repairs and Maintenance	2,732.66	0.00	0.00	2,732.66	0.00	2,732.66	0	50,000.00	(47,267.34)	(95)
5054.0700 Insurance	1,450.00	0.00	0.00	1,450.00	1,400.00	50.00	4	1,680.00	(230.00)	(14)
<b>36.9 Maint Services - Duplex cos</b>	<b>10,779.14</b>	<b>0.00</b>	<b>0.00</b>	<b>10,779.14</b>	<b>7,829.27</b>	<b>2,949.87</b>	<b>38</b>	<b>56,680.00</b>	<b>(45,900.86)</b>	<b>(81)</b>
5050 Projects	0.00	0.00	0.00	0.00	0.00	0.00	0	300,000.00	(300,000.00)	(100)
<b>37.5 Eco Dev - Contribution</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>300,000.00</b>	<b>(300,000.00)</b>	<b>(100)</b>
5002.1700 Salaries Managers	0.00	0.00	0.00	0.00	0.00	0.00	0	17,100.00	(17,100.00)	(100)
5003.1700 Salaries - Full Time	9,275.37	0.00	0.00	9,275.37	0.00	9,275.37	0	0.00	9,275.37	0
5018.1700 CPP Employer Portion	416.28	0.00	0.00	416.28	623.46	(207.18)	(33)	898.00	(481.72)	(54)
5019.1700 EI Employer portion	205.16	0.00	0.00	205.16	326.10	(120.94)	(37)	291.00	(85.84)	(29)
5024.1700 Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	200.00	(200.00)	(100)
5025.1700 Supplies	139.86	0.00	0.00	139.86	43.96	95.90	218	1,000.00	(860.14)	(86)
5031.1700 Advertising	9,437.96	0.00	0.00	9,437.96	2,268.36	7,169.60	316	5,000.00	4,437.96	89
5039.1700 Internet	4,650.94	0.00	0.00	4,650.94	3,820.00	830.94	22	4,000.00	650.94	16
5042.1700 Electricity	2,782.40	0.00	0.00	2,782.40	2,352.62	429.78	18	2,500.00	282.40	11
5045.1700 Repairs and Maintenance	60,066.25	0.00	0.00	60,066.25	114.79	59,951.46	2227	65,000.00	(4,933.75)	(8)
5053.1700 Security	1,193.33	0.00	0.00	1,193.33	1,160.12	33.21	3	1,000.00	193.33	19
5054.1700 Insurance	1,035.00	0.00	0.00	1,035.00	1,100.00	(65.00)	(6)	1,200.00	(165.00)	(14)
5183.1700 Signage	4,007.51	0.00	0.00	4,007.51	803.06	3,204.45	399	5,000.00	(992.49)	(20)
<b>37.9 Eco Dev - Visitor informati</b>	<b>93,210.06</b>	<b>0.00</b>	<b>0.00</b>	<b>93,210.06</b>	<b>12,612.47</b>	<b>80,597.59</b>	<b>639</b>	<b>103,189.00</b>	<b>(9,978.94)</b>	<b>(10)</b>
5654 Amortization - Recreation	0.00	179,458.00	0.00	179,458.00	168,997.00	10,461.00	6	0.00	179,458.00	0
<b>35.7 Rec Amort</b>	<b>0.00</b>	<b>179,458.00</b>	<b>0.00</b>	<b>179,458.00</b>	<b>168,997.00</b>	<b>10,461.00</b>	<b>6</b>	<b>0.00</b>	<b>179,458.00</b>	<b>0</b>
5652 Amortization - Maintenance	0.00	114,240.00	0.00	114,240.00	123,116.00	(8,876.00)	(7)	0.00	114,240.00	0
<b>36.2.01</b>	<b>0.00</b>	<b>114,240.00</b>	<b>0.00</b>	<b>114,240.00</b>	<b>123,116.00</b>	<b>(8,876.00)</b>	<b>(7)</b>	<b>0.00</b>	<b>114,240.00</b>	<b>0</b>
5650 Amortization - Admin	0.00	28,902.00	0.00	28,902.00	27,578.00	1,324.00	5	0.00	28,902.00	0
<b>31.1.01 Amort</b>	<b>0.00</b>	<b>28,902.00</b>	<b>0.00</b>	<b>28,902.00</b>	<b>27,578.00</b>	<b>1,324.00</b>	<b>5</b>	<b>0.00</b>	<b>28,902.00</b>	<b>0</b>
5080.0100 Fire Smart Expenses	0.00	0.00	0.00	0.00	3,333.21	(3,333.21)	(100)	0.00	0.00	0
<b>31.2.01 Firesmart</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,333.21</b>	<b>(3,333.21)</b>	<b>(100)</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Net Income (Loss)</b>	<b>17,047.92</b>			<b>62,509.01</b>	<b>(82,492.12)</b>	<b>145,001.13</b>	<b>(176)</b>	<b>25,000.00</b>	<b>37,509.01</b>	<b>150</b>