

Delisle and District Fire Commission

Balance Sheet

As of January 31, 2023

| | Jan 31, 23 | Jan 31, 22 |
|---------------------------------------|-------------------|-------------------|
| ASSETS | | |
| Current Assets | | |
| Chequing/Savings | | |
| Delisle CU Chequing | 36,939.32 | 85,376.36 |
| Plan 24 Savings Account | 116,562.56 | 76,393.61 |
| Total Chequing/Savings | 153,501.88 | 161,769.97 |
| Accounts Receivable | | |
| Accounts Receivable | | |
| Allowance for Uncollectible ... | -17,287.50 | -17,287.50 |
| Accounts Receivable - Other | 199,069.90 | 70,806.13 |
| Total Accounts Receivable | 181,782.40 | 53,518.63 |
| Total Accounts Receivable | 181,782.40 | 53,518.63 |
| Other Current Assets | | |
| Undeposited Funds | | |
| | 0.00 | 2,255.04 |
| Total Other Current Assets | 0.00 | 2,255.04 |
| Total Current Assets | 335,284.28 | 217,543.64 |
| Fixed Assets | | |
| Buildings - Accum Amortization | | |
| Buildings class 1 | -109,803.57 | -109,803.57 |
| | 211,000.00 | 211,000.00 |
| Computers - Accum Amortization | | |
| Computers Class 10 | -1,524.27 | -1,524.27 |
| | 3,128.66 | 2,424.93 |
| Property - Accum Amortization | | |
| Property Class 8 | -155,757.88 | -155,757.88 |
| | 286,569.66 | 264,418.69 |
| Vehicles - Accum Amortization | | |
| Vehicles Class 10 | -633,053.20 | -633,053.20 |
| | 1,017,008.03 | 1,004,964.07 |
| Total Fixed Assets | 617,567.43 | 582,668.77 |
| Other Assets | | |
| Co-op Equity | | |
| Credit Union Share account | 2,944.06 | 2,845.26 |
| | 5.00 | 5.00 |
| Total Other Assets | 2,949.06 | 2,850.26 |
| TOTAL ASSETS | 955,800.77 | 803,062.67 |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| Accounts Payable | -137.80 | 72,567.56 |
| Total Accounts Payable | -137.80 | 72,567.56 |
| Credit Cards | | |
| RBC Visa | 434.50 | 129.80 |
| Total Credit Cards | 434.50 | 129.80 |

3:57 PM
02/13/23
Accrual Basis

Delisle and District Fire Commission
Balance Sheet
As of January 31, 2023

| | <u>Jan 31, 23</u> | <u>Jan 31, 22</u> |
|--|--------------------------|--------------------------|
| Other Current Liabilities | | |
| Deferred Contributions | 104,636.11 | 59,018.05 |
| GST/HST Payable | -673.99 | -805.02 |
| Total Other Current Liabilities | <u>103,962.12</u> | <u>58,213.03</u> |
| Total Current Liabilities | 104,258.82 | 130,910.39 |
| Long Term Liabilities | | |
| SCBA Lease obligation | 59,793.23 | 59,793.23 |
| Total Long Term Liabilities | <u>59,793.23</u> | <u>59,793.23</u> |
| Total Liabilities | 164,052.05 | 190,703.62 |
| Equity | | |
| Investment in Capital Assets | 394,696.86 | 394,696.86 |
| Retained Earnings | 234,727.38 | 203,933.85 |
| Net Income | 162,324.48 | 13,728.34 |
| Total Equity | <u>791,748.72</u> | <u>612,359.05</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>955,800.77</u></u> | <u><u>803,062.67</u></u> |

3:59 PM
 02/13/23
 Cash Basis

**Delisle and District Fire Commission
 Profit & Loss Budget vs. Actual
 January 2023**

| | Jan 23 | Budget | \$ Over Budget | % of Bu... |
|---------------------------------------|----------|------------|----------------|------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Call out fees | | | | |
| Call out Revenue - Other | | | | |
| Asquith FD inv,bill to RM | 0.00 | 4,500.00 | -4,500.00 | 0.0% |
| extra fees Members | 220.00 | 10,000.00 | -9,780.00 | 2.2% |
| Total Call out Revenue - Other | 220.00 | 14,500.00 | -14,280.00 | 1.5% |
| Fire Protection - non members | 0.00 | 25,000.00 | -25,000.00 | 0.0% |
| Fire Protection Members | 3,022.50 | 35,000.00 | -31,977.50 | 8.6% |
| SGI calls | 4,967.62 | 50,000.00 | -45,032.38 | 9.9% |
| Total Call out fees | 8,210.12 | 124,500.00 | -116,289.88 | 6.6% |
| Contract fees | | | | |
| Pike Lake Contract | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| RM of Harris contract | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| RM of Perdue contract | 0.00 | 750.00 | -750.00 | 0.0% |
| Total Contract fees | 0.00 | 12,250.00 | -12,250.00 | 0.0% |
| Interest & Dividends | | | | |
| Interest Revenue | 0.00 | 200.00 | -200.00 | 0.0% |
| Total Interest & Dividends | 0.00 | 200.00 | -200.00 | 0.0% |
| Member Levies | | | | |
| Levy - RM of Vanscoy No 345 | 0.00 | 106,362.00 | -106,362.00 | 0.0% |
| Levy - Town of Delisle | 0.00 | 38,912.00 | -38,912.00 | 0.0% |
| Levy - Village of Vanscoy | 0.00 | 18,126.00 | -18,126.00 | 0.0% |
| Total Member Levies | 0.00 | 163,400.00 | -163,400.00 | 0.0% |
| Other Types of Income | | | | |
| Donations & Fundraising | 0.00 | 500.00 | -500.00 | 0.0% |
| Total Other Types of Income | 0.00 | 500.00 | -500.00 | 0.0% |
| Total Income | 8,210.12 | 300,850.00 | -292,639.88 | 2.7% |
| Expense | | | | |
| 911 Dispatch fees | 7,525.00 | 7,525.00 | 0.00 | 100.0% |
| Communications | | | | |
| Licenses & Mobile fees,Active... | 0.00 | 5,600.00 | -5,600.00 | 0.0% |
| radio, cell phone repair & mat | 0.00 | 300.00 | -300.00 | 0.0% |
| Radios, cell phones,leases | 299.24 | 4,000.00 | -3,700.76 | 7.5% |
| Total Communications | 299.24 | 9,900.00 | -9,600.76 | 3.0% |
| Contract Services | | | | |
| Admin Support | 1,297.44 | 16,342.08 | -15,044.64 | 7.9% |
| Audit Fees | 0.00 | 4,500.00 | -4,500.00 | 0.0% |
| Legal Fees | 0.00 | 500.00 | -500.00 | 0.0% |
| travel - other/admin support | 0.00 | 900.00 | -900.00 | 0.0% |
| Total Contract Services | 1,297.44 | 22,242.08 | -20,944.64 | 5.8% |
| Facilities and Equipment | | | | |
| Delisle Fire Hall Maintenance | 0.00 | 7,000.00 | -7,000.00 | 0.0% |
| Equipment misc | 0.00 | 0.00 | 0.00 | 0.0% |
| Extinguishers & material | 0.00 | 500.00 | -500.00 | 0.0% |
| Lease SCBAs | 1,466.72 | 17,600.64 | -16,133.92 | 8.3% |
| Pike Lake Fire Hall Maintenance | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Small Tools & Equipment | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Uniforms & Turn out gear | 2,149.68 | 5,000.00 | -2,850.32 | 43.0% |
| Total Facilities and Equipment | 3,616.40 | 41,600.64 | -37,984.24 | 8.7% |

3:59 PM
 02/13/23
 Cash Basis

Delisle and District Fire Commission Profit & Loss Budget vs. Actual January 2023

| | Jan 23 | Budget | \$ Over Budget | % of Bu... |
|----------------------------------|----------|------------|----------------|------------|
| Fees for service | | | | |
| Asquith FD inv,bill to RM | 0.00 | 20,264.00 | -20,264.00 | 0.0% |
| Fee for Service - Asquith Dept | 0.00 | 4,500.00 | -4,500.00 | 0.0% |
| Fee for Service -other | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Total Fees for service | 0.00 | 34,764.00 | -34,764.00 | 0.0% |
| Firetrucks | | | | |
| Fuel | 0.00 | 12,000.00 | -12,000.00 | 0.0% |
| Oil & Lube | 0.00 | 500.00 | -500.00 | 0.0% |
| Repairs & Maintenance | 349.06 | 20,000.00 | -19,650.94 | 1.7% |
| Safety Inspections | 900.70 | 1,200.00 | -299.30 | 75.1% |
| Total Firetrucks | 1,249.76 | 33,700.00 | -32,450.24 | 3.7% |
| Insurance | | | | |
| Buildings & Equipment insura... | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| Fire trucks insurance | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| Volunteer insurance | 1,742.40 | 2,932.00 | -1,189.60 | 59.4% |
| Total Insurance | 1,742.40 | 8,932.00 | -7,189.60 | 19.5% |
| Operations | | | | |
| Advertising/ promotions. | 4.05 | 250.00 | -245.95 | 1.6% |
| Bank Charges & interest | 0.00 | 25.00 | -25.00 | 0.0% |
| Office Supplies | 113.75 | 400.00 | -286.25 | 28.4% |
| Postage, Mailings | 0.00 | 50.00 | -50.00 | 0.0% |
| Shipping & Freight charges | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Subscriptions | 0.00 | 150.00 | -150.00 | 0.0% |
| Total Operations | 117.80 | 1,875.00 | -1,757.20 | 6.3% |
| Payroll Expense | | | | |
| Benefits - Health, Dental | 107.96 | 1,295.52 | -1,187.56 | 8.3% |
| CRA source payments | | | | |
| CRA source - taxes | 898.68 | 12,856.72 | -11,958.04 | 7.0% |
| CRA source deductions | 771.74 | 9,914.78 | -9,143.04 | 7.8% |
| Total CRA source payments | 1,670.42 | 22,771.50 | -21,101.08 | 7.3% |
| Total wages paid | | | | |
| CPP Expense | -286.10 | -3,754.45 | 3,468.35 | 7.6% |
| El expense | -83.14 | -1,002.45 | 919.31 | 8.3% |
| Taxes withheld | -898.68 | -12,856.72 | 11,958.04 | 7.0% |
| Wage - Regular | 5,100.00 | 63,648.00 | -58,548.00 | 8.0% |
| Wage - Vacation Pay | 0.00 | 3,672.00 | -3,672.00 | 0.0% |
| Total Total wages paid | 3,832.08 | 49,706.38 | -45,874.30 | 7.7% |
| Total Payroll Expense | 5,610.46 | 73,773.40 | -68,162.94 | 7.6% |
| Utilities | | | | |
| Internet | 79.45 | 953.40 | -873.95 | 8.3% |
| SaskEnergy | 1,021.02 | 4,500.00 | -3,478.98 | 22.7% |
| SaskPower | 311.41 | 4,000.00 | -3,688.59 | 7.8% |
| SaskTel | 79.98 | 1,000.00 | -920.02 | 8.0% |
| SaskTel Cellular /Mobility | 100.74 | 1,210.00 | -1,109.26 | 8.3% |
| Total Utilities | 1,592.60 | 11,663.40 | -10,070.80 | 13.7% |

3:59 PM
 02/13/23
 Cash Basis

Delisle and District Fire Commission
Profit & Loss Budget vs. Actual
 January 2023

| | <u>Jan 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Bu...</u> |
|---------------------------------------|--------------------------|-------------------------|--------------------------|----------------------|
| Volunteers/ Firefighters | | | | |
| Annual Honorariums | 0.00 | 25,000.00 | -25,000.00 | 0.0% |
| Christmas Appreciation | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| Conventions | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Firefighter Sustenance | 0.00 | 300.00 | -300.00 | 0.0% |
| Firehall Confectionary | 37.65 | 75.00 | -37.35 | 50.2% |
| Memberships | 300.00 | 1,300.00 | -1,000.00 | 23.1% |
| Training & Material | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| Travel - Fire Chief, volunteers | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| Total Volunteers/ Firefighters | <u>337.65</u> | <u>36,675.00</u> | <u>-36,337.35</u> | <u>0.9%</u> |
| Total Expense | <u>23,388.75</u> | <u>282,650.52</u> | <u>-259,261.77</u> | <u>8.3%</u> |
| Net Ordinary Income | <u>-15,178.63</u> | <u>18,199.48</u> | <u>-33,378.11</u> | <u>-83.4%</u> |
| Net Income | <u>-15,178.63</u> | <u>18,199.48</u> | <u>-33,378.11</u> | <u>-83.4%</u> |

8:32 PM
02/11/23

Delisle and District Fire Commission
Reconciliation Summary
Delisle CU Chequing, Period Ending 01/31/2023

| | <u>Jan 31, 23</u> |
|--|-------------------------|
| Beginning Balance | 56,096.72 |
| Cleared Transactions | |
| Cheques and Payments - 27 items | -28,179.79 |
| Deposits and Credits - 2 items | 15,528.78 |
| Total Cleared Transactions | <u>-12,651.01</u> |
| Cleared Balance | <u>43,445.71</u> |
| Uncleared Transactions | |
| Cheques and Payments - 12 items | -6,506.39 |
| Total Uncleared Transactions | <u>-6,506.39</u> |
| Register Balance as of 01/31/2023 | <u>36,939.32</u> |
| New Transactions | |
| Cheques and Payments - 8 items | -5,849.35 |
| Total New Transactions | <u>-5,849.35</u> |
| Ending Balance | <u>31,089.97</u> |

Delisle and District Fire Commission
Withdrawals
January 2023

| <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Memo</u> | <u>Amount</u> |
|-------------|------------|---|--|-----------------------|
| | | | Beginning Balance | 45,140.18 |
| 01/03/2023 | bluecross | Saskatchewan Blue Cross | monthly premium Mike personal health & dental pl | -107.96 |
| 01/03/2023 | lease | RCAP Leasing | monthly radio lease | -313.36 |
| 01/03/2023 | scbalease | Xena Assoc.Corp | Rocky Mountain Phoenix 8 SCBAs leased,monthly cf | -1,535.91 |
| 01/16/2023 | Access | Access Communications | internet at Delisle fire hall, Pre-authorized paymen | -83.20 |
| 01/20/2023 | sktel | SaskTel | landline,internet | -88.01 |
| 01/25/2023 | pwr | SaskPower | power... 8614 | -326.24 |
| 01/27/2023 | ene | Sask Energy | gas acct 4...0 8 | -1,072.07 |
| 01/13/2023 | 4244 | SUMA | volunteer ff insurance option C enhanced | -1,750.32 |
| 01/13/2023 | 4245 | Saskatchewan Public Safety Ager | dispatch 2023 4300 @\$1.75 plus gst | -7,901.25 |
| 01/13/2023 | 4246 | Michael F Given | payroll | -1,916.04 |
| 01/20/2023 | 4249 | Rocky Mountain Phoenix | 4 hoods,4 flame plus, 4 ff boots | -2,251.08 |
| 01/20/2023 | 4250 | RBC Visa | 4516...519 | -448.98 |
| | Jan 10 | Market Tire | Unit 7 safety & oil change | 448.98 |
| 01/23/2023 | 4251 | Orchard Transport Ltd | safety inspection Unit 2 | -309.75 |
| 01/23/2023 | 4252 | Joan Sparrow | admin support & Staples binders,file boxes | -1,448.39 |
| 01/31/2023 | 4253 | Michael F Given | payroll | -1,916.04 |
| 01/31/2023 | 4254 | Receiver General | source Jan | -1,670.42 |
| | | | | <u>\$ (23,139.02)</u> |
| 01/24/2023 | Deposit | 8,210.12 | | 8,210.12 |
| | | RM of Vanscoy DFC22-33 | \$3,242.50 | |
| | | SGI DFC22-10 | \$1,536.04 | |
| | | SGI DFC22-21 & 32 | \$3,431.58 | |
| | | Note: SGI overpaid on DFC22-10 and double paid DFC22-21 owe SGI \$1,781.15 | | |
| | | | bank balance | \$ 30,211.28 |