

**MINUTES OF A REGULAR MEETING OF THE TOWN OF VONDA HELD IN COUNCIL CHAMBERS AT THE  
VONDA TOWN OFFICE THIS 15TH DAY OF JUNE, 2022**

**PRESENT:** Mayor Cindy Beaulieu, Councillors Brenda Willman, Gina Dosch, Stephen King, Aron Vanderstelt, Santana Hawman, and Administrator Linda Denis.

**CALL TO ORDER:** Mayor Cindy Beaulieu called the meeting to order at 6:30 pm.

**AGENDA:**

**50/2022** Willman/King: To adopt the agenda.

Carried

**MINUTES:**

**51/2022** King/Dosch: To approve the minutes from a regular meeting held on May 18th, 2022.

Carried

**FINANCIALS & BANK REC:**

**52/2022** Dosch/King: To approve the bank reconciliation and financial statements.

Carried

**ACCOUNTS PAYABLE:**

**53/2022** Dosch/Vanderstelt: To approve and pay the list of accounts payable in the amount of \$113,841.46.

Carried

**FINANCIAL STATEMENTS:**

**54/2022** Willman/King: To approve the 2021 Financial Statements audited by Jensen & Stromberg Chartered Professional Accounting firm.

Carried

**WEEDEATER:**

**55/2022** King/Vanderstelt: That the Town purchase a new Stihl weed-eater.

Carried

**VONDA LIBRARY:**

**56/2022** Dosch/Willman: To purchase black out blinds for the Vonda Library.

Carried

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**PAGE 2 OF THE REGULAR MEETING MINUTES FROM JUNE 15TH, 2022.**

**ADJOURNMENT:**

**57/2022      Hawman/Vanderstelt: To adjourn at 9:00 pm.**

**Carried**

**The next regular meeting of Council will be held on Wednesday, July 20th, 2022 at the Vonda Town Office at 6:30 pm.**



**Mayor**



**Administrator**

**TOWN OF VONDA  
BANK RECONCILIATION**

**Month of: June, 2022**

<b>Balance Shown of Bank Statement</b>	<b>\$280,390.85</b>
<b>Add: Outstanding Deposits</b>	<b>\$4614.64</b>
<b>Total</b>	<b><u>\$285,005.49</u></b>
<b>Less Outstanding Cheques</b>	<b>\$70,622.27</b>
<b>Balance</b>	<b>\$214,383.22</b>
<b>GL Balance</b>	<b>\$214,383.22</b>
<b>Difference</b>	<b>\$0</b>

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**Town of Vonda**  
**Statement of Financial Activities - Detailed**  
For the Period Ending June 30, 2022

	Year To Date	Budget	Variance	%	Current Month
<b>REVENUES</b>					
<b>TAXATION</b>					
<b>Municipal Taxes</b>					
410-110-100 - General Municipal Levy	272,791.34	272,000.00	791.34	100.29	272,791.34
410-120-100 - Abatements and Adjustments	(68.73)	(1,000.00)	931.27	6.87	40.00
	<b>272,722.61</b>	<b>271,000.00</b>	<b>1,722.61</b>	<b>100.64</b>	<b>272,831.34</b>
<b>Potash Tax Share</b>					
410-200-100 - Potash Tax Share	2,893.50	10,000.00	(7,106.50)	28.94	
	<b>2,893.50</b>	<b>10,000.00</b>	<b>(7,106.50)</b>	<b>28.94</b>	<b>0.00</b>
<b>Penalties on Tax Arrears</b>					
410-400-110 - Penalty on Mun Taxes Current - Prope	1,277.04		1,277.04		(90.95)
410-400-190 - Penalty on Mun Taxes Current - Other	179.36	500.00	(320.64)	35.87	(12.28)
	<b>1,456.40</b>	<b>500.00</b>	<b>956.40</b>	<b>291.28</b>	<b>(103.23)</b>
<b>Special Municipal Levy</b>					
410-600-100 - Special Municipal Levy RCMP	32,200.00	32,000.00	200.00	100.63	32,200.00
410-610-100 - Special Municipal Levy Recycle	12,144.05	12,700.00	(555.95)	95.62	12,192.59
	<b>44,344.05</b>	<b>44,700.00</b>	<b>(355.95)</b>	<b>99.20</b>	<b>44,392.59</b>
<b>TOTAL TAXATION:</b>	<b>321,416.56</b>	<b>326,200.00</b>	<b>(4,783.44)</b>	<b>98.53</b>	<b>317,120.70</b>
<b>FEES AND CHARGES</b>					
<b>Custom Work</b>					
420-100-100 - F&C - Custom Work-Equipment Rentals	597.50	500.00	97.50	119.50	
420-200-900 - Miscellaneous Revenue	12,822.00	2,000.00	10,822.00	641.10	
	<b>13,419.50</b>	<b>2,500.00</b>	<b>10,919.50</b>	<b>536.78</b>	<b>0.00</b>
<b>Recreation Fees</b>					
<b>Recreation Centre Fees</b>					
420-500-100 - F&C - Skating rink Fees and Rentals		4,500.00	(4,500.00)		
420-500-800 - Campground Income	485.00		485.00		350.00
420-500-999 - Rink - ATM replenishment	5,011.50		5,011.50		
	<b>5,496.50</b>	<b>4,500.00</b>	<b>996.50</b>	<b>122.14</b>	<b>350.00</b>
420-520-300 - Rink grants and donations	3,750.00	3,500.00	250.00	107.14	1,250.00
	<b>9,246.50</b>	<b>8,000.00</b>	<b>1,246.50</b>	<b>115.58</b>	<b>1,600.00</b>
<b>Other</b>					
<b>General Office Services Provided</b>					
420-800-200 - F&C - General Office Services & Licen	505.00	300.00	205.00	168.33	210.00
	<b>505.00</b>	<b>300.00</b>	<b>205.00</b>	<b>168.33</b>	<b>210.00</b>
<b>Landfill/Waste Collection Fees</b>					
420-850-110 - F&C - Landfill Fees paid on Saturday	180.00	500.00	(320.00)	36.00	25.00
420-850-120 - RM share of landfill fees	6,627.45	6,400.00	227.45	103.55	
	<b>6,807.45</b>	<b>6,900.00</b>	<b>(92.55)</b>	<b>98.66</b>	<b>25.00</b>
	<b>7,312.45</b>	<b>7,200.00</b>	<b>112.45</b>	<b>101.56</b>	<b>235.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>29,978.45</b>	<b>17,700.00</b>	<b>12,278.45</b>	<b>169.37</b>	<b>1,835.00</b>

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**Town of Vonda**  
**Statement of Financial Activities - Detailed**  
For the Period Ending June 30, 2022

	Year To Date	Budget	Variance	%	Current Month
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - W/S Consumption	85,212.13	164,000.00	(78,787.87)	51.96	27,713.10
440-140-200 - Bulk water sales	1,625.00	6,000.00	(4,375.00)	27.08	1,625.00
440-160-500 - W & S Account Penalties	150.00	300.00	(150.00)	50.00	45.00
	<b>86,987.13</b>	<b>170,300.00</b>	<b>(83,312.87)</b>	<b>51.08</b>	<b>29,383.10</b>
<b>TOTAL UTILITIES:</b>	<b>86,987.13</b>	<b>170,300.00</b>	<b>(83,312.87)</b>	<b>51.08</b>	<b>29,383.10</b>
<b>UNCONDITIONAL REVENUE SHARING</b>					
<b>Unconditional Transfers</b>					
450-110-100 - Unconditional - (Revenue Sharing)	83,701.00	88,000.00	(4,299.00)	95.11	83,701.00
	<b>83,701.00</b>	<b>88,000.00</b>	<b>(4,299.00)</b>	<b>95.11</b>	<b>83,701.00</b>
<b>Total UNCONDITIONAL REVENUE SHARING:</b>	<b>83,701.00</b>	<b>88,000.00</b>	<b>(4,299.00)</b>	<b>95.11</b>	<b>83,701.00</b>
<b>CONDITIONAL GRANTS</b>					
<b>Federal</b>					
450-200-070 - Conditional - Federal		45,000.00	(45,000.00)		
	<b>0.00</b>	<b>45,000.00</b>	<b>(45,000.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Provincial</b>					
450-300-050 - Provincial Gov't Agencies	10,374.07	21,000.00	(10,625.93)	49.40	6,380.00
	<b>10,374.07</b>	<b>21,000.00</b>	<b>(10,625.93)</b>	<b>49.40</b>	<b>6,380.00</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>10,374.07</b>	<b>66,000.00</b>	<b>(55,625.93)</b>	<b>15.72</b>	<b>6,380.00</b>
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Federal</b>					
450-500-100 - GIL - Federal		800.00	(800.00)		
	<b>0.00</b>	<b>800.00</b>	<b>(800.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Provincial</b>					
450-600-100 - GIL - Provincial		800.00	(800.00)		
450-660-100 - Tip Grant		5,000.00	(5,000.00)		
	<b>0.00</b>	<b>5,800.00</b>	<b>(5,800.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Other</b>					
450-800-050 - GIL -SaskEnergy Surcharge	6,926.64	8,200.00	(1,273.36)	84.47	551.50
450-800-100 - GIL - Other - SPC Surcharge	16,136.44	29,500.00	(13,363.56)	54.70	1,417.43
	<b>23,063.08</b>	<b>37,700.00</b>	<b>(14,636.92)</b>	<b>61.18</b>	<b>1,968.93</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>23,063.08</b>	<b>44,300.00</b>	<b>(21,236.92)</b>	<b>52.06</b>	<b>1,968.93</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue	487.96	500.00	(12.04)	97.59	133.71
	<b>487.96</b>	<b>500.00</b>	<b>(12.04)</b>	<b>97.59</b>	<b>133.71</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>487.96</b>	<b>500.00</b>	<b>(12.04)</b>	<b>97.59</b>	<b>133.71</b>
<b>TOTAL REVENUES:</b>	<b>556,008.25</b>	<b>713,000.00</b>	<b>(156,991.75)</b>	<b>77.98</b>	<b>440,522.44</b>

**Town of Vonda**  
**Statement of Financial Activities - Detailed**  
For the Period Ending June 30, 2022

	Year To Date	Budget	Variance	%	Current Month
<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT SERVICES</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
510-110-110 - GG - Council - Indemnity	3,150.00	8,000.00	4,850.00	39.38	650.00
	<b>3,150.00</b>	<b>8,000.00</b>	<b>4,850.00</b>	<b>39.38</b>	<b>650.00</b>
510-110-230 - GG - Salaries - Administrator	25,632.00	50,000.00	24,368.00	51.26	5,806.15
	<b>28,782.00</b>	<b>58,000.00</b>	<b>29,218.00</b>	<b>49.62</b>	<b>6,456.15</b>
<b>Benefits</b>					
510-130-230 - GG - Benefits - Administrator	4,974.60	9,800.00	4,825.40	50.76	1,658.20
	<b>4,974.60</b>	<b>9,800.00</b>	<b>4,825.40</b>	<b>50.76</b>	<b>1,658.20</b>
	<b>33,756.60</b>	<b>67,800.00</b>	<b>34,043.40</b>	<b>49.79</b>	<b>8,114.35</b>
<b>Professional/Contract Services</b>					
510-200-110 - GG - Cont. - Legal	3,784.44	2,000.00	(1,784.44)	189.22	477.48
510-200-130 - GG - Cont. - Audit/Accounting		11,000.00	11,000.00		
510-200-150 - GG - Cont. - Assessment - SAMA	5,062.00	4,500.00	(562.00)	112.49	
510-200-170 - GG - Cont. - Advertising	532.63	400.00	(132.63)	133.16	
510-210-160 - GG - Travel, & Subsistence	600.00	500.00	(100.00)	120.00	
510-210-170 - GG - Adm & Council Training, Travel	475.00	1,500.00	1,025.00	31.67	
510-220-100 - Office Maintenance & Repair	124.40	1,000.00	875.60	12.44	124.40
510-230-100 - GG - Insurance/Bond	34,942.52	27,500.00	(7,442.52)	127.06	28.00
510-240-100 - GG - Cont. - Memberships & Subscript	1,239.92	1,200.00	(39.92)	103.33	
	<b>46,760.91</b>	<b>49,600.00</b>	<b>2,839.09</b>	<b>94.28</b>	<b>629.88</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat	3,913.96	5,000.00	1,086.04	78.28	241.35
510-300-120 - GG - Utility - Power	948.33	2,200.00	1,251.67	43.11	162.26
510-300-140 - GG - Utility - Telephone	1,957.01	5,500.00	3,542.99	35.58	201.14
	<b>6,819.30</b>	<b>12,700.00</b>	<b>5,880.70</b>	<b>53.70</b>	<b>604.75</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage	1,719.39	2,500.00	780.61	68.78	387.05
510-410-140 - GG - Stationery/Supplies	55.10	1,000.00	944.90	5.51	
510-410-160 - GG - Maint. - Photocopier	298.76	4,000.00	3,701.24	7.47	211.06
510-490-150 - Misc. office services provided	1,917.23	4,800.00	2,882.77	39.94	
	<b>3,990.48</b>	<b>12,300.00</b>	<b>8,309.52</b>	<b>32.44</b>	<b>598.11</b>
<b>Grants and Contributions</b>					
510-500-110 - GG - Grants and Contributions	100.00		(100.00)		
	<b>100.00</b>	<b>0.00</b>	<b>(100.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Other</b>					
410-130-100 - Discount on Municipal Tax - Property	3,455.41	3,000.00	(455.41)	115.18	900.45
410-130-190 - Discount on RCMP	435.45	400.00	(35.45)	108.86	114.41
410-400-390 - Tax enforcement Cost & Recovery	(330.00)	500.00	(830.00)	166.00-	(330.00)
	<b>3,560.86</b>	<b>3,900.00</b>	<b>339.14</b>	<b>91.30</b>	<b>684.86</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>94,988.15</b>	<b>146,300.00</b>	<b>51,311.85</b>	<b>64.93</b>	<b>10,631.95</b>

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**Town of Vonda**  
**Statement of Financial Activities - Detailed**  
For the Period Ending June 30, 2022

	Year To Date	Budget	Variance	%	Current Month
<b>PROTECTIVE SERVICES</b>					
<b>POLICE PROTECTION</b>					
<b>Professional/Contractual Services</b>					
520-210-100 - PS - Policing Costs	13,000.00	34,000.00	21,000.00	38.24	3,000.00
	<b>13,000.00</b>	<b>34,000.00</b>	<b>21,000.00</b>	<b>38.24</b>	<b>3,000.00</b>
<b>TOTAL POLICE PROTECTION:</b>	<b>13,000.00</b>	<b>34,000.00</b>	<b>21,000.00</b>	<b>38.24</b>	<b>3,000.00</b>
<b>FIRE PROTECTION</b>					
<b>Wages and Benefits</b>					
<b>Wages</b>					
525-110-110 - PS - Fire Chief- Salaries	2,700.00	5,400.00	2,700.00	50.00	450.00
	<b>2,700.00</b>	<b>5,400.00</b>	<b>2,700.00</b>	<b>50.00</b>	<b>450.00</b>
	<b>2,700.00</b>	<b>5,400.00</b>	<b>2,700.00</b>	<b>50.00</b>	<b>450.00</b>
<b>Professional/Contractual Services</b>					
525-240-100 - PS - Fire - Memberships/Subscriptions		1,500.00	1,500.00		
525-250-100 - PS - Fire - Maintenance	855.47	5,000.00	4,144.53	17.11	106.91
525-260-100 - PS - Fire - Training		4,000.00	4,000.00		
	<b>855.47</b>	<b>10,500.00</b>	<b>9,644.53</b>	<b>8.15</b>	<b>106.91</b>
<b>Maintenance, Materials and Supplies</b>					
525-430-110 - PS - FD Fuel/Oil/Grease	148.11	500.00	351.89	29.62	148.11
525-440-100 - PS - Fire - Small Tools/Equipment		4,000.00	4,000.00		
	<b>148.11</b>	<b>4,500.00</b>	<b>4,351.89</b>	<b>3.29</b>	<b>148.11</b>
<b>Capital Expenditures</b>					
525-600-140 - PS - Fire - Pur of Cap Assets - Equip		2,000.00	2,000.00		
	<b>0.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other</b>					
525-920-110 - PS -911/Tower/Comm./Cell phones	508.80	3,000.00	2,491.20	16.96	
	<b>508.80</b>	<b>3,000.00</b>	<b>2,491.20</b>	<b>16.96</b>	<b>0.00</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>4,212.38</b>	<b>25,400.00</b>	<b>21,187.62</b>	<b>16.58</b>	<b>705.02</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>17,212.38</b>	<b>59,400.00</b>	<b>42,187.62</b>	<b>28.98</b>	<b>3,705.02</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Professional/Contractual Services</b>					
530-210-110 - TS - Maint. Street Maintenance & Repa	1,587.75	120,000.00	118,412.25	1.32	
530-210-140 - TS - Maint. - Survey costs	3,755.00	500.00	(3,255.00)	751.00	
	<b>5,342.75</b>	<b>120,500.00</b>	<b>115,157.25</b>	<b>4.43</b>	<b>0.00</b>
<b>Utilities</b>					
530-300-120 - TS - Maint. - Street Lights Power	3,498.99	7,500.00	4,001.01	46.65	693.50
530-300-150 - TS -Town shop utilities	1,066.85	3,000.00	1,933.15	35.56	191.27
	<b>4,565.84</b>	<b>10,500.00</b>	<b>5,934.16</b>	<b>43.48</b>	<b>884.77</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-410-100 - TS - Maint. - Shop Supply & small tools	2,572.63	5,000.00	2,427.37	51.45	971.04
530-410-120 - TS - Maint. - PPE For foreman		500.00	500.00		
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	4,963.28	15,000.00	10,036.72	33.09	1,116.85
530-425-110 - TS - Maint. - Fuel/Diesel/Oil	11,858.00	12,000.00	142.00	98.82	1,475.65

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**Town of Vonda**  
**Statement of Financial Activities - Detailed**  
For the Period Ending June 30, 2022

	Year To Date	Budget	Variance	%	Current Month
530-440-100 - TS - Maint. - Gravel/Sand	2,585.00	6,000.00	3,415.00	43.08	2,585.00
	<b>21,978.91</b>	<b>38,500.00</b>	<b>16,521.09</b>	<b>57.09</b>	<b>6,148.54</b>
<b>Capital Expenditures</b>					
530-600-140 - TS - Purchase of Cap Assets - Buildi E		3,000.00	3,000.00		
	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL MAINTENANCE:</b>	<b>31,887.50</b>	<b>172,500.00</b>	<b>140,612.50</b>	<b>18.49</b>	<b>7,033.31</b>
<b>CONSTRUCTION</b>					
<b>Other</b>					
210-700-900 - Long Term Debt - SHOP	36,205.98	72,000.00	35,794.02	50.29	6,034.33
	<b>36,205.98</b>	<b>72,000.00</b>	<b>35,794.02</b>	<b>50.29</b>	<b>6,034.33</b>
<b>TOTAL CONSTRUCTION:</b>	<b>36,205.98</b>	<b>72,000.00</b>	<b>35,794.02</b>	<b>50.29</b>	<b>6,034.33</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>68,093.48</b>	<b>244,500.00</b>	<b>176,406.52</b>	<b>27.85</b>	<b>13,067.64</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Wages and Benefits</b>					
540-110-110 - EH - Wages Landfill	4,304.00	8,500.00	4,196.00	50.64	813.97
540-120-110 - EH - Benefits Landfill	229.40	450.00	220.60	50.98	68.02
	<b>4,533.40</b>	<b>8,950.00</b>	<b>4,416.60</b>	<b>50.65</b>	<b>881.99</b>
<b>Professional/Contractual Services</b>					
540-200-100 - EH - PPE for landfill	88.79	500.00	411.21	17.76	
540-200-110 - EH - Loraas Disposal Landfill Costs	10,478.59	23,000.00	12,521.41	45.56	2,549.82
540-200-115 - EH - Recycling costs	7,040.25	15,500.00	8,459.75	45.42	1,432.50
	<b>17,607.63</b>	<b>39,000.00</b>	<b>21,392.37</b>	<b>45.15</b>	<b>3,982.32</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>22,141.03</b>	<b>47,950.00</b>	<b>25,808.97</b>	<b>46.18</b>	<b>4,864.31</b>
<b>RECREATION AND CULTURAL SERVICES</b>					
<b>Wages</b>					
570-110-120 - R&C -Wages - Skating Rink	4,928.00	4,000.00	(928.00)	123.20	
	<b>4,928.00</b>	<b>4,000.00</b>	<b>(928.00)</b>	<b>123.20</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>					
570-290-100 - R&C - Cont. - Library Levy	3,429.12	7,000.00	3,570.88	48.99	
	<b>3,429.12</b>	<b>7,000.00</b>	<b>3,570.88</b>	<b>48.99</b>	<b>0.00</b>
<b>Utilities - Power</b>					
570-310-110 - R&C - Utility - Power - Phone/ Rink	7,952.50	9,500.00	1,547.50	83.71	766.26
	<b>7,952.50</b>	<b>9,500.00</b>	<b>1,547.50</b>	<b>83.71</b>	<b>766.26</b>
<b>Maintenance, Materials and Supplies</b>					
570-420-140 - R&C - Supplies - Kitchen		500.00	500.00		
570-430-170 - R&C - Rink building maintenance	284.80	2,000.00	1,715.20	14.24	
570-430-190 - R&C - Rink maintence/small tools		2,000.00	2,000.00		
	<b>284.80</b>	<b>4,500.00</b>	<b>4,215.20</b>	<b>6.33</b>	<b>0.00</b>
<b>Interest</b>					
570-700-110 - R&C - Interest	(12,000.00)		12,000.00		
	<b>(12,000.00)</b>	<b>0.00</b>	<b>12,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other</b>					

CB



**Town of Vonda**  
**Statement of Financial Activities - Detailed**  
For the Period Ending June 30, 2022

	Year To Date	Budget	Variance	%	Current Month
570-900-110 - R&C - Other rec expenses Gazebo	4,550.00	500.00	(4,050.00)	910.00	
570-900-999 - R&C - ATM replenishment	5,000.00		(5,000.00)		
	<b>9,550.00</b>	<b>500.00</b>	<b>(9,050.00)</b>	<b>1910.00</b>	<b>0.00</b>
<b>TOTAL RECREATION AND CULTURAL SERV</b>	<b>14,144.42</b>	<b>25,500.00</b>	<b>11,355.58</b>	<b>55.47</b>	<b>766.26</b>
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water -Foreman Salaries	31,430.00	71,000.00	39,570.00	44.27	9,126.25
580-120-110 - UT - Water -Foreman Benefits	6,854.66	16,000.00	9,145.34	42.84	2,298.76
	<b>38,284.66</b>	<b>87,000.00</b>	<b>48,715.34</b>	<b>44.01</b>	<b>11,425.01</b>
<b>Professional/Contractual Services</b>					
580-260-100 - UT - Water - Conference Fees	2,330.06		(2,330.06)		
580-285-120 - UT - Water Treat Plant Maint & Repair	2,610.64	10,000.00	7,389.36	26.11	
580-290-100 - UT - Water Testing Minister & Local Te	10,646.70	14,000.00	3,353.30	76.05	2,587.33
580-295-100 - UT - Water - Casual Contracted	14,047.78	30,000.00	15,952.22	46.83	3,831.51
	<b>29,635.18</b>	<b>54,000.00</b>	<b>24,364.82</b>	<b>54.88</b>	<b>6,418.84</b>
<b>Utilities</b>					
580-300-120 - UT - Water - Energy WTP	681.61	3,500.00	2,818.39	19.47	
580-300-130 - UT - Water - Power WTP	5,433.82	10,000.00	4,566.18	54.34	1,481.00
	<b>6,115.43</b>	<b>13,500.00</b>	<b>7,384.57</b>	<b>45.30</b>	<b>1,481.00</b>
<b>Maintenance, Materials and Supplies</b>					
580-430-100 - UT - Water/Sewer Install & Maintenanc	16,856.15	10,000.00	(6,856.15)	168.56	13,617.73
580-450-100 - UT - Water - Chemicals	17,411.95	25,000.00	7,588.05	69.65	2,888.01
	<b>34,268.10</b>	<b>35,000.00</b>	<b>731.90</b>	<b>97.91</b>	<b>16,505.74</b>
<b>TOTAL WATER:</b>	<b>108,303.37</b>	<b>189,500.00</b>	<b>81,196.63</b>	<b>57.15</b>	<b>35,830.59</b>
<b>SEWER</b>					
<b>Utilities</b>					
585-300-120 - UT - Power Lift station,	1,516.53	6,500.00	4,983.47	23.33	79.39
585-300-130 - UT - Power Pumphouse		1,000.00	1,000.00		
	<b>1,516.53</b>	<b>7,500.00</b>	<b>5,983.47</b>	<b>20.22</b>	<b>79.39</b>
<b>TOTAL SEWER:</b>	<b>1,516.53</b>	<b>7,500.00</b>	<b>5,983.47</b>	<b>20.22</b>	<b>79.39</b>
<b>TOTAL UTILITIES:</b>	<b>109,819.90</b>	<b>197,000.00</b>	<b>87,180.10</b>	<b>55.75</b>	<b>35,909.98</b>
<b>TOTAL EXPENDITURES:</b>	<b>326,399.36</b>	<b>720,650.00</b>	<b>394,250.64</b>	<b>45.29</b>	<b>68,945.16</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>	<b>229,608.89</b>	<b>(7,650.00)</b>	<b>237,258.89</b>	<b>3101.42</b>	<b>371,577.28</b>
<b>CHANGE IN NET ASSETS</b>	<b>229,608.89</b>	<b>(7,650.00)</b>	<b>237,258.89</b>	<b>3101.42</b>	<b>371,577.28</b>
<b>CHANGE IN SURPLUS</b>	<b>229,608.89</b>	<b>(7,650.00)</b>	<b>237,258.89</b>	<b>3101.42</b>	<b>371,577.28</b>

CB

**Town of Vonda**  
**Statement of Financial Activities - Detailed**  
For the Period Ending June 30, 2022

	Year To Date	Budget	Variance	%	Current Month
<b>ACCOUNT BALANCES</b>					
<b>Cash and Investments</b>					
110-110-110 - Cash - On Hand - Petty Cash		400.00			
110-110-120 - Cash - Bank - Demand	56,419.87	214,383.22			149,276.35
110-110-150 - Cash - Vonda Fire & Rescue		6,043.21			
110-110-160 - Cash - Vonda Rink		1,188.50			
110-110-170 - Cash - CU Equity		523.83			
<b>Total Cash and Investments:</b>	<b>56,419.87</b>	<b>222,538.76</b>			<b>149,276.35</b>
<b>Municipal Taxes Receivable</b>					
110-200-100 - Municipal - Tax Receivable - Current		173,795.47			
110-200-110 - Municipal - Tax Receivable - Arrears		(36,908.17)			
110-200-300 - Municipal RCMP Levy - Current		(5,055.99)			
110-200-310 - Municipal Special Levy #1 - Arrears		1,696.43			
110-200-400 - Municipal Recycling Levy - Current		5,203.86			
110-200-410 - Municipal Special Levy #2 - Arrears		677.90			
110-200-900 - Municipal - Allow. for Uncollected		(5,373.65)			
<b>Total Municipal Taxes Receivable:</b>	<b>0.00</b>	<b>134,035.85</b>			<b>0.00</b>

CB

**Town of Vonda**  
**Statement of Financial Activities - Detailed**  
For the Period Ending June 30, 2022

	Year To Date	Budget	Variance	%	Current Month
<b>Additional Tax Information</b>					
<u>Receipt of Arrears</u>	Receipts	BalFwd			
<u>Current Taxes Collected</u>	Receipts	Levy			
<b>Totals Arrears &amp; Current</b>	0.00	0.00	0.00	0.00	0.00

Certified correct and in accordance with the records

Presented to council on

July 20, 2022  
(Date)

Leads Owen  
Administrator Name  
Administrator Title

Cindy Beaulieu  
Head of Council Name  
Head of Council Title

CB

Report Date  
2022-07-21 10:12 AMAs of 2022-07-21  
Batch: 2022-00043

Page 1

Payment #	Date	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
<b>Bank Code: AP - GENERAL PAYABLES</b>					
Computer Cheques:					
3664	2022-06-02	Dan Sembalerus g9 l9	May casual water testing	1,261.87 200.00	1,461.87
3665	2022-06-02	Jesse Lefebvre 377 h8	Advance for June water testing	2,000.00 100.00	2,100.00
3666	2022-06-02	Scantron Robotics Inc. h7	Lagoon Maintenance survey	1,500.00	1,500.00
3667	2022-06-02	Taxervice 2390109	Tax enforcement costs	346.50	346.50
3668	2022-06-02	Vonda Co-Op Association Ltd. h8	bolt bin	100.00	100.00
3669	2022-06-07	Minister of Finance wt	Prairie Spirit May	1,773.60	1,773.60
3670	2022-06-07	Municipal Employee's w55	Remittance for May	1,676.34	1,676.34
3671	2022-06-07	Receiver General For Canada w55	Remittance for May	3,369.59	3,369.59
3672	2022-06-07	St. Paul's R.C.S.S.D. #20 see	School remittance May	82.57	82.57
3673	2022-06-07	Suma w5	monthly remittance May	277.89	277.89
3674	2022-06-16	Alexandra Ogrodnick 622	landfill wages	754.03	754.03
3675	2022-06-16	Aron Vanderstelt 5.	council meeting May	100.00	100.00
3676	2022-06-16	Axis Water Service 112	Water testing	1,262.02	1,262.02
3677	2022-06-16	Brenda Willman 5.	council meeting May	100.00	100.00
3678	2022-06-16	Cindy Beaulieu 5.	council meeting May	150.00	150.00
3679	2022-06-16	Cleartech Industries Inc. V1017927	chemicals for wtp	1,326.31	1,326.31
3680	2022-06-16	Collabria 531 432	parts for trailer, and fire tr fire truck hose etc.	631.13 111.95	743.08
3681	2022-06-16	Emco Waterworks 649223000945	water, sewer plumbing supplies	6,634.27	6,634.27
3682	2022-06-16	Enviroway Detergent Mfg. 062376	Water treatment chemical	1,702.14	1,702.14

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Payment #	Date	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
3683	2022-06-16	Gina Dosch 5.	council meeting May	100.00	100.00
3684	2022-06-16	Home Depot Credit Services 6	lagoon pipe, shop tools	545.12	545.12
3685	2022-06-16	Information Services Corporati 344	for land titles search	500.00	500.00
3686	2022-06-16	Jesse Lefebvre 622 433	town wages FD wages	1,788.63 450.00	2,238.63
3687	2022-06-16	Linda Denis 622	June	3,027.85	3,027.85
3688	2022-06-16	Loraas Disposal 463526 463525	recycle fees disposal fees	1,504.13 2,677.31	4,181.44
3689	2022-06-16	Minister Of Finance 5.	Police costs	3,000.00	3,000.00
3690	2022-06-16	Napa Auto Parts 485394	repairs for mower	169.53	169.53
3691	2022-06-16	Peter Boyenko 185064	Gravel	235.00	235.00
3692	2022-06-16	Peter Boyenko 185068	Gravel	2,350.00	2,350.00
3693	2022-06-16	Princess Auto 531	Repair for machinery	221.97	221.97
3694	2022-06-16	Rebecca Fehr t6	library supplies	130.27	130.27
3695	2022-06-16	Santana Hawman 5.	council meeting May	100.00	100.00
3696	2022-06-16	Saskatchewan Research Council 1227342 1227450	testing testing	116.55 310.28	426.83
3697	2022-06-16	Saskenergy Incorporated 3.	rink	330.01	330.01
3698	2022-06-16	Saskpower bhh. 1. 2. 3. 4. 6. mmji' vh;	treatment plant park rink lift station office street lights shop Berezuk shop	1,555.05 36.22 355.30 83.36 134.16 728.18 130.18 70.65	3,093.10
3699	2022-06-16	Sasktel Cmr 3.	cell and FD	210.63	210.63

CB

Town of Vonda

Report Date  
2022-07-21 10:12 AM

As of 2022-07-21  
Batch: 2022-00043

Payment #	Date	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount	
3700	2022-06-16	<b>SHA Financial Services</b> 1005-100,101	water testing minister	46.00	46.00	
3701	2022-06-16	<b>Stephen King</b> 5.	council meeting May	100.00	100.00	
3702	2022-06-16	<b>Success Office Systems</b> 349601	copier supplies	221.02	221.02	
3703	2022-06-16	<b>Tall Trenching Ltd.</b> 10-622	fix hydrant on 6th street	6,055.05	6,055.05	
3704	2022-06-16	<b>Voided by the print process</b>				
3705	2022-06-16	<b>Vonda Co-Op Association Ltd.</b>				
		5845.	fuel for truck & gerry cans	150.57		
		6302	fuel for bobcat	118.06		
		6621	fuel for chainsaw	14.50		
		6591	bolts	2.52		
		7482	fuel for truck	107.89		
		7819.	fuel for mower	47.00		
		7657.	fuel for bobcat	112.26		
		7911.	fuel for wildland FD	62.28		
		7950	oil for wildland FD	62.28		
		8421.	steering fluid wildland FD	30.97		
		8358	fuel for truck	157.30		
		8690	fuel for bobcat	121.05		
		8939	hardware	39.06		
		9352.	fuel for truck	77.45		
		9778	fuel for truck	137.50		
		0068	fuel for truck	131.60		
		0254.	fuel for mower	42.00		
		0246.	fuel for bobcat	85.00		
		0409	fuel for mower	64.09		
		0908	fuel for mower	33.17		
		1076	fuel for truck	150.00		
		1184	hardware	5.32	1,751.87	
3706	2022-06-21	<b>Minister of Finance</b> 21	Prairie Spirit 2021 adjustment	2,811.92	2,811.92	
3707	2022-06-21	<b>Sasktel Cmr</b> yy778	rink	119.27	119.27	
3708	2022-06-22	<b>Brenda Willman</b> 03921	reimburse weed eater	471.73	471.73	
3709	2022-06-29	<b>Canada Post</b> y77	stamps	406.40	406.40	
3710	2022-06-29	<b>Dan Sembalerus</b> 622	June casual	1,697.60		
		623	water testing	350.00	2,047.60	
3711	2022-06-29	<b>Saskenergy Incorporated</b> hh8.	office	253.42	253.42	

CB

Town of Vonda

Report Date  
2022-07-21 10:12 AM

As of 2022-07-21  
Batch: 2022-00043

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Payment #	Date	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
3712	2022-06-30	Jesse Lefebvre 6555	advance for July and test	2,150.00	2,150.00
3713	2022-06-30	Minister of Finance 622	Prairie Spirit June remittance	42,237.84	42,237.84
3714	2022-06-30	Municipal Employee's 6222	remittance for June	1,740.06	1,740.06
3715	2022-06-30	Receiver General For Canada 6222	Remittance for June	3,835.51	3,835.51
3716	2022-06-30	St. Paul's R.C.S.S.D. #20 622	School remittance June	2,995.29	2,995.29
3717	2022-06-30	Suma 622	monthly remittance June	277.89	277.89
				Total for AP:	113,841.46

Certified Correct This 15th day of June, 2022

  
\_\_\_\_\_  
Mayor

  
\_\_\_\_\_  
Administrator



# VONDA FIRE AND RESCUE

Box 308

Vonda, SK

S0K 4N0

## June 2022 Monthly Report

<u>Date – Incident – Members</u>	<u>Time</u>
May 25 – Truck overview and make a plan for controlled burn. – 4 members	7:00pm – 8:00pm
May 28 - Controlled burn for Ron B.	Postponed
June 3 – Controlled burn assistance – 1 member	7:30pm-9:30pm
June 7 – Fire Call (alarm) – 3 members	10:41am – 11:05am
June 28 – Wildland training	7:00pm - ???

**Notes:** May 28<sup>th</sup> controlled burn was postponed, as members were unavailable, last minute. Also, the land owner may have the building demolished first, before having it burnt.

June 3<sup>rd</sup> assistance. Resident living on the outskirts of town was doing a controlled burn. Resident called FC directly and asked if it was possible to come and soak down surrounding areas with water and assess condition of the burn.

June 7<sup>th</sup> fire call. Fire alarms were set off at a residence in town. Occupants were outside while food was cooking on the stove and set off the alarms. Everything turned out to be just fine.

CB



## Town Monthly Report (June 2022)

### Water Treatment/Lagoon/Well:

**Maintenance:** Refer to Russ' report.

**Issues/concerns:** Still waiting on sensors. Have not yet contacted Cummins for an inspection on generator. Roy and Sons, should be getting back to us very soon with a date for our lagoon assessment. Replaced hydrant on 6<sup>th</sup>/Buffer Ave. Installed water and sewer services to 303 7<sup>th</sup> St.

### Streets and Alleys:

**Street Maintenance:** Filled potholes with cold mix. Had gravel added to 1<sup>st</sup> Avenue and 7<sup>th</sup> st. Area around hydrant on 6<sup>th</sup> St/Buffer is still soft. Will continue to monitor and either top up with gravel upon settling, or remove some material and replace with better material. Added sand to the merry-go-round on Main St. Managed to get half of the paved streets swept, until a hydraulic line blew. We will hopefully have sweeping finished up next week.

**Alleys:** Still need to level off and add gravel with bobcat when we have time.

**Culverts/swales:** To be sprayed ASAP.

**Issues/Concerns:** n/a

### Equipment:

**Truck:** n/a

**Trailer:** n/a

**Bobcat/attachments:** Replaced hydraulic hose on street sweeper.

**Tractor/attachments:** Had Travis H. change tire tube on tractor, as it was still leaking. Removed snow blower.

**Grader:** n/a

**Mower:** Sharpened blades multiple times. Cleaned air filter and entire mower. Battery seems to be holding its charge.

### Miscellaneous:

**Grass cutting:** Continuously, as needed.

CB

**Snow fence:** n/a

**Rink:** n/a

**Berezuk Shop:** n/a

**Garbage:** n/a

**Gazebo:** Main water lines were thawed out. Campground water/power service post was replaced/repaired. Tap in gazebo kitchen was replaced.

**Transfer Station:** n/a

**Town Cemetery:** To be sprayed ASAP

**Town Shop:** n/a

**Any other issues/concerns:** I would like to know if council would approve the removal of the 2x4's and sand embedded in the ground next to the gazebo at the campground. These were originally set up for playing horseshoes, but are in need of some repair, as well as very much in the way when cutting grass. They are never used, and are more of a tripping hazard than anything.

CB

# **TOWN OF VONDA**

**Auditor's Report**

**Summarized Financial Statements**

**December 31, 2021**

cB

## MANAGEMENT'S RESPONSIBILITY

To the Ratepayers of  
Town of Vonda :


Management is responsible for the preparation and presentation of the accompanying summarized financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management is required.

In discharging its responsibilities for the integrity and fair presentation of the financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the financial statements.

The Council is composed of elected officials who are not employees of the Town. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by the administration and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the Town's external auditors.

Jensen Stromberg Chartered Professional Accountants, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and administration to discuss their audit findings.

  
Mayor

  
Administrator

REPORT OF THE INDEPENDENT AUDITOR ON  
SUMMARY FINANCIAL STATEMENTS

To the Mayor and Council of Town of Vonda

*Opinion*

The summary financial statements, which comprise the summary statement of financial position as at **December 31, 2021**, the summary statement of financial activities, summary statement of changes in net financial assets and summary statement of changes in financial position for the year then ended are derived from the audited financial statements of **Town of Vonda** as at **December 31, 2021**.

In our opinion, the accompanying summary financial statements are a fair summary of the audited financial statements, on the basis described in Note 1.

*Summary Financial Statements*

The summary financial statements do not contain all the disclosures required by Canadian public sector accounting standards. Reading the summarized financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statement and auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

*The Audited Financial Statements and Our Report Thereon*

We expressed an unmodified audit opinion on the audited financial statements in our report dated June 16, 2022.

*Management's Responsibility for the Summarized Statements*

Management is responsible for the preparation of the summary financial statements on the basis described in Note 1.

*Auditor's Responsibility*

Our responsibility is to express an opinion on whether the summary financial statements are a fair summary of the audited financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, "Engagements to Report on Summary Financial Statements."

Saskatoon, Saskatchewan  
June 16, 2022

  
Chartered Professional Accountants

# TOWN OF VONDA

Statement 1

## STATEMENT OF FINANCIAL POSITION

December 31, 2021  
with comparative figures for 2020

	<u>2021</u>	<u>2020</u>
<b><u>ASSETS</u></b>		
Financial assets:		
Cash and temporary investments	\$ 202,419	163,534
Taxes Receivable - Municipal	21,288	21,589
Other accounts receivable	34,579	24,851
Land for re-sale	2,057	2,287
Long-term investments	4,065	4,065
Debt charges recoverable	-	-
Other	-	-
	264,408	216,326
<b><u>LIABILITIES</u></b>		
Bank indebtedness	-	-
Accounts payable	53,037	29,218
Accrued liabilities payable	-	-
Deposits	-	-
Deferred revenue	-	-
Accrued landfill costs	-	-
Liability for contaminated sites	-	-
Other liabilities	-	-
Long-term debt	283,864	340,886
Lease obligations	-	-
	336,901	370,104
Total liabilities	336,901	370,104
<b>NET FINANCIAL ASSETS (DEBT)</b>	(72,493)	(153,778)
Non-financial assets:		
Tangible capital assets	3,163,386	3,136,491
Prepaid and deferred charges	10,869	369
Stock and supplies	-	-
	3,174,255	3,136,860
Total non-financial assets	3,174,255	3,136,860
Accumulated Surplus (Deficit)	\$ 3,101,762	2,983,082

**APPROVED ON BEHALF OF COUNCIL:**

Cindy Beaulieu Mayor  
Burke Williams Councillor

See accompanying notes to the financial statements.

# TOWN OF VONDA

Statement 2

## STATEMENT OF FINANCIAL ACTIVITIES

Year ended December 31, 2021  
with comparative figures for 2020

	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Revenues:			
Taxes and other unconditional revenue	\$ 417,600	433,548	417,509
Fees and charges	212,500	240,262	218,513
Conditional grants	1,500	13,386	7,000
Tangible capital asset sales - gain (loss)	-	-	7,500
Land sales - gain	-	-	-
Investment income and commissions	500	1,138	1,067
Restructurings	-	-	-
Other revenues	<u>70,000</u>	<u>12,066</u>	<u>8,559</u>
Total Revenues	702,100	700,400	660,148
Expenditures:			
General government services	144,500	116,145	127,917
Protective services	58,800	78,287	61,632
Transportation services	163,250	88,422	79,199
Environmental and public health services	47,450	46,141	45,072
Planning and development services	-	-	-
Recreation and cultural services	23,700	69,847	73,882
Utility services	205,850	230,491	253,610
Restructurings	-	-	-
Total Expenditures	<u>643,550</u>	<u>629,333</u>	<u>641,312</u>
Surplus (deficit) of revenues over expenditures before other capital contributions	<u>58,550</u>	<u>71,067</u>	<u>18,836</u>
Provincial/Federal capital grants and contributions	<u>28,400</u>	<u>47,613</u>	<u>89,176</u>
Surplus (deficit) of revenues over expenditures	86,950	118,680	108,012
Accumulated surplus (deficit), beginning of year	<u>2,983,082</u>	<u>2,983,082</u>	<u>2,875,070</u>
Accumulated surplus (deficit), end of year	<u>\$ 3,070,032</u>	<u>3,101,762</u>	<u>2,983,082</u>

See accompanying notes to the financial statements.

# TOWN OF VONDA

Statement 3

## STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

Year ended December 31, 2021  
with comparative figures for 2020

	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>Surplus (deficit)</b>	\$ <u>86,950</u>	<u>118,680</u>	<u>108,012</u>
(Acquisition) of tangible capital assets	-	(133,398)	(81,206)
Amortization of tangible capital assets	-	106,503	89,286
Proceeds on disposal of tangible capital assets	-	-	7,500
Loss (gain) on disposal of tangible capital assets	-	-	(7,500)
Transfer of assets/liabilities in restructuring transactions	<u>-</u>	<u>-</u>	<u>-</u>
<b>Surplus (deficit) of capital expenses over expenditures</b>	<u>-</u>	<u>(26,895)</u>	<u>8,080</u>
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expenses	-	(10,869)	-
Consumption of supplies inventories	-	-	-
Use of prepaid expenses	<u>-</u>	<u>369</u>	<u>14,044</u>
<b>Surplus (deficit) of expenses of other non-financial over expenditures</b>	<u>-</u>	<u>(10,500)</u>	<u>14,044</u>
<b>Increase (decrease) in Net Financial Assets</b>	86,950	81,285	130,136
<b>Net Financial Assets (Debt) - Beginning of the year</b>	<u>(153,778)</u>	<u>(153,778)</u>	<u>(283,914)</u>
<b>Net Financial Assets (Debt) - End of year</b>	\$ <u>(66,828)</u>	<u>(72,493)</u>	<u>(153,778)</u>

See accompanying notes to the financial statements.



# TOWN OF VONDA

Statement 4

## STATEMENT OF CHANGES IN FINANCIAL POSITION

Year ended December 31, 2021  
with comparative figures for 2020

	<u>2021</u>	<u>2020</u>
<b>Cash provided by (used in) the following activities:</b>		
Operating:		
Surplus (deficit)	\$ 118,680	108,012
Amortization	106,503	89,286
Loss (gain) on disposal of tangible capital assets	-	(7,500)
	<u>225,183</u>	<u>189,798</u>
Change in assets/liabilities		
Taxes receivable - Municipal	301	4,786
Other accounts receivable	(9,727)	25,335
Land for re-sale	230	-
Other financial assets	-	-
Accounts and accrued liabilities payable	23,818	(7,108)
Deposits	-	-
Deferred revenue	-	-
Accrued landfill costs	-	-
Liability for contaminated sites	-	-
Other liabilities	-	-
Stock and supplies	-	-
Prepayments and deferred charges	(10,500)	14,045
Other	-	-
Net cash from operations	<u>229,305</u>	<u>226,856</u>
Capital:		
Acquisition of capital assets	(133,398)	(81,206)
Proceeds from the disposal of capital assets	-	7,500
Other capital	-	-
Net cash used for capital	<u>(133,398)</u>	<u>(73,706)</u>
Investing:		
Long-term investments	-	(93)
Other investments	-	-
Net cash used for investing	<u>-</u>	<u>(93)</u>
Financing activities:		
Debt charges recovered	-	-
Long-term debt issued	-	28,298
Long-term debt repaid	(57,022)	(97,867)
Other financing	-	-
Net cash used for financing	<u>(57,022)</u>	<u>(69,569)</u>
Increase (decrease) in cash resources	38,885	83,488
Cash and temporary investments, beginning of year	<u>163,534</u>	<u>80,046</u>
Cash and temporary investments, end of year	<u>\$ 202,419</u>	<u>163,534</u>

See accompanying notes to the financial statements.

# TOWN OF VONDA

## NOTES TO THE SUMMARIZED FINANCIAL STATEMENTS

December 31, 2021

### 1. SUMMARY FINANCIAL STATEMENTS

The summary financial statements are derived from the audited financial statements, prepared in accordance with Canadian public sector accounting standards as at December 31, 2021 and December 31, 2020, and for the years then ended.

The preparation of these summary financial statements requires management to determine the information that needs to be reflected in them so that they are consistent in all material respects with, or represent a fair summary of, the audited financial statements.

Management prepared these summary financial statements using the following criteria:

- a) the summary financial statements include a statement for each statement included in the audited financial statements;
- b) information in the summary financial statements agrees with the related information in the related audited financial statements;
- c) major subtotals, totals and comparative information from the audited financial statements are included; and
- d) the summary financial statements contain the information from the audited financial statements dealing with matters that have a pervasive or otherwise significant effect on the summarized financial statements.

The audited financial statements of Town of Vonda are available upon request by contacting the Town.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements consolidate the assets, liabilities and flow of resources of the Town. The entity is comprised of all organizations owned or controlled by the Town and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

The financial statements are prepared using the accrual basis of accounting using the accounting policies that are described in Note 1 to the Town's audited financial statements in accordance with the local government accounting standards established by the Public Sector Accounting Board. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. The measurement of materials and supplies are based on estimates of volume and quality. The 'Opening asset costs' of tangible capital assets have been estimated where actual costs were not available. Amortization is based on the estimated useful lives of tangible capital assets. These estimates and assumptions are reviewed periodically and as adjustments become necessary, they are reported in earnings in the period in which they become known.