

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending January 31, 2022

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-130-100 - Discount on Municipal Tax - Property	(72.53)	(72.53)		(72.53)	
Net Municipal Taxes	(72.53)	(72.53)	0.00	(72.53)	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Propel	1,380.12	1,380.12		1,380.12	
	1,380.12	1,380.12	0.00	1,380.12	0.00
Other					
410-900-100 - Tax Enforcement Revenue	119.97	119.97		119.97	
	119.97	119.97	0.00	119.97	0.00
TOTAL TAXATION:	1,427.56	1,427.56	0.00	1,427.56	0.00
FEES AND CHARGES					
Rentals					
420-300-100 - F&C - Rentals - Building/Room	150.00	150.00		150.00	
	150.00	150.00	0.00	150.00	0.00
TOTAL FEES AND CHARGES:	150.00	150.00	0.00	150.00	0.00
UTILITIES					
Water					
440-110-100 - Water - Water Sales	2,968.00	2,968.00		2,968.00	
	2,968.00	2,968.00	0.00	2,968.00	0.00
Sewer					
440-200-100 - Sewer	1,890.00	1,890.00		1,890.00	
	1,890.00	1,890.00	0.00	1,890.00	0.00
TOTAL UTILITIES:	4,858.00	4,858.00	0.00	4,858.00	0.00
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-115-100 - Unconditional Local Grants	200.00	200.00		200.00	
	200.00	200.00	0.00	200.00	0.00
TOTAL UNCONDITIONAL TRANSFERS:	200.00	200.00	0.00	200.00	0.00
GRANTS IN LIEU OF TAXES					
Provincial					
450-620-100 - GIL - Prov - Sask. Energy	256.19	256.19		256.19	
	256.19	256.19	0.00	256.19	0.00
Other					
450-800-100 - GIL - Other - SPC Surcharge	378.38	378.38		378.38	
	378.38	378.38	0.00	378.38	0.00
TOTAL GRANTS IN LIEU OF TAXES:	634.57	634.57	0.00	634.57	0.00
TOTAL REVENUES:	7,270.13	7,270.13	0.00	7,270.13	0.00

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending January 31, 2022

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-230 - GG - Salaries - Administrator	500.00	500.00		(500.00)	
510-110-530 - GG - Salaries - Office Clerk	200.00	200.00		(200.00)	
	700.00	700.00	0.00	(700.00)	0.00
Benefits					
510-130-230 - GG - Benefits - Administration	1.44	1.44		(1.44)	
510-130-231 - GG - Benefits - CPP	13.16	13.16		(13.16)	
510-130-232 - GG - Benefits - EI	11.06	11.06		(11.06)	
510-130-233 - GG - Benefits - Superannuation	45.00	45.00		(45.00)	
510-130-235 - GG - Benefits - SUMA	40.00	40.00		(40.00)	
	110.66	110.66	0.00	(110.66)	0.00
	810.66	810.66	0.00	(810.66)	0.00
Professional/Contract Services					
510-230-100 - GG - Cont. - Insurance - General & Boi	12,836.00	12,836.00		(12,836.00)	
510-240-100 - GG - Cont. - Memberships & Subscript	823.73	823.73		(823.73)	
	13,659.73	13,659.73	0.00	(13,659.73)	0.00
Utilities					
510-300-110 - GG - Utility - Heat	187.38	187.38		(187.38)	
510-300-120 - GG - Utility - Power	58.45	58.45		(58.45)	
	245.83	245.83	0.00	(245.83)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	29.22	29.22		(29.22)	
510-490-110 - GG - Maint. - Office Rent	1,630.00	1,630.00		(1,630.00)	
	1,659.22	1,659.22	0.00	(1,659.22)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	16,375.44	16,375.44	0.00	(16,375.44)	0.00
PROTECTIVE SERVICES					
FIRE PROTECTION					
Professional/Contractual Services					
525-230-100 - PS - Fire - Insurance	849.20	849.20		(849.20)	
	849.20	849.20	0.00	(849.20)	0.00
Utilities					
525-300-110 - PS - Fire - Utility - Heat	745.80	745.80		(745.80)	
525-300-120 - PS - Fire - Utility - Power	42.75	42.75		(42.75)	
525-300-140 - PS - Fire - Utility - Telephone	301.56	301.56		(301.56)	
	1,090.11	1,090.11	0.00	(1,090.11)	0.00
TOTAL FIRE PROTECTION:	1,939.31	1,939.31	0.00	(1,939.31)	0.00
TOTAL PROTECTIVE SERVICES:	1,939.31	1,939.31	0.00	(1,939.31)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	604.50	604.50		(604.50)	
	604.50	604.50	0.00	(604.50)	0.00
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.18	5.18		(5.18)	
530-120-121 - TS - Maint. - Benefits - CPP	104.30	104.30		(104.30)	
530-120-122 - TS - Maint. - Benefits - EI	46.43	46.43		(46.43)	
530-120-123 - TS - Maint. - Benefits - Superannuator	46.30	46.30		(46.30)	
	202.21	202.21	0.00	(202.21)	0.00
	806.71	806.71	0.00	(806.71)	0.00
Utilities					
530-300-120 - TS - Maint. - Utility - Power	98.67	98.67		(98.67)	
530-310-100 - TS - Maint. - Utility - Street Lights	337.79	337.79		(337.79)	

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending January 31, 2022

	Current	Year To Date	Budget	Variance	%
	436.46	436.46	0.00	(436.46)	0.00
TOTAL MAINTENANCE:	1,243.17	1,243.17	0.00	(1,243.17)	0.00
TOTAL TRANSPORTATION SERVICES:	1,243.17	1,243.17	0.00	(1,243.17)	0.00
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-290-100 - R&C - Cont. - Library Requisition	1,185.21	1,185.21		(1,185.21)	
	1,185.21	1,185.21	0.00	(1,185.21)	0.00
TOTAL RECREATION AND CULTURAL SERV	1,185.21	1,185.21	0.00	(1,185.21)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	1,494.50	1,494.50		(1,494.50)	
580-120-110 - UT - Water - Benefits	142.61	142.61		(142.61)	
	1,637.11	1,637.11	0.00	(1,637.11)	0.00
Professional/Contractual Services					
580-290-100 - UT - Water - Laboratory Testing	43.80	43.80		(43.80)	
	43.80	43.80	0.00	(43.80)	0.00
Utilities					
580-300-120 - UT - Water - Power	661.85	661.85		(661.85)	
580-300-140 - UT - Water - Telephone	64.35	64.35		(64.35)	
	726.20	726.20	0.00	(726.20)	0.00
TOTAL WATER:	2,407.11	2,407.11	0.00	(2,407.11)	0.00
TOTAL UTILITIES:	2,407.11	2,407.11	0.00	(2,407.11)	0.00
TOTAL EXPENDITURES:	23,150.24	23,150.24	0.00	(23,150.24)	0.00
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	7,270.13	7,270.13	0.00	7,270.13	0.00
Expenditures	23,150.24	23,150.24	0.00	(23,150.24)	0.00
CHANGE IN NET FINANCIAL ASSETS	(15,880.11)	(15,880.11)	0.00	(15,880.11)	0.00
CHANGE IN NET ASSETS	(15,880.11)	(15,880.11)	0.00	(15,880.11)	0.00
CHANGE IN SURPLUS	(15,880.11)	(15,880.11)	0.00	(15,880.11)	0.00

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(16,763.10)	(16,763.10)	31,329.55
110-110-130 - Cash - Bank - Term Deposit			65,390.00
Total Cash and Investments:	(16,763.10)	(16,763.10)	96,719.55
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(350.47)	(350.47)	(1,208.81)
110-200-110 - Municipal - Tax Receivable - Arrears	931.46	931.46	10,032.22
110-200-310 - Municipal Tax Enforcement Arrears	119.97	119.97	219.97
Total Municipal Taxes Receivable:	700.96	700.96	9,043.38
Other Receivables			
110-310-100 - Accrued Interest			25.26
110-320-100 - Accounts Receivable	(2,102.64)	(2,102.64)	634.57
110-320-140 - Utility Accounts Receivable	1,449.60	1,449.60	1,816.38
110-330-110 - Wages - Health & Dental	633.30	633.30	633.30
110-340-110 - GST Receivable - 100% Rebate	190.29	190.29	5,777.93
Total Other Receivables:	170.55	170.55	8,887.44

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending January 31, 2022

<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
----------------	---------------------	---------------	-----------------	----------

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Wednesday, February 16, 2022.



Yvonne (Bonny) Goodsman
Administrator



Jennifer Langlois
Mayor