

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending January 31, 2024

|                                                      | Current         | Year To Date    | Budget      | Variance        | %           |
|------------------------------------------------------|-----------------|-----------------|-------------|-----------------|-------------|
| <b>REVENUES</b>                                      |                 |                 |             |                 |             |
| <b>TAXATION</b>                                      |                 |                 |             |                 |             |
| <b>Municipal Taxes</b>                               |                 |                 |             |                 |             |
| 410-130-100 - Discount on Municipal Tax - Property   | (152.48)        | (152.48)        |             | (152.48)        |             |
| <b>Net Municipal Taxes</b>                           | <b>(152.48)</b> | <b>(152.48)</b> | <b>0.00</b> | <b>(152.48)</b> | <b>0.00</b> |
| <b>Penalties on Tax Arrears</b>                      |                 |                 |             |                 |             |
| 410-400-210 - Penalty on Mun Taxes Arrears - Propert | 1,390.86        | 1,390.86        |             | 1,390.86        |             |
|                                                      | <b>1,390.86</b> | <b>1,390.86</b> | <b>0.00</b> | <b>1,390.86</b> | <b>0.00</b> |
| <b>TOTAL TAXATION:</b>                               | <b>1,238.38</b> | <b>1,238.38</b> | <b>0.00</b> | <b>1,238.38</b> | <b>0.00</b> |
| <b>FEES AND CHARGES</b>                              |                 |                 |             |                 |             |
| <b>Rentals</b>                                       |                 |                 |             |                 |             |
| 420-300-100 - F&C - Rentals - Building/Room          | 150.00          | 150.00          |             | 150.00          |             |
|                                                      | <b>150.00</b>   | <b>150.00</b>   | <b>0.00</b> | <b>150.00</b>   | <b>0.00</b> |
| <b>TOTAL FEES AND CHARGES:</b>                       | <b>150.00</b>   | <b>150.00</b>   | <b>0.00</b> | <b>150.00</b>   | <b>0.00</b> |
| <b>UTILITIES</b>                                     |                 |                 |             |                 |             |
| <b>Water</b>                                         |                 |                 |             |                 |             |
| 440-110-100 - Water - Water Sales                    | 5,748.10        | 5,748.10        |             | 5,748.10        |             |
|                                                      | <b>5,748.10</b> | <b>5,748.10</b> | <b>0.00</b> | <b>5,748.10</b> | <b>0.00</b> |
| <b>Sewer</b>                                         |                 |                 |             |                 |             |
| 440-200-100 - Sewer                                  | 2,150.00        | 2,150.00        |             | 2,150.00        |             |
|                                                      | <b>2,150.00</b> | <b>2,150.00</b> | <b>0.00</b> | <b>2,150.00</b> | <b>0.00</b> |
| <b>TOTAL UTILITIES:</b>                              | <b>7,898.10</b> | <b>7,898.10</b> | <b>0.00</b> | <b>7,898.10</b> | <b>0.00</b> |
| <b>UNCONDITIONAL TRANSFERS</b>                       |                 |                 |             |                 |             |
| <b>Unconditional Transfers</b>                       |                 |                 |             |                 |             |
| 450-115-100 - Unconditional Local Grants             | 300.00          | 300.00          |             | 300.00          |             |
|                                                      | <b>300.00</b>   | <b>300.00</b>   | <b>0.00</b> | <b>300.00</b>   | <b>0.00</b> |
| <b>TOTAL UNCONDITIONAL TRANSFERS:</b>                | <b>300.00</b>   | <b>300.00</b>   | <b>0.00</b> | <b>300.00</b>   | <b>0.00</b> |
| <b>GRANTS IN LIEU OF TAXES</b>                       |                 |                 |             |                 |             |
| <b>Provincial</b>                                    |                 |                 |             |                 |             |
| 450-620-100 - GIL - Prov - Sask. Energy              | 255.32          | 255.32          |             | 255.32          |             |
|                                                      | <b>255.32</b>   | <b>255.32</b>   | <b>0.00</b> | <b>255.32</b>   | <b>0.00</b> |
| <b>TOTAL GRANTS IN LIEU OF TAXES:</b>                | <b>255.32</b>   | <b>255.32</b>   | <b>0.00</b> | <b>255.32</b>   | <b>0.00</b> |
| <b>TOTAL REVENUES:</b>                               | <b>9,841.80</b> | <b>9,841.80</b> | <b>0.00</b> | <b>9,841.80</b> | <b>0.00</b> |

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For the Period Ending January 31, 2024

| EXPENDITURES                                         | Current          | Year To Date     | Budget      | Variance           | %           |
|------------------------------------------------------|------------------|------------------|-------------|--------------------|-------------|
| <b>GENERAL GOVERNMENT SERVICES</b>                   |                  |                  |             |                    |             |
| <b>Wages &amp; Benefits</b>                          |                  |                  |             |                    |             |
| <b>Wages</b>                                         |                  |                  |             |                    |             |
| 510-110-110 - GG - Council - Indemnity               | 220.00           | 220.00           |             | (220.00)           |             |
|                                                      | <b>220.00</b>    | <b>220.00</b>    | <b>0.00</b> | <b>(220.00)</b>    | <b>0.00</b> |
| 510-110-230 - GG - Salaries - Administrator          | 576.00           | 576.00           |             | (576.00)           |             |
| 510-110-530 - GG - Salaries - Office Clerk           | 220.00           | 220.00           |             | (220.00)           |             |
|                                                      | <b>1,016.00</b>  | <b>1,016.00</b>  | <b>0.00</b> | <b>(1,016.00)</b>  | <b>0.00</b> |
| <b>Benefits</b>                                      |                  |                  |             |                    |             |
| 510-120-110 - GG - Council - Payroll Benefits        | 3.48             | 3.48             |             | (3.48)             |             |
|                                                      | <b>3.48</b>      | <b>3.48</b>      | <b>0.00</b> | <b>(3.48)</b>      | <b>0.00</b> |
| 510-130-230 - GG - Benefits - Administration         | 1.50             | 1.50             |             | (1.50)             |             |
| 510-130-231 - GG - Benefits - CPP                    | 18.26            | 18.26            |             | (18.26)            |             |
| 510-130-232 - GG - Benefits - EI                     | 13.38            | 13.38            |             | (13.38)            |             |
| 510-130-233 - GG - Benefits - Superannuation         | 51.84            | 51.84            |             | (51.84)            |             |
| 510-130-235 - GG - Benefits - SUMA                   | 139.86           | 139.86           |             | (139.86)           |             |
|                                                      | <b>228.32</b>    | <b>228.32</b>    | <b>0.00</b> | <b>(228.32)</b>    | <b>0.00</b> |
|                                                      | <b>1,244.32</b>  | <b>1,244.32</b>  | <b>0.00</b> | <b>(1,244.32)</b>  | <b>0.00</b> |
| <b>Professional/Contract Services</b>                |                  |                  |             |                    |             |
| 510-230-100 - GG - Cont. - Insurance - General & Boi | 13,672.00        | 13,672.00        |             | (13,672.00)        |             |
| 510-240-100 - GG - Cont. - Memberships & Subscript   | 894.98           | 894.98           |             | (894.98)           |             |
| 510-280-180 - GG - Cont. - Building Fees             | 220.50           | 220.50           |             | (220.50)           |             |
|                                                      | <b>14,787.48</b> | <b>14,787.48</b> | <b>0.00</b> | <b>(14,787.48)</b> | <b>0.00</b> |
| <b>Utilities</b>                                     |                  |                  |             |                    |             |
| 510-300-110 - GG - Utility - Heat                    | 129.56           | 129.56           |             | (129.56)           |             |
| 510-300-120 - GG - Utility - Power                   | 36.40            | 36.40            |             | (36.40)            |             |
|                                                      | <b>165.96</b>    | <b>165.96</b>    | <b>0.00</b> | <b>(165.96)</b>    | <b>0.00</b> |
| <b>Maintenance, Material and Supplies</b>            |                  |                  |             |                    |             |
| 510-400-110 - GG - Maint. - Stationery & Postage     | 10.82            | 10.82            |             | (10.82)            |             |
| 510-490-110 - GG - Maint. - Office Rent              | 2,420.00         | 2,420.00         |             | (2,420.00)         |             |
|                                                      | <b>2,430.82</b>  | <b>2,430.82</b>  | <b>0.00</b> | <b>(2,430.82)</b>  | <b>0.00</b> |
| <b>TOTAL GENERAL GOVERNMENT SERVICES</b>             | <b>18,628.58</b> | <b>18,628.58</b> | <b>0.00</b> | <b>(18,628.58)</b> | <b>0.00</b> |
| <b>PROTECTIVE SERVICES</b>                           |                  |                  |             |                    |             |
| <b>FIRE PROTECTION</b>                               |                  |                  |             |                    |             |
| <b>Professional/Contractual Services</b>             |                  |                  |             |                    |             |
| 525-230-100 - PS - Fire - Insurance                  | 849.20           | 849.20           |             | (849.20)           |             |
|                                                      | <b>849.20</b>    | <b>849.20</b>    | <b>0.00</b> | <b>(849.20)</b>    | <b>0.00</b> |
| <b>Utilities</b>                                     |                  |                  |             |                    |             |
| 525-300-110 - PS - Fire - Utility - Heat             | 129.57           | 129.57           |             | (129.57)           |             |
| 525-300-120 - PS - Fire - Utility - Power            | 32.57            | 32.57            |             | (32.57)            |             |
| 525-300-140 - PS - Fire - Utility - Telephone        | 338.46           | 338.46           |             | (338.46)           |             |
|                                                      | <b>500.60</b>    | <b>500.60</b>    | <b>0.00</b> | <b>(500.60)</b>    | <b>0.00</b> |
| <b>TOTAL FIRE PROTECTION:</b>                        | <b>1,349.80</b>  | <b>1,349.80</b>  | <b>0.00</b> | <b>(1,349.80)</b>  | <b>0.00</b> |
| <b>TOTAL PROTECTIVE SERVICES:</b>                    | <b>1,349.80</b>  | <b>1,349.80</b>  | <b>0.00</b> | <b>(1,349.80)</b>  | <b>0.00</b> |
| <b>TRANSPORTATION SERVICES</b>                       |                  |                  |             |                    |             |
| <b>MAINTENANCE</b>                                   |                  |                  |             |                    |             |
| <b>Wages &amp; Benefits</b>                          |                  |                  |             |                    |             |
| <b>Wages</b>                                         |                  |                  |             |                    |             |
| 530-110-130 - TS - Maint. - Salaries - Labourers     | 248.29           | 248.29           |             | (248.29)           |             |
|                                                      | <b>248.29</b>    | <b>248.29</b>    | <b>0.00</b> | <b>(248.29)</b>    | <b>0.00</b> |
| <b>Benefits</b>                                      |                  |                  |             |                    |             |
| 530-120-120 - TS - Maint. - Benefits - SUMA          | 5.40             | 5.40             |             | (5.40)             |             |
| 530-120-121 - TS - Maint. - Benefits - CPP           | 134.81           | 134.81           |             | (134.81)           |             |
| 530-120-122 - TS - Maint. - Benefits - EI            | 58.92            | 58.92            |             | (58.92)            |             |
| 530-120-123 - TS - Maint. - Benefits - Superannuator | 10.40            | 10.40            |             | (10.40)            |             |
|                                                      | <b>209.53</b>    | <b>209.53</b>    | <b>0.00</b> | <b>(209.53)</b>    | <b>0.00</b> |

*Move* →

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For the Period Ending January 31, 2024

|                                                        | Current            | Year To Date       | Budget            | Variance           | %           |
|--------------------------------------------------------|--------------------|--------------------|-------------------|--------------------|-------------|
| <b>Professional/Contractual Services</b>               | 457.82             | 457.82             | 0.00              | (457.82)           | 0.00        |
| 530-250-100 - TS - Maint. - Travel, Meal & Subsistence | (0.16)             | (0.16)             |                   | 0.16               |             |
|                                                        | <b>(0.16)</b>      | <b>(0.16)</b>      | <b>0.00</b>       | <b>0.16</b>        | <b>0.00</b> |
| <b>Utilities</b>                                       |                    |                    |                   |                    |             |
| 530-300-120 - TS - Maint. - Utility - Power            | 94.23              | 94.23              |                   | (94.23)            |             |
| 530-310-100 - TS - Maint. - Utility - Street Lights    | 355.16             | 355.16             |                   | (355.16)           |             |
|                                                        | <b>449.39</b>      | <b>449.39</b>      | <b>0.00</b>       | <b>(449.39)</b>    | <b>0.00</b> |
| <b>TOTAL MAINTENANCE:</b>                              | <b>907.05</b>      | <b>907.05</b>      | <b>0.00</b>       | <b>(907.05)</b>    | <b>0.00</b> |
| <b>TOTAL TRANSPORTATION SERVICES:</b>                  | <b>907.05</b>      | <b>907.05</b>      | <b>0.00</b>       | <b>(907.05)</b>    | <b>0.00</b> |
| <b>RECREATION AND CULTURAL SERVICES</b>                |                    |                    |                   |                    |             |
| <b>Professional/Contractual Services</b>               |                    |                    |                   |                    |             |
| 570-290-100 - R&C - Cont. - Library Requisition        | 1,060.46           | 1,060.46           |                   | (1,060.46)         |             |
|                                                        | <b>1,060.46</b>    | <b>1,060.46</b>    | <b>0.00</b>       | <b>(1,060.46)</b>  | <b>0.00</b> |
| <b>TOTAL RECREATION AND CULTURAL SERVICES:</b>         | <b>1,060.46</b>    | <b>1,060.46</b>    | <b>0.00</b>       | <b>(1,060.46)</b>  | <b>0.00</b> |
| <b>UTILITIES</b>                                       |                    |                    |                   |                    |             |
| <b>WATER</b>                                           |                    |                    |                   |                    |             |
| <b>Wages and Benefits</b>                              |                    |                    |                   |                    |             |
| 580-110-110 - UT - Water - Salaries                    | 2,286.63           | 2,286.63           |                   | (2,286.63)         |             |
| 580-120-110 - UT - Water - Benefits                    | 217.75             | 217.75             |                   | (217.75)           |             |
|                                                        | <b>2,504.38</b>    | <b>2,504.38</b>    | <b>0.00</b>       | <b>(2,504.38)</b>  | <b>0.00</b> |
| <b>Professional/Contractual Services</b>               |                    |                    |                   |                    |             |
| 580-290-100 - UT - Water - Laboratory Testing          | 65.70              | 65.70              |                   | (65.70)            |             |
|                                                        | <b>65.70</b>       | <b>65.70</b>       | <b>0.00</b>       | <b>(65.70)</b>     | <b>0.00</b> |
| <b>Utilities</b>                                       |                    |                    |                   |                    |             |
| 580-300-120 - UT - Water - Power                       | 598.98             | 598.98             |                   | (598.98)           |             |
| 580-300-140 - UT - Water - Telephone                   | 64.80              | 64.80              |                   | (64.80)            |             |
|                                                        | <b>663.78</b>      | <b>663.78</b>      | <b>0.00</b>       | <b>(663.78)</b>    | <b>0.00</b> |
| <b>Maintenance, Materials and Supplies</b>             |                    |                    |                   |                    |             |
| 580-400-110 - UT - Water - Stationary & Postage        | 68.67              | 68.67              |                   | (68.67)            |             |
|                                                        | <b>68.67</b>       | <b>68.67</b>       | <b>0.00</b>       | <b>(68.67)</b>     | <b>0.00</b> |
| <b>TOTAL WATER:</b>                                    | <b>3,302.53</b>    | <b>3,302.53</b>    | <b>0.00</b>       | <b>(3,302.53)</b>  | <b>0.00</b> |
| <b>TOTAL UTILITIES:</b>                                | <b>3,302.53</b>    | <b>3,302.53</b>    | <b>0.00</b>       | <b>(3,302.53)</b>  | <b>0.00</b> |
| <b>TOTAL EXPENDITURES:</b>                             | <b>25,248.42</b>   | <b>25,248.42</b>   | <b>0.00</b>       | <b>(25,248.42)</b> | <b>0.00</b> |
| <b>CHANGE IN NET-FINANCIAL ASSETS</b>                  |                    |                    |                   |                    |             |
| Revenues                                               | 9,841.80           | 9,841.80           | 0.00              | 9,841.80           | 0.00        |
| Expenditures                                           | 25,248.42          | 25,248.42          | 0.00              | (25,248.42)        | 0.00        |
| <b>CHANGE IN NET FINANCIAL ASSETS</b>                  | <b>(15,406.62)</b> | <b>(15,406.62)</b> | <b>0.00</b>       | <b>(15,406.62)</b> | <b>0.00</b> |
| <b>CHANGE IN NET ASSETS</b>                            | <b>(15,406.62)</b> | <b>(15,406.62)</b> | <b>0.00</b>       | <b>(15,406.62)</b> | <b>0.00</b> |
| <b>CHANGE IN SURPLUS</b>                               | <b>(15,406.62)</b> | <b>(15,406.62)</b> | <b>0.00</b>       | <b>(15,406.62)</b> | <b>0.00</b> |
| <b>ACCOUNT BALANCES</b>                                |                    |                    |                   |                    |             |
| <b>Cash and Investments</b>                            |                    |                    |                   |                    |             |
| 110-120 - Cash - Bank - Demand                         | (16,482.62)        | (16,482.62)        | 152,284.73        |                    |             |
| 110-110-130 - Cash - Bank - Term Deposit               |                    |                    | 65,455.00         |                    |             |
| <b>Total Cash and Investments:</b>                     | <b>(16,482.62)</b> | <b>(16,482.62)</b> | <b>217,739.73</b> |                    |             |
| <b>Municipal Taxes Receivable</b>                      |                    |                    |                   |                    |             |
| 110-200-100 - Municipal - Tax Receivable - Current     | (731.60)           | (731.60)           | 5,291.18          |                    |             |

Village of Liberty  
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For the Period Ending January 31, 2024

|                                                    | <u>Current</u> | <u>Year To Date</u> | <u>Budget</u>   | <u>Variance</u> | <u>%</u> |
|----------------------------------------------------|----------------|---------------------|-----------------|-----------------|----------|
| 110-200-110 - Municipal - Tax Receivable - Arrears | 1,380.44       | 1,380.44            | 2,750.74        |                 |          |
| 110-200-310 - Municipal Tax Enforcement Arrears    | 10.42          | 10.42               | 79.86           |                 |          |
| <b>Total Municipal Taxes Receivable:</b>           | <b>659.26</b>  | <b>659.26</b>       | <b>8,121.78</b> |                 |          |
| <b>Other Receivables</b>                           |                |                     |                 |                 |          |
| 110-300-110 - Due From Provincial Gov't/Agency     | (446.83)       | (446.83)            | 255.32          |                 |          |
| 110-310-100 - Accrued Interest                     |                |                     | 2,351.00        |                 |          |
| 110-320-140 - Utility Accounts Receivable          | 2,383.10       | 2,383.10            | 1,682.25        |                 |          |
| 110-330-110 - Wages - Health & Dental              | 247.68         | 247.68              | 247.68          |                 |          |
| 110-340-110 - GST Receivable - 100% Rebate         | (1,815.43)     | (1,815.43)          | 174.32          |                 |          |
| <b>Total Other Receivables:</b>                    | <b>368.52</b>  | <b>368.52</b>       | <b>4,710.57</b> |                 |          |

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Friday, February 16, 2024.



Yvonne (Bonny) Goodsmann  
Administrator



Jennifer Langlois  
Mayor