

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 29, 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	(20.06)	(172.54)		(172.54)	
<b>Net Municipal Taxes</b>	<b>(20.06)</b>	<b>(172.54)</b>	<b>0.00</b>	<b>(172.54)</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	
	<b>0.00</b>	<b>1,390.86</b>	<b>0.00</b>	<b>1,390.86</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>(20.06)</b>	<b>1,218.32</b>	<b>0.00</b>	<b>1,218.32</b>	<b>0.00</b>
<b>FEES AND CHARGES</b>					
<b>Rentals</b>					
420-300-100 - F&C - Rentals - Building/Room	300.00	450.00		450.00	
	<b>300.00</b>	<b>450.00</b>	<b>0.00</b>	<b>450.00</b>	<b>0.00</b>
<b>Policing and Fire Fees</b>					
420-400-110 - F&C - Policing Fees - Fines	25.00	25.00		25.00	
	<b>25.00</b>	<b>25.00</b>	<b>0.00</b>	<b>25.00</b>	<b>0.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>325.00</b>	<b>475.00</b>	<b>0.00</b>	<b>475.00</b>	<b>0.00</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Water Sales	(63.00)	5,685.10		5,685.10	
	<b>(63.00)</b>	<b>5,685.10</b>	<b>0.00</b>	<b>5,685.10</b>	<b>0.00</b>
<b>Sewer</b>					
440-200-100 - Sewer		2,150.00		2,150.00	
	<b>0.00</b>	<b>2,150.00</b>	<b>0.00</b>	<b>2,150.00</b>	<b>0.00</b>
<b>TOTAL UTILITIES:</b>	<b>(63.00)</b>	<b>7,835.10</b>	<b>0.00</b>	<b>7,835.10</b>	<b>0.00</b>
<b>UNCONDITIONAL TRANSFERS</b>					
<b>Unconditional Transfers</b>					
450-115-100 - Unconditional Local Grants		300.00		300.00	
	<b>0.00</b>	<b>300.00</b>	<b>0.00</b>	<b>300.00</b>	<b>0.00</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>0.00</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>Financial</b>					
450-620-100 - GIL - Prov - Sask. Energy	304.88	560.20		560.20	
	<b>304.88</b>	<b>560.20</b>	<b>0.00</b>	<b>560.20</b>	<b>0.00</b>
<b>Other</b>					
450-800-100 - GIL - Other - SPC Surcharge	479.98	479.98		479.98	
	<b>479.98</b>	<b>479.98</b>	<b>0.00</b>	<b>479.98</b>	<b>0.00</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>784.86</b>	<b>1,040.18</b>	<b>0.00</b>	<b>1,040.18</b>	<b>0.00</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue	304.23	600.09		600.09	
	<b>304.23</b>	<b>600.09</b>	<b>0.00</b>	<b>600.09</b>	<b>0.00</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>304.23</b>	<b>600.09</b>	<b>0.00</b>	<b>600.09</b>	<b>0.00</b>
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-150-100 - Donations	100.00	100.00		100.00	
	<b>100.00</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>
<b>TOTAL OTHER REVENUES:</b>	<b>100.00</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>
<b>TOTAL REVENUES:</b>	<b>1,431.03</b>	<b>11,568.69</b>	<b>0.00</b>	<b>11,568.69</b>	<b>0.00</b>

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 29, 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	150.00	370.00		(370.00)	
	<b>150.00</b>	<b>370.00</b>	<b>0.00</b>	<b>(370.00)</b>	<b>0.00</b>
510-110-230 - GG - Salaries - Administrator	950.40	1,526.40		(1,526.40)	
510-110-530 - GG - Salaries - Office Clerk	420.00	640.00		(640.00)	
	<b>1,520.40</b>	<b>2,536.40</b>	<b>0.00</b>	<b>(2,536.40)</b>	<b>0.00</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	3.48	6.96		(6.96)	
	<b>3.48</b>	<b>6.96</b>	<b>0.00</b>	<b>(6.96)</b>	<b>0.00</b>
510-130-230 - GG - Benefits - Administration	2.25	3.75		(3.75)	
510-130-231 - GG - Benefits - CPP	32.52	50.78		(50.78)	
510-130-232 - GG - Benefits - EI	22.08	35.46		(35.46)	
510-130-233 - GG - Benefits - Superannuation	85.53	137.37		(137.37)	
510-130-235 - GG - Benefits - SUMA	123.86	263.72		(263.72)	
	<b>269.72</b>	<b>498.04</b>	<b>0.00</b>	<b>(498.04)</b>	<b>0.00</b>
	<b>1,790.12</b>	<b>3,034.44</b>	<b>0.00</b>	<b>(3,034.44)</b>	<b>0.00</b>
<b>Professional/Contract Services</b>					
510-230-100 - GG - Cont. - Insurance - General & Boi		13,672.00		(13,672.00)	
510-240-100 - GG - Cont. - Memberships & Subscript		2,614.98		(2,614.98)	
510-260-100 - GG - Cont. - Tax Enforcement/Collectic	30.00	30.00		(30.00)	
510-280-180 - GG - Cont. - Building Fees	(220.50)				
510-290-100 - GG - Cont. - Bank Charges	3.10	6.20		(6.20)	
	<b>(187.40)</b>	<b>16,323.18</b>	<b>0.00</b>	<b>(16,323.18)</b>	<b>0.00</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat	141.45	271.01		(271.01)	
510-300-120 - GG - Utility - Power	54.77	91.17		(91.17)	
	<b>196.22</b>	<b>362.18</b>	<b>0.00</b>	<b>(362.18)</b>	<b>0.00</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage	32.46	43.28		(43.28)	
510-490-110 - GG - Maint. - Office Rent	3,188.00	3,888.00		(3,888.00)	
	<b>3,220.46</b>	<b>3,931.28</b>	<b>0.00</b>	<b>(3,931.28)</b>	<b>0.00</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>5,019.40</b>	<b>23,651.08</b>	<b>0.00</b>	<b>(23,651.08)</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)	
	<b>0.00</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	141.46	271.03		(271.03)	
525-300-120 - PS - Fire - Utility - Power	40.11	72.68		(72.68)	
525-300-140 - PS - Fire - Utility - Telephone	(202.46)	136.00		(136.00)	
	<b>(20.89)</b>	<b>479.71</b>	<b>0.00</b>	<b>(479.71)</b>	<b>0.00</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>(20.89)</b>	<b>1,328.91</b>	<b>0.00</b>	<b>(1,328.91)</b>	<b>0.00</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>(20.89)</b>	<b>1,328.91</b>	<b>0.00</b>	<b>(1,328.91)</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	426.59	674.88		(674.88)	
	<b>426.59</b>	<b>674.88</b>	<b>0.00</b>	<b>(674.88)</b>	<b>0.00</b>
<b>Benefits</b>					
530-120-120 - TS - Maint. - Benefits - SUMA	8.10	13.50		(13.50)	
530-120-121 - TS - Maint. - Benefits - CPP	225.29	360.10		(360.10)	
530-120-122 - TS - Maint. - Benefits - EI	97.38	156.30		(156.30)	

*MOVED* →



**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 29, 2024

	Current	Year To Date	Budget	Variance	%
530-120-123 - TS - Maint. - Benefits - Superannuator	18.71	29.11		(29.11)	
	<b>349.48</b>	<b>559.01</b>	<b>0.00</b>	<b>(559.01)</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>	<b>776.07</b>	<b>1,233.89</b>	<b>0.00</b>	<b>(1,233.89)</b>	<b>0.00</b>
530-250-100 - TS - Maint. - Travel, Meal & Subsistence	77.42	77.26		(77.26)	
	<b>77.42</b>	<b>77.26</b>	<b>0.00</b>	<b>(77.26)</b>	<b>0.00</b>
<b>Utilities</b>					
530-300-120 - TS - Maint. - Utility - Power	134.14	228.37		(228.37)	
530-310-100 - TS - Maint. - Utility - Street Lights	355.36	710.52		(710.52)	
	<b>489.50</b>	<b>938.89</b>	<b>0.00</b>	<b>(938.89)</b>	<b>0.00</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Materials & Supplies	58.79	58.79		(58.79)	
	<b>58.79</b>	<b>58.79</b>	<b>0.00</b>	<b>(58.79)</b>	<b>0.00</b>
<b>TOTAL MAINTENANCE:</b>	<b>1,401.78</b>	<b>2,308.83</b>	<b>0.00</b>	<b>(2,308.83)</b>	<b>0.00</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>1,401.78</b>	<b>2,308.83</b>	<b>0.00</b>	<b>(2,308.83)</b>	<b>0.00</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
530-200-110 - EH - Cont. - Waste Collection/Disposal	520.00	520.00		(520.00)	
	<b>520.00</b>	<b>520.00</b>	<b>0.00</b>	<b>(520.00)</b>	<b>0.00</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>520.00</b>	<b>520.00</b>	<b>0.00</b>	<b>(520.00)</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)	
	<b>0.00</b>	<b>1,060.46</b>	<b>0.00</b>	<b>(1,060.46)</b>	<b>0.00</b>
<b>Grants and Contributions</b>					
570-500-110 - R&C - Grants and Contributions	732.00	732.00		(732.00)	
	<b>732.00</b>	<b>732.00</b>	<b>0.00</b>	<b>(732.00)</b>	<b>0.00</b>
<b>TOTAL RECREATION AND CULTURAL SERVICES:</b>	<b>732.00</b>	<b>1,792.46</b>	<b>0.00</b>	<b>(1,792.46)</b>	<b>0.00</b>
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Salaries	3,763.65	6,050.28		(6,050.28)	
580-120-110 - UT - Water - Benefits	358.41	576.16		(576.16)	
	<b>4,122.06</b>	<b>6,626.44</b>	<b>0.00</b>	<b>(6,626.44)</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>					
580-290-100 - UT - Water - Laboratory Testing	43.80	109.50		(109.50)	
	<b>43.80</b>	<b>109.50</b>	<b>0.00</b>	<b>(109.50)</b>	<b>0.00</b>
<b>Utilities</b>					
580-300-120 - UT - Water - Power	803.92	1,402.90		(1,402.90)	
580-300-140 - UT - Water - Telephone	64.80	129.60		(129.60)	
	<b>868.72</b>	<b>1,532.50</b>	<b>0.00</b>	<b>(1,532.50)</b>	<b>0.00</b>
<b>Maintenance, Materials and Supplies</b>					
580-400-110 - UT - Water - Stationary & Postage		68.67		(68.67)	
	<b>0.00</b>	<b>68.67</b>	<b>0.00</b>	<b>(68.67)</b>	<b>0.00</b>
<b>TOTAL WATER:</b>	<b>5,034.58</b>	<b>8,337.11</b>	<b>0.00</b>	<b>(8,337.11)</b>	<b>0.00</b>
<b>TOTAL UTILITIES:</b>	<b>5,034.58</b>	<b>8,337.11</b>	<b>0.00</b>	<b>(8,337.11)</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>12,686.87</b>	<b>37,938.39</b>	<b>0.00</b>	<b>(37,938.39)</b>	<b>0.00</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>					
Revenues	1,431.03	11,568.69	0.00	11,568.69	0.00
Expenditures	12,686.87	37,938.39	0.00	(37,938.39)	0.00
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(11,255.84)</b>	<b>(26,369.70)</b>	<b>0.00</b>	<b>(26,369.70)</b>	<b>0.00</b>


**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 29, 2024

	Current	Year To Date	Budget	Variance	%
<b>CHANGE IN NET ASSETS</b>	(11,255.84)	(26,369.70)	0.00	(26,369.70)	0.00
<b>CHANGE IN SURPLUS</b>	(11,255.84)	(26,369.70)	0.00	(26,369.70)	0.00

<b>ACCOUNT BALANCES</b>	Current	Year to Date	Balance
<b>Cash and Investments</b>			
110-110-120 - Cash - Bank - Demand	(10,414.85)	(26,604.71)	142,162.64
110-110-130 - Cash - Bank - Term Deposit			65,455.00
<b>Total Cash and Investments:</b>	<b>(10,414.85)</b>	<b>(26,604.71)</b>	<b>207,617.64</b>
<b>Municipal Taxes Receivable</b>			
110-200-100 - Municipal - Tax Receivable - Current	(334.37)	(1,065.97)	(2,875.77)
110-200-110 - Municipal - Tax Receivable - Arrears		1,380.44	10,583.32
110-200-310 - Municipal Tax Enforcement Arrears		10.42	79.86
<b>Total Municipal Taxes Receivable:</b>	<b>(334.37)</b>	<b>324.89</b>	<b>7,787.41</b>
<b>Other Receivables</b>			
110-300-110 - Due From Provincial Gov't/Agency		(446.83)	255.32
110-310-100 - Accrued Interest			2,090.18
110-320-140 - Utility Accounts Receivable	(1,076.10)	1,307.00	606.15
110-330-110 - Wages - Health & Dental	(8.93)	238.75	238.75
110-340-110 - GST Receivable - 100% Rebate	109.21	(1,706.22)	310.08
<b>Total Other Receivables:</b>	<b>(975.82)</b>	<b>(607.30)</b>	<b>3,500.48</b>

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Friday, March 22, 2024.

  
Yvonne (Bonny) Goodsman  
Administrator

  
Jennifer Langlois  
Mayor