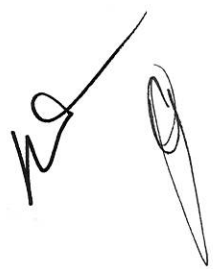


Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending March 31, 2023

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-130-100 - Discount on Municipal Tax - Property	(17.82)	(183.97)		(183.97)	
Net Municipal Taxes	(17.82)	(183.97)	0.00	(183.97)	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Propert		881.31		881.31	
	0.00	881.31	0.00	881.31	0.00
TOTAL TAXATION:	(17.82)	697.34	0.00	697.34	0.00
FEES AND CHARGES					
Rentals					
420-300-100 - F&C - Rentals - Building/Room		450.00		450.00	
	0.00	450.00	0.00	450.00	0.00
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees	1,899.96	1,899.96		1,899.96	
	1,899.96	1,899.96	0.00	1,899.96	0.00
Corporation					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	20.00	20.00		20.00	
	20.00	20.00	0.00	20.00	0.00
General Office Services Provided					
420-800-200 - F&C - General Office Services Provide	40.00	40.00		40.00	
	40.00	40.00	0.00	40.00	0.00
	60.00	60.00	0.00	60.00	0.00
TOTAL FEES AND CHARGES:	1,959.96	2,409.96	0.00	2,409.96	0.00
UTILITIES					
Water					
440-110-100 - Water - Water Sales		4,643.50		4,643.50	
	0.00	4,643.50	0.00	4,643.50	0.00
Sewer					
440-200-100 - Sewer		2,200.00		2,200.00	
	0.00	2,200.00	0.00	2,200.00	0.00
TOTAL UTILITIES:	0.00	6,843.50	0.00	6,843.50	0.00
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-115-100 - Unconditional Local Grants		300.00		300.00	
	0.00	300.00	0.00	300.00	0.00
TOTAL UNCONDITIONAL TRANSFERS:	0.00	300.00	0.00	300.00	0.00
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal - GTF	2,753.40	2,753.40		2,753.40	
	2,753.40	2,753.40	0.00	2,753.40	0.00
TOTAL CONDITIONAL GRANTS:	2,753.40	2,753.40	0.00	2,753.40	0.00
GRANTS IN LIEU OF TAXES					
Provincial					
450-620-100 - GIL - Prov - Sask. Energy	830.70	830.70		830.70	
	830.70	830.70	0.00	830.70	0.00
Other					
450-800-100 - GIL - Other - SPC Surcharge	1,059.58	1,059.58		1,059.58	
	1,059.58	1,059.58	0.00	1,059.58	0.00
TOTAL GRANTS IN LIEU OF TAXES:	1,890.28	1,890.28	0.00	1,890.28	0.00

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending March 31, 2023

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	225.44	234.28		234.28	
	225.44	234.28	0.00	234.28	0.00
TOTAL INVESTMENT INCOME AND COMMIS	225.44	234.28	0.00	234.28	0.00
TOTAL REVENUES:	6,811.26	15,128.76	0.00	15,128.76	0.00



Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending March 31, 2023

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	186.00	498.00		(498.00)	
	186.00	498.00	0.00	(498.00)	0.00
510-110-230 - GG - Salaries - Administrator	864.00	2,016.00		(2,016.00)	
510-110-530 - GG - Salaries - Office Clerk	211.36	668.14		(668.14)	
	1,261.36	3,182.14	0.00	(3,182.14)	0.00
Benefits					
510-120-110 - GG - Council - Payroll Benefits	5.01	13.36		(13.36)	
	5.01	13.36	0.00	(13.36)	0.00
510-130-230 - GG - Benefits - Administration	2.16	5.04		(5.04)	
510-130-231 - GG - Benefits - CPP	27.39	63.91		(63.91)	
510-130-232 - GG - Benefits - EI	19.71	45.99		(45.99)	
510-130-233 - GG - Benefits - Superannuation	77.76	181.44		(181.44)	
510-130-234 - GG - Benefits - Worker Compensation		447.63		(447.63)	
510-130-235 - GG - Benefits - SUMA	169.67	464.55		(464.55)	
	301.70	1,221.92	0.00	(1,221.92)	0.00
	1,563.06	4,404.06	0.00	(4,404.06)	0.00
Professional/Contract Services					
510-200-130 - GG - Cont. - Audit/Accounting	5,830.00	5,830.00		(5,830.00)	
510-200-150 - GG - Cont. - Assessment - SAMA	2,311.00	2,311.00		(2,311.00)	
510-200-170 - GG - Cont. - Advertising	59.40	59.40		(59.40)	
510-230-100 - GG - Cont. - Insurance - General & Boi		14,167.00		(14,167.00)	
510-240-100 - GG - Cont. - Memberships & Subscript		882.03		(882.03)	
510-270-100 - GG - Cont. - Maintenance	1,720.00	1,720.00		(1,720.00)	
510-280-170 - GG - Cont. - Bylaw Enforcement	55.00	55.00		(55.00)	
510-290-100 - GG - Cont. - Bank Charges	7.00	21.00		(21.00)	
	9,982.40	25,045.43	0.00	(25,045.43)	0.00
Utilities					
510-300-110 - GG - Utility - Heat	141.29	476.30		(476.30)	
510-300-120 - GG - Utility - Power	37.93	121.04		(121.04)	
	179.22	597.34	0.00	(597.34)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		276.00		(276.00)	
510-490-110 - GG - Maint. - Office Rent	(3,331.00)	2,100.00		(2,100.00)	
	(3,331.00)	2,376.00	0.00	(2,376.00)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	8,393.68	32,422.83	0.00	(32,422.83)	0.00
PROTECTIVE SERVICES					
FIRE PROTECTION					
Professional/Contractual Services					
525-210-110 - PS - Fire - Contracted Services	1,899.96	1,899.96		(1,899.96)	
525-230-100 - PS - Fire - Insurance		849.20		(849.20)	
	1,899.96	2,749.16	0.00	(2,749.16)	0.00
Utilities					
525-300-110 - PS - Fire - Utility - Heat	173.59	543.89		(543.89)	
525-300-120 - PS - Fire - Utility - Power	41.16	128.00		(128.00)	
525-300-140 - PS - Fire - Utility - Telephone		289.66		(289.66)	
	214.75	961.55	0.00	(961.55)	0.00
TOTAL FIRE PROTECTION:	2,114.71	3,710.71	0.00	(3,710.71)	0.00
TOTAL PROTECTIVE SERVICES:	2,114.71	3,710.71	0.00	(3,710.71)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	298.41	943.75		(943.75)	
	298.41	943.75	0.00	(943.75)	0.00

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending March 31, 2023


	Current	Year To Date	Budget	Variance	%
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	7.77	18.13		(18.13)	
530-120-121 - TS - Maint. - Benefits - CPP	225.10	537.02		(537.02)	
530-120-122 - TS - Maint. - Benefits - EI	95.53	227.44		(227.44)	
530-120-123 - TS - Maint. - Benefits - Superannuator	6.61	37.80		(37.80)	
	335.01	820.39	0.00	(820.39)	0.00
Professional/Contractual Services					
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		123.60		(123.60)	
	0.00	123.60	0.00	(123.60)	0.00
Utilities					
530-300-120 - TS - Maint. - Utility - Power	125.53	376.29		(376.29)	
530-310-100 - TS - Maint. - Utility - Street Lights	346.15	1,038.45		(1,038.45)	
	471.68	1,414.74	0.00	(1,414.74)	0.00
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies	132.36	132.36		(132.36)	
530-425-112 - TS - Maint. - Oil & Gas - #2		362.11		(362.11)	
	132.36	494.47	0.00	(494.47)	0.00
TOTAL MAINTENANCE:	1,237.46	3,796.95	0.00	(3,796.95)	0.00
TOTAL TRANSPORTATION SERVICES:	1,237.46	3,796.95	0.00	(3,796.95)	0.00
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	520.00	1,040.00		(1,040.00)	
	520.00	1,040.00	0.00	(1,040.00)	0.00
TOTAL ENVIRONMENTAL SERVICES:	520.00	1,040.00	0.00	(1,040.00)	0.00
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-290-100 - R&C - Cont. - Library Requisition		1,046.86		(1,046.86)	
	0.00	1,046.86	0.00	(1,046.86)	0.00
Grants and Contributions					
570-500-110 - R&C - Grants and Contributions		732.00		(732.00)	
	0.00	732.00	0.00	(732.00)	0.00
TOTAL RECREATION AND CULTURAL SERV	0.00	1,778.86	0.00	(1,778.86)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	3,888.50	9,023.75		(9,023.75)	
580-120-110 - UT - Water - Benefits	370.20	859.27		(859.27)	
	4,258.70	9,883.02	0.00	(9,883.02)	0.00
Professional/Contractual Services					
580-290-100 - UT - Water - Laboratory Testing	43.80	131.40		(131.40)	
	43.80	131.40	0.00	(131.40)	0.00
Utilities					
580-300-120 - UT - Water - Power	726.32	2,358.19		(2,358.19)	
580-300-140 - UT - Water - Telephone	64.66	193.98		(193.98)	
	790.98	2,552.17	0.00	(2,552.17)	0.00
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	33.82	33.82		(33.82)	
580-430-100 - UT - Water - Materials & Supplies	90.00	3,516.95		(3,516.95)	
580-450-100 - UT - Water - Chemicals		936.00		(936.00)	
	123.82	4,486.77	0.00	(4,486.77)	0.00
TOTAL WATER:	5,217.30	17,053.36	0.00	(17,053.36)	0.00
TOTAL UTILITIES:	5,217.30	17,053.36	0.00	(17,053.36)	0.00
TOTAL EXPENDITURES:	17,483.15	59,802.71	0.00	(59,802.71)	0.00

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending March 31, 2023

	Current	Year To Date	Budget	Variance	%
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	6,811.26	15,128.76	0.00	15,128.76	0.00
Expenditures	17,483.15	59,802.71	0.00	(59,802.71)	0.00
CHANGE IN NET FINANCIAL ASSETS	(10,671.89)	(44,673.95)	0.00	(44,673.95)	0.00
CHANGE IN NET ASSETS	(10,671.89)	(44,673.95)	0.00	(44,673.95)	0.00
CHANGE IN SURPLUS	(10,671.89)	(44,673.95)	0.00	(44,673.95)	0.00

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(9,472.03)	(43,640.39)	55,834.74
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	(9,472.03)	(43,640.39)	121,289.74
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(296.99)	(873.50)	(2,916.20)
110-200-110 - Municipal - Tax Receivable - Arrears		(1,874.45)	4,084.50
110-200-310 - Municipal Tax Enforcement Arrears			66.40
Total Municipal Taxes Receivable:	(296.99)	(2,747.95)	1,234.70
Other Receivables			
110-310-100 - Accrued Interest	(514.84)	(514.84)	
110-320-100 - Accounts Receivable		(857.69)	2,294.63
110-320-140 - Utility Accounts Receivable	(1,050.00)	350.00	259.00
110-330-110 - Wages - Health & Dental	(8.70)	87.01	87.01
110-340-110 - GST Receivable - 100% Rebate	408.32	97.21	949.59
Total Other Receivables:	(1,165.22)	(838.31)	3,590.23

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Wednesday, April 12, 2023.


Yvonne (Bonny) Goodsman
Administrator


Jennifer Langlois
Mayor

