

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

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-130-100 - Discount on Municipal Tax - Property	(58.09)	(230.63)		(230.63)	
Net Municipal Taxes	(58.09)	(230.63)	0.00	(230.63)	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Propert		1,390.86		1,390.86	
	0.00	1,390.86	0.00	1,390.86	0.00
TOTAL TAXATION:	(58.09)	1,160.23	0.00	1,160.23	0.00
FEES AND CHARGES					
Custom Work					
420-100-110 - F&C - Custom Work - Snow Removal	25.00	25.00		25.00	
	25.00	25.00	0.00	25.00	0.00
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					
420-400-110 - F&C - Policing Fees - Fines		25.00		25.00	
	0.00	25.00	0.00	25.00	0.00
Licenses and Permits					
420-700-100 - F&C - Licenses & Permits	50.00	50.00		50.00	
	50.00	50.00	0.00	50.00	0.00
TOTAL FEES AND CHARGES:	75.00	550.00	0.00	550.00	0.00
UTILITIES					
Water					
440-110-100 - Water - Water Sales		5,685.10		5,685.10	
	0.00	5,685.10	0.00	5,685.10	0.00
Sewer					
440-200-100 - Sewer		2,150.00		2,150.00	
	0.00	2,150.00	0.00	2,150.00	0.00
TOTAL UTILITIES:	0.00	7,835.10	0.00	7,835.10	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	2,503.80	2,503.80		2,503.80	
	2,503.80	2,503.80	0.00	2,503.80	0.00
TOTAL CONDITIONAL GRANTS:	2,503.80	2,503.80	0.00	2,503.80	0.00
GRANTS IN LIEU OF TAXES					
Provincial					
450-620-100 - GIL - Prov - Sask. Energy	325.89	886.09		886.09	
	325.89	886.09	0.00	886.09	0.00
Other					
450-800-100 - GIL - Other - SPC Surcharge	444.07	924.05		924.05	
	444.07	924.05	0.00	924.05	0.00
TOTAL GRANTS IN LIEU OF TAXES:	769.96	1,810.14	0.00	1,810.14	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue		600.09		600.09	
	0.00	600.09	0.00	600.09	0.00




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TOTAL INVESTMENT INCOME AND COMMIS	0.00	600.09	0.00	600.09	0.00
OTHER REVENUES					
Other Revenue					
480-150-100 - Donations		100.00		100.00	
	0.00	100.00	0.00	100.00	0.00
TOTAL OTHER REVENUES:	0.00	100.00	0.00	100.00	0.00
TOTAL REVENUES:	3,290.67	14,859.36	0.00	14,859.36	0.00

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	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	220.00	590.00		(590.00)	
	220.00	590.00	0.00	(590.00)	0.00
510-110-230 - GG - Salaries - Administrator	633.60	2,160.00		(2,160.00)	
510-110-530 - GG - Salaries - Office Clerk	220.00	860.00		(860.00)	
	1,073.60	3,610.00	0.00	(3,610.00)	0.00
Benefits					
510-120-110 - GG - Council - Payroll Benefits	3.48	10.44		(10.44)	
	3.48	10.44	0.00	(10.44)	0.00
510-130-230 - GG - Benefits - Administration	1.50	5.25		(5.25)	
510-130-231 - GG - Benefits - CPP	21.68	72.46		(72.46)	
510-130-232 - GG - Benefits - EI	14.72	50.18		(50.18)	
510-130-233 - GG - Benefits - Superannuation	57.02	194.39		(194.39)	
510-130-235 - GG - Benefits - SUMA	123.86	387.58		(387.58)	
	222.26	720.30	0.00	(720.30)	0.00
	1,295.86	4,330.30	0.00	(4,330.30)	0.00
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal	391.14	391.14		(391.14)	
510-200-170 - GG - Cont. - Advertising	291.36	291.36		(291.36)	
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)	
510-290-100 - GG - Cont. - Bank Charges		6.20		(6.20)	
	682.50	17,005.68	0.00	(17,005.68)	0.00
Utilities					
510-300-110 - GG - Utility - Heat	124.44	395.45		(395.45)	
510-300-120 - GG - Utility - Power	46.28	137.45		(137.45)	
	170.72	532.90	0.00	(532.90)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		43.28		(43.28)	
510-490-110 - GG - Maint. - Office Rent	700.00	4,588.00		(4,588.00)	
	700.00	4,631.28	0.00	(4,631.28)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	2,849.08	26,500.16	0.00	(26,500.16)	0.00
PROTECTIVE SERVICES					
FIRE PROTECTION					
Professional/Contractual Services					
525-230-100 - PS - Fire - Insurance		849.20		(849.20)	
	0.00	849.20	0.00	(849.20)	0.00
Utilities					
525-300-110 - PS - Fire - Utility - Heat	137.54	408.57		(408.57)	
525-300-120 - PS - Fire - Utility - Power	40.23	112.91		(112.91)	
525-300-140 - PS - Fire - Utility - Telephone		136.00		(136.00)	
	177.77	657.48	0.00	(657.48)	0.00
TOTAL FIRE PROTECTION:	177.77	1,506.68	0.00	(1,506.68)	0.00
TOTAL PROTECTIVE SERVICES:	177.77	1,506.68	0.00	(1,506.68)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
-110-130 - TS - Maint. - Salaries - Labourers	553.28	1,228.16		(1,228.16)	
	553.28	1,228.16	0.00	(1,228.16)	0.00
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.40	18.90		(18.90)	
530-120-121 - TS - Maint. - Benefits - CPP	155.53	515.63		(515.63)	

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530-120-122 - TS - Maint. - Benefits - EI	67.00	223.30		(223.30)	
530-120-123 - TS - Maint. - Benefits - Superannuator	37.42	66.53		(66.53)	
	265.35	824.36	0.00	(824.36)	0.00
	818.63	2,052.52	0.00	(2,052.52)	0.00
Professional/Contractual Services					
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		77.26		(77.26)	
	0.00	77.26	0.00	(77.26)	0.00
Utilities					
530-300-120 - TS - Maint. - Utility - Power	118.98	347.35		(347.35)	
530-310-100 - TS - Maint. - Utility - Street Lights	355.36	1,065.88		(1,065.88)	
	474.34	1,413.23	0.00	(1,413.23)	0.00
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies	22.73	81.52		(81.52)	
530-425-112 - TS - Maint. - Oil & Gas - #2	78.63	78.63		(78.63)	
	101.36	160.15	0.00	(160.15)	0.00
TOTAL MAINTENANCE:	1,394.33	3,703.16	0.00	(3,703.16)	0.00
TOTAL TRANSPORTATION SERVICES:	1,394.33	3,703.16	0.00	(3,703.16)	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		1,060.46		(1,060.46)	
	0.00	1,060.46	0.00	(1,060.46)	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	1,792.46	0.00	(1,792.46)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	2,329.80	8,380.08		(8,380.08)	
580-120-110 - UT - Water - Benefits	222.05	798.21		(798.21)	
	2,551.85	9,178.29	0.00	(9,178.29)	0.00
Professional/Contractual Services					
580-285-100 - UT - Cont. Repairs - Building & Equip.	6,479.52	6,479.52		(6,479.52)	
580-290-100 - UT - Water - Laboratory Testing	43.80	153.30		(153.30)	
	6,523.32	6,632.82	0.00	(6,632.82)	0.00
Utilities					
580-300-120 - UT - Water - Power	680.80	2,083.70		(2,083.70)	
580-300-140 - UT - Water - Telephone	64.80	194.40		(194.40)	
	745.60	2,278.10	0.00	(2,278.10)	0.00
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		68.67		(68.67)	
580-430-100 - UT - Water - Materials & Supplies	278.00	278.00		(278.00)	
	278.00	346.67	0.00	(346.67)	0.00
TOTAL WATER:	10,098.77	18,435.88	0.00	(18,435.88)	0.00
TOTAL UTILITIES:	10,098.77	18,435.88	0.00	(18,435.88)	0.00
TOTAL EXPENDITURES:	15,039.95	52,978.34	0.00	(52,978.34)	0.00
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	3,290.67	14,859.36	0.00	14,859.36	0.00

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	Current	Year To Date	Budget	Variance	%
Expenditures	15,039.95	52,978.34	0.00	(52,978.34)	0.00
CHANGE IN NET FINANCIAL ASSETS	(11,749.28)	(38,118.98)	0.00	(38,118.98)	0.00
CHANGE IN NET ASSETS	(11,749.28)	(38,118.98)	0.00	(38,118.98)	0.00
CHANGE IN SURPLUS	(11,749.28)	(38,118.98)	0.00	(38,118.98)	0.00

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(9,746.15)	(36,350.86)	132,416.49
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	(9,746.15)	(36,350.86)	197,871.49
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(968.15)	(2,034.12)	(3,843.92)
110-200-110 - Municipal - Tax Receivable - Arrears	(140.26)	1,240.18	10,443.06
110-200-310 - Municipal Tax Enforcement Arrears		10.42	79.86
Total Municipal Taxes Receivable:	(1,108.41)	(783.52)	6,679.00
Other Receivables			
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	(1,225.00)	82.00	(618.85)
110-330-110 - Wages - Health & Dental	1.79	240.54	240.54
110-340-110 - GST Receivable - 100% Rebate	492.48	(1,213.74)	802.56
Total Other Receivables:	(730.73)	(1,338.03)	2,769.75

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Thursday, April 18, 2024.


Yvonne (Bonny) Goodsman
Administrator


Jennifer Langlois
Mayor