

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending April 30, 2022

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy	92,612.40	92,612.40		92,612.40	
410-130-100 - Discount on Municipal Tax - Property	(134.06)	(252.44)		(252.44)	
Net Municipal Taxes	92,478.34	92,359.96	0.00	92,359.96	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Propert		1,380.12		1,380.12	
	0.00	1,380.12	0.00	1,380.12	0.00
Other					
410-900-100 - Tax Enforcement Revenue		119.97		119.97	
	0.00	119.97	0.00	119.97	0.00
TOTAL TAXATION:	92,478.34	93,860.05	0.00	93,860.05	0.00
FEES AND CHARGES					
Custom Work					
420-100-110 - F&C - Custom Work - Snow Removal		30.00		30.00	
	0.00	30.00	0.00	30.00	0.00
Rentals					
420-300-100 - F&C - Rentals - Building/Room	150.00	800.00		800.00	
	150.00	800.00	0.00	800.00	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	10.00	10.00		10.00	
	10.00	10.00	0.00	10.00	0.00
	10.00	10.00	0.00	10.00	0.00
TOTAL FEES AND CHARGES:	160.00	840.00	0.00	840.00	0.00
UTILITIES					
Water					
440-110-100 - Water - Water Sales	4,571.00	7,539.00		7,539.00	
	4,571.00	7,539.00	0.00	7,539.00	0.00
Sewer					
440-200-100 - Sewer	2,200.00	4,090.00		4,090.00	
	2,200.00	4,090.00	0.00	4,090.00	0.00
TOTAL UTILITIES:	6,771.00	11,629.00	0.00	11,629.00	0.00
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-115-100 - Unconditional Local Grants		200.00		200.00	
	0.00	200.00	0.00	200.00	0.00
TOTAL UNCONDITIONAL TRANSFERS:	0.00	200.00	0.00	200.00	0.00
CONDITIONAL GRANTS					
Provincial					
450-350-100 - Conditional - Prov - Sask Lotteries	732.00	732.00		732.00	
	732.00	732.00	0.00	732.00	0.00
Local					
450-400-050 - Conditional - Local	305.25	26,162.89		26,162.89	
	305.25	26,162.89	0.00	26,162.89	0.00
TOTAL CONDITIONAL GRANTS:	1,037.25	26,894.89	0.00	26,894.89	0.00
GRANTS IN LIEU OF TAXES					
Provincial					
450-620-100 - GIL - Prov - Sask. Energy	313.16	1,278.41		1,278.41	
	313.16	1,278.41	0.00	1,278.41	0.00
Other					

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450-800-100 - GIL - Other - SPC Surcharge	470.50	1,798.36		1,798.36	
	470.50	1,798.36	0.00	1,798.36	0.00
TOTAL GRANTS IN LIEU OF TAXES:	783.66	3,076.77	0.00	3,076.77	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue		42.25		42.25	
	0.00	42.25	0.00	42.25	0.00
TOTAL INVESTMENT INCOME AND COMMIS	0.00	42.25	0.00	42.25	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:	101,230.25	136,642.96	0.00	136,642.96	0.00

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	186.00	624.00		(624.00)	
	186.00	624.00	0.00	(624.00)	0.00
510-110-230 - GG - Salaries - Administrator	576.00	2,516.00		(2,516.00)	
510-110-530 - GG - Salaries - Office Clerk	200.00	800.00		(800.00)	
	962.00	3,940.00	0.00	(3,940.00)	0.00
Benefits					
510-120-110 - GG - Council - Payroll Benefits	8.34	20.00		(20.00)	
	8.34	20.00	0.00	(20.00)	0.00
510-130-230 - GG - Benefits - Administration	1.44	6.48		(6.48)	
510-130-231 - GG - Benefits - CPP	17.48	74.34		(74.34)	
510-130-232 - GG - Benefits - EI	12.74	55.65		(55.65)	
510-130-233 - GG - Benefits - Superannuation	51.84	226.44		(226.44)	
510-130-234 - GG - Benefits - Worker Compensation		323.86		(323.86)	
510-130-235 - GG - Benefits - SUMA	187.24	602.64		(602.64)	
	279.08	1,309.41	0.00	(1,309.41)	0.00
	1,241.08	5,249.41	0.00	(5,249.41)	0.00
Professional/Contract Services					
510-200-170 - GG - Cont. - Advertising		203.88		(203.88)	
510-230-100 - GG - Cont. - Insurance - General & Boi		12,836.00		(12,836.00)	
510-240-100 - GG - Cont. - Memberships & Subscript		823.73		(823.73)	
	0.00	13,863.61	0.00	(13,863.61)	0.00
Utilities					
510-300-110 - GG - Utility - Heat	100.40	548.03		(548.03)	
510-300-120 - GG - Utility - Power	36.72	169.98		(169.98)	
	137.12	718.01	0.00	(718.01)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	276.00	305.22		(305.22)	
510-410-140 - GG - Maint. - Office Supplies		220.00		(220.00)	
510-490-110 - GG - Maint. - Office Rent	700.00	5,226.00		(5,226.00)	
	976.00	5,751.22	0.00	(5,751.22)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	2,354.20	25,582.25	0.00	(25,582.25)	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	110.97	1,144.41		(1,144.41)	
525-300-120 - PS - Fire - Utility - Power	31.92	141.62		(141.62)	
525-300-140 - PS - Fire - Utility - Telephone	133.20	434.76		(434.76)	
	276.09	1,720.79	0.00	(1,720.79)	0.00
Maintenance, Materials and Supplies					
525-430-110 - PS - Fire - Oil & Gas	133.33	133.33		(133.33)	
	133.33	133.33	0.00	(133.33)	0.00
TOTAL FIRE PROTECTION:	409.42	2,703.32	0.00	(2,703.32)	0.00
TOTAL PROTECTIVE SERVICES:	409.42	2,703.32	0.00	(2,703.32)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	190.88	1,490.75		(1,490.75)	
	190.88	1,490.75	0.00	(1,490.75)	0.00
Benefits					

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530-120-120 - TS - Maint. - Benefits - SUMA	5.18	23.31		(23.31)	
530-120-121 - TS - Maint. - Benefits - CPP	79.61	401.93		(401.93)	
530-120-122 - TS - Maint. - Benefits - EI	36.85	182.79		(182.79)	
530-120-123 - TS - Maint. - Benefits - Superannuator	9.45	98.27		(98.27)	
	131.09	706.30	0.00	(706.30)	0.00
	321.97	2,197.05	0.00	(2,197.05)	0.00
Utilities					
530-300-120 - TS - Maint. - Utility - Power	267.04	435.33		(435.33)	
530-310-100 - TS - Maint. - Utility - Street Lights	337.79	1,351.16		(1,351.16)	
	604.83	1,786.49	0.00	(1,786.49)	0.00
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		81.96		(81.96)	
530-425-112 - TS - Maint. - Oil & Gas - #2		62.87		(62.87)	
	0.00	144.83	0.00	(144.83)	0.00
TOTAL MAINTENANCE:	926.80	4,128.37	0.00	(4,128.37)	0.00
TOTAL TRANSPORTATION SERVICES:	926.80	4,128.37	0.00	(4,128.37)	0.00
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	1,371.60		(1,371.60)	
	457.20	1,371.60	0.00	(1,371.60)	0.00
TOTAL ENVIRONMENTAL SERVICES:	457.20	1,371.60	0.00	(1,371.60)	0.00
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-290-100 - R&C - Cont. - Library Requisition		1,185.21		(1,185.21)	
	0.00	1,185.21	0.00	(1,185.21)	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	1,917.21	0.00	(1,917.21)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	1,475.00	6,772.00		(6,772.00)	
580-120-110 - UT - Water - Benefits	140.48	645.37		(645.37)	
	1,615.48	7,417.37	0.00	(7,417.37)	0.00
Professional/Contractual Services					
580-290-100 - UT - Water - Laboratory Testing	43.80	175.20		(175.20)	
	43.80	175.20	0.00	(175.20)	0.00
Utilities					
580-300-120 - UT - Water - Power	699.94	2,694.95		(2,694.95)	
580-300-140 - UT - Water - Telephone		193.15		(193.15)	
	699.94	2,888.10	0.00	(2,888.10)	0.00
Maintenance, Materials and Supplies					
580-430-100 - UT - Water - Materials & Supplies	188.68	449.44		(449.44)	
	188.68	449.44	0.00	(449.44)	0.00
TOTAL WATER:	2,547.90	10,930.11	0.00	(10,930.11)	0.00
TOTAL UTILITIES:	2,547.90	10,930.11	0.00	(10,930.11)	0.00
TOTAL EXPENDITURES:	6,695.52	46,632.86	0.00	(46,632.86)	0.00
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	101,230.25	136,642.96	0.00	136,642.96	0.00
Expenditures	6,695.52	46,632.86	0.00	(46,632.86)	0.00
CHANGE IN NET FINANCIAL ASSETS	94,534.73	90,010.10	0.00	90,010.10	0.00

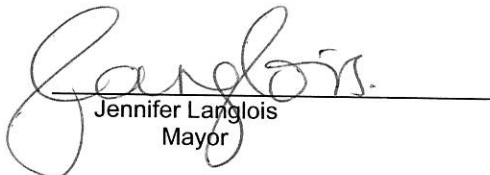
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CHANGE IN NET ASSETS	94,534.73	90,010.10	0.00	90,010.10	0.00
CHANGE IN SURPLUS	94,534.73	90,010.10	0.00	90,010.10	0.00

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(7,520.20)	(1,089.77)	47,002.88
110-110-130 - Cash - Bank - Term Deposit		(29,935.00)	35,455.00
Total Cash and Investments:	(7,520.20)	(31,024.77)	82,457.88
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	90,377.97	89,263.35	88,405.01
110-200-110 - Municipal - Tax Receivable - Arrears	(144.84)	(312.97)	8,787.79
110-200-310 - Municipal Tax Enforcement Arrears		115.62	215.62
Total Municipal Taxes Receivable:	90,233.13	89,066.00	97,408.42
Other Receivables			
110-310-100 - Accrued Interest		(25.26)	
110-320-100 - Accounts Receivable		(2,102.64)	634.57
110-320-140 - Utility Accounts Receivable	1,414.40	1,641.00	2,007.78
110-330-110 - Wages - Health & Dental	322.16	496.27	496.27
110-340-100 - GST Receivable - Rebate		(5,578.79)	(5,578.79)
110-340-110 - GST Receivable - 100% Rebate	574.06	2,215.70	7,803.34
Total Other Receivables:	2,310.62	(3,353.72)	5,363.17

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Wednesday, May 11, 2022.


Yvonne (Bonny) Goodsman
Administrator


Jennifer Langlois
Mayor