

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending May 31, 2022

	Current	Year To Date	Budget	Variance	%
<b>REVENUES</b>					
<b>TAXATION</b>					
<b>Municipal Taxes</b>					
410-110-100 - General Municipal Levy		92,612.40		92,612.40	
410-130-100 - Discount on Municipal Tax - Property	(36.74)	(289.18)		(289.18)	
<b>Net Municipal Taxes</b>	<b>(36.74)</b>	<b>92,323.22</b>	<b>0.00</b>	<b>92,323.22</b>	<b>0.00</b>
<b>Penalties on Tax Arrears</b>					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		1,380.12		1,380.12	
	<b>0.00</b>	<b>1,380.12</b>	<b>0.00</b>	<b>1,380.12</b>	<b>0.00</b>
<b>Other</b>					
410-900-100 - Tax Enforcement Revenue		119.97		119.97	
	<b>0.00</b>	<b>119.97</b>	<b>0.00</b>	<b>119.97</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>(36.74)</b>	<b>93,823.31</b>	<b>0.00</b>	<b>93,823.31</b>	<b>0.00</b>
<b>FEES AND CHARGES</b>					
<b>Custom Work</b>					
420-100-110 - F&C - Custom Work - Snow Removal		30.00		30.00	
	<b>0.00</b>	<b>30.00</b>	<b>0.00</b>	<b>30.00</b>	<b>0.00</b>
<b>Rentals</b>					
420-300-100 - F&C - Rentals - Building/Room	150.00	950.00		950.00	
	<b>150.00</b>	<b>950.00</b>	<b>0.00</b>	<b>950.00</b>	<b>0.00</b>
<b>Other</b>					
<b>Tax Certificate</b>					
420-800-100 - F&C - Tax Certificate		10.00		10.00	
	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>
	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>150.00</b>	<b>990.00</b>	<b>0.00</b>	<b>990.00</b>	<b>0.00</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Water Sales		7,539.00		7,539.00	
	<b>0.00</b>	<b>7,539.00</b>	<b>0.00</b>	<b>7,539.00</b>	<b>0.00</b>
<b>Sewer</b>					
440-200-100 - Sewer		4,090.00		4,090.00	
	<b>0.00</b>	<b>4,090.00</b>	<b>0.00</b>	<b>4,090.00</b>	<b>0.00</b>
<b>TOTAL UTILITIES:</b>	<b>0.00</b>	<b>11,629.00</b>	<b>0.00</b>	<b>11,629.00</b>	<b>0.00</b>
<b>UNCONDITIONAL TRANSFERS</b>					
<b>Unconditional Transfers</b>					
450-115-100 - Unconditional Local Grants		200.00		200.00	
	<b>0.00</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>	<b>0.00</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>0.00</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>	<b>0.00</b>
<b>CONDITIONAL GRANTS</b>					
<b>Provincial</b>					
450-350-100 - Conditional - Prov - Sask Lotteries		732.00		732.00	
	<b>0.00</b>	<b>732.00</b>	<b>0.00</b>	<b>732.00</b>	<b>0.00</b>
<b>Local</b>					
450-400-050 - Conditional - Local	12,158.02	38,320.91		38,320.91	
	<b>12,158.02</b>	<b>38,320.91</b>	<b>0.00</b>	<b>38,320.91</b>	<b>0.00</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>12,158.02</b>	<b>39,052.91</b>	<b>0.00</b>	<b>39,052.91</b>	<b>0.00</b>
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Provincial</b>					
450-620-100 - GIL - Prov - Sask. Energy	228.23	1,506.64		1,506.64	
	<b>228.23</b>	<b>1,506.64</b>	<b>0.00</b>	<b>1,506.64</b>	<b>0.00</b>
<b>Other</b>					

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending May 31, 2022

	Current	Year To Date	Budget	Variance	%
450-800-100 - GIL - Other - SPC Surcharge	426.62	2,224.98		2,224.98	
	<b>426.62</b>	<b>2,224.98</b>	<b>0.00</b>	<b>2,224.98</b>	<b>0.00</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>654.85</b>	<b>3,731.62</b>	<b>0.00</b>	<b>3,731.62</b>	<b>0.00</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue		42.25		42.25	
470-120-100 - Dividends Revenue	73.94	73.94		73.94	
	<b>73.94</b>	<b>116.19</b>	<b>0.00</b>	<b>116.19</b>	<b>0.00</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>73.94</b>	<b>116.19</b>	<b>0.00</b>	<b>116.19</b>	<b>0.00</b>
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-150-100 - Donations		100.00		100.00	
	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>
<b>TOTAL OTHER REVENUES:</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>
<b>TOTAL REVENUES:</b>	<b>13,000.07</b>	<b>149,643.03</b>	<b>0.00</b>	<b>149,643.03</b>	<b>0.00</b>

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending May 31, 2022

	Current	Year To Date	Budget	Variance	%
<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT SERVICES</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
510-110-110 - GG - Council - Indemnity	126.00	750.00		(750.00)	
	<b>126.00</b>	<b>750.00</b>	<b>0.00</b>	<b>(750.00)</b>	<b>0.00</b>
510-110-230 - GG - Salaries - Administrator	576.00	3,092.00		(3,092.00)	
510-110-530 - GG - Salaries - Office Clerk	200.00	1,000.00		(1,000.00)	
	<b>902.00</b>	<b>4,842.00</b>	<b>0.00</b>	<b>(4,842.00)</b>	<b>0.00</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	3.33	23.33		(23.33)	
	<b>3.33</b>	<b>23.33</b>	<b>0.00</b>	<b>(23.33)</b>	<b>0.00</b>
510-130-230 - GG - Benefits - Administration	1.44	7.92		(7.92)	
510-130-231 - GG - Benefits - CPP	17.48	91.82		(91.82)	
510-130-232 - GG - Benefits - EI	12.74	68.39		(68.39)	
510-130-233 - GG - Benefits - Superannuation	51.84	278.28		(278.28)	
510-130-234 - GG - Benefits - Worker Compensation		323.86		(323.86)	
510-130-235 - GG - Benefits - SUMA	104.08	706.72		(706.72)	
	<b>190.91</b>	<b>1,500.32</b>	<b>0.00</b>	<b>(1,500.32)</b>	<b>0.00</b>
	<b>1,092.91</b>	<b>6,342.32</b>	<b>0.00</b>	<b>(6,342.32)</b>	<b>0.00</b>
<b>Professional/Contract Services</b>					
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)	
510-290-100 - GG - Cont. - Bank Charges	27.00	27.00		(27.00)	
	<b>27.00</b>	<b>13,890.61</b>	<b>0.00</b>	<b>(13,890.61)</b>	<b>0.00</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat	77.39	625.42		(625.42)	
510-300-120 - GG - Utility - Power	31.91	201.89		(201.89)	
	<b>109.30</b>	<b>827.31</b>	<b>0.00</b>	<b>(827.31)</b>	<b>0.00</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage	87.45	392.67		(392.67)	
510-410-140 - GG - Maint. - Office Supplies		220.00		(220.00)	
510-490-110 - GG - Maint. - Office Rent	700.00	5,926.00		(5,926.00)	
	<b>787.45</b>	<b>6,538.67</b>	<b>0.00</b>	<b>(6,538.67)</b>	<b>0.00</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>2,016.66</b>	<b>27,598.91</b>	<b>0.00</b>	<b>(27,598.91)</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	85.55	1,229.96		(1,229.96)	
525-300-120 - PS - Fire - Utility - Power	33.56	175.18		(175.18)	
525-300-140 - PS - Fire - Utility - Telephone		434.76		(434.76)	
	<b>119.11</b>	<b>1,839.90</b>	<b>0.00</b>	<b>(1,839.90)</b>	<b>0.00</b>
<b>Maintenance, Materials and Supplies</b>					
525-430-110 - PS - Fire - Oil & Gas		133.33		(133.33)	
	<b>0.00</b>	<b>133.33</b>	<b>0.00</b>	<b>(133.33)</b>	<b>0.00</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>119.11</b>	<b>2,822.43</b>	<b>0.00</b>	<b>(2,822.43)</b>	<b>0.00</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>119.11</b>	<b>2,822.43</b>	<b>0.00</b>	<b>(2,822.43)</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	233.30	1,724.05		(1,724.05)	
	<b>233.30</b>	<b>1,724.05</b>	<b>0.00</b>	<b>(1,724.05)</b>	<b>0.00</b>

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending May 31, 2022

	Current	Year To Date	Budget	Variance	%
<b>Benefits</b>					
530-120-120 - TS - Maint. - Benefits - SUMA	5.18	28.49		(28.49)	
530-120-121 - TS - Maint. - Benefits - CPP	82.14	484.07		(484.07)	
530-120-122 - TS - Maint. - Benefits - EI	37.83	220.62		(220.62)	
530-120-123 - TS - Maint. - Benefits - Superannuator	13.23	111.50		(111.50)	
	<b>138.38</b>	<b>844.68</b>	<b>0.00</b>	<b>(844.68)</b>	<b>0.00</b>
	<b>371.68</b>	<b>2,568.73</b>	<b>0.00</b>	<b>(2,568.73)</b>	<b>0.00</b>
<b>Utilities</b>					
530-300-120 - TS - Maint. - Utility - Power	34.66	469.99		(469.99)	
530-310-100 - TS - Maint. - Utility - Street Lights	337.79	1,688.95		(1,688.95)	
	<b>372.45</b>	<b>2,158.94</b>	<b>0.00</b>	<b>(2,158.94)</b>	<b>0.00</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Materials & Supplies		81.96		(81.96)	
530-425-112 - TS - Maint. - Oil & Gas - #2		62.87		(62.87)	
	<b>0.00</b>	<b>144.83</b>	<b>0.00</b>	<b>(144.83)</b>	<b>0.00</b>
<b>TOTAL MAINTENANCE:</b>	<b>744.13</b>	<b>4,872.50</b>	<b>0.00</b>	<b>(4,872.50)</b>	<b>0.00</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>744.13</b>	<b>4,872.50</b>	<b>0.00</b>	<b>(4,872.50)</b>	<b>0.00</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	1,828.80		(1,828.80)	
	<b>457.20</b>	<b>1,828.80</b>	<b>0.00</b>	<b>(1,828.80)</b>	<b>0.00</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>457.20</b>	<b>1,828.80</b>	<b>0.00</b>	<b>(1,828.80)</b>	<b>0.00</b>
<b>RECREATION AND CULTURAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
570-290-100 - R&C - Cont. - Library Requisition		1,185.21		(1,185.21)	
	<b>0.00</b>	<b>1,185.21</b>	<b>0.00</b>	<b>(1,185.21)</b>	<b>0.00</b>
<b>Grants and Contributions</b>					
570-500-110 - R&C - Grants and Contributions		732.00		(732.00)	
	<b>0.00</b>	<b>732.00</b>	<b>0.00</b>	<b>(732.00)</b>	<b>0.00</b>
<b>TOTAL RECREATION AND CULTURAL SERV</b>	<b>0.00</b>	<b>1,917.21</b>	<b>0.00</b>	<b>(1,917.21)</b>	<b>0.00</b>
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Salaries	1,477.00	8,249.00		(8,249.00)	
580-120-110 - UT - Water - Benefits	140.70	786.07		(786.07)	
	<b>1,617.70</b>	<b>9,035.07</b>	<b>0.00</b>	<b>(9,035.07)</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>					
580-290-100 - UT - Water - Laboratory Testing	43.80	219.00		(219.00)	
	<b>43.80</b>	<b>219.00</b>	<b>0.00</b>	<b>(219.00)</b>	<b>0.00</b>
<b>Utilities</b>					
580-300-120 - UT - Water - Power	376.38	3,071.33		(3,071.33)	
580-300-140 - UT - Water - Telephone	61.54	316.23		(316.23)	
	<b>437.92</b>	<b>3,387.56</b>	<b>0.00</b>	<b>(3,387.56)</b>	<b>0.00</b>
<b>Maintenance, Materials and Supplies</b>					
580-430-100 - UT - Water - Materials & Supplies		449.44		(449.44)	
	<b>0.00</b>	<b>449.44</b>	<b>0.00</b>	<b>(449.44)</b>	<b>0.00</b>
<b>TOTAL WATER:</b>	<b>2,099.42</b>	<b>13,091.07</b>	<b>0.00</b>	<b>(13,091.07)</b>	<b>0.00</b>
<b>TOTAL UTILITIES:</b>	<b>2,099.42</b>	<b>13,091.07</b>	<b>0.00</b>	<b>(13,091.07)</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>5,436.52</b>	<b>52,130.92</b>	<b>0.00</b>	<b>(52,130.92)</b>	<b>0.00</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>					
Revenues	13,000.07	149,643.03	0.00	149,643.03	0.00
Expenditures	5,436.52	52,130.92	0.00	(52,130.92)	0.00
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>7,563.55</b>	<b>97,512.11</b>	<b>0.00</b>	<b>97,512.11</b>	<b>0.00</b>

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending May 31, 2022

	Current	Year To Date	Budget	Variance	%
<b>CHANGE IN NET ASSETS</b>	7,563.55	97,512.11	0.00	97,512.11	0.00
<b>CHANGE IN SURPLUS</b>	7,563.55	97,512.11	0.00	97,512.11	0.00

**ACCOUNT BALANCES**

**Cash and Investments**

	Current	Year to Date	Balance
110-110-120 - Cash - Bank - Demand	11,720.37	10,562.96	58,655.61
110-110-130 - Cash - Bank - Term Deposit		(29,935.00)	35,455.00
<b>Total Cash and Investments:</b>	<b>11,720.37</b>	<b>(19,372.04)</b>	<b>94,110.61</b>

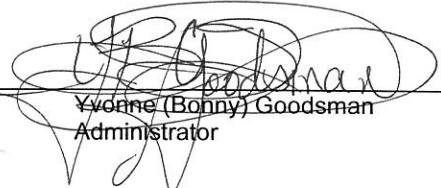
**Municipal Taxes Receivable**

110-200-100 - Municipal - Tax Receivable - Current	(612.20)	88,651.15	87,792.81
110-200-110 - Municipal - Tax Receivable - Arrears	(3,258.16)	(3,571.13)	5,529.63
110-200-310 - Municipal Tax Enforcement Arrears		115.62	215.62
<b>Total Municipal Taxes Receivable:</b>	<b>(3,870.36)</b>	<b>85,195.64</b>	<b>93,538.06</b>

**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	(1,791.77)	(150.77)	216.01
110-330-110 - Wages - Health & Dental	(235.68)	260.59	260.59
110-340-100 - GST Receivable - Rebate		(5,578.79)	(5,578.79)
110-340-110 - GST Receivable - 100% Rebate	207.99	2,429.79	8,017.43
<b>Total Other Receivables:</b>	<b>(1,819.46)</b>	<b>(5,167.08)</b>	<b>3,549.81</b>

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Thursday, June 16, 2022.

  
Yvonne (Bonny) Goodsman  
Administrator

  
Jennifer Langlois  
Mayor