

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending June 30, 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	92,612.00	0.40	
410-130-100 - Discount on Municipal Tax - Property	(1,459.14)	(1,748.32)	(3,500.00)	1,751.68	50.05
<b>Net Municipal Taxes</b>	<b>(1,459.14)</b>	<b>90,864.08</b>	<b>89,112.00</b>	<b>1,752.08</b>	<b>1.97</b>
<b>Penalties on Tax Arrears</b>					
410-400-210 - Penalty on Mun Taxes Arrears - Propert		1,380.12	1,500.00	(119.88)	7.99-
	<b>0.00</b>	<b>1,380.12</b>	<b>1,500.00</b>	<b>(119.88)</b>	<b>7.99-</b>
<b>Other</b>					
410-900-100 - Tax Enforcement Revenue	575.00	694.97		694.97	
	<b>575.00</b>	<b>694.97</b>	<b>0.00</b>	<b>694.97</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>(884.14)</b>	<b>92,939.17</b>	<b>90,612.00</b>	<b>2,327.17</b>	<b>2.57</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	1,100.00	2,550.00	(1,450.00)	56.86-
	<b>150.00</b>	<b>1,100.00</b>	<b>2,550.00</b>	<b>(1,450.00)</b>	<b>56.86-</b>
<b>Policing and Fire Fees</b>					
420-400-300 - F&C - Fire Fees			750.00	(750.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>750.00</b>	<b>(750.00)</b>	<b>100.00-</b>
<b>Licenses and Permits</b>					
420-710-100 - F&C - Permits	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>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>General Office Services Provided</b>					
420-800-200 - F&C - General Office Services Provide			100.00	(100.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>(100.00)</b>	<b>100.00-</b>
	<b>0.00</b>	<b>10.00</b>	<b>100.00</b>	<b>(90.00)</b>	<b>90.00-</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>250.00</b>	<b>1,240.00</b>	<b>3,400.00</b>	<b>(2,160.00)</b>	<b>63.53-</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Water Sales		7,539.00	19,000.00	(11,461.00)	60.32-
	<b>0.00</b>	<b>7,539.00</b>	<b>19,000.00</b>	<b>(11,461.00)</b>	<b>60.32-</b>
<b>Sewer</b>					
440-200-100 - Sewer		4,090.00	8,750.00	(4,660.00)	53.26-
	<b>0.00</b>	<b>4,090.00</b>	<b>8,750.00</b>	<b>(4,660.00)</b>	<b>53.26-</b>
<b>TOTAL UTILITIES:</b>	<b>0.00</b>	<b>11,629.00</b>	<b>27,750.00</b>	<b>(16,121.00)</b>	<b>58.09-</b>
<b>UNCONDITIONAL TRANSFERS</b>					
<b>Unconditional Transfers</b>					
450-110-100 - Unconditional - (Revenue Sharing)	16,489.00	16,489.00	17,940.00	(1,451.00)	8.09-
450-115-100 - Unconditional Local Grants		200.00		200.00	
	<b>16,489.00</b>	<b>16,689.00</b>	<b>17,940.00</b>	<b>(1,251.00)</b>	<b>6.97-</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>16,489.00</b>	<b>16,689.00</b>	<b>17,940.00</b>	<b>(1,251.00)</b>	<b>6.97-</b>
<b>CONDITIONAL GRANTS</b>					
<b>Federal</b>					
450-200-070 - Conditional - Federal - GTF			6,903.00	(6,903.00)	100.00-

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<b>Provincial</b>	0.00	0.00	6,903.00	(6,903.00)	100.00-
450-350-100 - Conditional - Prov - Sask Lotteries		732.00	732.00		
	0.00	732.00	732.00	0.00	0.00
<b>Local</b>					
450-400-050 - Conditional - Local		38,320.91	1,500.00	36,820.91	2454.73
450-430-100 - Conditional - Local - Other			200.00	(200.00)	100.00-
	0.00	38,320.91	1,700.00	36,620.91	2154.17
<b>TOTAL CONDITIONAL GRANTS:</b>	0.00	39,052.91	9,335.00	29,717.91	318.35
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Provincial</b>					
450-620-100 - GIL - Prov - Sask. Energy	183.12	1,689.76	2,500.00	(810.24)	32.41-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
	183.12	1,689.76	4,597.00	(2,907.24)	63.24-
<b>Other</b>					
450-800-100 - GIL - Other - SPC Surcharge	482.62	2,707.60	5,500.00	(2,792.40)	50.77-
	482.62	2,707.60	5,500.00	(2,792.40)	50.77-
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	665.74	4,397.36	10,097.00	(5,699.64)	56.45-
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue		42.25	250.00	(207.75)	83.10-
470-120-100 - Dividends Revenue		73.94		73.94	
	0.00	116.19	250.00	(133.81)	53.52-
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	0.00	116.19	250.00	(133.81)	53.52-
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-150-100 - Donations		100.00		100.00	
	0.00	100.00	0.00	100.00	0.00
<b>TOTAL OTHER REVENUES:</b>	0.00	100.00	0.00	100.00	0.00
<b>TOTAL REVENUES:</b>	16,520.60	166,163.63	159,384.00	6,779.63	4.25



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	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	186.00	936.00	2,200.00	1,264.00	57.45
	<b>186.00</b>	<b>936.00</b>	<b>2,200.00</b>	<b>1,264.00</b>	<b>57.45</b>
510-110-230 - GG - Salaries - Administrator	576.00	3,668.00	7,488.00	3,820.00	51.01
510-110-530 - GG - Salaries - Office Clerk	200.00	1,200.00	2,400.00	1,200.00	50.00
	<b>962.00</b>	<b>5,804.00</b>	<b>12,088.00</b>	<b>6,284.00</b>	<b>51.99</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	6.67	30.00	60.00	30.00	50.00
	<b>6.67</b>	<b>30.00</b>	<b>60.00</b>	<b>30.00</b>	<b>50.00</b>
510-130-230 - GG - Benefits - Administration	1.44	9.36	20.00	10.64	53.20
510-130-231 - GG - Benefits - CPP	17.48	109.30	160.00	50.70	31.69
510-130-232 - GG - Benefits - EI	12.74	81.13	170.00	88.87	52.28
510-130-233 - GG - Benefits - Superannuation	51.84	330.12	600.00	269.88	44.98
510-130-234 - GG - Benefits - Worker Compensation		323.86	350.00	26.14	7.47
510-130-235 - GG - Benefits - SUMA	147.24	853.96	1,900.00	1,046.04	55.05
	<b>237.41</b>	<b>1,737.73</b>	<b>3,260.00</b>	<b>1,522.27</b>	<b>46.70</b>
	<b>1,199.41</b>	<b>7,541.73</b>	<b>15,348.00</b>	<b>7,806.27</b>	<b>50.86</b>
<b>Professional/Contract Services</b>					
510-200-110 - GG - Cont. - Legal			100.00	100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting	5,739.90	5,739.90	10,000.00	4,260.10	42.60
510-200-150 - GG - Cont. - Assessment - SAMA			2,000.00	2,000.00	100.00
510-200-170 - GG - Cont. - Advertising		203.88	750.00	546.12	72.82
510-210-100 - GG - Council Travel			100.00	100.00	100.00
510-230-100 - GG - Cont. - Insurance - General & Bo		12,836.00	13,000.00	164.00	1.26
510-240-100 - GG - Cont. - Memberships & Subscript	50.00	873.73	1,750.00	876.27	50.07
510-260-100 - GG - Cont. - Tax Enforcement/Collectic	825.00	825.00	150.00	(675.00)	450.00-
510-270-100 - GG - Cont. - Maintenance			100.00	100.00	100.00
510-270-150 - GG - Cont. - Repairs			250.00	250.00	100.00
510-280-150 - GG - Cont. - Board of Revision			255.00	255.00	100.00
510-280-170 - GG - Cont. - Bylaw Enforcement	330.00	330.00	2,000.00	1,670.00	83.50
510-290-100 - GG - Cont. - Bank Charges	2.00	29.00	60.00	31.00	51.67
	<b>6,946.90</b>	<b>20,837.51</b>	<b>30,515.00</b>	<b>9,677.49</b>	<b>31.71</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat	32.32	657.74	900.00	242.26	26.92
510-300-120 - GG - Utility - Power	27.73	229.62	250.00	20.38	8.15
	<b>60.05</b>	<b>887.36</b>	<b>1,150.00</b>	<b>262.64</b>	<b>22.84</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage		392.67	1,000.00	607.33	60.73
510-410-140 - GG - Maint. - Office Supplies		220.00	500.00	280.00	56.00
510-440-100 - GG - Maint. - Data Processing Supplie:			400.00	400.00	100.00
510-490-100 - GG - Maint. - Office Repairs & Maint.			250.00	250.00	100.00
510-490-110 - GG - Maint. - Office Rent	700.00	6,626.00	8,400.00	1,774.00	21.12
	<b>700.00</b>	<b>7,238.67</b>	<b>10,550.00</b>	<b>3,311.33</b>	<b>31.39</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>8,906.36</b>	<b>36,505.27</b>	<b>57,563.00</b>	<b>21,057.73</b>	<b>36.58</b>
<b>PROTECTIVE SERVICES</b>					
<b>POLICE PROTECTION</b>					
<b>Professional/Contractual Services</b>					
520-210-100 - PS - Police - Justice Requisition			3,900.00	3,900.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>3,900.00</b>	<b>3,900.00</b>	<b>100.00</b>
<b>TOTAL POLICE PROTECTION:</b>	<b>0.00</b>	<b>0.00</b>	<b>3,900.00</b>	<b>3,900.00</b>	<b>100.00</b>
<b>FIRE PROTECTION</b>					
<b>Wages and Benefits</b>					
<b>Wages</b>					
525-110-140 - PS - Fire - Salaries - Fire Fighters			500.00	500.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>100.00</b>

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	0.00	0.00	500.00	500.00	100.00
<b>Professional/Contractual Services</b>					
525-210-100 - PS - Fire - EMS Contract - 911			250.00	250.00	100.00
525-230-100 - PS - Fire - Insurance		849.20	810.00	(39.20)	4.84-
	0.00	849.20	1,060.00	210.80	19.89
<b>Utilities</b>					
525-300-110 - PS - Fire - Utility - Heat	35.72	1,265.68	770.00	(495.68)	64.37-
525-300-120 - PS - Fire - Utility - Power	34.23	209.41	600.00	390.59	65.10
525-300-140 - PS - Fire - Utility - Telephone		434.76	550.00	115.24	20.95
	69.95	1,909.85	1,920.00	10.15	0.53
<b>Maintenance, Materials and Supplies</b>					
525-430-100 - PS - Vehicle/Equip. Repair/Parts/Tools			200.00	200.00	100.00
525-430-110 - PS - Fire - Oil & Gas	124.76	258.09	300.00	41.91	13.97
525-440-100 - PS - Fire - Small Tools/Equipment			500.00	500.00	100.00
	124.76	258.09	1,000.00	741.91	74.19
<b>TOTAL FIRE PROTECTION:</b>	194.71	3,017.14	4,480.00	1,462.86	32.65
<b>TOTAL PROTECTIVE SERVICES:</b>	194.71	3,017.14	8,380.00	5,362.86	64.00
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-130 - TS - Maint. - Salaries - Labourers	424.21	2,148.26	2,500.00	351.74	14.07
	424.21	2,148.26	2,500.00	351.74	14.07
<b>Benefits</b>					
530-120-120 - TS - Maint. - Benefits - SUMA	5.18	33.67		(33.67)	
530-120-121 - TS - Maint. - Benefits - CPP	93.54	577.61	800.00	222.39	27.80
530-120-122 - TS - Maint. - Benefits - EI	42.26	262.88	400.00	137.12	34.28
530-120-123 - TS - Maint. - Benefits - Superannuator	30.24	141.74	600.00	458.26	76.38
	171.22	1,015.90	1,800.00	784.10	43.56
	595.43	3,164.16	4,300.00	1,135.84	26.41
<b>Professional/Contractual Services</b>					
530-210-120 - TS - Maint. - Contract - Contract			10,000.00	10,000.00	100.00
530-210-140 - TS - Maint. - Contract - Mowing			1,200.00	1,200.00	100.00
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc			400.00	400.00	100.00
530-290-100 - TS - Maint. - Contracted Repairs			1,500.00	1,500.00	100.00
	0.00	0.00	13,100.00	13,100.00	100.00
<b>Utilities</b>					
530-300-120 - TS - Maint. - Utility - Power	34.66	504.65	750.00	245.35	32.71
530-310-100 - TS - Maint. - Utility - Street Lights	337.79	2,026.74	4,100.00	2,073.26	50.57
	372.45	2,531.39	4,850.00	2,318.61	47.81
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Materials & Supplies		81.96		(81.96)	
530-410-120 - TS - Maint. - Shop Supplies			500.00	500.00	100.00
530-420-104 - TS - Maint - Repair/Parts/Tools - Mowe			500.00	500.00	100.00
530-420-106 - TS - Maint - Repair/Parts/Tools -Tracto			1,000.00	1,000.00	100.00
530-425-112 - TS - Maint. - Oil & Gas - #2	16.64	79.51	750.00	670.49	89.40
530-440-100 - TS - Maint. - Gravel/Sand			500.00	500.00	100.00
530-470-100 - TS - Maint. - Road/Street Signs			250.00	250.00	100.00
	16.64	161.47	3,500.00	3,338.53	95.39
<b>Capital Expenditures</b>					
530-600-399 - TS - Maint - Amortization - Mach & Equ			450.00	450.00	100.00
530-600-699 - TS - Maint - Amortization - Infrastructu			4,500.00	4,500.00	100.00
	0.00	0.00	4,950.00	4,950.00	100.00
<b>TOTAL MAINTENANCE:</b>	984.52	5,857.02	30,700.00	24,842.98	80.92
<b>TOTAL TRANSPORTATION SERVICES:</b>	984.52	5,857.02	30,700.00	24,842.98	80.92
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	2,286.00	5,500.00	3,214.00	58.44
540-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00

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<b>TOTAL ENVIRONMENTAL SERVICES:</b>	457.20	2,286.00	5,550.00	3,264.00	58.81
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>					
<b>Professional/Contractual Services</b>					
550-200-110 - H&W - Cont. - Cemetery Maint.			250.00	250.00	100.00
	0.00	0.00	250.00	250.00	100.00
<b>Total PUBLIC HEALTH AND WELFARE SERV</b>	0.00	0.00	250.00	250.00	100.00
<b>PLANNING AND DEVELOPMENT SERVICES</b>					
<b>Professional/Contractual Services</b>					
560-200-110 - P&D - Cont. - Other Services			500.00	500.00	100.00
	0.00	0.00	500.00	500.00	100.00
<b>TOTAL PLANNING AND DEVELOPMENT SEF</b>	0.00	0.00	500.00	500.00	100.00
<b>RECREATION AND CULTURAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
570-290-100 - R&C - Cont. - Library Requisition		1,185.21	1,200.00	14.79	1.23
	0.00	1,185.21	1,200.00	14.79	1.23
<b>Grants and Contributions</b>					
500-110 - R&C - Grants and Contributions		732.00	732.00		
	0.00	732.00	732.00	0.00	0.00
<b>Capital Expenditures</b>					
570-600-199 - R&C - Amortization - Land Improvemen			1,203.00	1,203.00	100.00
	0.00	0.00	1,203.00	1,203.00	100.00
<b>TOTAL RECREATION AND CULTURAL SERV</b>	0.00	1,917.21	3,135.00	1,217.79	38.84
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Salaries	1,486.00	9,735.00	20,000.00	10,265.00	51.33
580-120-110 - UT - Water - Benefits	141.68	927.75	2,000.00	1,072.25	53.61
	1,627.68	10,662.75	22,000.00	11,337.25	51.53
<b>Professional/Contractual Services</b>					
580-230-100 - UT - Water - Travel, Meals & Subsister			50.00	50.00	100.00
580-285-100 - UT - Cont. Repairs - Building & Equip.			5,000.00	5,000.00	100.00
580-285-150 - UT - Water - Cont. Repairs - Line Repa			7,000.00	7,000.00	100.00
580-290-100 - UT - Water - Laboratory Testing	43.80	262.80	750.00	487.20	64.96
	43.80	262.80	12,800.00	12,537.20	97.95
<b>Utilities</b>					
580-300-120 - UT - Water - Power	329.08	3,400.41	7,200.00	3,799.59	52.77
580-300-140 - UT - Water - Telephone	61.56	377.79	800.00	422.21	52.78
	390.64	3,778.20	8,000.00	4,221.80	52.77
<b>Maintenance, Materials and Supplies</b>					
580-430-100 - UT - Water - Materials & Supplies		449.44	1,500.00	1,050.56	70.04
580-450-100 - UT - Water - Chemicals	899.25	899.25	7,000.00	6,100.75	87.15
	899.25	1,348.69	8,500.00	7,151.31	84.13
<b>Capital Expenditures</b>					
580-600-399 - UT - Water - Amort - Machinery & Equi			6,000.00	6,000.00	100.00
	0.00	0.00	6,000.00	6,000.00	100.00
<b>TOTAL WATER:</b>	2,961.37	16,052.44	57,300.00	41,247.56	71.99
<b>SEWER</b>					
<b>Professional/Contractual Services</b>					
585-285-120 - UT - Sewer - Cont Repairs - Line Repa			5,000.00	5,000.00	100.00
	0.00	0.00	5,000.00	5,000.00	100.00
<b>TOTAL SEWER:</b>	0.00	0.00	5,000.00	5,000.00	100.00
<b>TOTAL UTILITIES:</b>	2,961.37	16,052.44	62,300.00	46,247.56	74.23
<b>TOTAL EXPENDITURES:</b>	13,504.16	65,635.08	168,378.00	102,742.92	61.02





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<b>CHANGE IN NET-FINANCIAL ASSETS</b>					
Revenues	16,520.60	166,163.63	159,384.00	6,779.63	4.25
Expenditures	13,504.16	65,635.08	168,378.00	102,742.92	61.02
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>3,016.44</b>	<b>100,528.55</b>	<b>(8,994.00)</b>	<b>109,522.55</b>	<b>1217.73</b>
<b>CHANGE IN NET ASSETS</b>	<b>3,016.44</b>	<b>100,528.55</b>	<b>(8,994.00)</b>	<b>109,522.55</b>	<b>1217.73</b>
<b>CHANGE IN SURPLUS</b>	<b>3,016.44</b>	<b>100,528.55</b>	<b>(8,994.00)</b>	<b>109,522.55</b>	<b>1217.73</b>

<b>ACCOUNT BALANCES</b>	Current	Year to Date	Balance
<b>Cash and Investments</b>			
110-110-120 - Cash - Bank - Demand	31,488.74	42,051.70	90,144.35
110-110-130 - Cash - Bank - Term Deposit		(29,935.00)	35,455.00
<b>Total Cash and Investments:</b>	<b>31,488.74</b>	<b>12,116.70</b>	<b>125,599.35</b>
<b>Municipal Taxes Receivable</b>			
110-200-100 - Municipal - Tax Receivable - Current	(24,318.97)	64,332.18	63,473.84
110-200-110 - Municipal - Tax Receivable - Arrears	(1,449.97)	(5,021.10)	4,079.66
110-200-310 - Municipal Tax Enforcement Arrears	575.00	690.62	790.62
<b>Total Municipal Taxes Receivable:</b>	<b>(25,193.94)</b>	<b>60,001.70</b>	<b>68,344.12</b>
<b>Other Receivables</b>			
110-310-100 - Accrued Interest		(25.26)	
110-320-100 - Accounts Receivable		(2,102.64)	634.57
110-320-140 - Utility Accounts Receivable		(150.77)	216.01
110-330-110 - Wages - Health & Dental	(328.67)	(68.08)	(68.08)
110-340-100 - GST Receivable - Rebate		(5,578.79)	(5,578.79)
110-340-110 - GST Receivable - 100% Rebate	420.54	2,850.33	8,437.97
<b>Total Other Receivables:</b>	<b>91.87</b>	<b>(5,075.21)</b>	<b>3,641.68</b>

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Wednesday, July 13, 2022.

  
Yvonne (Bonny) Goodsman  
Administrator

  
Jennifer Langlois  
Mayor

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