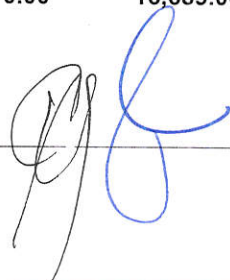


Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending July 31, 2022

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		92,612.40	92,612.00	0.40	
410-130-100 - Discount on Municipal Tax - Property	(1,927.90)	(3,676.22)	(3,500.00)	(176.22)	5.03-
Net Municipal Taxes	(1,927.90)	88,936.18	89,112.00	(175.82)	0.20-
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		1,380.12	1,500.00	(119.88)	7.99-
	0.00	1,380.12	1,500.00	(119.88)	7.99-
Other					
410-900-100 - Tax Enforcement Revenue		694.97		694.97	
	0.00	694.97	0.00	694.97	0.00
TOTAL TAXATION:	(1,927.90)	91,011.27	90,612.00	399.27	0.44
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	300.00	1,400.00	2,550.00	(1,150.00)	45.10-
	300.00	1,400.00	2,550.00	(1,150.00)	45.10-
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees			750.00	(750.00)	100.00-
	0.00	0.00	750.00	(750.00)	100.00-
Licenses and Permits					
420-710-100 - F&C - Permits		100.00		100.00	
	0.00	100.00	0.00	100.00	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate		10.00		10.00	
	0.00	10.00	0.00	10.00	0.00
General Office Services Provided					
420-800-200 - F&C - General Office Services Provide			100.00	(100.00)	100.00-
	0.00	0.00	100.00	(100.00)	100.00-
	0.00	10.00	100.00	(90.00)	90.00-
TOTAL FEES AND CHARGES:	300.00	1,540.00	3,400.00	(1,860.00)	54.71-
UTILITIES					
Water					
440-110-100 - Water - Water Sales	4,765.50	12,304.50	19,000.00	(6,695.50)	35.24-
	4,765.50	12,304.50	19,000.00	(6,695.50)	35.24-
Sewer					
440-200-100 - Sewer	2,200.00	6,290.00	8,750.00	(2,460.00)	28.11-
	2,200.00	6,290.00	8,750.00	(2,460.00)	28.11-
TOTAL UTILITIES:	6,965.50	18,594.50	27,750.00	(9,155.50)	32.99-
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)		16,489.00	17,940.00	(1,451.00)	8.09-
450-115-100 - Unconditional Local Grants		200.00		200.00	
	0.00	16,689.00	17,940.00	(1,251.00)	6.97-
TOTAL UNCONDITIONAL TRANSFERS:	0.00	16,689.00	17,940.00	(1,251.00)	6.97-
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal - GTF			6,903.00	(6,903.00)	100.00-



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

	Current	Year To Date	Budget	Variance	%
Provincial	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
Local					
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
TOTAL CONDITIONAL GRANTS:	0.00	39,052.91	9,335.00	29,717.91	318.35
GRANTS IN LIEU OF TAXES					
Provincial					
450-600-100 - GIL - Provincial	2,053.26	2,053.26		2,053.26	
450-620-100 - GIL - Prov - Sask. Energy	105.25	1,795.01	2,500.00	(704.99)	28.20-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
	2,158.51	3,848.27	4,597.00	(748.73)	16.29-
Other					
450-800-100 - GIL - Other - SPC Surcharge	410.12	3,117.72	5,500.00	(2,382.28)	43.31-
	410.12	3,117.72	5,500.00	(2,382.28)	43.31-
TOTAL GRANTS IN LIEU OF TAXES:	2,568.63	6,965.99	10,097.00	(3,131.01)	31.01-
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
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-
TOTAL INVESTMENT INCOME AND COMMIS	0.00	116.19	250.00	(133.81)	53.52-
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:	7,906.23	174,069.86	159,384.00	14,685.86	9.21

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

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	120.00	1,056.00	2,200.00	1,144.00	52.00
	120.00	1,056.00	2,200.00	1,144.00	52.00
510-110-230 - GG - Salaries - Administrator	576.00	4,244.00	7,488.00	3,244.00	43.32
510-110-530 - GG - Salaries - Office Clerk	200.00	1,400.00	2,400.00	1,000.00	41.67
	896.00	6,700.00	12,088.00	5,388.00	44.57
Benefits					
510-120-110 - GG - Council - Payroll Benefits	3.34	33.34	60.00	26.66	44.43
	3.34	33.34	60.00	26.66	44.43
510-130-230 - GG - Benefits - Administration	1.44	10.80	20.00	9.20	46.00
510-130-231 - GG - Benefits - CPP	17.48	126.78	160.00	33.22	20.76
510-130-232 - GG - Benefits - EI	12.74	93.87	170.00	76.13	44.78
510-130-233 - GG - Benefits - Superannuation	51.84	381.96	600.00	218.04	36.34
510-130-234 - GG - Benefits - Worker Compensation		323.86	350.00	26.14	7.47
510-130-235 - GG - Benefits - SUMA	255.80	1,109.76	1,900.00	790.24	41.59
	342.64	2,080.37	3,260.00	1,179.63	36.18
	1,238.64	8,780.37	15,348.00	6,567.63	42.79
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal			100.00	100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting		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		873.73	1,750.00	876.27	50.07
510-260-100 - GG - Cont. - Tax Enforcement/Collectic	(250.00)	575.00	150.00	(425.00)	283.33-
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	660.00	990.00	2,000.00	1,010.00	50.50
510-290-100 - GG - Cont. - Bank Charges		29.00	60.00	31.00	51.67
	410.00	21,247.51	30,515.00	9,267.49	30.37
Utilities					
510-300-110 - GG - Utility - Heat	29.78	687.52	900.00	212.48	23.61
510-300-120 - GG - Utility - Power	21.44	251.06	250.00	(1.06)	0.42-
	51.22	938.58	1,150.00	211.42	18.38
Maintenance, Material and Supplies					
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	7,326.00	8,400.00	1,074.00	12.79
	700.00	7,938.67	10,550.00	2,611.33	24.75
TOTAL GENERAL GOVERNMENT SERVICES	2,399.86	38,905.13	57,563.00	18,657.87	32.41
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition	3,777.10	3,777.10	3,900.00	122.90	3.15
	3,777.10	3,777.10	3,900.00	122.90	3.15
TOTAL POLICE PROTECTION:	3,777.10	3,777.10	3,900.00	122.90	3.15
FIREFIGHTER PROTECTION					
Wages and Benefits					
Wages					
525-110-140 - PS - Fire - Salaries - Fire Fighters			500.00	500.00	100.00
	0.00	0.00	500.00	500.00	100.00

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

	Current	Year To Date	Budget	Variance	%
	0.00	0.00	500.00	500.00	100.00
Professional/Contractual Services					
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
Utilities					
525-300-110 - PS - Fire - Utility - Heat	31.19	1,296.87	770.00	(526.87)	68.42-
525-300-120 - PS - Fire - Utility - Power	27.87	237.28	600.00	362.72	60.45
525-300-140 - PS - Fire - Utility - Telephone	133.20	567.96	550.00	(17.96)	3.27-
	192.26	2,102.11	1,920.00	(182.11)	9.48-
Maintenance, Materials and Supplies					
525-430-100 - PS - Vehicle/Equip. Repair/Parts/Tools			200.00	200.00	100.00
525-430-110 - PS - Fire - Oil & Gas		258.09	300.00	41.91	13.97
525-440-100 - PS - Fire - Small Tools/Equipment			500.00	500.00	100.00
	0.00	258.09	1,000.00	741.91	74.19
TOTAL FIRE PROTECTION:	192.26	3,209.40	4,480.00	1,270.60	28.36
TOTAL PROTECTIVE SERVICES:	3,969.36	6,986.50	8,380.00	1,393.50	16.63
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	296.93	2,445.19	2,500.00	54.81	2.19
	296.93	2,445.19	2,500.00	54.81	2.19
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.18	38.85		(38.85)	
530-120-121 - TS - Maint. - Benefits - CPP	85.94	663.55	800.00	136.45	17.06
530-120-122 - TS - Maint. - Benefits - EI	39.32	302.20	400.00	97.80	24.45
530-120-123 - TS - Maint. - Benefits - Superannuator	18.90	160.64	600.00	439.36	73.23
	149.34	1,165.24	1,800.00	634.76	35.26
	446.27	3,610.43	4,300.00	689.57	16.04
Professional/Contractual Services					
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
Utilities					
530-300-120 - TS - Maint. - Utility - Power	35.92	540.57	750.00	209.43	27.92
530-310-100 - TS - Maint. - Utility - Street Lights	337.79	2,364.53	4,100.00	1,735.47	42.33
	373.71	2,905.10	4,850.00	1,944.90	40.10
Maintenance, Materials & Supplies					
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	149.39	228.90	750.00	521.10	69.48
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
	149.39	310.86	3,500.00	3,189.14	91.12
Capital Expenditures					
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
TOTAL MAINTENANCE:	969.37	6,826.39	30,700.00	23,873.61	77.76
TOTAL TRANSPORTATION SERVICES:	969.37	6,826.39	30,700.00	23,873.61	77.76
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	2,743.20	5,500.00	2,756.80	50.12
540-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00

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

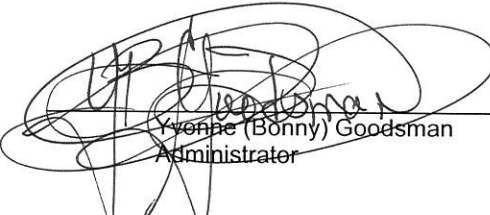
	Current	Year To Date	Budget	Variance	%
TOTAL ENVIRONMENTAL SERVICES:	457.20	2,743.20	5,550.00	2,806.80	50.57
PUBLIC HEALTH AND WELFARE SERVICES					
Professional/Contractual Services					
550-200-110 - H&W - Cont. - Cemetery Maint.			250.00	250.00	100.00
	0.00	0.00	250.00	250.00	100.00
Total PUBLIC HEALTH AND WELFARE SERV	0.00	0.00	250.00	250.00	100.00
PLANNING AND DEVELOPMENT SERVICES					
Professional/Contractual Services					
560-200-110 - P&D - Cont. - Other Services			500.00	500.00	100.00
	0.00	0.00	500.00	500.00	100.00
TOTAL PLANNING AND DEVELOPMENT SEF	0.00	0.00	500.00	500.00	100.00
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
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
Grants and Contributions					
500-110 - R&C - Grants and Contributions		732.00	732.00		
	0.00	732.00	732.00	0.00	0.00
Capital Expenditures					
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
TOTAL RECREATION AND CULTURAL SERV	0.00	1,917.21	3,135.00	1,217.79	38.84
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	1,480.00	11,215.00	20,000.00	8,785.00	43.93
580-120-110 - UT - Water - Benefits	141.02	1,068.77	2,000.00	931.23	46.56
	1,621.02	12,283.77	22,000.00	9,716.23	44.16
Professional/Contractual Services					
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	306.60	750.00	443.40	59.12
	43.80	306.60	12,800.00	12,493.40	97.60
Utilities					
580-300-120 - UT - Water - Power	550.44	3,950.85	7,200.00	3,249.15	45.13
580-300-140 - UT - Water - Telephone	64.66	442.45	800.00	357.55	44.69
	615.10	4,393.30	8,000.00	3,606.70	45.08
Maintenance, Materials and Supplies					
580-430-100 - UT - Water - Materials & Supplies		449.44	1,500.00	1,050.56	70.04
580-450-100 - UT - Water - Chemicals	140.60	1,039.85	7,000.00	5,960.15	85.15
	140.60	1,489.29	8,500.00	7,010.71	82.48
Capital Expenditures					
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
TOTAL WATER:	2,420.52	18,472.96	57,300.00	38,827.04	67.76
SEWER					
Professional/Contractual Services					
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
TOTAL SEWER:	0.00	0.00	5,000.00	5,000.00	100.00
TOTAL UTILITIES:	2,420.52	18,472.96	62,300.00	43,827.04	70.35
TOTAL EXPENDITURES:	10,216.31	75,851.39	168,378.00	92,526.61	54.95

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

	Current	Year To Date	Budget	Variance	%
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	7,906.23	174,069.86	159,384.00	14,685.86	9.21
Expenditures	10,216.31	75,851.39	168,378.00	92,526.61	54.95
CHANGE IN NET FINANCIAL ASSETS	(2,310.08)	98,218.47	(8,994.00)	107,212.47	1192.04
CHANGE IN NET ASSETS	(2,310.08)	98,218.47	(8,994.00)	107,212.47	1192.04
CHANGE IN SURPLUS	(2,310.08)	98,218.47	(8,994.00)	107,212.47	1192.04

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	25,897.56	67,949.26	116,041.91
110-110-130 - Cash - Bank - Term Deposit		(29,935.00)	35,455.00
Total Cash and Investments:	25,897.56	38,014.26	151,496.91
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(32,152.80)	32,179.38	31,321.04
110-200-110 - Municipal - Tax Receivable - Arrears	(532.51)	(5,553.61)	3,547.15
110-200-310 - Municipal Tax Enforcement Arrears		690.62	790.62
Total Municipal Taxes Receivable:	(32,685.31)	27,316.39	35,658.81
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	1,875.86	1,725.09	2,091.87
110-330-110 - Wages - Health & Dental	194.99	126.91	126.91
110-340-100 - GST Receivable - Rebate	5,578.79		
110-340-110 - GST Receivable - 100% Rebate	(8,300.99)	(5,450.66)	136.98
Total Other Receivables:	(651.35)	(5,726.56)	2,990.33

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Wednesday, August 24, 2022.


Yvonne (Bonny) Goodsman
Administrator


Jennifer Langlois
Mayor