

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending August 31, 2023

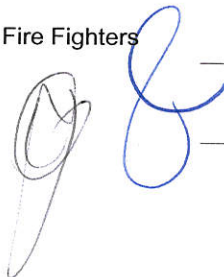
	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		101,978.32	101,978.00	0.32	
410-130-100 - Discount on Municipal Tax - Property	(519.85)	(4,016.74)	(4,000.00)	(16.74)	0.42-
Net Municipal Taxes	(519.85)	97,961.58	97,978.00	(16.42)	0.02-
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Propert		881.31	1,500.00	(618.69)	41.25-
	0.00	881.31	1,500.00	(618.69)	41.25-
Other					
410-900-100 - Tax Enforcement Revenue		138.88		138.88	
	0.00	138.88	0.00	138.88	0.00
TOTAL TAXATION:	(519.85)	98,981.77	99,478.00	(496.23)	0.50-
FEES AND CHARGES					
Custom Work					
420-100-100 - F&C - Custom Work		90.00		90.00	
420-100-110 - F&C - Custom Work - Snow Removal			20.00	(20.00)	100.00-
	0.00	90.00	20.00	70.00	350.00
Rentals					
420-300-100 - F&C - Rentals - Building/Room	300.00	1,200.00	1,800.00	(600.00)	33.33-
	300.00	1,200.00	1,800.00	(600.00)	33.33-
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees		15,293.92	3,300.00	11,993.92	363.45
	0.00	15,293.92	3,300.00	11,993.92	363.45
Cemetery Fees					
420-600-100 - F&C - Cemetery Fees			350.00	(350.00)	100.00-
	0.00	0.00	350.00	(350.00)	100.00-
Licenses and Permits					
420-710-100 - F&C - Permits		214.25		214.25	
	0.00	214.25	0.00	214.25	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate		20.00		20.00	
	0.00	20.00	0.00	20.00	0.00
General Office Services Provided					
420-800-200 - F&C - General Office Services Provide		40.00	25.00	15.00	60.00
	0.00	40.00	25.00	15.00	60.00
	0.00	60.00	25.00	35.00	140.00
TOTAL FEES AND CHARGES:	300.00	16,858.17	5,495.00	11,363.17	206.79
UTILITIES					
Water					
440-110-100 - Water - Water Sales		16,034.90	11,536.00	4,498.90	39.00
440-140-100 - Water - Connection Fees		75.00	75.00		
	0.00	16,109.90	11,611.00	4,498.90	38.75
Sewer					
440-200-100 - Sewer		6,650.00	7,980.00	(1,330.00)	16.67-
	0.00	6,650.00	7,980.00	(1,330.00)	16.67-
TOTAL UTILITIES:	0.00	22,759.90	19,591.00	3,168.90	16.18
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)		18,454.00	16,489.00	1,965.00	11.92
450-115-100 - Unconditional Local Grants		300.00	300.00		
	0.00	18,754.00	16,789.00	1,965.00	11.70

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TOTAL UNCONDITIONAL TRANSFERS:	0.00	18,754.00	16,789.00	1,965.00	11.70
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal - GTF		2,753.40	4,820.00	(2,066.60)	42.88-
	0.00	2,753.40	4,820.00	(2,066.60)	42.88-
Provincial					
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			2,103.00	(2,103.00)	100.00-
	0.00	0.00	2,103.00	(2,103.00)	100.00-
TOTAL CONDITIONAL GRANTS:	0.00	3,485.40	7,655.00	(4,169.60)	54.47-
GRANTS IN LIEU OF TAXES					
Provincial					
450-600-100 - GIL - Provincial		2,068.00		2,068.00	
450-620-100 - GIL - Prov - Sask. Energy	82.57	1,911.07	2,500.00	(588.93)	23.56-
450-650-100 - GIL - Prov - Sask Tel			2,242.00	(2,242.00)	100.00-
	82.57	3,979.07	4,742.00	(762.93)	16.09-
Other					
450-800-100 - GIL - Other - SPC Surcharge	375.13	3,100.43	5,500.00	(2,399.57)	43.63-
	375.13	3,100.43	5,500.00	(2,399.57)	43.63-
TOTAL GRANTS IN LIEU OF TAXES:	457.70	7,079.50	10,242.00	(3,162.50)	30.88-
CAPITAL ASSET PROCEEDS					
Capital Asset Proceeds					
460-250-300 - R&C - Sale of Buildings - Gain/Loss		60,419.88		60,419.88	
	0.00	60,419.88	0.00	60,419.88	0.00
TOTAL CAPITAL ASSET PROCEEDS:	0.00	60,419.88	0.00	60,419.88	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue		541.08	500.00	41.08	8.22
470-120-100 - Dividends Revenue		20.02		20.02	
	0.00	561.10	500.00	61.10	12.22
TOTAL INVESTMENT INCOME AND COMMIS	0.00	561.10	500.00	61.10	12.22
OTHER REVENUES					
Other Revenue					
480-170-100 - Rebate/refund		19,410.01		19,410.01	
	0.00	19,410.01	0.00	19,410.01	0.00
TOTAL OTHER REVENUES:	0.00	19,410.01	0.00	19,410.01	0.00
TOTAL REVENUES:	237.85	248,309.73	159,750.00	88,559.73	55.44

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	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	186.00	1,362.00	2,200.00	838.00	38.09
	186.00	1,362.00	2,200.00	838.00	38.09
510-110-230 - GG - Salaries - Administrator	864.00	5,184.00	7,412.00	2,228.00	30.06
510-110-530 - GG - Salaries - Office Clerk	200.00	1,600.00	2,400.00	800.00	33.33
	1,250.00	8,146.00	12,012.00	3,866.00	32.18
Benefits					
510-120-110 - GG - Council - Payroll Benefits	5.01	40.08	60.00	19.92	33.20
	5.01	40.08	60.00	19.92	33.20
510-130-230 - GG - Benefits - Administration	2.16	12.96	20.00	7.04	35.20
510-130-231 - GG - Benefits - CPP	27.39	164.34	225.00	60.66	26.96
510-130-232 - GG - Benefits - EI	19.71	118.26	170.00	51.74	30.44
510-130-233 - GG - Benefits - Superannuation	77.76	466.56	685.00	218.44	31.89
510-130-234 - GG - Benefits - Worker Compensation		447.63	350.00	(97.63)	27.89-
510-130-235 - GG - Benefits - SUMA	167.67	1,369.36	2,100.00	730.64	34.79
	299.70	2,619.19	3,610.00	990.81	27.45
	1,549.70	10,765.19	15,622.00	4,856.81	31.09
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal			100.00	100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting		5,830.00	6,000.00	170.00	2.83
510-200-150 - GG - Cont. - Assessment - SAMA		2,311.00	2,200.00	(111.00)	5.05-
510-200-170 - GG - Cont. - Advertising		199.56	100.00	(99.56)	99.56-
510-210-100 - GG - Council Travel			100.00	100.00	100.00
510-230-100 - GG - Cont. - Insurance - General & Bo		14,167.00	14,250.00	83.00	0.58
510-240-100 - GG - Cont. - Memberships & Subscript		882.03	2,050.00	1,167.97	56.97
510-260-100 - GG - Cont. - Tax Enforcement/Collectic		100.00		(100.00)	
510-270-100 - GG - Cont. - Maintenance		1,720.00	100.00	(1,620.00)	1620.00-
510-270-150 - GG - Cont. - Repairs			250.00	250.00	100.00
510-280-150 - GG - Cont. - Board of Revision		250.00	255.00	5.00	1.96
510-280-170 - GG - Cont. - Bylaw Enforcement	696.00	1,447.00	2,000.00	553.00	27.65
510-290-100 - GG - Cont. - Bank Charges		48.97	70.00	21.03	30.04
	696.00	26,955.56	27,475.00	519.44	1.89
Utilities					
510-300-110 - GG - Utility - Heat	30.81	794.20	1,000.00	205.80	20.58
510-300-120 - GG - Utility - Power	39.60	306.83	500.00	193.17	38.63
	70.41	1,101.03	1,500.00	398.97	26.60
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	31.32	920.09	1,500.00	579.91	38.66
510-410-140 - GG - Maint. - Office Supplies		240.00	400.00	160.00	40.00
510-490-100 - GG - Maint. - Office Repairs & Maint.			250.00	250.00	100.00
510-490-110 - GG - Maint. - Office Rent	700.00	5,600.00	8,400.00	2,800.00	33.33
	731.32	6,760.09	10,550.00	3,789.91	35.92
TOTAL GENERAL GOVERNMENT SERVICES	3,047.43	45,581.87	55,147.00	9,565.13	17.34
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition	3,909.68	3,909.68	3,800.00	(109.68)	2.89-
	3,909.68	3,909.68	3,800.00	(109.68)	2.89-
TOTAL POLICE PROTECTION:	3,909.68	3,909.68	3,800.00	(109.68)	2.89-
FIRE 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
	0.00	0.00	500.00	500.00	100.00



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Professional/Contractual Services					
525-210-100 - PS - Fire - EMS Contract - 911			250.00	250.00	100.00
525-210-110 - PS - Fire - Contracted Services		12,999.29		(12,999.29)	
525-230-100 - PS - Fire - Insurance		849.20	810.00	(39.20)	4.84-
	0.00	13,848.49	1,060.00	(12,788.49)	1206.46-
Utilities					
525-300-110 - PS - Fire - Utility - Heat	34.05	934.27	1,700.00	765.73	45.04
525-300-120 - PS - Fire - Utility - Power	41.95	323.09	600.00	276.91	46.15
525-300-140 - PS - Fire - Utility - Telephone		575.86	700.00	124.14	17.73
	76.00	1,833.22	3,000.00	1,166.78	38.89
Maintenance, Materials and Supplies					
525-430-100 - PS - Vehicle/Equip. Repair/Parts/Tools		21.38	700.00	678.62	96.95
525-430-110 - PS - Fire - Oil & Gas		155.41	500.00	344.59	68.92
525-440-100 - PS - Fire - Small Tools/Equipment			100.00	100.00	100.00
	0.00	176.79	1,300.00	1,123.21	86.40
Capital Expenditures					
525-600-399 - PS - Fire-Amortization-Machinery&Equ			3,776.00	3,776.00	100.00
	0.00	0.00	3,776.00	3,776.00	100.00
TOTAL FIRE PROTECTION:	76.00	15,858.50	9,636.00	(6,222.50)	64.58-
TOTAL PROTECTIVE SERVICES:	3,985.68	19,768.18	13,436.00	(6,332.18)	47.13-
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	253.25	2,081.80	3,600.00	1,518.20	42.17
	253.25	2,081.80	3,600.00	1,518.20	42.17
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	7.77	46.62		(46.62)	
530-120-121 - TS - Maint. - Benefits - CPP	216.21	1,314.98	800.00	(514.98)	64.37-
530-120-122 - TS - Maint. - Benefits - EI	92.13	559.61	600.00	40.39	6.73
530-120-123 - TS - Maint. - Benefits - Superannuator	3.12	70.32	600.00	529.68	88.28
	319.23	1,991.53	2,000.00	8.47	0.42
	572.48	4,073.33	5,600.00	1,526.67	27.26
Professional/Contractual Services					
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		123.60	400.00	276.40	69.10
530-290-100 - TS - Maint. - Contracted Repairs			1,500.00	1,500.00	100.00
530-290-101 - TS - Maint. - Cont. Services			10,000.00	10,000.00	100.00
530-290-102 - TS - Maint. - Cont. Services - Mowing			1,200.00	1,200.00	100.00
	0.00	123.60	13,100.00	12,976.40	99.06
Utilities					
530-300-120 - TS - Maint. - Utility - Power	45.83	634.91	800.00	165.09	20.64
530-310-100 - TS - Maint. - Utility - Street Lights	355.01	2,808.50	4,300.00	1,491.50	34.69
	400.84	3,443.41	5,100.00	1,656.59	32.48
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		215.02	250.00	34.98	13.99
530-410-120 - TS - Maint. - Shop Supplies		42.36	250.00	207.64	83.06
530-420-106 - TS - Maint - Repair/Parts/Tools -Tracto			1,500.00	1,500.00	100.00
530-425-112 - TS - Maint. - Oil & Gas - #2		468.44	750.00	281.56	37.54
530-440-100 - TS - Maint. - Gravel/Sand			500.00	500.00	100.00
530-470-100 - TS - Maint. - Road/Street Signs	216.83	216.83	250.00	33.17	13.27
	216.83	942.65	3,500.00	2,557.35	73.07
Capital Expenditures					
530-600-399 - TS - Maint - Amortization - Mach & Equ			398.00	398.00	100.00
530-600-699 - TS - Maint - Amortization - Infrastructu			4,500.00	4,500.00	100.00
	0.00	0.00	4,898.00	4,898.00	100.00
TOTAL MAINTENANCE:	1,190.15	8,582.99	32,198.00	23,615.01	73.34
TOTAL TRANSPORTATION SERVICES:	1,190.15	8,582.99	32,198.00	23,615.01	73.34

ENVIRONMENTAL SERVICES
Professional/Contractual Services

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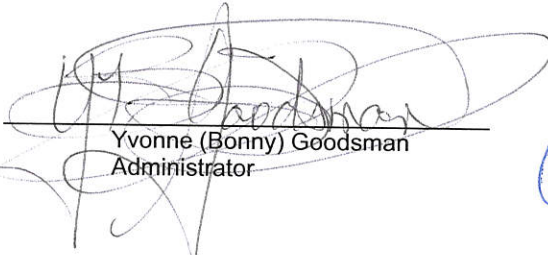
	Current	Year To Date	Budget	Variance	%
540-200-110 - EH - Cont. - Waste Collection/Disposal	520.00	6,646.35	5,500.00	(1,146.35)	20.84-
540-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00
	520.00	6,646.35	5,550.00	(1,096.35)	19.75-
TOTAL ENVIRONMENTAL SERVICES:	520.00	6,646.35	5,550.00	(1,096.35)	19.75-
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 SERV	0.00	0.00	500.00	500.00	100.00
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-270-100 - R&C - Cont. - Contracted Maintenance		29,976.80		(29,976.80)	
570-290-100 - R&C - Cont. - Library Requisition		1,046.86	1,200.00	153.14	12.76
	0.00	31,023.66	1,200.00	(29,823.66)	2485.31-
Grants and Contributions					
570-500-110 - 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 Improvement			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	31,755.66	3,135.00	(28,620.66)	912.94-
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	3,784.28	22,441.58	20,500.00	(1,941.58)	9.47-
580-120-110 - UT - Water - Benefits	360.26	2,136.78	2,000.00	(136.78)	6.84-
	4,144.54	24,578.36	22,500.00	(2,078.36)	9.24-
Professional/Contractual Services					
580-230-100 - UT - Water - Travel, Meals & Subsistence			50.00	50.00	100.00
580-285-100 - UT - Cont. Repairs - Building & Equip.	254.40	254.40	5,000.00	4,745.60	94.91
580-285-150 - UT - Water - Cont. Repairs - Line Repairs			7,000.00	7,000.00	100.00
580-290-100 - UT - Water - Laboratory Testing	43.80	350.40	750.00	399.60	53.28
	298.20	604.80	12,800.00	12,195.20	95.28
Utilities					
580-300-120 - UT - Water - Power	367.78	4,439.37	7,200.00	2,760.63	38.34
580-300-140 - UT - Water - Telephone	64.80	517.89	800.00	282.11	35.26
	432.58	4,957.26	8,000.00	3,042.74	38.03
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		66.06		(66.06)	
580-430-100 - UT - Water - Materials & Supplies	124.02	3,714.73	1,500.00	(2,214.73)	147.65-
580-450-100 - UT - Water - Chemicals	3,366.73	5,461.16	7,000.00	1,538.84	21.98
	3,490.75	9,241.95	8,500.00	(741.95)	8.73-
Capital Expenditures					
580-600-399 - UT - Water - Amort - Machinery & Equipment			5,932.00	5,932.00	100.00
	0.00	0.00	5,932.00	5,932.00	100.00
TOTAL WATER:	8,366.07	39,382.37	57,732.00	18,349.63	31.78
SEWER					
Professional/Contractual Services					
585-285-120 - UT - Sewer - Cont Repairs - Line Repairs			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:	8,366.07	39,382.37	62,732.00	23,349.63	37.22

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TOTAL EXPENDITURES:	17,109.33	151,717.42	172,948.00	21,230.58	12.28
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	237.85	248,309.73	159,750.00	88,559.73	55.44
Expenditures	17,109.33	151,717.42	172,948.00	21,230.58	12.28
CHANGE IN NET FINANCIAL ASSETS	(16,871.48)	96,592.31	(13,198.00)	109,790.31	831.87
CHANGE IN NET ASSETS	(16,871.48)	96,592.31	(13,198.00)	109,790.31	831.87
CHANGE IN SURPLUS	(16,871.48)	96,592.31	(13,198.00)	109,790.31	831.87

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(8,997.12)	63,228.97	162,704.10
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	(8,997.12)	63,228.97	228,159.10
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(9,460.84)	35,706.74	33,664.04
110-200-110 - Municipal - Tax Receivable - Arrears		(1,874.45)	4,084.50
110-200-310 - Municipal Tax Enforcement Arrears		138.88	205.28
Total Municipal Taxes Receivable:	(9,460.84)	33,971.17	37,953.82
Other Receivables			
110-310-100 - Accrued Interest		(514.84)	
110-320-100 - Accounts Receivable		(857.69)	2,294.63
110-320-140 - Utility Accounts Receivable	(2,965.50)	115.00	24.00
110-330-110 - Wages - Health & Dental	(100.95)	52.14	52.14
110-340-110 - GST Receivable - 100% Rebate	313.26	(356.70)	495.68
Total Other Receivables:	(2,753.19)	(1,562.09)	2,866.45

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Wednesday, September 13, 2023.



Yvonne (Bonny) Goodsman
Administrator



Jennifer Langlois
Mayor