

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending September 30, 2021

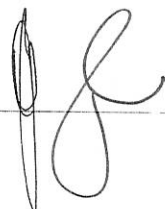
	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		86,458.40	86,093.00	365.40	0.42
410-130-100 - Discount on Municipal Tax - Property	(255.03)	(3,846.64)	(3,500.00)	(346.64)	9.90-
Net Municipal Taxes	(255.03)	82,611.76	82,593.00	18.76	0.02
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Propert		1,445.09	1,500.00	(54.91)	3.66-
	0.00	1,445.09	1,500.00	(54.91)	3.66-
Other					
410-900-100 - Tax Enforcement Revenue	100.00	150.96		150.96	
	100.00	150.96	0.00	150.96	0.00
TOTAL TAXATION:	(155.03)	84,207.81	84,093.00	114.81	0.14
FEES AND CHARGES					
Custom Work					
420-100-110 - F&C - Custom Work - Snow Removal		20.00		20.00	
	0.00	20.00	0.00	20.00	0.00
Rentals					
420-300-100 - F&C - Rentals - Building/Room	(166.99)	1,550.00	2,550.00	(1,000.00)	39.22-
	(166.99)	1,550.00	2,550.00	(1,000.00)	39.22-
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees		3,300.00	750.00	2,550.00	340.00
	0.00	3,300.00	750.00	2,550.00	340.00
Cemetery Fees					
420-600-100 - F&C - Cemetery Fees		350.00		350.00	
	0.00	350.00	0.00	350.00	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	20.00	30.00		30.00	
	20.00	30.00	0.00	30.00	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-
	20.00	30.00	100.00	(70.00)	70.00-
TOTAL FEES AND CHARGES:	(146.99)	5,250.00	3,400.00	1,850.00	54.41
UTILITIES					
Water					
440-110-100 - Water - Water Sales		8,727.60	13,000.00	(4,272.40)	32.86-
	0.00	8,727.60	13,000.00	(4,272.40)	32.86-
Sewer					
440-200-100 - Sewer		5,985.00	8,000.00	(2,015.00)	25.19-
	0.00	5,985.00	8,000.00	(2,015.00)	25.19-
TOTAL UTILITIES:	0.00	14,712.60	21,000.00	(6,287.40)	29.94-
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)		19,524.00	17,940.00	1,584.00	8.83
450-115-100 - Unconditional Local Grants		200.00	200.00		
	0.00	19,724.00	18,140.00	1,584.00	8.73
TOTAL UNCONDITIONAL TRANSFERS:	0.00	19,724.00	18,140.00	1,584.00	8.73
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal - GTF		9,504.30	6,903.00	2,601.30	37.68

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Provincial	0.00	9,504.30	6,903.00	2,601.30	37.68
450-350-100 - Conditional - Prov - Sask Lotteries		732.00	732.00		
Local	0.00	732.00	732.00	0.00	0.00
450-400-050 - Conditional - Local			1,500.00	(1,500.00)	100.00-
	0.00	0.00	1,500.00	(1,500.00)	100.00-
TOTAL CONDITIONAL GRANTS:	0.00	10,236.30	9,135.00	1,101.30	12.06
GRANTS IN LIEU OF TAXES					
Provincial					
450-600-100 - GIL - Provincial		1,912.26		1,912.26	
450-620-100 - GIL - Prov - Sask. Energy	73.47	1,473.20	2,500.00	(1,026.80)	41.07-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
	73.47	3,385.46	4,597.00	(1,211.54)	26.36-
Other					
450-800-100 - GIL - Other - SPC Surcharge	413.50	3,362.87	5,500.00	(2,137.13)	38.86-
	413.50	3,362.87	5,500.00	(2,137.13)	38.86-
TOTAL GRANTS IN LIEU OF TAXES:	486.97	6,748.33	10,097.00	(3,348.67)	33.16-
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue		83.76	250.00	(166.24)	66.50-
	0.00	83.76	250.00	(166.24)	66.50-
TOTAL INVESTMENT INCOME AND COMMIS	0.00	83.76	250.00	(166.24)	66.50-
OTHER REVENUES					
Other Revenue					
480-150-100 - Donations		100.00	325.00	(225.00)	69.23-
	0.00	100.00	325.00	(225.00)	69.23-
TOTAL OTHER REVENUES:	0.00	100.00	325.00	(225.00)	69.23-
TOTAL REVENUES:	184.95	141,062.80	146,440.00	(5,377.20)	3.67-

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EX	NDITURES	Current	Year To Date	Budget	Variance	%
GENERAL GOVERNMENT SERVICES						
Wages & Benefits						
Wages						
	510-110-110 - GG - Council - Indemnity	126.00	1,554.00	2,000.00	446.00	22.30
		126.00	1,554.00	2,000.00	446.00	22.30
	510-110-230 - GG - Salaries - Administrator	750.00	5,000.00	6,500.00	1,500.00	23.08
	510-110-530 - GG - Salaries - Office Clerk		264.00	500.00	236.00	47.20
		876.00	6,818.00	9,000.00	2,182.00	24.24
Benefits						
	510-120-110 - GG - Council - Payroll Benefits	3.33	43.33	60.00	16.67	27.78
		3.33	43.33	60.00	16.67	27.78
	510-130-230 - GG - Benefits - Administration	2.16	14.40	20.00	5.60	28.00
	510-130-231 - GG - Benefits - CPP	18.87	125.80	160.00	34.20	21.38
	510-130-232 - GG - Benefits - EI	16.59	116.48	170.00	53.52	31.48
	510-130-233 - GG - Benefits - Superannuation	67.50	450.00	600.00	150.00	25.00
	510-130-234 - GG - Benefits - Worker Compensation		300.93	350.00	49.07	14.02
	510-130-235 - GG - Benefits - SUMA	115.00	1,330.80	350.00	(980.80)	280.23-
		223.45	2,381.74	1,710.00	(671.74)	39.28-
		1,099.45	9,199.74	10,710.00	1,510.26	14.10
Professional/Contract Services						
	510-200-110 - GG - Cont. - Legal			100.00	100.00	100.00
	510-200-130 - GG - Cont. - Audit/Accounting		4,658.70	4,400.00	(258.70)	5.88-
	510-200-150 - GG - Cont. - Assessment - SAMA			2,000.00	2,000.00	100.00
	510-200-170 - GG - Cont. - Advertising		332.12	750.00	417.88	55.72
	510-200-190 - GG - Cont. - Printing		247.13		(247.13)	
	510-210-100 - GG - Council Travel			100.00	100.00	100.00
	510-230-100 - GG - Cont. - Insurance - General & Boi		12,702.00	12,050.00	(652.00)	5.41-
	510-240-100 - GG - Cont. - Memberships & Subscript		811.30	1,725.00	913.70	52.97
	510-260-100 - GG - Cont. - Tax Enforcement/Collectic	148.00	160.00	150.00	(10.00)	6.67-
	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		253.44		(253.44)	
	510-280-170 - GG - Cont. - Bylaw Enforcement	318.00	1,404.50		(1,404.50)	
	510-290-100 - GG - Cont. - Bank Charges		56.75	60.00	3.25	5.42
		466.00	20,625.94	21,685.00	1,059.06	4.88
Utilities						
	510-300-110 - GG - Utility - Heat	25.79	551.72	900.00	348.28	38.70
	510-300-120 - GG - Utility - Power	25.00	248.69	250.00	1.31	0.52
	510-300-140 - GG - Utility - Telephone	64.35	574.43	200.00	(374.43)	187.22-
		115.14	1,374.84	1,350.00	(24.84)	1.84-
Maintenance, Material and Supplies						
	510-400-110 - GG - Maint. - Stationery & Postage	23.14	1,111.79	1,200.00	88.21	7.35
	510-410-140 - GG - Maint. - Office Supplies		367.50		(367.50)	
	510-440-100 - GG - Maint. - Data Processing Supplies			400.00	400.00	100.00
	510-490-100 - GG - Maint. - Office Repairs & Maint.		118.51	250.00	131.49	52.60
	510-490-110 - GG - Maint. - Office Rent	700.00	9,289.00	8,400.00	(889.00)	10.58-
		723.14	10,886.80	10,250.00	(636.80)	6.21-
	TOTAL GENERAL GOVERNMENT SERVICES	2,403.73	42,087.32	43,995.00	1,907.68	4.34
PROTECTIVE SERVICES						
POLICE PROTECTION						
Professional/Contractual Services						
	520-210-100 - PS - Police - Justice Requisition		3,857.69	3,800.00	(57.69)	1.52-
		0.00	3,857.69	3,800.00	(57.69)	1.52-
	TOTAL POLICE PROTECTION:	0.00	3,857.69	3,800.00	(57.69)	1.52-
FIRE PROTECTION						
Wages and Benefits						
Wages						
	525-110-140 - PS - Fire - Salaries - Fire Fighters			500.00	500.00	100.00



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	0.00	0.00	500.00	500.00	100.00
Professional/Contractual Services	0.00	0.00	500.00	500.00	100.00
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	28.50	609.74	770.00	160.26	20.81
525-300-120 - PS - Fire - Utility - Power	27.59	274.49	600.00	325.51	54.25
525-300-140 - PS - Fire - Utility - Telephone		522.56	550.00	27.44	4.99
	56.09	1,406.79	1,920.00	513.21	26.73
Maintenance, Materials and Supplies					
525-430-100 - PS - Vehicle/Equip. Repair/Parts/Tools			500.00	500.00	100.00
525-430-110 - PS - Fire - Oil & Gas			300.00	300.00	100.00
525-440-100 - PS - Fire - Small Tools/Equipment			200.00	200.00	100.00
	0.00	0.00	1,000.00	1,000.00	100.00
Grants and Contributions					
525-520-110 - PS - Fire - Grants and Contributions		4,460.00		(4,460.00)	
	0.00	4,460.00	0.00	(4,460.00)	0.00
TOTAL FIRE PROTECTION:	56.09	6,715.99	4,480.00	(2,235.99)	49.91-
TOTAL PROTECTIVE SERVICES:	56.09	10,573.68	8,280.00	(2,293.68)	27.70-
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	265.11	1,669.40	2,500.00	830.60	33.22
530-110-150 - TS - Maint. - Salaries - Seasonal	80.00	192.00		(192.00)	
	345.11	1,861.40	2,500.00	638.60	25.54
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	7.74	51.60		(51.60)	
530-120-121 - TS - Maint. - Benefits - CPP	112.96	771.74	800.00	28.26	3.53
530-120-122 - TS - Maint. - Benefits - EI	54.76	372.71	400.00	27.29	6.82
530-120-123 - TS - Maint. - Benefits - Superannuator	12.28	70.87	600.00	529.13	88.19
	187.74	1,266.92	1,800.00	533.08	29.62
	532.85	3,128.32	4,300.00	1,171.68	27.25
Professional/Contractual Services					
530-210-110 - TS - Maint. - Contract - Surfacing			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 & Subsistence	414.40	414.40	400.00	(14.40)	3.60-
530-290-100 - TS - Maint. - Contracted Repairs			1,500.00	1,500.00	100.00
	414.40	414.40	13,100.00	12,685.60	96.84
Utilities					
530-300-120 - TS - Maint. - Utility - Power	31.55	199.37	750.00	550.63	73.42
530-310-100 - TS - Maint. - Utility - Street Lights	306.19	2,755.71	4,100.00	1,344.29	32.79
	337.74	2,955.08	4,850.00	1,894.92	39.07
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		229.95		(229.95)	
530-410-100 - TS - Maint. - Shop Supply & Small Too			500.00	500.00	100.00
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools			1,500.00	1,500.00	100.00
530-425-110 - TS - Maint. - Oil & Gas			750.00	750.00	100.00
530-425-112 - TS - Maint. - Oil & Gas - #2		174.57		(174.57)	
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
	0.00	404.52	3,500.00	3,095.48	88.44
Capital Expenditures					
530-600-399 - TS - Maint - Amortization - Mach & Equ			4,500.00	4,500.00	100.00
530-600-699 - TS - Maint - Amortization - Infrastructu			4,500.00	4,500.00	100.00
	0.00	0.00	9,000.00	9,000.00	100.00
TOTAL MAINTENANCE:	1,284.99	6,902.32	34,750.00	27,847.68	80.14

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TOTAL TRANSPORTATION SERVICES:	1,284.99	6,902.32	34,750.00	27,847.68	80.14
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	3,657.60	5,500.00	1,842.40	33.50
540-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00
540-250-100 - EH&W - Cont. - Cemetery Maintenance			250.00	250.00	100.00
	457.20	3,657.60	5,800.00	2,142.40	36.94
TOTAL ENVIRONMENTAL SERVICES:	457.20	3,657.60	5,800.00	2,142.40	36.94
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 SERVICES:	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		1,138.41	1,200.00	61.59	5.13
	0.00	1,138.41	1,200.00	61.59	5.13
Grants and Contributions					
570-500-110 - R&C - Grants and Contributions			732.00	732.00	100.00
	0.00	0.00	732.00	732.00	100.00
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 SERVICES:	0.00	1,138.41	3,135.00	1,996.59	63.69
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	2,211.50	15,183.75	20,000.00	4,816.25	24.08
580-120-110 - UT - Water - Benefits	210.62	1,445.94	2,000.00	554.06	27.70
	2,422.12	16,629.69	22,000.00	5,370.31	24.41
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.	2,332.00	5,136.69	5,000.00	(136.69)	2.73-
580-285-150 - UT - Water - Cont. Repairs - Line Repairs			7,000.00	7,000.00	100.00
580-290-100 - UT - Water - Laboratory Testing	175.24	864.19	750.00	(114.19)	15.23-
	2,507.24	6,000.88	12,800.00	6,799.12	53.12
Utilities					
580-300-120 - UT - Water - Power	264.99	3,307.00	7,200.00	3,893.00	54.07
580-300-140 - UT - Water - Telephone			800.00	800.00	100.00
	264.99	3,307.00	8,000.00	4,693.00	58.66
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		51.21		(51.21)	
580-430-100 - UT - Water - Materials & Supplies	241.45	348.67	1,500.00	1,151.33	76.76
580-440-100 - UT - Water - Shop Supplies		41.33		(41.33)	
580-450-100 - UT - Water - Chemicals	283.21	2,687.41	7,000.00	4,312.59	61.61
	524.66	3,128.62	8,500.00	5,371.38	63.19
Capital Expenditures					
580-600-399 - UT - Water - Amort - Machinery & Equipment			6,000.00	6,000.00	100.00
	0.00	0.00	6,000.00	6,000.00	100.00
TOTAL WATER:	5,719.01	29,066.19	57,300.00	28,233.81	49.27
SEWER					
Professional/Contractual Services					
580-285-120 - 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:	5,719.01	29,066.19	62,300.00	33,233.81	53.34

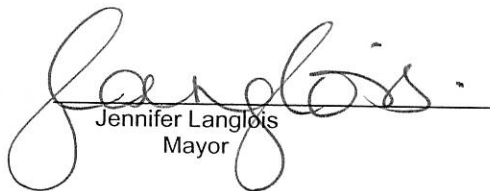
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	Current	Year To Date	Budget	Variance	%
TOTAL EXPENDITURES:	9,921.02	93,425.52	158,760.00	65,334.48	41.15
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	184.95	141,062.80	146,440.00	(5,377.20)	3.67-
Expenditures	9,921.02	93,425.52	158,760.00	65,334.48	41.15
CHANGE IN NET FINANCIAL ASSETS	(9,736.07)	47,637.28	(12,320.00)	59,957.28	486.67
CHANGE IN NET ASSETS	(9,736.07)	47,637.28	(12,320.00)	59,957.28	486.67
CHANGE IN SURPLUS	(9,736.07)	47,637.28	(12,320.00)	59,957.28	486.67

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(1,676.12)	37,733.54	148,991.89
110-110-130 - Cash - Bank - Term Deposit			65,390.00
Total Cash and Investments:	(1,676.12)	37,733.54	214,381.89
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(5,989.66)	19,349.94	19,349.94
110-200-110 - Municipal - Tax Receivable - Arrears	(1,050.37)	(6,308.96)	1,555.40
110-200-310 - Municipal Tax Enforcement Arrears	50.00	64.56	64.56
110-200-900 - Municipal - Allow. for Uncollected			(1,000.00)
Total Municipal Taxes Receivable:	(6,990.03)	13,105.54	19,969.90
Other Receivables			
110-310-100 - Accrued Interest		(39.38)	
110-320-100 - Accounts Receivable		(2,613.49)	
110-320-140 - Utility Accounts Receivable	(315.00)	366.24	208.18
110-320-170 - Tax Title Costs Receivable	50.00	50.00	50.00
110-330-110 - Wages - Health & Dental	73.47	457.36	457.36
110-340-110 - GST Receivable - 100% Rebate	236.58	(1,005.69)	486.00
Total Other Receivables:	45.05	(2,784.96)	1,201.54

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Wednesday, October 13, 2021.


Yvonne (Bonny) Goodsman
Administrator


Jennifer Langlois
Mayor