

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending October 31, 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	(64.95)	(3,911.59)	(3,500.00)	(411.59)	11.76-
Net Municipal Taxes	(64.95)	82,546.81	82,593.00	(46.19)	0.06-
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		150.96		150.96	
	0.00	150.96	0.00	150.96	0.00
TOTAL TAXATION:	(64.95)	84,142.86	84,093.00	49.86	0.06
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	300.00	1,850.00	2,550.00	(700.00)	27.45-
	300.00	1,850.00	2,550.00	(700.00)	27.45-
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		30.00		30.00	
	0.00	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-
	0.00	30.00	100.00	(70.00)	70.00-
TOTAL FEES AND CHARGES:	300.00	5,550.00	3,400.00	2,150.00	63.24
UTILITIES					
Water					
440-110-100 - Water - Water Sales	2,873.20	11,600.80	13,000.00	(1,399.20)	10.76-
440-140-100 - Water - Connection Fees	10.00	10.00		10.00	
	2,883.20	11,610.80	13,000.00	(1,389.20)	10.69-
Sewer					
440-200-100 - Sewer	1,995.00	7,980.00	8,000.00	(20.00)	0.25-
	1,995.00	7,980.00	8,000.00	(20.00)	0.25-
TOTAL UTILITIES:	4,878.20	19,590.80	21,000.00	(1,409.20)	6.71-
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-
TOTAL CONDITIONAL GRANTS:	0.00	0.00	1,500.00	(1,500.00)	100.00-
	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		1,912.26	
450-620-100 - GIL - Prov - Sask, Energy	74.35	1,547.55	2,500.00	(952.45)	38.10-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
Other	74.35	3,459.81	4,597.00	(1,137.19)	24.74-
450-800-100 - GIL - Other - SPC Surcharge	427.59	3,790.46	5,500.00	(1,709.54)	31.08-
TOTAL GRANTS IN LIEU OF TAXES:	427.59	3,790.46	5,500.00	(1,709.54)	31.08-
	501.94	7,250.27	10,097.00	(2,846.73)	28.19-
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	27.19	102.14	250.00	(147.86)	59.14-
470-120-100 - Dividends Revenue		27.19		27.19	
TOTAL INVESTMENT INCOME AND COMMISS	27.19	129.33	250.00	(120.67)	48.27-
	27.19	129.33	250.00	(120.67)	48.27-
OTHER REVENUES					
Other Revenue					
480-150-100 - Donations		100.00	325.00	(225.00)	69.23-
TOTAL OTHER REVENUES:	0.00	100.00	325.00	(225.00)	69.23-
	0.00	100.00	325.00	(225.00)	69.23-
TOTAL REVENUES:	5,642.38	146,723.56	146,440.00	283.56	0.19

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	372.00	1,926.00	2,000.00	74.00	3.70
	372.00	1,926.00	2,000.00	74.00	3.70
510-110-230 - GG - Salaries - Administrator	1,000.00	6,000.00	6,500.00	500.00	7.69
510-110-530 - GG - Salaries - Office Clerk		264.00	500.00	236.00	47.20
	1,372.00	8,190.00	9,000.00	810.00	9.00
Benefits					
510-120-110 - GG - Council - Payroll Benefits	13.34	56.67	60.00	3.33	5.55
	13.34	56.67	60.00	3.33	5.55
510-130-230 - GG - Benefits - Administration	2.88	17.28	20.00	2.72	13.60
510-130-231 - GG - Benefits - CPP	25.16	150.96	160.00	9.04	5.65
510-130-232 - GG - Benefits - EI	22.12	138.60	170.00	31.40	18.47
510-130-233 - GG - Benefits - Superannuation	90.00	540.00	600.00	60.00	10.00
510-130-234 - GG - Benefits - Worker Compensation		300.93	350.00	49.07	14.02
510-130-235 - GG - Benefits - SUMA	347.60	1,678.40	350.00	(1,328.40)	379.54-
	501.10	2,882.84	1,710.00	(1,172.84)	68.59-
	1,873.10	11,072.84	10,710.00	(362.84)	3.39-
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		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	530.00	1,934.50		(1,934.50)	
510-290-100 - GG - Cont. - Bank Charges		56.75	60.00	3.25	5.42
	530.00	21,155.94	21,685.00	529.06	2.44
Utilities					
510-300-110 - GG - Utility - Heat	27.51	579.23	900.00	320.77	35.64
510-300-120 - GG - Utility - Power	25.97	274.66	250.00	(24.66)	9.86-
510-300-140 - GG - Utility - Telephone		574.43	200.00	(374.43)	187.22-
	53.48	1,428.32	1,350.00	(78.32)	5.80-
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	22.86	1,134.65	1,200.00	65.35	5.45
510-410-140 - GG - Maint. - Office Supplies	175.00	542.50		(542.50)	
510-440-100 - GG - Maint. - Data Processing Supplie:			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	9,989.00	8,400.00	(1,589.00)	18.92-
	897.86	11,784.66	10,250.00	(1,534.66)	14.97-
TOTAL GENERAL GOVERNMENT SERVICES	3,354.44	45,441.76	43,995.00	(1,446.76)	3.29-
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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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
Utilities	0.00	849.20	1,060.00	210.80	19.89
525-300-110 - PS - Fire - Utility - Heat	27.51	637.25	770.00	132.75	17.24
525-300-120 - PS - Fire - Utility - Power	25.98	300.47	600.00	299.53	49.92
525-300-140 - PS - Fire - Utility - Telephone	127.20	649.76	550.00	(99.76)	18.14
Maintenance, Materials and Supplies	180.69	1,587.48	1,920.00	332.52	17.32
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
Grants and Contributions	0.00	0.00	1,000.00	1,000.00	100.00
525-520-110 - PS - Fire - Grants and Contributions		4,460.00	(4,460.00)		
TOTAL FIRE PROTECTION:	180.69	6,896.68	4,480.00	(2,416.68)	53.94
TOTAL PROTECTIVE SERVICES:	180.69	10,754.37	8,280.00	(2,474.37)	29.88
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
530-110-130 - TS - Maint. - Salaries - Labourers	169.64	1,839.04	2,500.00	660.96	26.44
530-110-150 - TS - Maint. - Salaries - Seasonal		192.00		(192.00)	
Benefits	169.64	2,031.04	2,500.00	468.96	18.76
530-120-120 - TS - Maint. - Benefits - SUMA	10.32	61.92		(61.92)	
530-120-121 - TS - Maint. - Benefits - CPP	140.12	911.86	800.00	(111.86)	13.98
530-120-122 - TS - Maint. - Benefits - EI	68.76	441.47	400.00	(41.47)	10.37
530-120-123 - TS - Maint. - Benefits - Superannuator		70.85	600.00	529.15	88.19
Professional/Contractual Services	388.84	3,517.14	4,300.00	782.86	18.21
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 & Substenc		414.40	400.00	(14.40)	3.60
530-290-100 - TS - Maint. - Contracted Repairs			1,500.00	1,500.00	100.00
Utilities	0.00	414.40	13,100.00	12,685.60	96.84
530-300-120 - TS - Maint. - Utility - Power	37.20	236.57	750.00	513.43	68.46
530-310-100 - TS - Maint. - Utility - Street Lights	306.19	3,061.90	4,100.00	1,038.10	25.32
Maintenance, Materials & Supplies	343.39	3,298.47	4,850.00	1,551.53	31.99
530-400-110 - TS - Maint. - Materials & Supplies		229.95	500.00	(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
Capital Expenditures	0.00	404.52	3,500.00	3,095.48	88.44
530-600-399 - TS - Maint - Amortization - Mach & Equ			4,500.00	4,500.00	100.00
530-600-699 - TS - Maint - Amortization - Infrastuctu			4,500.00	4,500.00	100.00
TOTAL MAINTENANCE:	732.23	7,634.53	34,750.00	27,115.47	78.03

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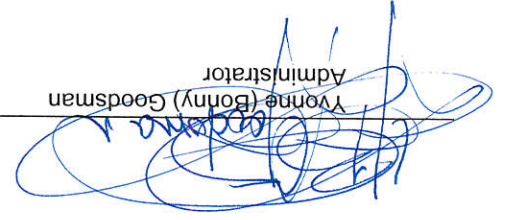
	Current	Year To Date	Budget	Variance	%
TOTAL TRANSPORTATION SERVICES:	732.23	7,634.53	34,750.00	27,115.47	78.03
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	4,114.80	5,500.00	1,385.20	25.19
540-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00
540-250-100 - EH&W - Cont. - Cemetery Maintenance			250.00	250.00	100.00
	457.20	4,114.80	5,800.00	1,685.20	29.06
TOTAL ENVIRONMENTAL SERVICES:	457.20	4,114.80	5,800.00	1,685.20	29.06
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	2,940.00	18,123.75	20,000.00	1,876.25	9.38
580-120-110 - UT - Water - Benefits	279.88	1,725.82	2,000.00	274.18	13.71
	3,219.88	19,849.57	22,000.00	2,150.43	9.77
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.		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	43.80	907.99	750.00	(157.99)	21.07
	43.80	6,044.68	12,800.00	6,755.32	52.78
Utilities					
580-300-120 - UT - Water - Power	380.51	3,687.51	7,200.00	3,512.49	48.78
580-300-140 - UT - Water - Telephone	64.35	64.35	800.00	735.65	91.96
	444.86	3,751.86	8,000.00	4,248.14	53.10
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		51.21		(51.21)	
580-430-100 - UT - Water - Materials & Supplies		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	126.00	2,813.41	7,000.00	4,186.59	59.81
	126.00	3,254.62	8,500.00	5,245.38	61.71
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:	3,834.54	32,900.73	57,300.00	24,399.27	42.58
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:	3,834.54	32,900.73	62,300.00	29,399.27	47.19

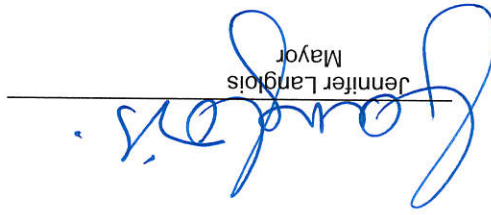
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TOTAL EXPENDITURES:	Current	Year To Date	Budget	Variance	%
8,559.10	101,984.60	158,760.00	56,775.40	35.76	
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	5,642.38	146,723.56	146,440.00	283.56	0.19
Expenditures	8,559.10	101,984.60	158,760.00	56,775.40	35.76
CHANGE IN NET FINANCIAL ASSETS	(2,916.72)	44,738.96	(12,320.00)	57,058.96	463.14
CHANGE IN NET ASSETS	(2,916.72)	44,738.96	(12,320.00)	57,058.96	463.14
CHANGE IN SURPLUS	(2,916.72)	44,738.96	(12,320.00)	57,058.96	463.14

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments	(2,015.15)	35,736.77	146,995.12
110-110-120 - Cash - Bank - Demand			65,390.00
110-110-130 - Cash - Bank - Term Deposit			146,995.12
Total Cash and Investments:	(2,015.15)	35,736.77	212,385.12
Municipal Taxes Receivable	(2,385.35)	16,964.59	16,964.59
110-200-100 - Municipal - Tax Receivable - Current			16,964.59
110-200-110 - Municipal - Tax Receivable - Arrears	14.56	(6,294.40)	1,569.96
110-200-310 - Municipal Tax Enforcement Arrears	35.44	100.00	100.00
110-200-900 - Municipal - Allow. for Uncollected			(1,000.00)
Total Municipal Taxes Receivable:	(2,335.35)	10,770.19	17,634.55
Other Receivables	(39.38)	(2,613.49)	1,794.58
110-310-100 - Accrued Interest			(39.38)
110-320-100 - Accounts Receivable			(2,613.49)
110-320-140 - Utility Accounts Receivable	1,586.40	1,952.64	1,794.58
110-320-170 - Tax Title Costs Receivable	(50.00)		
110-330-110 - Wages - Health & Dental	(684.64)	(227.28)	(227.28)
110-340-110 - GST Receivable - 100% Rebate	172.12	(833.57)	658.12
Total Other Receivables:	1,023.88	(1,761.08)	2,225.42

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Wednesday, November 10, 2021.


Yvonne (Bonny) Goodisman
Administrator


Jennifer Langlois
Mayor