

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

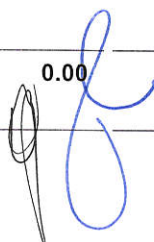
	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		92,612.40	92,612.00	0.40	
410-130-100 - Discount on Municipal Tax - Property	(28.15)	(3,904.34)	(3,500.00)	(404.34)	11.55-
Net Municipal Taxes	(28.15)	88,708.06	89,112.00	(403.94)	0.45-
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:	(28.15)	90,783.15	90,612.00	171.15	0.19
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	150.00	1,700.00	2,550.00	(850.00)	33.33-
	150.00	1,700.00	2,550.00	(850.00)	33.33-
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees		3,000.00	750.00	2,250.00	300.00
	0.00	3,000.00	750.00	2,250.00	300.00
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:	150.00	4,740.00	3,400.00	1,340.00	39.41
UTILITIES					
Water					
440-110-100 - Water - Water Sales	5,142.50	17,447.00	19,000.00	(1,553.00)	8.17-
	5,142.50	17,447.00	19,000.00	(1,553.00)	8.17-
Sewer					
440-200-100 - Sewer	2,200.00	8,490.00	8,750.00	(260.00)	2.97-
	2,200.00	8,490.00	8,750.00	(260.00)	2.97-
TOTAL UTILITIES:	7,342.50	25,937.00	27,750.00	(1,813.00)	6.53-
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		2,410.20	6,903.00	(4,492.80)	65.08-
	0.00	2,410.20	6,903.00	(4,492.80)	65.08-
Provincial					
450-350-100 - Conditional - Prov - Sask Lotteries		732.00	732.00		

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Local	0.00	732.00	732.00	0.00	0.00
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	41,463.11	9,335.00	32,128.11	344.17
GRANTS IN LIEU OF TAXES					
Provincial					
450-600-100 - GIL - Provincial		2,053.26		2,053.26	
450-620-100 - GIL - Prov - Sask. Energy		1,951.88	2,500.00	(548.12)	21.92-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
	0.00	4,005.14	4,597.00	(591.86)	12.87-
Other					
450-800-100 - GIL - Other - SPC Surcharge		3,928.99	5,500.00	(1,571.01)	28.56-
	0.00	3,928.99	5,500.00	(1,571.01)	28.56-
TOTAL GRANTS IN LIEU OF TAXES:	0.00	7,934.13	10,097.00	(2,162.87)	21.42-
CAPITAL ASSET PROCEEDS					
Capital Asset Proceeds					
460-210-500 - PS - Sale of Mach & Equip - Gain/Loss		1,785.00		1,785.00	
	0.00	1,785.00	0.00	1,785.00	0.00
TOTAL CAPITAL ASSET PROCEEDS:	0.00	1,785.00	0.00	1,785.00	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue		53.51	250.00	(196.49)	78.60-
470-120-100 - Dividends Revenue		73.94		73.94	
	0.00	127.45	250.00	(122.55)	49.02-
TOTAL INVESTMENT INCOME AND COMMIS	0.00	127.45	250.00	(122.55)	49.02-
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:	7,464.35	189,558.84	159,384.00	30,174.84	18.93

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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	1,554.00	2,200.00	646.00	29.36
	186.00	1,554.00	2,200.00	646.00	29.36
510-110-230 - GG - Salaries - Administrator	576.00	6,260.00	7,488.00	1,228.00	16.40
510-110-530 - GG - Salaries - Office Clerk	200.00	2,000.00	2,400.00	400.00	16.67
	962.00	9,814.00	12,088.00	2,274.00	18.81
Benefits					
510-120-110 - GG - Council - Payroll Benefits	5.00	46.67	60.00	13.33	22.22
	5.00	46.67	60.00	13.33	22.22
510-130-230 - GG - Benefits - Administration	1.44	15.84	20.00	4.16	20.80
510-130-231 - GG - Benefits - CPP	17.48	187.96	160.00	(27.96)	17.48-
510-130-232 - GG - Benefits - EI	12.74	138.46	170.00	31.54	18.55
510-130-233 - GG - Benefits - Superannuation	51.84	563.40	600.00	36.60	6.10
510-130-234 - GG - Benefits - Worker Compensation		323.86	350.00	26.14	7.47
510-130-235 - GG - Benefits - SUMA	187.24	1,588.32	1,900.00	311.68	16.40
	275.74	2,864.51	3,260.00	395.49	12.13
	1,237.74	12,678.51	15,348.00	2,669.49	17.39
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	2,196.00	2,196.00	2,000.00	(196.00)	9.80-
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 & Boi		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		625.00	150.00	(475.00)	316.67-
510-270-100 - GG - Cont. - Maintenance	930.00	930.00	100.00	(830.00)	830.00-
510-270-150 - GG - Cont. - Repairs			250.00	250.00	100.00
510-280-150 - GG - Cont. - Board of Revision	250.00	250.00	255.00	5.00	1.96
510-280-170 - GG - Cont. - Bylaw Enforcement	495.00	1,815.00	2,000.00	185.00	9.25
510-290-100 - GG - Cont. - Bank Charges	7.00	51.00	60.00	9.00	15.00
	3,878.00	25,520.51	30,515.00	4,994.49	16.37
Utilities					
510-300-110 - GG - Utility - Heat	33.94	782.03	900.00	117.97	13.11
510-300-120 - GG - Utility - Power	40.23	357.90	250.00	(107.90)	43.16-
	74.17	1,139.93	1,150.00	10.07	0.88
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		668.67	1,000.00	331.33	33.13
510-410-140 - GG - Maint. - Office Supplies	145.00	365.00	500.00	135.00	27.00
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	(1,726.00)	7,000.00	8,400.00	1,400.00	16.67
	(1,581.00)	8,033.67	10,550.00	2,516.33	23.85
TOTAL GENERAL GOVERNMENT SERVICES	3,608.91	47,372.62	57,563.00	10,190.38	17.70
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition		3,777.10	3,900.00	122.90	3.15
	0.00	3,777.10	3,900.00	122.90	3.15
TOTAL POLICE PROTECTION:	0.00	3,777.10	3,900.00	122.90	3.15
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



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	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	37.47	1,396.46	770.00	(626.46)	81.36-
525-300-120 - PS - Fire - Utility - Power	34.96	328.26	600.00	271.74	45.29
525-300-140 - PS - Fire - Utility - Telephone	133.20	701.16	550.00	(151.16)	27.48-
	205.63	2,425.88	1,920.00	(505.88)	26.35-
Maintenance, Materials and Supplies					
525-430-100 - PS - Vehicle/Equip. Repair/Parts/Tools		122.61	200.00	77.39	38.70
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	380.70	1,000.00	619.30	61.93
Grants and Contributions					
525-520-110 - PS - Fire - Grants and Contributions		3,000.00		(3,000.00)	
	0.00	3,000.00	0.00	(3,000.00)	0.00
TOTAL FIRE PROTECTION:	205.63	6,655.78	4,480.00	(2,175.78)	48.57-
TOTAL PROTECTIVE SERVICES:	205.63	10,432.88	8,380.00	(2,052.88)	24.50-
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	159.06	3,028.41	2,500.00	(528.41)	21.14-
	159.06	3,028.41	2,500.00	(528.41)	21.14-
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.18	56.98		(56.98)	
530-120-121 - TS - Maint. - Benefits - CPP	88.16	947.58	800.00	(147.58)	18.45-
530-120-122 - TS - Maint. - Benefits - EI	40.16	433.22	400.00	(33.22)	8.31-
530-120-123 - TS - Maint. - Benefits - Superannuator	5.67	185.20	600.00	414.80	69.13
	139.17	1,622.98	1,800.00	177.02	9.83
	298.23	4,651.39	4,300.00	(351.39)	8.17-
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		104.00	400.00	296.00	74.00
530-290-100 - TS - Maint. - Contracted Repairs			1,500.00	1,500.00	100.00
	0.00	104.00	13,100.00	12,996.00	99.21
Utilities					
530-300-120 - TS - Maint. - Utility - Power	35.51	651.86	750.00	98.14	13.09
530-310-100 - TS - Maint. - Utility - Street Lights	346.15	3,389.82	4,100.00	710.18	17.32
	381.66	4,041.68	4,850.00	808.32	16.67
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies	26.27	125.48		(125.48)	
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		424.46	750.00	325.54	43.41
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
	26.27	549.94	3,500.00	2,950.06	84.29
Capital Expenditures					
530-600-399 - TS - Maint - Amortization - Mach & Equ	398.00	398.00	450.00	52.00	11.56
530-600-699 - TS - Maint - Amortization - Infrastructu	4,500.00	4,500.00	4,500.00		
	4,898.00	4,898.00	4,950.00	52.00	1.05
TOTAL MAINTENANCE:	5,604.16	14,245.01	30,700.00	16,454.99	53.60
TOTAL TRANSPORTATION SERVICES:	5,604.16	14,245.01	30,700.00	16,454.99	53.60
ENVIRONMENTAL SERVICES					

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Professional/Contractual Services					
200-110 - EH - Cont. - Waste Collection/Disposal	457.20	4,114.80	5,500.00	1,385.20	25.19
500-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00
	457.20	4,114.80	5,550.00	1,435.20	25.86
TOTAL ENVIRONMENTAL SERVICES:	457.20	4,114.80	5,550.00	1,435.20	25.86
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 SER	0.00	0.00	500.00	500.00	100.00
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
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					
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 Improveme	1,203.00	1,203.00	1,203.00		
	1,203.00	1,203.00	1,203.00	0.00	0.00
TOTAL RECREATION AND CULTURAL SERV	1,203.00	3,120.21	3,135.00	14.79	0.47
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	1,656.75	16,556.75	20,000.00	3,443.25	17.22
580-120-110 - UT - Water - Benefits	157.76	1,577.47	2,000.00	422.53	21.13
	1,814.51	18,134.22	22,000.00	3,865.78	17.57
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	459.90	750.00	290.10	38.68
	43.80	459.90	12,800.00	12,340.10	96.41
Utilities					
580-300-120 - UT - Water - Power	192.63	4,868.97	7,200.00	2,331.03	32.38
580-300-140 - UT - Water - Telephone	64.66	636.43	800.00	163.57	20.45
	257.29	5,505.40	8,000.00	2,494.60	31.18
Maintenance, Materials and Supplies					
580-430-100 - UT - Water - Materials & Supplies		449.44	1,500.00	1,050.56	70.04
580-430-140 - UT - Water - Mats & Suppl - Lines		265.00		(265.00)	
580-450-100 - UT - Water - Chemicals	172.47	2,168.27	7,000.00	4,831.73	69.02
	172.47	2,882.71	8,500.00	5,617.29	66.09
Capital Expenditures					
580-600-399 - UT - Water - Amort - Machinery & Equi	5,932.00	5,932.00	6,000.00	68.00	1.13
	5,932.00	5,932.00	6,000.00	68.00	1.13
TOTAL WATER:	8,220.07	32,914.23	57,300.00	24,385.77	42.56
SEWER					
Professional/Contractual Services					
585-285-120 - UT - Sewer - Cont Repairs - Line Repa		265.00	5,000.00	4,735.00	94.70
	0.00	265.00	5,000.00	4,735.00	94.70
TOTAL SEWER:	0.00	265.00	5,000.00	4,735.00	94.70
TOTAL UTILITIES:	8,220.07	33,179.23	62,300.00	29,120.77	46.74

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TOTAL EXPENDITURES:	19,298.97	112,464.75	168,378.00	55,913.25	33.21
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	7,464.35	189,558.84	159,384.00	30,174.84	18.93
Expenditures	19,298.97	112,464.75	168,378.00	55,913.25	33.21
CHANGE IN NET FINANCIAL ASSETS	(11,834.62)	77,094.09	(8,994.00)	86,088.09	957.17
CHANGE IN NET ASSETS	(11,834.62)	77,094.09	(8,994.00)	86,088.09	957.17
CHANGE IN SURPLUS	(11,834.62)	77,094.09	(8,994.00)	86,088.09	957.17

	Current	Year to Date	Balance
ACCOUNT BALANCES			
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(586.91)	34,924.34	83,016.99
110-110-130 - Cash - Bank - Term Deposit		65.00	65,455.00
Total Cash and Investments:	(586.91)	34,989.34	148,471.99
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(1,283.72)	26,498.56	25,640.22
110-200-110 - Municipal - Tax Receivable - Arrears	(84.74)	(5,807.84)	3,292.92
110-200-310 - Municipal Tax Enforcement Arrears		690.62	790.62
Total Municipal Taxes Receivable:	(1,368.46)	21,381.34	29,723.76
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	2,391.00	1,989.32	2,356.10
110-330-110 - Wages - Health & Dental	328.82	538.44	538.44
110-340-110 - GST Receivable - 100% Rebate	118.33	(5,049.04)	538.60
Total Other Receivables:	2,838.15	(4,649.18)	4,067.71

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Wednesday, November 23, 2022.


Yvonne (Bonny) Goodsman
Administrator


Jennifer Langlois
Mayor