

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending November 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	(16.86)	(3,928.45)	(3,500.00)	(428.45)	12.24-
Net Municipal Taxes	(16.86)	82,529.95	82,593.00	(63.05)	0.08-
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Propel		1,445.09	1,500.00	(54.91)	3.66-
Other	0.00	1,445.09	1,500.00	(54.91)	3.66-
410-900-100 - Tax Enforcement Revenue		150.96		150.96	
	0.00	150.96	0.00	150.96	0.00
TOTAL TAXATION:	(16.86)	84,126.00	84,093.00	33.00	0.04
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	150.00	2,000.00	2,550.00	(550.00)	21.57-
	150.00	2,000.00	2,550.00	(550.00)	21.57-
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:	150.00	5,700.00	3,400.00	2,300.00	67.65
UTILITIES					
Water					
440-110-100 - Water - Water Sales		11,600.80	13,000.00	(1,399.20)	10.76-
440-140-100 - Water - Connection Fees		10.00		10.00	
	0.00	11,610.80	13,000.00	(1,389.20)	10.69-
Sewer					
440-200-100 - Sewer		7,980.00	8,000.00	(20.00)	0.25-
	0.00	7,980.00	8,000.00	(20.00)	0.25-
TOTAL UTILITIES:	0.00	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-
	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	77.80	1,625.35	2,500.00	(874.65)	34.99-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
	77.80	3,537.61	4,597.00	(1,059.39)	23.05-
Other					
450-800-100 - GIL - Other - SPC Surcharge	395.01	4,185.47	5,500.00	(1,314.53)	23.90-
	395.01	4,185.47	5,500.00	(1,314.53)	23.90-
TOTAL GRANTS IN LIEU OF TAXES:	472.81	7,723.08	10,097.00	(2,373.92)	23.51-
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	19.17	140.62	250.00	(109.38)	43.75-
470-120-100 - Dividends Revenue		27.19		27.19	
	19.17	167.81	250.00	(82.19)	32.88-
TOTAL INVESTMENT INCOME AND COMMIS	19.17	167.81	250.00	(82.19)	32.88-
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:	625.12	147,367.99	146,440.00	927.99	0.63

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	186.00	1,926.00	2,000.00	74.00	3.70
	186.00	1,926.00	2,000.00	74.00	3.70
510-110-230 - GG - Salaries - Administrator	500.00	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
	686.00	8,190.00	9,000.00	810.00	9.00
Benefits					
510-120-110 - GG - Council - Payroll Benefits	5.00	55.00	60.00	5.00	8.33
	5.00	55.00	60.00	5.00	8.33
510-130-230 - GG - Benefits - Administration	1.44	17.28	20.00	2.72	13.60
510-130-231 - GG - Benefits - CPP	12.58	150.96	160.00	9.04	5.65
510-130-232 - GG - Benefits - EI	11.06	138.60	170.00	31.40	18.47
510-130-233 - GG - Benefits - Superannuation	45.00	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	193.80	1,698.40	350.00	(1,348.40)	385.26-
	268.88	2,901.17	1,710.00	(1,191.17)	69.66-
	954.88	11,091.17	10,710.00	(381.17)	3.56-
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 & Bo		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		1,934.50		(1,934.50)	
510-290-100 - GG - Cont. - Bank Charges		56.71	60.00	3.29	5.48
	0.00	21,155.90	21,685.00	529.10	2.44
Utilities					
510-300-110 - GG - Utility - Heat	52.34	631.57	900.00	268.43	29.83
510-300-120 - GG - Utility - Power	32.45	307.11	250.00	(57.11)	22.84-
510-300-140 - GG - Utility - Telephone		574.43	200.00	(374.43)	187.22-
	84.79	1,513.11	1,350.00	(163.11)	12.08-
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	300.00	1,423.22	1,200.00	(223.22)	18.60-
510-410-140 - GG - Maint. - Office Supplies		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	1,400.00	11,389.00	8,400.00	(2,989.00)	35.58-
	1,700.00	13,473.23	10,250.00	(3,223.23)	31.45-
TOTAL GENERAL GOVERNMENT SERVICES	2,739.67	47,233.41	43,995.00	(3,238.41)	7.36-
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
	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	47.35	684.60	770.00	85.40	11.09
525-300-120 - PS - Fire - Utility - Power	35.82	336.29	600.00	263.71	43.95
525-300-140 - PS - Fire - Utility - Telephone		649.76	550.00	(99.76)	18.14-
	83.17	1,670.65	1,920.00	249.35	12.99
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	85.83	85.83	200.00	114.17	57.09
	85.83	85.83	1,000.00	914.17	91.42
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:	169.00	7,065.68	4,480.00	(2,585.68)	57.72-
TOTAL PROTECTIVE SERVICES:	169.00	10,923.37	8,280.00	(2,643.37)	31.92-
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	224.20	1,978.42	2,500.00	521.58	20.86
530-110-150 - TS - Maint. - Salaries - Seasonal		192.00		(192.00)	
	224.20	2,170.42	2,500.00	329.58	13.18
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.16	61.92		(61.92)	
530-120-121 - TS - Maint. - Benefits - CPP	89.43	931.23	800.00	(131.23)	16.40-
530-120-122 - TS - Maint. - Benefits - EI	42.25	449.34	400.00	(49.34)	12.34-
530-120-123 - TS - Maint. - Benefits - Superannuator	11.34	82.19	600.00	517.81	86.30
	148.18	1,524.68	1,800.00	275.32	15.30
	372.38	3,695.10	4,300.00	604.90	14.07
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 & Subsistenc		414.40	400.00	(14.40)	3.60-
530-290-100 - TS - Maint. - Contracted Repairs			1,500.00	1,500.00	100.00
	0.00	414.40	13,100.00	12,685.60	96.84
Utilities					
530-300-120 - TS - Maint. - Utility - Power	31.69	268.26	750.00	481.74	64.23
530-310-100 - TS - Maint. - Utility - Street Lights	306.19	3,368.09	4,100.00	731.91	17.85
	337.88	3,636.35	4,850.00	1,213.65	25.02
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	866.56	1,041.13		(1,041.13)	
530-440-100 - TS - Maint. - Gravel/Sand	249.24	249.24	500.00	250.76	50.15
530-470-100 - TS - Maint. - Road/Street Signs			250.00	250.00	100.00
	1,115.80	1,520.32	3,500.00	1,979.68	56.56
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:	1,826.06	9,266.17	34,750.00	25,483.83	73.33

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TOTAL TRANSPORTATION SERVICES:	1,826.06	9,266.17	34,750.00	25,483.83	73.33
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	4,572.00	5,500.00	928.00	16.87
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	4,572.00	5,800.00	1,228.00	21.17
TOTAL ENVIRONMENTAL SERVICES:	457.20	4,572.00	5,800.00	1,228.00	21.17
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	1,686.00	18,339.75	20,000.00	1,660.25	8.30
580-120-110 - UT - Water - Benefits	160.58	1,746.46	2,000.00	253.54	12.68
	1,846.58	20,086.21	22,000.00	1,913.79	8.70
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	951.79	750.00	(201.79)	26.91-
580-295-100 - UT - Water - Other Cont. Services	79,075.82	79,075.82		(79,075.82)	
	79,119.62	85,164.30	12,800.00	(72,364.30)	565.35-
Utilities					
580-300-120 - UT - Water - Power	601.79	4,289.30	7,200.00	2,910.70	40.43
580-300-140 - UT - Water - Telephone	64.35	128.70	800.00	671.30	83.91
	666.14	4,418.00	8,000.00	3,582.00	44.78
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		51.21		(51.21)	
580-430-100 - UT - Water - Materials & Supplies	55.81	404.48	1,500.00	1,095.52	73.03
580-440-100 - UT - Water - Shop Supplies		41.33		(41.33)	
580-450-100 - UT - Water - Chemicals	1,695.89	4,509.30	7,000.00	2,490.70	35.58
	1,751.70	5,006.32	8,500.00	3,493.68	41.10
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:	83,384.04	114,674.83	57,300.00	(57,374.83)	100.13-
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:	83,384.04	114,674.83	62,300.00	(52,374.83)	84.07-

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TOTAL EXPENDITURES:	88,575.97	187,808.19	158,760.00	(29,048.19)	18.30-
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	625.12	147,367.99	146,440.00	927.99	0.63
Expenditures	88,575.97	187,808.19	158,760.00	(29,048.19)	18.30-
CHANGE IN NET FINANCIAL ASSETS	(87,950.85)	(40,440.20)	(12,320.00)	(28,120.20)	228.25-
CHANGE IN NET ASSETS	(87,950.85)	(40,440.20)	(12,320.00)	(28,120.20)	228.25-
CHANGE IN SURPLUS	(87,950.85)	(40,440.20)	(12,320.00)	(28,120.20)	228.25-

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(90,434.60)	(52,975.19)	58,283.16
110-110-130 - Cash - Bank - Term Deposit			65,390.00
Total Cash and Investments:	(90,434.60)	(52,975.19)	123,673.16
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(1,027.68)	15,936.91	15,936.91
110-200-110 - Municipal - Tax Receivable - Arrears		(6,294.40)	1,569.96
110-200-310 - Municipal Tax Enforcement Arrears		100.00	100.00
110-200-900 - Municipal - Allow. for Uncollected			(1,000.00)
Total Municipal Taxes Receivable:	(1,027.68)	9,742.51	16,606.87
Other Receivables			
110-310-100 - Accrued Interest		(39.38)	
110-320-100 - Accounts Receivable		(2,613.49)	
110-320-140 - Utility Accounts Receivable	(763.00)	1,189.64	1,031.58
110-330-110 - Wages - Health & Dental	(116.42)	(1.38)	(1.38)
110-340-110 - GST Receivable - 100% Rebate	4,140.85	3,306.71	4,798.40
Total Other Receivables:	3,261.43	1,842.10	5,828.60

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Wednesday, December 15, 2021.


Yvonne (Bonny) Goodsman
Administrator


Jennifer Langlois
Mayor