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

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	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy			86,093.00	(86,093.00)	100.00-
410-130-100 - Discount on Municipal Tax - Property	(27.37)	(200.03)	(3,500.00)	3,299.97	94.28
Net Municipal Taxes	(27.37)	(200.03)	82,593.00	(82,793.03)	100.24-
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		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		50.96		50.96	
	0.00	50.96	0.00	50.96	0.00
TOTAL TAXATION:	(27.37)	1,296.02	84,093.00	(82,796.98)	98.46-
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		650.00	2,550.00	(1,900.00)	74.51-
	0.00	650.00	2,550.00	(1,900.00)	74.51-
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees	2,575.00	2,575.00	750.00	1,825.00	243.33
	2,575.00	2,575.00	750.00	1,825.00	243.33
Cemetery Fees					
420-600-100 - F&C - Cemetery Fees		200.00		200.00	
	0.00	200.00	0.00	200.00	0.00
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 Provider			100.00	(100.00)	100.00-
420-800-220 - F&C - Appeal Fees	25.00	25.00		25.00	
	25.00	25.00	100.00	(75.00)	75.00-
	25.00	35.00	100.00	(65.00)	65.00-
TOTAL FEES AND CHARGES:	2,600.00	3,480.00	3,400.00	80.00	2.35
UTILITIES					
Water					
440-110-100 - Water - Water Sales	2,958.00	5,911.60	13,000.00	(7,088.40)	54.53-

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Sewer	2,958.00	5,911.60	13,000.00	(7,088.40)	54.53-
440-200-100 - Sewer	1,980.00	4,005.00	8,000.00	(3,995.00)	49.94-
	1,980.00	4,005.00	8,000.00	(3,995.00)	49.94-
TOTAL UTILITIES:	4,938.00	9,916.60	21,000.00	(11,083.40)	52.78-
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)			17,940.00	(17,940.00)	100.00-
450-115-100 - Unconditional Local Grants		200.00	200.00		
	0.00	200.00	18,140.00	(17,940.00)	98.90-
TOTAL UNCONDITIONAL TRANSFERS:	0.00	200.00	18,140.00	(17,940.00)	98.90-
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal - GTF			6,903.00	(6,903.00)	100.00-
	0.00	0.00	6,903.00	(6,903.00)	100.00-
Provincial					
450-350-100 - Conditional - Prov - Sask Lotteries	732.00	732.00	732.00		
	732.00	732.00	732.00	0.00	0.00
Local					
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:	732.00	732.00	9,135.00	(8,403.00)	91.99-
GRANTS IN LIEU OF TAXES					
Provincial					
450-620-100 - GIL - Prov - Sask. Energy		550.69	2,500.00	(1,949.31)	77.97-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
	0.00	550.69	4,597.00	(4,046.31)	88.02-
Other					
450-800-100 - GIL - Other - SPC Surcharge		840.04	5,500.00	(4,659.96)	84.73-
	0.00	840.04	5,500.00	(4,659.96)	84.73-
TOTAL GRANTS IN LIEU OF TAXES:	0.00	1,390.73	10,097.00	(8,706.27)	86.23-
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue		33.68	250.00	(216.32)	86.53-
	0.00	33.68	250.00	(216.32)	86.53-
TOTAL INVESTMENT INCOME AND COMMIS	0.00	33.68	250.00	(216.32)	86.53-
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-

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
TOTAL REVENUES:	8,242.63	17,149.03	146,440.00	(129,290.97)	88.29-

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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	744.00	2,000.00	1,256.00	62.80
	186.00	744.00	2,000.00	1,256.00	62.80
510-110-230 - GG - Salaries - Administrator	750.00	2,250.00	6,500.00	4,250.00	65.38
510-110-530 - GG - Salaries - Office Clerk		264.00	500.00	236.00	47.20
	936.00	3,258.00	9,000.00	5,742.00	63.80
Benefits					
510-120-110 - GG - Council - Payroll Benefits	5.00	20.00	60.00	40.00	66.67
	5.00	20.00	60.00	40.00	66.67
510-130-230 - GG - Benefits - Administration	2.16	6.48	20.00	13.52	67.60
510-130-231 - GG - Benefits - CPP	18.87	56.61	160.00	103.39	64.62
510-130-232 - GG - Benefits - EI	16.59	55.65	170.00	114.35	67.26
510-130-233 - GG - Benefits - Superannuation	67.50	202.50	600.00	397.50	66.25
510-130-234 - GG - Benefits - Worker Compensation		300.93	350.00	49.07	14.02
510-130-235 - GG - Benefits - SUMA	154.40	637.60	350.00	(287.60)	82.17-
	264.52	1,279.77	1,710.00	430.23	25.16
	1,200.52	4,537.77	10,710.00	6,172.23	57.63
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	251.16	332.12	750.00	417.88	55.72
510-200-190 - GG - Cont. - Printing	247.13	247.13		(247.13)	
510-210-100 - GG - Council Travel			100.00	100.00	100.00
510-230-100 - GG - Cont. - Insurance - General & Bor		12,702.00	12,050.00	(652.00)	5.41-
510-240-100 - GG - Cont. - Memberships & Subscripti		811.30	1,725.00	913.70	52.97
510-260-100 - GG - Cont. - Tax Enforcement/Collectic		12.00	150.00	138.00	92.00
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		200.00		(200.00)	
510-290-100 - GG - Cont. - Bank Charges		56.75	60.00	3.25	5.42
	498.29	19,020.00	21,685.00	2,665.00	12.29
Utilities					
510-300-110 - GG - Utility - Heat	75.28	389.85	900.00	510.15	56.68
510-300-120 - GG - Utility - Power	28.58	120.10	250.00	129.90	51.96
510-300-140 - GG - Utility - Telephone	63.36	253.44	200.00	(53.44)	26.72-
	167.22	763.39	1,350.00	586.61	43.45
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		409.68	1,200.00	790.32	65.86
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	5,789.00	8,400.00	2,611.00	31.08

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	700.00	6,684.69	10,250.00	3,565.31	34.78
TOTAL GENERAL GOVERNMENT SERVICES	2,566.03	31,005.85	43,995.00	12,989.15	29.52
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition			3,800.00	3,800.00	100.00
	0.00	0.00	3,800.00	3,800.00	100.00
TOTAL POLICE PROTECTION:	0.00	0.00	3,800.00	3,800.00	100.00
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
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	83.20	430.87	770.00	339.13	44.04
525-300-120 - PS - Fire - Utility - Power	31.55	132.56	600.00	467.44	77.91
525-300-140 - PS - Fire - Utility - Telephone	127.20	395.36	550.00	154.64	28.12
	241.95	958.79	1,920.00	961.21	50.06
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
TOTAL FIRE PROTECTION:	241.95	1,807.99	4,480.00	2,672.01	59.64
TOTAL PROTECTIVE SERVICES:	241.95	1,807.99	8,280.00	6,472.01	78.16
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	236.32	822.59	2,500.00	1,677.41	67.10
	236.32	822.59	2,500.00	1,677.41	67.10
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	7.74	23.22		(23.22)	
530-120-121 - TS - Maint. - Benefits - CPP	114.17	356.13	800.00	443.87	55.48
530-120-122 - TS - Maint. - Benefits - EI	55.27	171.32	400.00	228.68	57.17
530-120-123 - TS - Maint. - Benefits - Superannuation	9.46	37.81	600.00	562.19	93.70

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	Current	Year To Date	Budget	Variance	%
	186.64	588.48	1,800.00	1,211.52	67.31
	422.96	1,411.07	4,300.00	2,888.93	67.18
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			400.00	400.00	100.00
530-290-100 - TS - Maint. - Contracted Repairs			1,500.00	1,500.00	100.00
	0.00	0.00	13,100.00	13,100.00	100.00
Utilities					
530-300-120 - TS - Maint. - Utility - Power		52.69	750.00	697.31	92.97
530-310-100 - TS - Maint. - Utility - Street Lights	306.19	1,224.76	4,100.00	2,875.24	70.13
	306.19	1,277.45	4,850.00	3,572.55	73.66
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies	12.72	150.43		(150.43)	
530-410-100 - TS - Maint. - Shop Supply & Small Tool			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	65.00	114.35		(114.35)	
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
	77.72	264.78	3,500.00	3,235.22	92.43
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:	806.87	2,953.30	34,750.00	31,796.70	91.50
TOTAL TRANSPORTATION SERVICES:	806.87	2,953.30	34,750.00	31,796.70	91.50
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	1,371.60	5,500.00	4,128.40	75.06
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	1,371.60	5,800.00	4,428.40	76.35
TOTAL ENVIRONMENTAL SERVICES:	457.20	1,371.60	5,800.00	4,428.40	76.35
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 SEF	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

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	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 Improvemer			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	1,138.41	3,135.00	1,996.59	63.69
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	2,262.50	6,923.75	20,000.00	13,076.25	65.38
580-120-110 - UT - Water - Benefits	215.45	659.38	2,000.00	1,340.62	67.03
	2,477.95	7,583.13	22,000.00	14,416.87	65.53
Professional/Contractual Services					
580-230-100 - UT - Water - Travel, Meals & Subsis			50.00	50.00	100.00
580-285-100 - UT - Cont. Repairs - Building & Equip.		2,804.69	5,000.00	2,195.31	43.91
580-285-150 - UT - Water - Cont. Repairs - Line Repa			7,000.00	7,000.00	100.00
580-290-100 - UT - Water - Laboratory Testing	68.90	200.30	750.00	549.70	73.29
	68.90	3,004.99	12,800.00	9,795.01	76.52
Utilities					
580-300-120 - UT - Water - Power	307.01	1,887.32	7,200.00	5,312.68	73.79
580-300-140 - UT - Water - Telephone			800.00	800.00	100.00
	307.01	1,887.32	8,000.00	6,112.68	76.41
Maintenance, Materials and Supplies					
580-430-100 - UT - Water - Materials & Supplies	14.66	107.22	1,500.00	1,392.78	92.85
580-440-100 - UT - Water - Shop Supplies		41.33		(41.33)	
580-450-100 - UT - Water - Chemicals		866.80	7,000.00	6,133.20	87.62
	14.66	1,015.35	8,500.00	7,484.65	88.05
Capital Expenditures					
580-600-399 - UT - Water - Amort - Machinery & Equip			6,000.00	6,000.00	100.00
	0.00	0.00	6,000.00	6,000.00	100.00
TOTAL WATER:	2,868.52	13,490.79	57,300.00	43,809.21	76.46
SEWER					
Professional/Contractual Services					
585-285-120 - UT - Sewer - Cont Repairs - Line Repa			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:	2,868.52	13,490.79	62,300.00	48,809.21	78.35
TOTAL EXPENDITURES:	6,940.57	51,767.94	158,760.00	106,992.06	67.39
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	8,242.63	17,149.03	146,440.00	(129,290.97)	88.29-

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Expenditures	6,940.57	51,767.94	158,760.00	106,992.06	67.39
CHANGE IN NET FINANCIAL ASSETS	1,302.06	(34,618.91)	(12,320.00)	(22,298.91)	181.00-
CHANGE IN NET ASSETS	1,302.06	(34,618.91)	(12,320.00)	(22,298.91)	181.00-
CHANGE IN SURPLUS	1,302.06	(34,618.91)	(12,320.00)	(22,298.91)	181.00-

ACCOUNT BALANCES	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>
Cash and Investments			
110-110-120 - Cash - Bank - Demand	691.78	(27,542.27)	83,716.08
110-110-130 - Cash - Bank - Term Deposit			65,390.00
Total Cash and Investments:	691.78	(27,542.27)	149,106.08
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(456.12)	(3,395.75)	(3,395.75)
110-200-110 - Municipal - Tax Receivable - Arrears	(674.19)	(3,125.80)	4,738.56
110-200-310 - Municipal Tax Enforcement Arrears		29.12	29.12
110-200-900 - Municipal - Allow. for Uncollected			(1,000.00)
Total Municipal Taxes Receivable:	(1,130.31)	(6,492.43)	371.93
Other Receivables			
110-310-100 - Accrued Interest			39.38
110-320-100 - Accounts Receivable		(2,613.49)	
110-320-140 - Utility Accounts Receivable	1,543.40	1,768.44	1,610.38
110-330-110 - Wages - Health & Dental	(8.65)	298.02	298.02
110-340-110 - GST Receivable - 100% Rebate	116.93	(540.56)	951.13
Total Other Receivables:	1,651.68	(1,087.59)	2,898.91

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Wednesday, May 12, 2021.

Yvonne (Bonny) Goodman
Yvonne (Bonny) Goodman
Administrator

Jennifer Langlois
Jennifer Langlois
Mayor