

Report Date
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Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2021

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	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	(758.28)	(1,740.32)	(3,500.00)	1,759.68	50.28
Net Municipal Taxes	(758.28)	84,718.08	82,593.00	2,125.08	2.57
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:	(758.28)	86,214.13	84,093.00	2,121.13	2.52
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	1,100.00	2,550.00	(1,450.00)	56.86-
	150.00	1,100.00	2,550.00	(1,450.00)	56.86-
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees	725.00	3,300.00	750.00	2,550.00	340.00
	725.00	3,300.00	750.00	2,550.00	340.00
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-
	0.00	0.00	100.00	(100.00)	100.00-
	0.00	10.00	100.00	(90.00)	90.00-
TOTAL FEES AND CHARGES:	875.00	4,630.00	3,400.00	1,230.00	36.18
UTILITIES					
Water					
440-110-100 - Water - Water Sales		5,911.60	13,000.00	(7,088.40)	54.53-
	0.00	5,911.60	13,000.00	(7,088.40)	54.53-

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Sewer					
440-200-100 - Sewer		4,005.00	8,000.00	(3,995.00)	49.94-
	0.00	4,005.00	8,000.00	(3,995.00)	49.94-
TOTAL UTILITIES:	0.00	9,916.60	21,000.00	(11,083.40)	52.78-
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)	19,524.00	19,524.00	17,940.00	1,584.00	8.83
450-115-100 - Unconditional Local Grants		200.00	200.00		
	19,524.00	19,724.00	18,140.00	1,584.00	8.73
TOTAL UNCONDITIONAL TRANSFERS:	19,524.00	19,724.00	18,140.00	1,584.00	8.73
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		
	0.00	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:	0.00	732.00	9,135.00	(8,403.00)	91.99-
GRANTS IN LIEU OF TAXES					
Provincial					
450-620-100 - GIL - Prov - Sask. Energy	145.27	1,225.76	2,500.00	(1,274.24)	50.97-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
	145.27	1,225.76	4,597.00	(3,371.24)	73.34-
Other					
450-800-100 - GIL - Other - SPC Surcharge	460.29	2,136.13	5,500.00	(3,363.87)	61.16-
	460.29	2,136.13	5,500.00	(3,363.87)	61.16-
TOTAL GRANTS IN LIEU OF TAXES:	605.56	3,361.89	10,097.00	(6,735.11)	66.70-
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:	20,246.28	124,712.30	146,440.00	(21,727.70)	14.84-

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	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	126.00	1,056.00	2,000.00	944.00	47.20
	126.00	1,056.00	2,000.00	944.00	47.20
510-110-230 - GG - Salaries - Administrator	500.00	3,250.00	6,500.00	3,250.00	50.00
510-110-530 - GG - Salaries - Office Clerk		264.00	500.00	236.00	47.20
	626.00	4,570.00	9,000.00	4,430.00	49.22
Benefits					
510-120-110 - GG - Council - Payroll Benefits	3.33	28.33	60.00	31.67	52.78
	3.33	28.33	60.00	31.67	52.78
510-130-230 - GG - Benefits - Administration	1.44	9.36	20.00	10.64	53.20
510-130-231 - GG - Benefits - CPP	12.58	81.77	160.00	78.23	48.89
510-130-232 - GG - Benefits - EI	11.06	77.77	170.00	92.23	54.25
510-130-233 - GG - Benefits - Superannuation	45.00	292.50	600.00	307.50	51.25
510-130-234 - GG - Benefits - Worker Compensation		300.93	350.00	49.07	14.02
510-130-235 - GG - Benefits - SUMA	115.00	907.00	350.00	(557.00)	159.14-
	188.41	1,697.66	1,710.00	12.34	0.72
	814.41	6,267.66	10,710.00	4,442.34	41.48
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 & 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		253.44		(253.44)	
510-290-100 - GG - Cont. - Bank Charges		56.75	60.00	3.25	5.42
	0.00	19,073.44	21,685.00	2,611.56	12.04
Utilities					
510-300-110 - GG - Utility - Heat	30.98	473.65	900.00	426.35	47.37
510-300-120 - GG - Utility - Power	25.83	174.37	250.00	75.63	30.25
510-300-140 - GG - Utility - Telephone	64.35	381.38	200.00	(181.38)	90.69-
	121.16	1,029.40	1,350.00	320.60	23.75
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		685.68	1,200.00	514.32	42.86
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	7,189.00	8,400.00	1,211.00	14.42

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	700.00	8,360.69	10,250.00	1,889.31	18.43
TOTAL GENERAL GOVERNMENT SERVICES	1,635.57	34,731.19	43,995.00	9,263.81	21.06
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	34.25	523.48	770.00	246.52	32.02
525-300-120 - PS - Fire - Utility - Power	28.51	192.47	600.00	407.53	67.92
525-300-140 - PS - Fire - Utility - Telephone		395.36	550.00	154.64	28.12
	62.76	1,111.31	1,920.00	808.69	42.12
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:	62.76	1,960.51	4,480.00	2,519.49	56.24
TOTAL PROTECTIVE SERVICES:	62.76	1,960.51	8,280.00	6,319.49	76.32
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	233.30	1,193.74	2,500.00	1,306.26	52.25
	233.30	1,193.74	2,500.00	1,306.26	52.25
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.16	33.54		(33.54)	
530-120-121 - TS - Maint. - Benefits - CPP	78.54	507.76	800.00	292.24	36.53
530-120-122 - TS - Maint. - Benefits - EI	37.82	244.75	400.00	155.25	38.81
530-120-123 - TS - Maint. - Benefits - Superannuation	13.22	55.75	600.00	544.25	90.71

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	134.74	841.80	1,800.00	958.20	53.23
	368.04	2,035.54	4,300.00	2,264.46	52.66
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	31.55	104.72	750.00	645.28	86.04
530-310-100 - TS - Maint. - Utility - Street Lights	306.19	1,837.14	4,100.00	2,262.86	55.19
	337.74	1,941.86	4,850.00	2,908.14	59.96
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		229.95		(229.95)	
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		127.88		(127.88)	
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	357.83	3,500.00	3,142.17	89.78
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:	705.78	4,335.23	34,750.00	30,414.77	87.52
TOTAL TRANSPORTATION SERVICES:	705.78	4,335.23	34,750.00	30,414.77	87.52
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	2,286.00	5,500.00	3,214.00	58.44
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	2,286.00	5,800.00	3,514.00	60.59
TOTAL ENVIRONMENTAL SERVICES:	457.20	2,286.00	5,800.00	3,514.00	60.59
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	1,477.00	9,873.25	20,000.00	10,126.75	50.63
580-120-110 - UT - Water - Benefits	140.70	940.29	2,000.00	1,059.71	52.99
	1,617.70	10,813.54	22,000.00	11,186.46	50.85
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	43.80	313.11	750.00	436.89	58.25
	43.80	3,117.80	12,800.00	9,682.20	75.64
Utilities					
580-300-120 - UT - Water - Power	365.61	2,690.34	7,200.00	4,509.66	62.63
580-300-140 - UT - Water - Telephone			800.00	800.00	100.00
	365.61	2,690.34	8,000.00	5,309.66	66.37
Maintenance, Materials and Supplies					
580-430-100 - UT - Water - Materials & Supplies		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	157.60	2,404.20	7,000.00	4,595.80	65.65
	157.60	2,552.75	8,500.00	5,947.25	69.97
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:	2,184.71	19,174.43	57,300.00	38,125.57	66.54
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:	2,184.71	19,174.43	62,300.00	43,125.57	69.22
TOTAL EXPENDITURES:	5,046.02	63,625.77	158,760.00	95,134.23	59.92
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	20,246.28	124,712.30	146,440.00	(21,727.70)	14.84-

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Expenditures	5,046.02	63,625.77	158,760.00	95,134.23	59.92
CHANGE IN NET FINANCIAL ASSETS	15,200.26	61,086.53	(12,320.00)	73,406.53	595.83
CHANGE IN NET ASSETS	15,200.26	61,086.53	(12,320.00)	73,406.53	595.83
CHANGE IN SURPLUS	15,200.26	61,086.53	(12,320.00)	73,406.53	595.83

ACCOUNT BALANCES	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>
Cash and Investments			
110-110-120 - Cash - Bank - Demand	29,373.84	13,103.61	124,361.96
110-110-130 - Cash - Bank - Term Deposit			65,390.00
Total Cash and Investments:	29,373.84	13,103.61	189,751.96
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(12,638.02)	57,297.84	57,297.84
110-200-110 - Municipal - Tax Receivable - Arrears	(1,302.74)	(5,059.28)	2,805.08
110-200-310 - Municipal Tax Enforcement Arrears	(14.56)	14.56	14.56
110-200-900 - Municipal - Allow. for Uncollected			(1,000.00)
Total Municipal Taxes Receivable:	(13,955.32)	52,253.12	59,117.48
Other Receivables			
110-310-100 - Accrued Interest			39.38
110-320-100 - Accounts Receivable		(2,613.49)	
110-320-140 - Utility Accounts Receivable	(337.00)	69.64	(88.42)
110-330-110 - Wages - Health & Dental	83.89	383.68	383.68
110-340-110 - GST Receivable - 100% Rebate	91.82	(267.71)	1,223.98
Total Other Receivables:	(161.29)	(2,427.88)	1,558.62

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Wednesday, July 14, 2021.

Yvonne (Bonny) Goodsman
Administrator

Jennifer Langlois
Mayor