

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending July 31, 2024

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		108,897.76		108,897.76	
410-130-100 - Discount on Municipal Tax - Property	(3,006.89)	(3,615.88)		(3,615.88)	
Net Municipal Taxes	(3,006.89)	105,281.88	0.00	105,281.88	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Property		1,390.86		1,390.86	
	0.00	1,390.86	0.00	1,390.86	0.00
TOTAL TAXATION:	(3,006.89)	106,672.74	0.00	106,672.74	0.00
FEES AND CHARGES					
Custom Work					
420-100-100 - F&C - Custom Work		70.00		70.00	
420-100-110 - F&C - Custom Work - Snow Removal		50.00		50.00	
	0.00	120.00	0.00	120.00	0.00
Rentals					
420-300-100 - F&C - Rentals - Building/Room	150.00	1,050.00		1,050.00	
	150.00	1,050.00	0.00	1,050.00	0.00
Policing and Fire Fees					
420-400-110 - F&C - Policing Fees - Fines		25.00		25.00	
	0.00	25.00	0.00	25.00	0.00
Licenses and Permits					
420-700-100 - F&C - Licenses & Permits		50.00		50.00	
420-710-100 - F&C - Building Permits		1,050.00		1,050.00	
	0.00	1,100.00	0.00	1,100.00	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate		20.00		20.00	
	0.00	20.00	0.00	20.00	0.00
	0.00	20.00	0.00	20.00	0.00
TOTAL FEES AND CHARGES:	150.00	2,315.00	0.00	2,315.00	0.00
UTILITIES					
Water					
440-110-100 - Water - Water Sales	5,483.30	16,748.90		16,748.90	
	5,483.30	16,748.90	0.00	16,748.90	0.00
Sewer					
440-200-100 - Sewer	2,050.00	6,350.00		6,350.00	
	2,050.00	6,350.00	0.00	6,350.00	0.00
TOTAL UTILITIES:	7,533.30	23,098.90	0.00	23,098.90	0.00
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)		20,842.00		20,842.00	
450-115-100 - Unconditional Local Grants		300.00		300.00	
	0.00	21,142.00	0.00	21,142.00	0.00
TOTAL UNCONDITIONAL TRANSFERS:	0.00	21,142.00	0.00	21,142.00	0.00
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal - GTF		2,503.80		2,503.80	
	0.00	2,503.80	0.00	2,503.80	0.00
Provincial					
450-350-100 - Conditional - Prov - Sask Lotteries		745.00		745.00	
	0.00	745.00	0.00	745.00	0.00
TOTAL CONDITIONAL GRANTS:	0.00	3,248.80	0.00	3,248.80	0.00

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GRANTS IN LIEU OF TAXES					
Provincial					
450-600-100 - GIL - Provincial	2,444.00	2,444.00		2,444.00	
450-620-100 - GIL - Prov - Sask. Energy	108.86	1,698.30		1,698.30	
	2,552.86	4,142.30	0.00	4,142.30	0.00
Other					
450-800-100 - GIL - Other - SPC Surcharge	400.85	2,478.49		2,478.49	
	400.85	2,478.49	0.00	2,478.49	0.00
TOTAL GRANTS IN LIEU OF TAXES:	2,953.71	6,620.79	0.00	6,620.79	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	233.98	4,888.31		4,888.31	
470-120-100 - Dividends Revenue		2,043.91		2,043.91	
	233.98	6,932.22	0.00	6,932.22	0.00
TOTAL INVESTMENT INCOME AND COMMIS	233.98	6,932.22	0.00	6,932.22	0.00
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:	7,864.10	170,130.45	0.00	170,130.45	0.00

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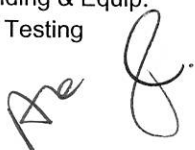
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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	220.00	1,330.00		(1,330.00)	
	220.00	1,330.00	0.00	(1,330.00)	0.00
510-110-230 - GG - Salaries - Administrator	560.02	4,436.87		(4,436.87)	
510-110-530 - GG - Salaries - Office Clerk	220.00	1,740.00		(1,740.00)	
	1,000.02	7,506.87	0.00	(7,506.87)	0.00
Benefits					
510-120-110 - GG - Council - Payroll Benefits	3.48	22.62		(22.62)	
	3.48	22.62	0.00	(22.62)	0.00
510-130-230 - GG - Benefits - Administration	5.40	24.90		(24.90)	
510-130-231 - GG - Benefits - CPP	17.30	143.85		(143.85)	
510-130-232 - GG - Benefits - EI	13.02	103.11		(103.11)	
510-130-233 - GG - Benefits - Superannuation	50.40	399.30		(399.30)	
510-130-234 - GG - Benefits - Worker Compensation		689.65		(689.65)	
510-130-235 - GG - Benefits - SUMA	123.86	840.84		(840.84)	
	213.46	2,224.27	0.00	(2,224.27)	0.00
	1,213.48	9,731.14	0.00	(9,731.14)	0.00
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal		391.14		(391.14)	
510-200-130 - GG - Cont. - Audit/Accounting		6,095.00		(6,095.00)	
510-200-170 - GG - Cont. - Advertising		291.36		(291.36)	
510-220-100 - GG - Cont. - Office Management Cons	650.00	975.00		(975.00)	
510-230-100 - GG - Cont. - Insurance - General & Boi		17,421.00		(17,421.00)	
510-240-100 - GG - Cont. - Memberships & Subscript		2,614.98		(2,614.98)	
510-260-100 - GG - Cont. - Tax Enforcement/Collecti		30.00		(30.00)	
510-280-170 - GG - Cont. - Bylaw Enforcement	757.90	1,107.70		(1,107.70)	
510-290-100 - GG - Cont. - Bank Charges	5.30	37.00		(37.00)	
	1,413.20	28,963.18	0.00	(28,963.18)	0.00
Utilities					
510-300-110 - GG - Utility - Heat	25.45	622.12		(622.12)	
510-300-120 - GG - Utility - Power	35.54	288.31		(288.31)	
	60.99	910.43	0.00	(910.43)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	55.35	555.35		(555.35)	
510-490-110 - GG - Maint. - Office Rent	700.00	7,388.00		(7,388.00)	
	755.35	7,943.35	0.00	(7,943.35)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	3,443.02	47,548.10	0.00	(47,548.10)	0.00
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition	4,022.71	4,022.71		(4,022.71)	
	4,022.71	4,022.71	0.00	(4,022.71)	0.00
TOTAL POLICE PROTECTION:	4,022.71	4,022.71	0.00	(4,022.71)	0.00
FIRE PROTECTION					
Professional/Contractual Services					
525-230-100 - PS - Fire - Insurance		849.20		(849.20)	
	0.00	849.20	0.00	(849.20)	0.00
Utilities					
525-300-110 - PS - Fire - Utility - Heat	25.45	645.82		(645.82)	
525-300-120 - PS - Fire - Utility - Power	35.08	258.10		(258.10)	
525-300-140 - PS - Fire - Utility - Telephone	206.70	501.70		(501.70)	
	267.23	1,405.62	0.00	(1,405.62)	0.00
TOTAL FIRE PROTECTION:	267.23	2,254.82	0.00	(2,254.82)	0.00
TOTAL PROTECTIVE SERVICES:	4,289.94	6,277.53	0.00	(6,277.53)	0.00

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TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	409.94	2,582.94		(2,582.94)	
	409.94	2,582.94	0.00	(2,582.94)	0.00
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.40	40.50		(40.50)	
530-120-121 - TS - Maint. - Benefits - CPP	155.16	1,101.39		(1,101.39)	
530-120-122 - TS - Maint. - Benefits - EI	66.85	477.11		(477.11)	
530-120-123 - TS - Maint. - Benefits - Superannuation	23.91	138.26		(138.26)	
	251.32	1,757.26	0.00	(1,757.26)	0.00
	661.26	4,340.20	0.00	(4,340.20)	0.00
Professional/Contractual Services					
530-210-140 - TS - Maint. - Contract - Mowing	230.00	350.00		(350.00)	
530-250-100 - TS - Maint. - Travel, Meal & Subsistence		77.18		(77.18)	
	230.00	427.18	0.00	(427.18)	0.00
Utilities					
530-300-120 - TS - Maint. - Utility - Power	46.01	500.62		(500.62)	
530-310-100 - TS - Maint. - Utility - Street Lights	355.36	2,487.32		(2,487.32)	
	401.37	2,987.94	0.00	(2,987.94)	0.00
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		116.49		(116.49)	
530-400-150 - TS - Maint. - Supplies		79.31		(79.31)	
530-420-104 - TS - Maint. - Repair/Parts/Tools - Mowing		76.32		(76.32)	
530-425-112 - TS - Maint. - Oil & Gas - #2	101.90	265.16		(265.16)	
530-470-100 - TS - Maint. - Road/Street Signs	(365.25)	437.53		(437.53)	
	(263.35)	974.81	0.00	(974.81)	0.00
TOTAL MAINTENANCE:	1,029.28	8,730.13	0.00	(8,730.13)	0.00
CONSTRUCTION					
Professional/Contractual Services					
535-210-120 - TS - Const. - Contract - Contract	23,752.51	23,752.51		(23,752.51)	
	23,752.51	23,752.51	0.00	(23,752.51)	0.00
TOTAL CONSTRUCTION:	23,752.51	23,752.51	0.00	(23,752.51)	0.00
TOTAL TRANSPORTATION SERVICES:	24,781.79	32,482.64	0.00	(32,482.64)	0.00
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	520.00	3,120.00		(3,120.00)	
	520.00	3,120.00	0.00	(3,120.00)	0.00
TOTAL ENVIRONMENTAL SERVICES:	520.00	3,120.00	0.00	(3,120.00)	0.00
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-290-100 - R&C - Cont. - Library Requisition		1,060.46		(1,060.46)	
	0.00	1,060.46	0.00	(1,060.46)	0.00
Grants and Contributions					
570-500-110 - R&C - Grants and Contributions		732.00		(732.00)	
	0.00	732.00	0.00	(732.00)	0.00
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	1,792.46	0.00	(1,792.46)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	2,467.02	17,946.78		(17,946.78)	
580-120-110 - UT - Water - Benefits	235.02	1,709.43		(1,709.43)	
	2,702.04	19,656.21	0.00	(19,656.21)	0.00
Professional/Contractual Services					
580-285-100 - UT - Cont. Repairs - Building & Equipment		6,654.42		(6,654.42)	
580-290-100 - UT - Water - Laboratory Testing	43.80	328.50		(328.50)	



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Utilities	43.80	6,982.92	0.00	(6,982.92)	0.00
580-300-120 - UT - Water - Power		3,682.72		(3,682.72)	
580-300-140 - UT - Water - Telephone	64.80	453.60		(453.60)	
	64.80	4,136.32	0.00	(4,136.32)	0.00
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	32.31	134.91		(134.91)	
580-430-100 - UT - Water - Materials & Supplies		278.00		(278.00)	
580-450-100 - UT - Water - Chemicals		3,512.60		(3,512.60)	
	32.31	3,925.51	0.00	(3,925.51)	0.00
TOTAL WATER:	2,842.95	34,700.96	0.00	(34,700.96)	0.00
TOTAL UTILITIES:	2,842.95	34,700.96	0.00	(34,700.96)	0.00
TOTAL EXPENDITURES:	35,877.70	125,921.69	0.00	(125,921.69)	0.00
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	7,864.10	170,130.45	0.00	170,130.45	0.00
Expenditures	35,877.70	125,921.69	0.00	(125,921.69)	0.00
CHANGE IN NET FINANCIAL ASSETS	(28,013.60)	44,208.76	0.00	44,208.76	0.00
CHANGE IN NET ASSETS	(28,013.60)	44,208.76	0.00	44,208.76	0.00
CHANGE IN SURPLUS	(28,013.60)	44,208.76	0.00	44,208.76	0.00

ACCOUNT BALANCES

Cash and Investments

110-110-120 - Cash - Bank - Demand
110-110-130 - Cash - Bank - Term Deposit

Total Cash and Investments:

Current	Year to Date	Balance
19,892.94	(8,089.94)	160,677.41
		65,455.00
19,892.94	(8,089.94)	226,132.41

Municipal Taxes Receivable

110-200-100 - Municipal - Tax Receivable - Current
110-200-110 - Municipal - Tax Receivable - Arrears
110-200-310 - Municipal Tax Enforcement Arrears

Total Municipal Taxes Receivable:

(50,570.28)	49,987.26	48,177.46
	(1,053.90)	8,148.98
	10.42	79.86
(50,570.28)	48,943.78	56,406.30

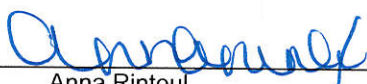
Other Receivables

110-300-110 - Due From Provincial Gov't/Agency
110-310-100 - Accrued Interest
110-320-140 - Utility Accounts Receivable
110-330-110 - Wages - Health & Dental
110-340-110 - GST Receivable - 100% Rebate

Total Other Receivables:

	(446.83)	255.32
		2,090.18
3,082.80	3,676.80	2,975.95
(5.32)	307.70	307.70
(413.73)	(777.81)	1,238.49
2,663.75	2,759.86	6,867.64

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Monday, August 19, 2024.


Anna Rintoul
Administrator


Jennifer Langlois
Mayor