

Report Date
2021-09-13 1:20 PM

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending August 31, 2021

Page 1

	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	(254.30)	(3,591.61)	(3,500.00)	(91.61)	2.62-
Net Municipal Taxes	(254.30)	82,866.79	82,593.00	273.79	0.33
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:	(254.30)	84,362.84	84,093.00	269.84	0.32
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	1,716.99	2,550.00	(833.01)	32.67-
	150.00	1,716.99	2,550.00	(833.01)	32.67-
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		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:	150.00	5,396.99	3,400.00	1,996.99	58.74
UTILITIES					
Water					
440-110-100 - Water - Water Sales		8,727.60	13,000.00	(4,272.40)	32.86-
	0.00	8,727.60	13,000.00	(4,272.40)	32.86-

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Sewer					
440-200-100 - Sewer		5,985.00	8,000.00	(2,015.00)	25.19-
	0.00	5,985.00	8,000.00	(2,015.00)	25.19-
TOTAL UTILITIES:	0.00	14,712.60	21,000.00	(6,287.40)	29.94-
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	9,504.30	6,903.00	2,601.30	37.68
	9,504.30	9,504.30	6,903.00	2,601.30	37.68
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:	9,504.30	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	76.80	1,399.73	2,500.00	(1,100.27)	44.01-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
	76.80	3,311.99	4,597.00	(1,285.01)	27.95-
Other					
450-800-100 - GIL - Other - SPC Surcharge	425.55	2,949.37	5,500.00	(2,550.63)	46.38-
	425.55	2,949.37	5,500.00	(2,550.63)	46.38-
TOTAL GRANTS IN LIEU OF TAXES:	502.35	6,261.36	10,097.00	(3,835.64)	37.99-
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	42.15	83.76	250.00	(166.24)	66.50-
	42.15	83.76	250.00	(166.24)	66.50-
TOTAL INVESTMENT INCOME AND COMMIS	42.15	83.76	250.00	(166.24)	66.50-
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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Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending August 31, 2021

Page 3

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
TOTAL REVENUES:	9,944.50	140,877.85	146,440.00	(5,562.15)	3.80-

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending August 31, 2021

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	186.00	1,428.00	2,000.00	572.00	28.60
	186.00	1,428.00	2,000.00	572.00	28.60
510-110-230 - GG - Salaries - Administrator	500.00	4,250.00	6,500.00	2,250.00	34.62
510-110-530 - GG - Salaries - Office Clerk		264.00	500.00	236.00	47.20
	686.00	5,942.00	9,000.00	3,058.00	33.98
Benefits					
510-120-110 - GG - Council - Payroll Benefits	5.00	40.00	60.00	20.00	33.33
	5.00	40.00	60.00	20.00	33.33
510-130-230 - GG - Benefits - Administration	1.44	12.24	20.00	7.76	38.80
510-130-231 - GG - Benefits - CPP	12.58	106.93	160.00	53.07	33.17
510-130-232 - GG - Benefits - EI	11.06	99.89	170.00	70.11	41.24
510-130-233 - GG - Benefits - Superannuation	45.00	382.50	600.00	217.50	36.25
510-130-234 - GG - Benefits - Worker Compensation		300.93	350.00	49.07	14.02
510-130-235 - GG - Benefits - SUMA	174.40	1,215.80	350.00	(865.80)	247.37-
	249.48	2,158.29	1,710.00	(448.29)	26.22-
	935.48	8,100.29	10,710.00	2,609.71	24.37
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)	
510-280-170 - GG - Cont. - Bylaw Enforcement	583.00	1,086.50		(1,086.50)	
510-290-100 - GG - Cont. - Bank Charges		56.75	60.00	3.25	5.42
	583.00	20,159.94	21,685.00	1,525.06	7.03
Utilities					
510-300-110 - GG - Utility - Heat	52.28	525.93	900.00	374.07	41.56
510-300-120 - GG - Utility - Power	49.32	223.69	250.00	26.31	10.52
510-300-140 - GG - Utility - Telephone	128.70	510.08	200.00	(310.08)	155.04-
	230.30	1,259.70	1,350.00	90.30	6.69
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	288.38	1,088.65	1,200.00	111.35	9.28
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	8,589.00	8,400.00	(189.00)	2.25-

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For the Period Ending August 31, 2021

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	988.38	10,163.66	10,250.00	86.34	0.84
TOTAL GENERAL GOVERNMENT SERVICES	2,737.16	39,683.59	43,995.00	4,311.41	9.80
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
	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	57.76	581.24	770.00	188.76	24.51
525-300-120 - PS - Fire - Utility - Power	54.43	246.90	600.00	353.10	58.85
525-300-140 - PS - Fire - Utility - Telephone		522.56	550.00	27.44	4.99
	112.19	1,350.70	1,920.00	569.30	29.65
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
Grants and Contributions					
525-520-110 - PS - Fire - Grants and Contributions	4,460.00	4,460.00		(4,460.00)	
	4,460.00	4,460.00	0.00	(4,460.00)	0.00
TOTAL FIRE PROTECTION:	4,572.19	6,659.90	4,480.00	(2,179.90)	48.66-
TOTAL PROTECTIVE SERVICES:	4,572.19	10,517.59	8,280.00	(2,237.59)	27.02-
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	116.64	1,404.29	2,500.00	1,095.71	43.83
530-110-150 - TS - Maint. - Salaries - Seasonal	112.00	112.00		(112.00)	
	228.64	1,516.29	2,500.00	983.71	39.35
Benefits					

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For the Period Ending August 31, 2021

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530-120-120 - TS - Maint. - Benefits - SUMA	5.16	43.86		(43.86)	
530-120-121 - TS - Maint. - Benefits - CPP	71.88	658.78	800.00	141.22	17.65
530-120-122 - TS - Maint. - Benefits - EI	35.12	317.95	400.00	82.05	20.51
530-120-123 - TS - Maint. - Benefits - Superannuation	2.84	58.59	600.00	541.41	90.24
	115.00	1,079.18	1,800.00	720.82	40.05
	343.64	2,595.47	4,300.00	1,704.53	39.64
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	63.10	167.82	750.00	582.18	77.62
530-310-100 - TS - Maint. - Utility - Street Lights	612.38	2,449.52	4,100.00	1,650.48	40.26
	675.48	2,617.34	4,850.00	2,232.66	46.03
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		174.57		(174.57)	
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	404.52	3,500.00	3,095.48	88.44
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:	1,019.12	5,617.33	34,750.00	29,132.67	83.84
TOTAL TRANSPORTATION SERVICES:	1,019.12	5,617.33	34,750.00	29,132.67	83.84
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	3,200.40	5,500.00	2,299.60	41.81
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	3,200.40	5,800.00	2,599.60	44.82
TOTAL ENVIRONMENTAL SERVICES:	457.20	3,200.40	5,800.00	2,599.60	44.82
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

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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 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	1,471.50	12,972.25	20,000.00	7,027.75	35.14
580-120-110 - UT - Water - Benefits	140.10	1,235.32	2,000.00	764.68	38.23
	1,611.60	14,207.57	22,000.00	7,792.43	35.42
Professional/Contractual Services					
580-230-100 - UT - Water - Travel, Meals & Subсистен			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	350.40	688.95	750.00	61.05	8.14
	350.40	3,493.64	12,800.00	9,306.36	72.71
Utilities					
580-300-120 - UT - Water - Power	351.67	3,042.01	7,200.00	4,157.99	57.75
580-300-140 - UT - Water - Telephone			800.00	800.00	100.00
	351.67	3,042.01	8,000.00	4,957.99	61.97
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	51.21	51.21		(51.21)	
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		2,404.20	7,000.00	4,595.80	65.65
	51.21	2,603.96	8,500.00	5,896.04	69.37
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:	2,364.88	23,347.18	57,300.00	33,952.82	59.25
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:	2,364.88	23,347.18	62,300.00	38,952.82	62.52

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TOTAL EXPENDITURES:	11,150.55	83,504.50	158,760.00	75,255.50	47.40
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	9,944.50	140,877.85	146,440.00	(5,562.15)	3.80-
Expenditures	11,150.55	83,504.50	158,760.00	75,255.50	47.40
CHANGE IN NET FINANCIAL ASSETS	(1,206.05)	57,373.35	(12,320.00)	69,693.35	565.69
CHANGE IN NET ASSETS	(1,206.05)	57,373.35	(12,320.00)	69,693.35	565.69
CHANGE IN SURPLUS	(1,206.05)	57,373.35	(12,320.00)	69,693.35	565.69

ACCOUNT BALANCES	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(268.20)	39,409.66	150,668.01
110-110-130 - Cash - Bank - Term Deposit			65,390.00
Total Cash and Investments:	(268.20)	39,409.66	216,058.01
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(5,246.88)	25,339.60	25,339.60
110-200-110 - Municipal - Tax Receivable - Arrears		(5,258.59)	2,605.77
110-200-310 - Municipal Tax Enforcement Arrears		14.56	14.56
110-200-900 - Municipal - Allow. for Uncollected			(1,000.00)
Total Municipal Taxes Receivable:	(5,246.88)	20,095.57	26,959.93
Other Receivables			
110-310-100 - Accrued Interest	(39.38)	(39.38)	
110-320-100 - Accounts Receivable		(2,613.49)	
110-320-140 - Utility Accounts Receivable	(1,628.60)	681.24	523.18
110-330-110 - Wages - Health & Dental	303.13	383.89	383.89
110-340-110 - GST Receivable - 100% Rebate	(1,049.82)	(1,242.27)	249.42
Total Other Receivables:	(2,414.67)	(2,830.01)	1,156.49

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

Yvonne (Bonny) Goodman
Yvonne (Bonny) Goodman
Administrator

Jennifer Langlois
Jennifer Langlois
Mayor