

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

	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	(130.08)	(130.08)	(3,500.00)	3,369.92	96.28
Net Municipal Taxes	(130.08)	(130.08)	82,593.00	(82,723.08)	100.16-
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper	1,445.09	1,445.09	1,500.00	(54.91)	3.66-
	1,445.09	1,445.09	1,500.00	(54.91)	3.66-
TOTAL TAXATION:	1,315.01	1,315.01	84,093.00	(82,777.99)	98.44-
FEES AND CHARGES					
Custom Work					
420-100-110 - F&C - Custom Work - Snow Removal	20.00	20.00		20.00	
	20.00	20.00	0.00	20.00	0.00
Rentals					
420-300-100 - F&C - Rentals - Building/Room	200.00	200.00	2,550.00	(2,350.00)	92.16-
	200.00	200.00	2,550.00	(2,350.00)	92.16-
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees			750.00	(750.00)	100.00-
	0.00	0.00	750.00	(750.00)	100.00-
Other					
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	0.00	100.00	(100.00)	100.00-
TOTAL FEES AND CHARGES:	220.00	220.00	3,400.00	(3,180.00)	93.53-
UTILITIES					
Water					
440-110-100 - Water - Water Sales	2,953.60	2,953.60	13,000.00	(10,046.40)	77.28-
	2,953.60	2,953.60	13,000.00	(10,046.40)	77.28-
Sewer					
440-200-100 - Sewer	2,025.00	2,025.00	8,000.00	(5,975.00)	74.69-
	2,025.00	2,025.00	8,000.00	(5,975.00)	74.69-
TOTAL UTILITIES:	4,978.60	4,978.60	21,000.00	(16,021.40)	76.29-
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	200.00		
	200.00	200.00	18,140.00	(17,940.00)	98.90-

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TOTAL UNCONDITIONAL TRANSFERS:	200.00	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)	100.00-
	0.00	0.00	732.00	(732.00)	100.00-
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	0.00	9,135.00	(9,135.00)	100.00-
GRANTS IN LIEU OF TAXES					
Provincial					
450-620-100 - GIL - Prov - Sask. Energy			2,500.00	(2,500.00)	100.00-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
	0.00	0.00	4,597.00	(4,597.00)	100.00-
Other					
450-800-100 - GIL - Other - SPC Surcharge			5,500.00	(5,500.00)	100.00-
	0.00	0.00	5,500.00	(5,500.00)	100.00-
TOTAL GRANTS IN LIEU OF TAXES:	0.00	0.00	10,097.00	(10,097.00)	100.00-
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	14.12	14.12	250.00	(235.88)	94.35-
	14.12	14.12	250.00	(235.88)	94.35-
TOTAL INVESTMENT INCOME AND COMMIS	14.12	14.12	250.00	(235.88)	94.35-
OTHER REVENUES					
Other Revenue					
480-150-100 - Donations			325.00	(325.00)	100.00-
	0.00	0.00	325.00	(325.00)	100.00-
TOTAL OTHER REVENUES:	0.00	0.00	325.00	(325.00)	100.00-
TOTAL REVENUES:	6,727.73	6,727.73	146,440.00	(139,712.27)	95.41-

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	186.00	186.00	2,000.00	1,814.00	90.70
	186.00	186.00	2,000.00	1,814.00	90.70
510-110-230 - GG - Salaries - Administrator	500.00	500.00	6,500.00	6,000.00	92.31
510-110-530 - GG - Salaries - Office Clerk	88.00	88.00	500.00	412.00	82.40
	774.00	774.00	9,000.00	8,226.00	91.40
Benefits					
510-120-110 - GG - Council - Payroll Benefits	5.00	5.00	60.00	55.00	91.67
	5.00	5.00	60.00	55.00	91.67
510-130-230 - GG - Benefits - Administration	1.44	1.44	20.00	18.56	92.80
510-130-231 - GG - Benefits - CPP	12.58	12.58	160.00	147.42	92.14
510-130-232 - GG - Benefits - EI	13.02	13.02	170.00	156.98	92.34
510-130-233 - GG - Benefits - Superannuation	45.00	45.00	600.00	555.00	92.50
510-130-234 - GG - Benefits - Worker Compensation			350.00	350.00	100.00
510-130-235 - GG - Benefits - SUMA	174.40	174.40	350.00	175.60	50.17
	251.44	251.44	1,710.00	1,458.56	85.30
	1,025.44	1,025.44	10,710.00	9,684.56	90.43
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal			100.00	100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting			4,400.00	4,400.00	100.00
510-200-150 - GG - Cont. - Assessment - SAMA			2,000.00	2,000.00	100.00
510-200-170 - GG - Cont. - Advertising			750.00	750.00	100.00
510-210-100 - GG - Council Travel			100.00	100.00	100.00
510-230-100 - GG - Cont. - Insurance - General & Bor	12,702.00	12,702.00	12,050.00	(652.00)	5.41-
510-240-100 - GG - Cont. - Memberships & Subscripti	209.52	209.52	1,725.00	1,515.48	87.85
510-260-100 - GG - Cont. - Tax Enforcement/Collectic			150.00	150.00	100.00
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		(200.00)	
510-290-100 - GG - Cont. - Bank Charges	60.00	60.00	60.00		
	13,171.52	13,171.52	21,685.00	8,513.48	39.26
Utilities					
510-300-110 - GG - Utility - Heat	105.29	105.29	900.00	794.71	88.30
510-300-120 - GG - Utility - Power	26.34	26.34	250.00	223.66	89.46
510-300-140 - GG - Utility - Telephone	63.36	63.36	200.00	136.64	68.32
	194.99	194.99	1,350.00	1,155.01	85.56
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	280.04	280.04	1,200.00	919.96	76.66
510-410-140 - GG - Maint. - Office Supplies	367.50	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	118.51	250.00	131.49	52.60
510-490-110 - GG - Maint. - Office Rent	1,630.00	1,630.00	8,400.00	6,770.00	80.60
	2,396.05	2,396.05	10,250.00	7,853.95	76.62

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TOTAL GENERAL GOVERNMENT SERVICES	16,788.00	16,788.00	43,995.00	27,207.00	61.84
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	849.20	810.00	(39.20)	4.84-
	849.20	849.20	1,060.00	210.80	19.89
Utilities					
525-300-110 - PS - Fire - Utility - Heat	116.36	116.36	770.00	653.64	84.89
525-300-120 - PS - Fire - Utility - Power	29.06	29.06	600.00	570.94	95.16
525-300-140 - PS - Fire - Utility - Telephone	268.16	268.16	550.00	281.84	51.24
	413.58	413.58	1,920.00	1,506.42	78.46
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	(1,621.31)	(1,621.31)		1,621.31	
	(1,621.31)	(1,621.31)	0.00	1,621.31	0.00
TOTAL FIRE PROTECTION:	(358.53)	(358.53)	4,480.00	4,838.53	108.00
TOTAL PROTECTIVE SERVICES:	(358.53)	(358.53)	8,280.00	8,638.53	104.33
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	265.12	265.12	2,500.00	2,234.88	89.40
	265.12	265.12	2,500.00	2,234.88	89.40
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.16	5.16		(5.16)	
530-120-121 - TS - Maint. - Benefits - CPP	80.35	80.35	800.00	719.65	89.96
530-120-122 - TS - Maint. - Benefits - EI	38.57	38.57	400.00	361.43	90.36

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530-120-123 - TS - Maint. - Benefits - Superannuation	16.07	16.07	600.00	583.93	97.32
	140.15	140.15	1,800.00	1,659.85	92.21
	405.27	405.27	4,300.00	3,894.73	90.58
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 & Subsistence			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			750.00	750.00	100.00
530-310-100 - TS - Maint. - Utility - Street Lights	306.19	306.19	4,100.00	3,793.81	92.53
	306.19	306.19	4,850.00	4,543.81	93.69
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies	56.56	56.56		(56.56)	
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
530-440-100 - TS - Maint. - Gravel/Sand			500.00	500.00	100.00
530-470-100 - TS - Maint. - Road/Street Signs			250.00	250.00	100.00
	56.56	56.56	3,500.00	3,443.44	98.38
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:	768.02	768.02	34,750.00	33,981.98	97.79
TOTAL TRANSPORTATION SERVICES:	768.02	768.02	34,750.00	33,981.98	97.79
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal			5,500.00	5,500.00	100.00
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
	0.00	0.00	5,800.00	5,800.00	100.00
TOTAL ENVIRONMENTAL SERVICES:	0.00	0.00	5,800.00	5,800.00	100.00
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	1,138.41	1,200.00	61.59	5.13

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	1,138.41	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	1,138.41	1,138.41	3,135.00	1,996.59	63.69
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	1,478.50	1,478.50	20,000.00	18,521.50	92.61
580-120-110 - UT - Water - Benefits	140.86	140.86	2,000.00	1,859.14	92.96
	1,619.36	1,619.36	22,000.00	20,380.64	92.64
Professional/Contractual Services					
580-230-100 - UT - Water - Travel, Meals & Subsisten			50.00	50.00	100.00
580-285-100 - UT - Cont. Repairs - Building & Equip.	127.20	127.20	5,000.00	4,872.80	97.46
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	43.80	750.00	706.20	94.16
	171.00	171.00	12,800.00	12,629.00	98.66
Utilities					
580-300-120 - UT - Water - Power	130.06	130.06	7,200.00	7,069.94	98.19
580-300-140 - UT - Water - Telephone			800.00	800.00	100.00
	130.06	130.06	8,000.00	7,869.94	98.37
Maintenance, Materials and Supplies					
580-430-100 - UT - Water - Materials & Supplies			1,500.00	1,500.00	100.00
580-450-100 - UT - Water - Chemicals			7,000.00	7,000.00	100.00
	0.00	0.00	8,500.00	8,500.00	100.00
Capital Expenditures					
580-600-399 - UT - Water - Amort - Machinery & Equi			6,000.00	6,000.00	100.00
	0.00	0.00	6,000.00	6,000.00	100.00
TOTAL WATER:	1,920.42	1,920.42	57,300.00	55,379.58	96.65
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:	1,920.42	1,920.42	62,300.00	60,379.58	96.92
TOTAL EXPENDITURES:	20,256.32	20,256.32	158,760.00	138,503.68	87.24
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	6,727.73	6,727.73	146,440.00	(139,712.27)	95.41-
Expenditures	20,256.32	20,256.32	158,760.00	138,503.68	87.24

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CHANGE IN NET FINANCIAL ASSETS	(13,528.59)	(13,528.59)	(12,320.00)	(1,208.59)	9.81-
CHANGE IN NET ASSETS	(13,528.59)	(13,528.59)	(12,320.00)	(1,208.59)	9.81-
CHANGE IN SURPLUS	(13,528.59)	(13,528.59)	(12,320.00)	(1,208.59)	9.81-

ACCOUNT BALANCES	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(10,802.22)	(10,802.22)	100,456.13
110-110-130 - Cash - Bank - Term Deposit			65,390.00
Total Cash and Investments:	(10,802.22)	(10,802.22)	165,846.13
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(2,230.13)	(2,230.13)	(2,230.13)
110-200-110 - Municipal - Tax Receivable - Arrears	(299.92)	(299.92)	7,564.44
110-200-900 - Municipal - Allow. for Uncollected			(1,000.00)
Total Municipal Taxes Receivable:	(2,530.05)	(2,530.05)	4,334.31
Other Receivables			
110-310-100 - Accrued Interest			39.38
110-320-100 - Accounts Receivable	(992.18)	(992.18)	1,621.31
110-320-140 - Utility Accounts Receivable	1,123.20	1,123.20	965.14
110-330-110 - Wages - Health & Dental	303.13	303.13	303.13
110-340-110 - GST Receivable - 100% Rebate	165.57	165.57	1,657.26
Total Other Receivables:	599.72	599.72	4,586.22

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Wednesday, March 17, 2021.

Yvonne (Bonny) Goodsman
Administrator

Jennifer Langlois
Mayor