

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

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-130-100 - Discount on Municipal Tax - Property	(40.39)	(341.46)		(341.46)	
Net Municipal Taxes	(40.39)	(341.46)	0.00	(341.46)	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Propert		1,390.86		1,390.86	
	0.00	1,390.86	0.00	1,390.86	0.00
TOTAL TAXATION:	(40.39)	1,049.40	0.00	1,049.40	0.00
FEES AND CHARGES					
Custom Work					
420-100-110 - F&C - Custom Work - Snow Removal		50.00		50.00	
	0.00	50.00	0.00	50.00	0.00
Rentals					
420-300-100 - F&C - Rentals - Building/Room		750.00		750.00	
	0.00	750.00	0.00	750.00	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	50.00	1,050.00		1,050.00	
	50.00	1,100.00	0.00	1,100.00	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	10.00	20.00		20.00	
	10.00	20.00	0.00	20.00	0.00
	10.00	20.00	0.00	20.00	0.00
TOTAL FEES AND CHARGES:	60.00	1,945.00	0.00	1,945.00	0.00
UTILITIES					
Water					
420-110-100 - Water - Water Sales		11,265.60		11,265.60	
	0.00	11,265.60	0.00	11,265.60	0.00
Sewer					
440-200-100 - Sewer		4,300.00		4,300.00	
	0.00	4,300.00	0.00	4,300.00	0.00
TOTAL UTILITIES:	0.00	15,565.60	0.00	15,565.60	0.00
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-115-100 - Unconditional Local Grants		300.00		300.00	
	0.00	300.00	0.00	300.00	0.00
TOTAL UNCONDITIONAL TRANSFERS:	0.00	300.00	0.00	300.00	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		745.00	
	745.00	745.00	0.00	745.00	0.00
TOTAL CONDITIONAL GRANTS:	745.00	3,248.80	0.00	3,248.80	0.00
GRANTS IN LIEU OF TAXES					
Provincial					



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450-620-100 - GIL - Prov - Sask. Energy	543.94	1,430.03		1,430.03	
Other	543.94	1,430.03	0.00	1,430.03	0.00
450-800-100 - GIL - Other - SPC Surcharge	351.86	1,638.97		1,638.97	
	351.86	1,638.97	0.00	1,638.97	0.00
TOTAL GRANTS IN LIEU OF TAXES:	895.80	3,069.00	0.00	3,069.00	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue		4,169.77		4,169.77	
470-120-100 - Dividends Revenue	2,043.91	2,043.91		2,043.91	
	2,043.91	6,213.68	0.00	6,213.68	0.00
TOTAL INVESTMENT INCOME AND COMMIS	2,043.91	6,213.68	0.00	6,213.68	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:	3,704.32	31,491.48	0.00	31,491.48	0.00

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	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	150.00	890.00		(890.00)	
	150.00	890.00	0.00	(890.00)	0.00
510-110-230 - GG - Salaries - Administrator	560.02	3,316.83		(3,316.83)	
510-110-530 - GG - Salaries - Office Clerk	220.00	1,300.00		(1,300.00)	
	930.02	5,506.83	0.00	(5,506.83)	0.00
Benefits					
510-120-110 - GG - Council - Payroll Benefits	3.48	15.66		(15.66)	
	3.48	15.66	0.00	(15.66)	0.00
510-130-230 - GG - Benefits - Administration	5.40	14.10		(14.10)	
510-130-231 - GG - Benefits - CPP	17.30	109.25		(109.25)	
510-130-232 - GG - Benefits - EI	13.02	77.07		(77.07)	
510-130-233 - GG - Benefits - Superannuation	50.40	298.50		(298.50)	
510-130-234 - GG - Benefits - Worker Compensation		689.65		(689.65)	
510-130-235 - GG - Benefits - SUMA	128.41	593.12		(593.12)	
	218.01	1,797.35	0.00	(1,797.35)	0.00
	1,148.03	7,304.18	0.00	(7,304.18)	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	325.00	325.00		(325.00)	
510-230-100 - GG - Cont. - Insurance - General & Boi	3,749.00	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/Collectic		30.00		(30.00)	
510-280-170 - GG - Cont. - Bylaw Enforcement	349.80	349.80		(349.80)	
510-290-100 - GG - Cont. - Bank Charges	3.10	15.50		(15.50)	
	4,426.90	27,533.78	0.00	(27,533.78)	0.00
Utilities					
510-300-110 - GG - Utility - Heat	67.64	563.49		(563.49)	
510-300-120 - GG - Utility - Power	38.24	216.33		(216.33)	
	105.88	779.82	0.00	(779.82)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		353.21		(353.21)	
510-490-110 - GG - Maint. - Office Rent	700.00	5,988.00		(5,988.00)	
	700.00	6,341.21	0.00	(6,341.21)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	6,380.81	41,958.99	0.00	(41,958.99)	0.00
PROTECTIVE SERVICES					
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	67.64	587.20		(587.20)	
525-300-120 - PS - Fire - Utility - Power	37.74	187.05		(187.05)	
525-300-140 - PS - Fire - Utility - Telephone		295.00		(295.00)	
	105.38	1,069.25	0.00	(1,069.25)	0.00
TOTAL FIRE PROTECTION:	105.38	1,918.45	0.00	(1,918.45)	0.00
TOTAL PROTECTIVE SERVICES:	105.38	1,918.45	0.00	(1,918.45)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	416.61	1,894.72		(1,894.72)	
	416.61	1,894.72	0.00	(1,894.72)	0.00

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Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.40	29.70		(29.70)	
530-120-121 - TS - Maint. - Benefits - CPP	150.44	802.70		(802.70)	
530-120-122 - TS - Maint. - Benefits - EI	65.02	347.95		(347.95)	
530-120-123 - TS - Maint. - Benefits - Superannuator	24.95	101.88		(101.88)	
	245.81	1,282.23	0.00	(1,282.23)	0.00
	662.42	3,176.95	0.00	(3,176.95)	0.00
Professional/Contractual Services					
530-210-140 - TS - Maint. - Contract - Mowing	120.00	120.00		(120.00)	
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		77.18		(77.18)	
	120.00	197.18	0.00	(197.18)	0.00
Utilities					
530-300-120 - TS - Maint. - Utility - Power	45.83	408.78		(408.78)	
530-310-100 - TS - Maint. - Utility - Street Lights	355.36	1,776.60		(1,776.60)	
	401.19	2,185.38	0.00	(2,185.38)	0.00
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		81.52		(81.52)	
530-425-112 - TS - Maint. - Oil & Gas - #2		78.63		(78.63)	
	0.00	160.15	0.00	(160.15)	0.00
TOTAL MAINTENANCE:	1,183.61	5,719.66	0.00	(5,719.66)	0.00
TOTAL TRANSPORTATION SERVICES:	1,183.61	5,719.66	0.00	(5,719.66)	0.00
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	520.00	2,080.00		(2,080.00)	
	520.00	2,080.00	0.00	(2,080.00)	0.00
TOTAL ENVIRONMENTAL SERVICES:	520.00	2,080.00	0.00	(2,080.00)	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 SERV	0.00	1,792.46	0.00	(1,792.46)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	2,380.96	13,076.54		(13,076.54)	
580-120-110 - UT - Water - Benefits	226.84	1,245.55		(1,245.55)	
	2,607.80	14,322.09	0.00	(14,322.09)	0.00
Professional/Contractual Services					
580-285-100 - UT - Cont. Repairs - Building & Equip.	174.90	6,654.42		(6,654.42)	
580-290-100 - UT - Water - Laboratory Testing	43.80	240.90		(240.90)	
	218.70	6,895.32	0.00	(6,895.32)	0.00
Utilities					
580-300-120 - UT - Water - Power	463.20	3,263.47		(3,263.47)	
580-300-140 - UT - Water - Telephone	64.80	324.00		(324.00)	
	528.00	3,587.47	0.00	(3,587.47)	0.00
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		102.60		(102.60)	
580-430-100 - UT - Water - Materials & Supplies		278.00		(278.00)	
580-450-100 - UT - Water - Chemicals	2,495.06	2,495.06		(2,495.06)	
	2,495.06	2,875.66	0.00	(2,875.66)	0.00
TOTAL WATER:	5,849.56	27,680.54	0.00	(27,680.54)	0.00
TOTAL UTILITIES:	5,849.56	27,680.54	0.00	(27,680.54)	0.00

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	Current	Year To Date	Budget	Variance	%
AL EXPENDITURES:	14,039.36	81,150.10	0.00	(81,150.10)	0.00
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	3,704.32	31,491.48	0.00	31,491.48	0.00
Expenditures	14,039.36	81,150.10	0.00	(81,150.10)	0.00
CHANGE IN NET FINANCIAL ASSETS	(10,335.04)	(49,658.62)	0.00	(49,658.62)	0.00
CHANGE IN NET ASSETS	(10,335.04)	(49,658.62)	0.00	(49,658.62)	0.00
CHANGE IN SURPLUS	(10,335.04)	(49,658.62)	0.00	(49,658.62)	0.00

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(8,102.57)	(46,747.39)	122,019.96
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	(8,102.57)	(46,747.39)	187,474.96
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(673.28)	(3,881.36)	(5,691.16)
110-200-110 - Municipal - Tax Receivable - Arrears		(615.42)	8,587.46
110-200-310 - Municipal Tax Enforcement Arrears		10.42	79.86
Total Municipal Taxes Receivable:	(673.28)	(4,486.36)	2,976.16
Other Receivables			
110-300-110 - Due From Provincial Gov't/Agency		(446.83)	255.32
110-310-100 - Accrued Interest			2,090.18
110-320-140 - Utility Accounts Receivable	(1,628.50)	1,824.00	1,123.15
110-330-110 - Wages - Health & Dental	(5.32)	318.34	318.34
110-340-110 - GST Receivable - 100% Rebate	241.75	(556.36)	1,459.94
Total Other Receivables:	(1,392.07)	1,139.15	5,246.93

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Monday, June 17, 2024.



Anna Rintoul
Administrator



Jennifer Langlois
Mayor