

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending June 30, 2024

	Current	Year To Date	Budget	Variance	%
<b>REVENUES</b>					
<b>TAXATION</b>					
<b>Municipal Taxes</b>					
410-110-100 - General Municipal Levy	108,897.76	108,897.76		108,897.76	
410-130-100 - Discount on Municipal Tax - Property	(267.53)	(608.99)		(608.99)	
<b>Net Municipal Taxes</b>	<b>108,630.23</b>	<b>108,288.77</b>	<b>0.00</b>	<b>108,288.77</b>	<b>0.00</b>
<b>Penalties on Tax Arrears</b>					
410-400-210 - Penalty on Mun Taxes Arrears - Propert		1,390.86		1,390.86	
	<b>0.00</b>	<b>1,390.86</b>	<b>0.00</b>	<b>1,390.86</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>108,630.23</b>	<b>109,679.63</b>	<b>0.00</b>	<b>109,679.63</b>	<b>0.00</b>
<b>FEES AND CHARGES</b>					
<b>Custom Work</b>					
420-100-100 - F&C - Custom Work	70.00	70.00		70.00	
420-100-110 - F&C - Custom Work - Snow Removal		50.00		50.00	
	<b>70.00</b>	<b>120.00</b>	<b>0.00</b>	<b>120.00</b>	<b>0.00</b>
<b>Rentals</b>					
420-300-100 - F&C - Rentals - Building/Room	150.00	900.00		900.00	
	<b>150.00</b>	<b>900.00</b>	<b>0.00</b>	<b>900.00</b>	<b>0.00</b>
<b>Policing and Fire Fees</b>					
420-400-110 - F&C - Policing Fees - Fines		25.00		25.00	
	<b>0.00</b>	<b>25.00</b>	<b>0.00</b>	<b>25.00</b>	<b>0.00</b>
<b>Licenses and Permits</b>					
420-700-100 - F&C - Licenses & Permits		50.00		50.00	
420-710-100 - F&C - Building Permits		1,050.00		1,050.00	
	<b>0.00</b>	<b>1,100.00</b>	<b>0.00</b>	<b>1,100.00</b>	<b>0.00</b>
<b>Other</b>					
<b>Tax Certificate</b>					
420-800-100 - F&C - Tax Certificate		20.00		20.00	
	<b>0.00</b>	<b>20.00</b>	<b>0.00</b>	<b>20.00</b>	<b>0.00</b>
	<b>0.00</b>	<b>20.00</b>	<b>0.00</b>	<b>20.00</b>	<b>0.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>220.00</b>	<b>2,165.00</b>	<b>0.00</b>	<b>2,165.00</b>	<b>0.00</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Water Sales		11,265.60		11,265.60	
	<b>0.00</b>	<b>11,265.60</b>	<b>0.00</b>	<b>11,265.60</b>	<b>0.00</b>
<b>Sewer</b>					
440-200-100 - Sewer		4,300.00		4,300.00	
	<b>0.00</b>	<b>4,300.00</b>	<b>0.00</b>	<b>4,300.00</b>	<b>0.00</b>
<b>TOTAL UTILITIES:</b>	<b>0.00</b>	<b>15,565.60</b>	<b>0.00</b>	<b>15,565.60</b>	<b>0.00</b>
<b>UNCONDITIONAL TRANSFERS</b>					
<b>Unconditional Transfers</b>					
450-110-100 - Unconditional - (Revenue Sharing)	20,842.00	20,842.00		20,842.00	
450-115-100 - Unconditional Local Grants		300.00		300.00	
	<b>20,842.00</b>	<b>21,142.00</b>	<b>0.00</b>	<b>21,142.00</b>	<b>0.00</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>20,842.00</b>	<b>21,142.00</b>	<b>0.00</b>	<b>21,142.00</b>	<b>0.00</b>
<b>CONDITIONAL GRANTS</b>					
<b>Federal</b>					
450-200-070 - Conditional - Federal - GTF		2,503.80		2,503.80	
	<b>0.00</b>	<b>2,503.80</b>	<b>0.00</b>	<b>2,503.80</b>	<b>0.00</b>
<b>Provincial</b>					
450-350-100 - Conditional - Prov - Sask Lotteries		745.00		745.00	
	<b>0.00</b>	<b>745.00</b>	<b>0.00</b>	<b>745.00</b>	<b>0.00</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>0.00</b>	<b>3,248.80</b>	<b>0.00</b>	<b>3,248.80</b>	<b>0.00</b>

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**Village of Liberty**  
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	Current	Year To Date	Budget	Variance	%
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Provincial</b>					
450-620-100 - GIL - Prov - Sask. Energy	159.41	1,589.44		1,589.44	
	<b>159.41</b>	<b>1,589.44</b>	<b>0.00</b>	<b>1,589.44</b>	<b>0.00</b>
<b>Other</b>					
450-800-100 - GIL - Other - SPC Surcharge	438.67	2,077.64		2,077.64	
	<b>438.67</b>	<b>2,077.64</b>	<b>0.00</b>	<b>2,077.64</b>	<b>0.00</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>598.08</b>	<b>3,667.08</b>	<b>0.00</b>	<b>3,667.08</b>	<b>0.00</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue	484.56	4,654.33		4,654.33	
470-120-100 - Dividends Revenue		2,043.91		2,043.91	
	<b>484.56</b>	<b>6,698.24</b>	<b>0.00</b>	<b>6,698.24</b>	<b>0.00</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>484.56</b>	<b>6,698.24</b>	<b>0.00</b>	<b>6,698.24</b>	<b>0.00</b>
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-150-100 - Donations		100.00		100.00	
	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>
<b>TOTAL OTHER REVENUES:</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>
<b>TOTAL REVENUES:</b>	<b>130,774.87</b>	<b>162,266.35</b>	<b>0.00</b>	<b>162,266.35</b>	<b>0.00</b>

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	Current	Year To Date	Budget	Variance	%
<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT SERVICES</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
510-110-110 - GG - Council - Indemnity	220.00	1,110.00		(1,110.00)	
	<b>220.00</b>	<b>1,110.00</b>	<b>0.00</b>	<b>(1,110.00)</b>	<b>0.00</b>
510-110-230 - GG - Salaries - Administrator	560.02	3,876.85		(3,876.85)	
510-110-530 - GG - Salaries - Office Clerk	220.00	1,520.00		(1,520.00)	
	<b>1,000.02</b>	<b>6,506.85</b>	<b>0.00</b>	<b>(6,506.85)</b>	<b>0.00</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	3.48	19.14		(19.14)	
	<b>3.48</b>	<b>19.14</b>	<b>0.00</b>	<b>(19.14)</b>	<b>0.00</b>
510-130-230 - GG - Benefits - Administration	5.40	19.50		(19.50)	
510-130-231 - GG - Benefits - CPP	17.30	126.55		(126.55)	
510-130-232 - GG - Benefits - EI	13.02	90.09		(90.09)	
510-130-233 - GG - Benefits - Superannuation	50.40	348.90		(348.90)	
510-130-234 - GG - Benefits - Worker Compensation		689.65		(689.65)	
510-130-235 - GG - Benefits - SUMA	123.86	716.98		(716.98)	
	<b>213.46</b>	<b>2,010.81</b>	<b>0.00</b>	<b>(2,010.81)</b>	<b>0.00</b>
	<b>1,213.48</b>	<b>8,517.66</b>	<b>0.00</b>	<b>(8,517.66)</b>	<b>0.00</b>
<b>Professional/Contract Services</b>					
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)	
510-230-100 - GG - Cont. - Insurance - General & Bo		17,421.00		(17,421.00)	
510-240-100 - GG - Cont. - Memberships & Subscrip		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		349.80		(349.80)	
510-290-100 - GG - Cont. - Bank Charges	16.20	31.70		(31.70)	
	<b>16.20</b>	<b>27,549.98</b>	<b>0.00</b>	<b>(27,549.98)</b>	<b>0.00</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat	33.18	596.67		(596.67)	
510-300-120 - GG - Utility - Power	36.44	252.77		(252.77)	
	<b>69.62</b>	<b>849.44</b>	<b>0.00</b>	<b>(849.44)</b>	<b>0.00</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage	146.79	500.00		(500.00)	
-490-110 - GG - Maint. - Office Rent	700.00	6,688.00		(6,688.00)	
	<b>846.79</b>	<b>7,188.00</b>	<b>0.00</b>	<b>(7,188.00)</b>	<b>0.00</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>2,146.09</b>	<b>44,105.08</b>	<b>0.00</b>	<b>(44,105.08)</b>	<b>0.00</b>
<b>PROTECTIVE SERVICES</b>					
<b>FIRE PROTECTION</b>					
<b>Professional/Contractual Services</b>					
525-230-100 - PS - Fire - Insurance		849.20		(849.20)	
	<b>0.00</b>	<b>849.20</b>	<b>0.00</b>	<b>(849.20)</b>	<b>0.00</b>
<b>Utilities</b>					
525-300-110 - PS - Fire - Utility - Heat	33.17	620.37		(620.37)	
525-300-120 - PS - Fire - Utility - Power	35.97	223.02		(223.02)	
525-300-140 - PS - Fire - Utility - Telephone		295.00		(295.00)	
	<b>69.14</b>	<b>1,138.39</b>	<b>0.00</b>	<b>(1,138.39)</b>	<b>0.00</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>69.14</b>	<b>1,987.59</b>	<b>0.00</b>	<b>(1,987.59)</b>	<b>0.00</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>69.14</b>	<b>1,987.59</b>	<b>0.00</b>	<b>(1,987.59)</b>	<b>0.00</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-130 - TS - Maint. - Salaries - Labourers	278.28	2,173.00		(2,173.00)	
	<b>278.28</b>	<b>2,173.00</b>	<b>0.00</b>	<b>(2,173.00)</b>	<b>0.00</b>

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For the Period Ending June 30, 2024

	Current	Year To Date	Budget	Variance	%
<b>Benefits</b>					
530-120-120 - TS - Maint. - Benefits - SUMA	5.40	35.10		(35.10)	
530-120-121 - TS - Maint. - Benefits - CPP	143.53	946.23		(946.23)	
530-120-122 - TS - Maint. - Benefits - EI	62.31	410.26		(410.26)	
530-120-123 - TS - Maint. - Benefits - Superannuator	12.47	114.35		(114.35)	
	<b>223.71</b>	<b>1,505.94</b>	<b>0.00</b>	<b>(1,505.94)</b>	<b>0.00</b>
	<b>501.99</b>	<b>3,678.94</b>	<b>0.00</b>	<b>(3,678.94)</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>					
530-210-140 - TS - Maint. - Contract - Mowing		120.00		(120.00)	
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		77.18		(77.18)	
	<b>0.00</b>	<b>197.18</b>	<b>0.00</b>	<b>(197.18)</b>	<b>0.00</b>
<b>Utilities</b>					
530-300-120 - TS - Maint. - Utility - Power	45.83	454.61		(454.61)	
530-310-100 - TS - Maint. - Utility - Street Lights	355.36	2,131.96		(2,131.96)	
	<b>401.19</b>	<b>2,586.57</b>	<b>0.00</b>	<b>(2,586.57)</b>	<b>0.00</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Materials & Supplies	34.97	116.49		(116.49)	
530-400-150 - TS - Maint. - Supplies	79.31	79.31		(79.31)	
530-420-104 - TS - Maint - Repair/Parts/Tools - Mowe	76.32	76.32		(76.32)	
530-425-112 - TS - Maint. - Oil & Gas - #2	84.63	163.26		(163.26)	
530-470-100 - TS - Maint. - Road/Street Signs	802.78	802.78		(802.78)	
	<b>1,078.01</b>	<b>1,238.16</b>	<b>0.00</b>	<b>(1,238.16)</b>	<b>0.00</b>
<b>TOTAL MAINTENANCE:</b>	<b>1,981.19</b>	<b>7,700.85</b>	<b>0.00</b>	<b>(7,700.85)</b>	<b>0.00</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>1,981.19</b>	<b>7,700.85</b>	<b>0.00</b>	<b>(7,700.85)</b>	<b>0.00</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal	520.00	2,600.00		(2,600.00)	
	<b>520.00</b>	<b>2,600.00</b>	<b>0.00</b>	<b>(2,600.00)</b>	<b>0.00</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>520.00</b>	<b>2,600.00</b>	<b>0.00</b>	<b>(2,600.00)</b>	<b>0.00</b>
<b>RECREATION AND CULTURAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
570-290-100 - R&C - Cont. - Library Requisition		1,060.46		(1,060.46)	
	<b>0.00</b>	<b>1,060.46</b>	<b>0.00</b>	<b>(1,060.46)</b>	<b>0.00</b>
<b>Grants and Contributions</b>					
570-500-110 - R&C - Grants and Contributions		732.00		(732.00)	
	<b>0.00</b>	<b>732.00</b>	<b>0.00</b>	<b>(732.00)</b>	<b>0.00</b>
<b>TOTAL RECREATION AND CULTURAL SERV</b>	<b>0.00</b>	<b>1,792.46</b>	<b>0.00</b>	<b>(1,792.46)</b>	<b>0.00</b>
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Salaries	2,403.22	15,479.76		(15,479.76)	
580-120-110 - UT - Water - Benefits	228.86	1,474.41		(1,474.41)	
	<b>2,632.08</b>	<b>16,954.17</b>	<b>0.00</b>	<b>(16,954.17)</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>					
580-285-100 - UT - Cont. Repairs - Building & Equip.		6,654.42		(6,654.42)	
580-290-100 - UT - Water - Laboratory Testing	43.80	284.70		(284.70)	
	<b>43.80</b>	<b>6,939.12</b>	<b>0.00</b>	<b>(6,939.12)</b>	<b>0.00</b>
<b>Utilities</b>					
580-300-120 - UT - Water - Power	419.25	3,682.72		(3,682.72)	
580-300-140 - UT - Water - Telephone	64.80	388.80		(388.80)	
	<b>484.05</b>	<b>4,071.52</b>	<b>0.00</b>	<b>(4,071.52)</b>	<b>0.00</b>
<b>Maintenance, Materials and Supplies</b>					
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	1,017.54	3,512.60		(3,512.60)	
	<b>1,017.54</b>	<b>3,893.20</b>	<b>0.00</b>	<b>(3,893.20)</b>	<b>0.00</b>
<b>TOTAL WATER:</b>	<b>4,177.47</b>	<b>31,858.01</b>	<b>0.00</b>	<b>(31,858.01)</b>	<b>0.00</b>

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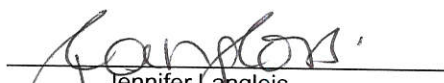
**Village of Liberty**  
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For the Period Ending June 30, 2024

	Current	Year To Date	Budget	Variance	%
<b>TOTAL UTILITIES:</b>	4,177.47	31,858.01	0.00	(31,858.01)	0.00
<b>TOTAL EXPENDITURES:</b>	8,893.89	90,043.99	0.00	(90,043.99)	0.00
<b>CHANGE IN NET-FINANCIAL ASSETS</b>					
Revenues	130,774.87	162,266.35	0.00	162,266.35	0.00
Expenditures	8,893.89	90,043.99	0.00	(90,043.99)	0.00
<b>CHANGE IN NET FINANCIAL ASSETS</b>	121,880.98	72,222.36	0.00	72,222.36	0.00
<b>CHANGE IN NET ASSETS</b>	121,880.98	72,222.36	0.00	72,222.36	0.00
<b>CHANGE IN SURPLUS</b>	121,880.98	72,222.36	0.00	72,222.36	0.00

<b>ACCOUNT BALANCES</b>	Current	Year to Date	Balance
<b>Cash and Investments</b>			
110-120 - Cash - Bank - Demand	18,764.51	(27,982.88)	140,784.47
110-110-130 - Cash - Bank - Term Deposit			65,455.00
<b>Total Cash and Investments:</b>	<b>18,764.51</b>	<b>(27,982.88)</b>	<b>206,239.47</b>
<b>Municipal Taxes Receivable</b>			
110-200-100 - Municipal - Tax Receivable - Current	104,438.90	100,557.54	98,747.74
110-200-110 - Municipal - Tax Receivable - Arrears	(438.48)	(1,053.90)	8,148.98
110-200-310 - Municipal Tax Enforcement Arrears		10.42	79.86
<b>Total Municipal Taxes Receivable:</b>	<b>104,000.42</b>	<b>99,514.06</b>	<b>106,976.58</b>
<b>Other Receivables</b>			
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	(1,230.00)	594.00	(106.85)
110-330-110 - Wages - Health & Dental	(5.32)	313.02	313.02
110-340-110 - GST Receivable - 100% Rebate	192.28	(364.08)	1,652.22
<b>Total Other Receivables:</b>	<b>(1,043.04)</b>	<b>96.11</b>	<b>4,203.89</b>

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Monday, July 29, 2024.

  
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Anna Rintoul  
Administrator

  
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Jennifer Langlois  
Mayor