

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

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		108,897.76		108,897.76	
410-120-100 - Abatements and Adjustments	(1,193.68)	(1,193.68)		(1,193.68)	
410-130-100 - Discount on Municipal Tax - Property	(555.88)	(4,171.76)		(4,171.76)	
Net Municipal Taxes	(1,749.56)	103,532.32	0.00	103,532.32	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		1,390.86		1,390.86	
	0.00	1,390.86	0.00	1,390.86	0.00
TOTAL TAXATION:	(1,749.56)	104,923.18	0.00	104,923.18	0.00
FEES AND CHARGES					
Custom Work					
420-100-100 - F&C - Custom Work	70.00	140.00		140.00	
420-100-110 - F&C - Custom Work - Snow Removal		50.00		50.00	
	70.00	190.00	0.00	190.00	0.00
Rentals					
420-300-100 - F&C - Rentals - Building/Room	300.00	1,350.00		1,350.00	
	300.00	1,350.00	0.00	1,350.00	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:	370.00	2,685.00	0.00	2,685.00	0.00
UTILITIES					
Water					
440-110-100 - Water - Water Sales	(140.47)	16,608.43		16,608.43	
	(140.47)	16,608.43	0.00	16,608.43	0.00
Sewer					
440-200-100 - Sewer	(40.00)	6,310.00		6,310.00	
	(40.00)	6,310.00	0.00	6,310.00	0.00
TOTAL UTILITIES:	(180.47)	22,918.43	0.00	22,918.43	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

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

	Current	Year To Date	Budget	Variance	%
TOTAL CONDITIONAL GRANTS:	0.00	3,248.80	0.00	3,248.80	0.00
GRANTS IN LIEU OF TAXES					
Provincial					
450-600-100 - GIL - Provincial		2,444.00		2,444.00	
450-620-100 - GIL - Prov - Sask. Energy	81.50	1,779.80		1,779.80	
	81.50	4,223.80	0.00	4,223.80	0.00
Other					
450-800-100 - GIL - Other - SPC Surcharge	365.99	2,844.48		2,844.48	
	365.99	2,844.48	0.00	2,844.48	0.00
TOTAL GRANTS IN LIEU OF TAXES:	447.49	7,068.28	0.00	7,068.28	0.00
CAPITAL ASSET PROCEEDS					
Capital Asset Proceeds					
460-100-200 - CA - Sale of Machinery	400.00	400.00		400.00	
	400.00	400.00	0.00	400.00	0.00
TOTAL CAPITAL ASSET PROCEEDS:	400.00	400.00	0.00	400.00	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	302.08	5,190.39		5,190.39	
470-120-100 - Dividends Revenue		2,043.91		2,043.91	
	302.08	7,234.30	0.00	7,234.30	0.00
TOTAL INVESTMENT INCOME AND COMMIS	302.08	7,234.30	0.00	7,234.30	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:	(410.46)	169,719.99	0.00	169,719.99	0.00

8 AR

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

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	150.00	1,480.00		(1,480.00)	
	150.00	1,480.00	0.00	(1,480.00)	0.00
510-110-230 - GG - Salaries - Administrator	840.03	5,276.90		(5,276.90)	
510-110-530 - GG - Salaries - Office Clerk	220.00	1,960.00		(1,960.00)	
	1,210.03	8,716.90	0.00	(8,716.90)	0.00
Benefits					
510-120-110 - GG - Council - Payroll Benefits	3.48	26.10		(26.10)	
	3.48	26.10	0.00	(26.10)	0.00
510-130-230 - GG - Benefits - Administration	8.10	33.00		(33.00)	
510-130-231 - GG - Benefits - CPP	25.95	169.80		(169.80)	
510-130-232 - GG - Benefits - EI	19.53	122.64		(122.64)	
510-130-233 - GG - Benefits - Superannuation	75.60	474.90		(474.90)	
510-130-234 - GG - Benefits - Worker Compensation		689.65		(689.65)	
510-130-235 - GG - Benefits - SUMA	123.86	964.70		(964.70)	
	256.52	2,480.79	0.00	(2,480.79)	0.00
	1,466.55	11,197.69	0.00	(11,197.69)	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		975.00		(975.00)	
510-230-100 - GG - Cont. - Insurance - General & Bo		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	524.70	1,632.40		(1,632.40)	
510-290-100 - GG - Cont. - Bank Charges	5.30	42.30		(42.30)	
	530.00	29,493.18	0.00	(29,493.18)	0.00
Utilities					
510-300-110 - GG - Utility - Heat	24.94	647.06		(647.06)	
510-300-120 - GG - Utility - Power	42.72	331.03		(331.03)	
	67.66	978.09	0.00	(978.09)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		555.35		(555.35)	
510-490-110 - GG - Maint. - Office Rent	700.00	8,088.00		(8,088.00)	
	700.00	8,643.35	0.00	(8,643.35)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	2,764.21	50,312.31	0.00	(50,312.31)	0.00
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition		4,022.71		(4,022.71)	
	0.00	4,022.71	0.00	(4,022.71)	0.00
TOTAL POLICE PROTECTION:	0.00	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	24.94	670.76		(670.76)	
525-300-120 - PS - Fire - Utility - Power	38.26	296.36		(296.36)	
525-300-140 - PS - Fire - Utility - Telephone	206.70	708.40		(708.40)	
	269.90	1,675.52	0.00	(1,675.52)	0.00
TOTAL FIRE PROTECTION:	269.90	2,524.72	0.00	(2,524.72)	0.00
TOTAL PROTECTIVE SERVICES:	269.90	6,547.43	0.00	(6,547.43)	0.00

Handwritten signature

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

	Current	Year To Date	Budget	Variance	%
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	333.25	2,916.19		(2,916.19)	
	333.25	2,916.19	0.00	(2,916.19)	0.00
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	8.10	48.60		(48.60)	
530-120-121 - TS - Maint. - Benefits - CPP	207.48	1,308.87		(1,308.87)	
530-120-122 - TS - Maint. - Benefits - EI	90.44	567.55		(567.55)	
530-120-123 - TS - Maint. - Benefits - Superannuator	11.44	149.70		(149.70)	
	317.46	2,074.72	0.00	(2,074.72)	0.00
	650.71	4,990.91	0.00	(4,990.91)	0.00
Professional/Contractual Services					
530-210-140 - TS - Maint. - Contract - Mowing	440.00	790.00		(790.00)	
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		77.18		(77.18)	
	440.00	867.18	0.00	(867.18)	0.00
Utilities					
530-300-120 - TS - Maint. - Utility - Power	46.16	546.78		(546.78)	
530-310-100 - TS - Maint. - Utility - Street Lights	355.36	2,842.68		(2,842.68)	
	401.52	3,389.46	0.00	(3,389.46)	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 - Mowe	48.64	124.96		(124.96)	
530-425-112 - TS - Maint. - Oil & Gas - #2	75.07	340.23		(340.23)	
530-470-100 - TS - Maint. - Road/Street Signs		437.53		(437.53)	
	123.71	1,098.52	0.00	(1,098.52)	0.00
TOTAL MAINTENANCE:	1,615.94	10,346.07	0.00	(10,346.07)	0.00
CONSTRUCTION					
Professional/Contractual Services					
535-210-120 - TS - Const. - Contract - Contract		23,752.51		(23,752.51)	
	0.00	23,752.51	0.00	(23,752.51)	0.00
TOTAL CONSTRUCTION:	0.00	23,752.51	0.00	(23,752.51)	0.00
TOTAL TRANSPORTATION SERVICES:	1,615.94	34,098.58	0.00	(34,098.58)	0.00
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	520.00	3,640.00		(3,640.00)	
	520.00	3,640.00	0.00	(3,640.00)	0.00
TOTAL ENVIRONMENTAL SERVICES:	520.00	3,640.00	0.00	(3,640.00)	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	3,557.68	21,504.46		(21,504.46)	
580-120-110 - UT - Water - Benefits	338.76	2,048.19		(2,048.19)	
	3,896.44	23,552.65	0.00	(23,552.65)	0.00
Professional/Contractual Services					
580-285-100 - UT - Cont. Repairs - Building & Equip		6,654.42		(6,654.42)	
580-290-100 - UT - Water - Laboratory Testing	43.80	372.30		(372.30)	

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

	Current	Year To Date	Budget	Variance	%
Utilities	43.80	7,026.72	0.00	(7,026.72)	0.00
580-300-120 - UT - Water - Power	117.50	3,800.22		(3,800.22)	
580-300-140 - UT - Water - Telephone	64.83	518.43		(518.43)	
	182.33	4,318.65	0.00	(4,318.65)	0.00
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		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)	
	0.00	3,925.51	0.00	(3,925.51)	0.00
TOTAL WATER:	4,122.57	38,823.53	0.00	(38,823.53)	0.00
TOTAL UTILITIES:	4,122.57	38,823.53	0.00	(38,823.53)	0.00
TOTAL EXPENDITURES:	9,292.62	135,214.31	0.00	(135,214.31)	0.00
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	(410.46)	169,719.99	0.00	169,719.99	0.00
Expenditures	9,292.62	135,214.31	0.00	(135,214.31)	0.00
CHANGE IN NET FINANCIAL ASSETS	(9,703.08)	34,505.68	0.00	34,505.68	0.00
CHANGE IN NET ASSETS	(9,703.08)	34,505.68	0.00	34,505.68	0.00
CHANGE IN SURPLUS	(9,703.08)	34,505.68	0.00	34,505.68	0.00

	Current	Year to Date	Balance
ACCOUNT BALANCES			
Cash and Investments			
110-110-120 - Cash - Bank - Demand	4,870.34	(3,219.60)	165,547.75
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	4,870.34	(3,219.60)	231,002.75
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(11,479.81)	38,507.45	36,697.65
110-200-110 - Municipal - Tax Receivable - Arrears		(1,053.90)	8,148.98
110-200-310 - Municipal Tax Enforcement Arrears		10.42	79.86
Total Municipal Taxes Receivable:	(11,479.81)	37,463.97	44,926.49
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	(1,615.00)	2,061.80	1,360.95
110-330-110 - Wages - Health & Dental	(16.10)	291.60	291.60
110-340-110 - GST Receivable - 100% Rebate	122.55	(655.26)	1,361.04
Total Other Receivables:	(1,508.55)	1,251.31	5,359.09

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Monday, September 23, 2024.



Anna Rintoul
Administrator



Jennifer Langlois
Mayor