

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 28, 2023

|   | Current        | Year To Date    | Budget      | Variance        | %           |
|---|----------------|-----------------|-------------|-----------------|-------------|
| <b>REVENUES</b>                                     |                |                 |             |                 |             |
| <b>TAXATION</b>                                     |                |                 |             |                 |             |
| <b>Municipal Taxes</b>                              |                |                 |             |                 |             |
| 410-130-100 - Discount on Municipal Tax - Property  | (23.11)        | (166.15)        |             | (166.15)        |             |
| <b>Net Municipal Taxes</b>                          | <b>(23.11)</b> | <b>(166.15)</b> | <b>0.00</b> | <b>(166.15)</b> | <b>0.00</b> |
| <b>Penalties on Tax Arrears</b>                     |                |                 |             |                 |             |
| 410-400-210 - Penalty on Mun Taxes Arrears - Proper |                | 881.31          |             | 881.31          |             |
|   | <b>0.00</b>    | <b>881.31</b>   | <b>0.00</b> | <b>881.31</b>   | <b>0.00</b> |
| <b>TOTAL TAXATION:</b>                              | <b>(23.11)</b> | <b>715.16</b>   | <b>0.00</b> | <b>715.16</b>   | <b>0.00</b> |
| <b>FEES AND CHARGES</b>                             |                |                 |             |                 |             |
| <b>Rentals</b>                                      |                |                 |             |                 |             |
| 420-300-100 - F&C - Rentals - Building/Room         | 300.00         | 450.00          |             | 450.00          |             |
|   | <b>300.00</b>  | <b>450.00</b>   | <b>0.00</b> | <b>450.00</b>   | <b>0.00</b> |
| <b>TOTAL FEES AND CHARGES:</b>                      | <b>300.00</b>  | <b>450.00</b>   | <b>0.00</b> | <b>450.00</b>   | <b>0.00</b> |
| <b>UTILITIES</b>                                    |                |                 |             |                 |             |
| <b>Water</b>  |                |                 |             |                 |             |
| 440-110-100 - Water - Water Sales                   |                | 4,643.50        |             | 4,643.50        |             |
|   | <b>0.00</b>    | <b>4,643.50</b> | <b>0.00</b> | <b>4,643.50</b> | <b>0.00</b> |
| <b>Sewer</b>  |                |                 |             |                 |             |
| 440-200-100 - Sewer                                 |                | 2,200.00        |             | 2,200.00        |             |
|   | <b>0.00</b>    | <b>2,200.00</b> | <b>0.00</b> | <b>2,200.00</b> | <b>0.00</b> |
| <b>TOTAL UTILITIES:</b>                             | <b>0.00</b>    | <b>6,843.50</b> | <b>0.00</b> | <b>6,843.50</b> | <b>0.00</b> |
| <b>UNCONDITIONAL TRANSFERS</b>                      |                |                 |             |                 |             |
| <b>Unconditional Transfers</b>                      |                |                 |             |                 |             |
| 450-115-100 - Unconditional Local Grants            | 300.00         | 300.00          |             | 300.00          |             |
|   | <b>300.00</b>  | <b>300.00</b>   | <b>0.00</b> | <b>300.00</b>   | <b>0.00</b> |
| <b>TOTAL UNCONDITIONAL TRANSFERS:</b>               | <b>300.00</b>  | <b>300.00</b>   | <b>0.00</b> | <b>300.00</b>   | <b>0.00</b> |
| <b>INVESTMENT INCOME AND COMMISSIONS</b>            |                |                 |             |                 |             |
| <b>Investment and Income Revenue</b>                |                |                 |             |                 |             |
| 470-100-100 - Interest Revenue                      | 8.84           | 8.84            |             | 8.84            |             |
|   | <b>8.84</b>    | <b>8.84</b>     | <b>0.00</b> | <b>8.84</b>     | <b>0.00</b> |
| <b>TOTAL INVESTMENT INCOME AND COMMIS</b>           | <b>8.84</b>    | <b>8.84</b>     | <b>0.00</b> | <b>8.84</b>     | <b>0.00</b> |
| <b>TOTAL REVENUES:</b>                              | <b>585.73</b>  | <b>8,317.50</b> | <b>0.00</b> | <b>8,317.50</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                | 126.00          | 312.00           |             | (312.00)           |             |
|   | <b>126.00</b>   | <b>312.00</b>    | <b>0.00</b> | <b>(312.00)</b>    | <b>0.00</b> |
| 510-110-230 - GG - Salaries - Administrator           | 576.00          | 1,152.00         |             | (1,152.00)         |             |
| 510-110-530 - GG - Salaries - Office Clerk            | 256.78          | 456.78           |             | (456.78)           |             |
|   | <b>958.78</b>   | <b>1,920.78</b>  | <b>0.00</b> | <b>(1,920.78)</b>  | <b>0.00</b> |
| <b>Benefits</b>                                       |                 |                  |             |                    |             |
| 510-120-110 - GG - Council - Payroll Benefits         | 3.34            | 8.35             |             | (8.35)             |             |
|   | <b>3.34</b>     | <b>8.35</b>      | <b>0.00</b> | <b>(8.35)</b>      | <b>0.00</b> |
| 510-130-230 - GG - Benefits - Administration          | 1.44            | 2.88             |             | (2.88)             |             |
| 510-130-231 - GG - Benefits - CPP                     | 18.26           | 36.52            |             | (36.52)            |             |
| 510-130-232 - GG - Benefits - EI                      | 13.14           | 26.28            |             | (26.28)            |             |
| 510-130-233 - GG - Benefits - Superannuation          | 51.84           | 103.68           |             | (103.68)           |             |
| 510-130-234 - GG - Benefits - Worker Compensation     |                 | 447.63           |             | (447.63)           |             |
| 510-130-235 - GG - Benefits - SUMA                    | 125.21          | 294.88           |             | (294.88)           |             |
|   | <b>213.23</b>   | <b>920.22</b>    | <b>0.00</b> | <b>(920.22)</b>    | <b>0.00</b> |
|   | <b>1,172.01</b> | <b>2,841.00</b>  | <b>0.00</b> | <b>(2,841.00)</b>  | <b>0.00</b> |
| <b>Professional/Contract Services</b>                 |                 |                  |             |                    |             |
| 510-230-100 - GG - Cont. - Insurance - General & Boi  |                 | 14,167.00        |             | (14,167.00)        |             |
| 510-240-100 - GG - Cont. - Memberships & Subscript    |                 | 882.03           |             | (882.03)           |             |
| 510-290-100 - GG - Cont. - Bank Charges               | 7.00            | 14.00            |             | (14.00)            |             |
|   | <b>7.00</b>     | <b>15,063.03</b> | <b>0.00</b> | <b>(15,063.03)</b> | <b>0.00</b> |
| <b>Utilities</b>                                      |                 |                  |             |                    |             |
| 510-300-110 - GG - Utility - Heat                     | 148.62          | 335.01           |             | (335.01)           |             |
| 510-300-120 - GG - Utility - Power                    | 44.52           | 83.11            |             | (83.11)            |             |
|   | <b>193.14</b>   | <b>418.12</b>    | <b>0.00</b> | <b>(418.12)</b>    | <b>0.00</b> |
| <b>Maintenance, Material and Supplies</b>             |                 |                  |             |                    |             |
| 510-400-110 - GG - Maint. - Stationery & Postage      | 276.00          | 276.00           |             | (276.00)           |             |
| 510-490-110 - GG - Maint. - Office Rent               | 3,011.00        | 5,431.00         |             | (5,431.00)         |             |
|   | <b>3,287.00</b> | <b>5,707.00</b>  | <b>0.00</b> | <b>(5,707.00)</b>  | <b>0.00</b> |
| <b>TOTAL GENERAL GOVERNMENT SERVICES</b>              | <b>4,659.15</b> | <b>24,029.15</b> | <b>0.00</b> | <b>(24,029.15)</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              | 164.28          | 370.30           |             | (370.30)           |             |
| 525-300-120 - PS - Fire - Utility - Power             | 46.25           | 86.84            |             | (86.84)            |             |
| 525-300-140 - PS - Fire - Utility - Telephone         |                 | 289.66           |             | (289.66)           |             |
|   | <b>210.53</b>   | <b>746.80</b>    | <b>0.00</b> | <b>(746.80)</b>    | <b>0.00</b> |
| <b>TOTAL FIRE PROTECTION:</b>                         | <b>210.53</b>   | <b>1,596.00</b>  | <b>0.00</b> | <b>(1,596.00)</b>  | <b>0.00</b> |
| <b>TOTAL PROTECTIVE SERVICES:</b>                     | <b>210.53</b>   | <b>1,596.00</b>  | <b>0.00</b> | <b>(1,596.00)</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      | 190.86          | 645.34           |             | (645.34)           |             |
|   | <b>190.86</b>   | <b>645.34</b>    | <b>0.00</b> | <b>(645.34)</b>    | <b>0.00</b> |
| <b>Benefits</b>                                       |                 |                  |             |                    |             |
| 530-120-120 - TS - Maint. - Benefits - SUMA           | 5.18            | 10.36            |             | (10.36)            |             |
| 530-120-121 - TS - Maint. - Benefits - CPP            | 126.72          | 311.92           |             | (311.92)           |             |
| 530-120-122 - TS - Maint. - Benefits - EI             | 54.74           | 131.91           |             | (131.91)           |             |
| 530-120-123 - TS - Maint. - Benefits - Superannuation | 5.67            | 31.19            |             | (31.19)            |             |

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|   | 192.31     | 485.38       | 0.00   | (485.38)    | 0.00 |
|   | 383.17     | 1,130.72     | 0.00   | (1,130.72)  | 0.00 |
| <b>Professional/Contractual Services</b>              |            |              |        |             |      |
| 530-250-100 - TS - Maint. - Travel, Meal & Subsistenc |            | 123.60       |        | (123.60)    |      |
|   | 0.00       | 123.60       | 0.00   | (123.60)    | 0.00 |
| <b>Utilities</b>                                      |            |              |        |             |      |
| 530-300-120 - TS - Maint. - Utility - Power           | 146.95     | 250.76       |        | (250.76)    |      |
| 530-310-100 - TS - Maint. - Utility - Street Lights   | 346.15     | 692.30       |        | (692.30)    |      |
|   | 493.10     | 943.06       | 0.00   | (943.06)    | 0.00 |
| <b>Maintenance, Materials &amp; Supplies</b>          |            |              |        |             |      |
| 530-425-112 - TS - Maint. - Oil & Gas - #2            | 85.40      | 362.11       |        | (362.11)    |      |
|   | 85.40      | 362.11       | 0.00   | (362.11)    | 0.00 |
| <b>TOTAL MAINTENANCE:</b>                             | 961.67     | 2,559.49     | 0.00   | (2,559.49)  | 0.00 |
| <b>TOTAL TRANSPORTATION SERVICES:</b>                 | 961.67     | 2,559.49     | 0.00   | (2,559.49)  | 0.00 |
| <b>ENVIRONMENTAL SERVICES</b>                         |            |              |        |             |      |
| <b>Professional/Contractual Services</b>              |            |              |        |             |      |
| 5 200-110 - EH - Cont. - Waste Collection/Disposal    | 520.00     | 520.00       |        | (520.00)    |      |
|   | 520.00     | 520.00       | 0.00   | (520.00)    | 0.00 |
| <b>TOTAL ENVIRONMENTAL SERVICES:</b>                  | 520.00     | 520.00       | 0.00   | (520.00)    | 0.00 |
| <b>RECREATION AND CULTURAL SERVICES</b>               |            |              |        |             |      |
| <b>Professional/Contractual Services</b>              |            |              |        |             |      |
| 570-290-100 - R&C - Cont. - Library Requisition       |            | 1,046.86     |        | (1,046.86)  |      |
|   | 0.00       | 1,046.86     | 0.00   | (1,046.86)  | 0.00 |
| <b>Grants and Contributions</b>                       |            |              |        |             |      |
| 570-500-110 - R&C - Grants and Contributions          | 732.00     | 732.00       |        | (732.00)    |      |
|   | 732.00     | 732.00       | 0.00   | (732.00)    | 0.00 |
| <b>TOTAL RECREATION AND CULTURAL SERV</b>             | 732.00     | 1,778.86     | 0.00   | (1,778.86)  | 0.00 |
| <b>UTILITIES</b>                                      |            |              |        |             |      |
| <b>WATER</b>  |            |              |        |             |      |
| <b>Wages and Benefits</b>                             |            |              |        |             |      |
| 580-110-110 - UT - Water - Salaries                   | 2,208.00   | 5,135.25     |        | (5,135.25)  |      |
| 580-120-110 - UT - Water - Benefits                   | 210.23     | 489.07       |        | (489.07)    |      |
|   | 2,418.23   | 5,624.32     | 0.00   | (5,624.32)  | 0.00 |
| <b>Professional/Contractual Services</b>              |            |              |        |             |      |
| 580-290-100 - UT - Water - Laboratory Testing         | 43.80      | 87.60        |        | (87.60)     |      |
|   | 43.80      | 87.60        | 0.00   | (87.60)     | 0.00 |
| <b>Utilities</b>                                      |            |              |        |             |      |
| 580-300-120 - UT - Water - Power                      | 889.08     | 1,631.87     |        | (1,631.87)  |      |
| 580-300-140 - UT - Water - Telephone                  | 64.66      | 129.32       |        | (129.32)    |      |
|   | 953.74     | 1,761.19     | 0.00   | (1,761.19)  | 0.00 |
| <b>Maintenance, Materials and Supplies</b>            |            |              |        |             |      |
| 580-430-100 - UT - Water - Materials & Supplies       | 12.07      | 3,426.95     |        | (3,426.95)  |      |
| 580-450-100 - UT - Water - Chemicals                  |            | 936.00       |        | (936.00)    |      |
|   | 12.07      | 4,362.95     | 0.00   | (4,362.95)  | 0.00 |
| <b>TOTAL WATER:</b>                                   | 3,427.84   | 11,836.06    | 0.00   | (11,836.06) | 0.00 |
| <b>TOTAL UTILITIES:</b>                               | 3,427.84   | 11,836.06    | 0.00   | (11,836.06) | 0.00 |
| <b>TOTAL EXPENDITURES:</b>                            | 10,511.19  | 42,319.56    | 0.00   | (42,319.56) | 0.00 |
| <b>CHANGE IN NET-FINANCIAL ASSETS</b>                 |            |              |        |             |      |
| Revenues  | 585.73     | 8,317.50     | 0.00   | 8,317.50    | 0.00 |
| Expenditures  | 10,511.19  | 42,319.56    | 0.00   | (42,319.56) | 0.00 |
| <b>CHANGE IN NET FINANCIAL ASSETS</b>                 | (9,925.46) | (34,002.06)  | 0.00   | (34,002.06) | 0.00 |
| <b>CHANGE IN NET ASSETS</b>                           | (9,925.46) | (34,002.06)  | 0.00   | (34,002.06) | 0.00 |

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|--------------------------|------------|--------------|--------|-------------|------|
| <b>CHANGE IN SURPLUS</b> | (9,925.46) | (34,002.06)  | 0.00   | (34,002.06) | 0.00 |

| <b>ACCOUNT BALANCES</b>                            |                   |                    |                   |
|--|-------------------|--------------------|-------------------|
|  | Current           | Year to Date       | Balance           |
| <b>Cash and Investments</b>                        |                   |                    |                   |
| 110-110-120 - Cash - Bank - Demand                 | (6,166.62)        | (34,168.36)        | 65,306.77         |
| 110-110-130 - Cash - Bank - Term Deposit           |                   |                    | 65,455.00         |
| <b>Total Cash and Investments:</b>                 | <b>(6,166.62)</b> | <b>(34,168.36)</b> | <b>130,761.77</b> |
| <b>Municipal Taxes Receivable</b>                  |                   |                    |                   |
| 110-200-100 - Municipal - Tax Receivable - Current | (385.10)          | (576.51)           | (2,619.21)        |
| 110-200-110 - Municipal - Tax Receivable - Arrears | (1,000.00)        | (1,874.45)         | 4,084.50          |
| 110-200-310 - Municipal Tax Enforcement Arrears    |                   |                    | 66.40             |
| <b>Total Municipal Taxes Receivable:</b>           | <b>(1,385.10)</b> | <b>(2,450.96)</b>  | <b>1,531.69</b>   |
| <b>Other Receivables</b>                           |                   |                    |                   |
| 110-310-100 - Accrued Interest                     |                   |                    | 514.84            |
| 110-320-100 - Accounts Receivable                  | (857.69)          | (857.69)           | 2,294.63          |
| 110-320-140 - Utility Accounts Receivable          | (1,415.50)        | 1,400.00           | 1,309.00          |
| 110-330-110 - Wages - Health & Dental              | 93.98             | 95.71              | 95.71             |
| 110-340-110 - GST Receivable - 100% Rebate         | 138.64            | (311.11)           | 541.27            |
| <b>Total Other Receivables:</b>                    | <b>(2,040.57)</b> | <b>326.91</b>      | <b>4,755.45</b>   |

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Wednesday, March 15, 2023.



Yvonne (Bonny) Goodsman  
Administrator



Jennifer Langlois  
Mayor