

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending May 31, 2023

	Current	Year To Date	Budget	Variance	%
<b>REVENUES</b>					
<b>TAXATION</b>					
<b>Municipal Taxes</b>					
410-110-100 - General Municipal Levy		101,978.32	101,978.00	0.32	
410-130-100 - Discount on Municipal Tax - Property	(1,047.39)	(1,249.68)	(4,000.00)	2,750.32	68.76
<b>Net Municipal Taxes</b>	<b>(1,047.39)</b>	<b>100,728.64</b>	<b>97,978.00</b>	<b>2,750.64</b>	<b>2.81</b>
<b>Penalties on Tax Arrears</b>					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		881.31	1,500.00	(618.69)	41.25-
	<b>0.00</b>	<b>881.31</b>	<b>1,500.00</b>	<b>(618.69)</b>	<b>41.25-</b>
<b>Other</b>					
410-900-100 - Tax Enforcement Revenue	38.88	38.88		38.88	
	<b>38.88</b>	<b>38.88</b>	<b>0.00</b>	<b>38.88</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>(1,008.51)</b>	<b>101,648.83</b>	<b>99,478.00</b>	<b>2,170.83</b>	<b>2.18</b>
<b>FEES AND CHARGES</b>					
<b>Custom Work</b>					
420-100-110 - F&C - Custom Work - Snow Removal			20.00	(20.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>20.00</b>	<b>(20.00)</b>	<b>100.00-</b>
<b>Rentals</b>					
420-300-100 - F&C - Rentals - Building/Room		600.00	1,800.00	(1,200.00)	66.67-
	<b>0.00</b>	<b>600.00</b>	<b>1,800.00</b>	<b>(1,200.00)</b>	<b>66.67-</b>
<b>Policing and Fire Fees</b>					
420-400-300 - F&C - Fire Fees	2,294.63	15,293.92	3,300.00	11,993.92	363.45
	<b>2,294.63</b>	<b>15,293.92</b>	<b>3,300.00</b>	<b>11,993.92</b>	<b>363.45</b>
<b>Cemetery Fees</b>					
420-600-100 - F&C - Cemetery Fees			350.00	(350.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>(350.00)</b>	<b>100.00-</b>
<b>Licenses and Permits</b>					
420-710-100 - F&C - Permits	(80.00)	214.25		214.25	
	<b>(80.00)</b>	<b>214.25</b>	<b>0.00</b>	<b>214.25</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>General Office Services Provided</b>					
420-800-200 - F&C - General Office Services Provide		40.00	25.00	15.00	60.00
	<b>0.00</b>	<b>40.00</b>	<b>25.00</b>	<b>15.00</b>	<b>60.00</b>
	<b>0.00</b>	<b>60.00</b>	<b>25.00</b>	<b>35.00</b>	<b>140.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>2,214.63</b>	<b>16,168.17</b>	<b>5,495.00</b>	<b>10,673.17</b>	<b>194.23</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Water Sales		9,215.40	11,536.00	(2,320.60)	20.12-
440-140-100 - Water - Connection Fees		75.00	75.00		
	<b>0.00</b>	<b>9,290.40</b>	<b>11,611.00</b>	<b>(2,320.60)</b>	<b>19.99-</b>
<b>Sewer</b>					
440-200-100 - Sewer		4,400.00	7,980.00	(3,580.00)	44.86-
	<b>0.00</b>	<b>4,400.00</b>	<b>7,980.00</b>	<b>(3,580.00)</b>	<b>44.86-</b>
<b>TOTAL UTILITIES:</b>	<b>0.00</b>	<b>13,690.40</b>	<b>19,591.00</b>	<b>(5,900.60)</b>	<b>30.12-</b>
<b>UNCONDITIONAL TRANSFERS</b>					
<b>Unconditional Transfers</b>					
450-110-100 - Unconditional - (Revenue Sharing)			16,489.00	(16,489.00)	100.00-
450-115-100 - Unconditional Local Grants		300.00	300.00		
	<b>0.00</b>	<b>300.00</b>	<b>16,789.00</b>	<b>(16,489.00)</b>	<b>98.21-</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>0.00</b>	<b>300.00</b>	<b>16,789.00</b>	<b>(16,489.00)</b>	<b>98.21-</b>

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<b>CONDITIONAL GRANTS</b>					
<b>Federal</b>					
450-200-070 - Conditional - Federal - GTF		2,753.40	4,820.00	(2,066.60)	42.88-
	0.00	2,753.40	4,820.00	(2,066.60)	42.88-
<b>Provincial</b>					
450-350-100 - Conditional - Prov - Sask Lotteries		732.00	732.00		
	0.00	732.00	732.00	0.00	0.00
<b>Local</b>					
450-400-050 - Conditional - Local			2,103.00	(2,103.00)	100.00-
	0.00	0.00	2,103.00	(2,103.00)	100.00-
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>0.00</b>	<b>3,485.40</b>	<b>7,655.00</b>	<b>(4,169.60)</b>	<b>54.47-</b>
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Provincial</b>					
450-620-100 - GIL - Prov - Sask. Energy		1,195.99	2,500.00	(1,304.01)	52.16-
450-650-100 - GIL - Prov - Sask Tel			2,242.00	(2,242.00)	100.00-
	0.00	1,195.99	4,742.00	(3,546.01)	74.78-
<b>Other</b>					
450-800-100 - GIL - Other - SPC Surcharge		1,446.59	5,500.00	(4,053.41)	73.70-
	0.00	1,446.59	5,500.00	(4,053.41)	73.70-
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>0.00</b>	<b>2,642.58</b>	<b>10,242.00</b>	<b>(7,599.42)</b>	<b>74.20-</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue		259.62	500.00	(240.38)	48.08-
	0.00	259.62	500.00	(240.38)	48.08-
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>0.00</b>	<b>259.62</b>	<b>500.00</b>	<b>(240.38)</b>	<b>48.08-</b>
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-170-100 - Rebate/refund		60,419.88		60,419.88	
	0.00	60,419.88	0.00	60,419.88	0.00
<b>TOTAL OTHER REVENUES:</b>	<b>0.00</b>	<b>60,419.88</b>	<b>0.00</b>	<b>60,419.88</b>	<b>0.00</b>
<b>TOTAL REVENUES:</b>	<b>1,206.12</b>	<b>198,614.88</b>	<b>159,750.00</b>	<b>38,864.88</b>	<b>24.33</b>

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<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT SERVICES</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
510-110-110 - GG - Council - Indemnity	186.00	804.00	2,200.00	1,396.00	63.45
	<b>186.00</b>	<b>804.00</b>	<b>2,200.00</b>	<b>1,396.00</b>	<b>63.45</b>
510-110-230 - GG - Salaries - Administrator	576.00	3,168.00	7,412.00	4,244.00	57.26
510-110-530 - GG - Salaries - Office Clerk	200.00	1,000.00	2,400.00	1,400.00	58.33
	<b>962.00</b>	<b>4,972.00</b>	<b>12,012.00</b>	<b>7,040.00</b>	<b>58.61</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	8.35	25.05	60.00	34.95	58.25
	<b>8.35</b>	<b>25.05</b>	<b>60.00</b>	<b>34.95</b>	<b>58.25</b>
510-130-230 - GG - Benefits - Administration	1.44	7.92	20.00	12.08	60.40
510-130-231 - GG - Benefits - CPP	18.26	100.43	225.00	124.57	55.36
510-130-232 - GG - Benefits - EI	13.14	72.27	170.00	97.73	57.49
510-130-233 - GG - Benefits - Superannuation	51.84	285.12	685.00	399.88	58.38
510-130-234 - GG - Benefits - Worker Compensation		447.63	350.00	(97.63)	27.89-
510-130-235 - GG - Benefits - SUMA	276.88	866.35	2,100.00	1,233.65	58.75
	<b>369.91</b>	<b>1,804.77</b>	<b>3,610.00</b>	<b>1,805.23</b>	<b>50.01</b>
	<b>1,331.91</b>	<b>6,776.77</b>	<b>15,622.00</b>	<b>8,845.23</b>	<b>56.62</b>
<b>Professional/Contract Services</b>					
510-200-110 - GG - Cont. - Legal			100.00	100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting		5,830.00	6,000.00	170.00	2.83
510-200-150 - GG - Cont. - Assessment - SAMA		2,311.00	2,200.00	(111.00)	5.05-
510-200-170 - GG - Cont. - Advertising		199.56	100.00	(99.56)	99.56-
510-210-100 - GG - Council Travel			100.00	100.00	100.00
510-230-100 - GG - Cont. - Insurance - General & Bo		14,167.00	14,250.00	83.00	0.58
510-240-100 - GG - Cont. - Memberships & Subscript		882.03	2,050.00	1,167.97	56.97
510-270-100 - GG - Cont. - Maintenance		1,720.00	100.00	(1,620.00)	1620.00-
510-270-150 - GG - Cont. - Repairs			250.00	250.00	100.00
510-280-150 - GG - Cont. - Board of Revision		250.00	255.00	5.00	1.96
510-280-170 - GG - Cont. - Bylaw Enforcement		55.00	2,000.00	1,945.00	97.25
510-290-100 - GG - Cont. - Bank Charges		35.00	70.00	35.00	50.00
	<b>0.00</b>	<b>25,449.59</b>	<b>27,475.00</b>	<b>2,025.41</b>	<b>7.37</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat	77.84	699.24	1,000.00	300.76	30.08
510-300-120 - GG - Utility - Power	33.64	195.11	500.00	304.89	60.98
	<b>111.48</b>	<b>894.35</b>	<b>1,500.00</b>	<b>605.65</b>	<b>40.38</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage	40.28	381.18	1,500.00	1,118.82	74.59
510-410-140 - GG - Maint. - Office Supplies		240.00	400.00	160.00	40.00
510-490-100 - GG - Maint. - Office Repairs & Maint.			250.00	250.00	100.00
510-490-110 - GG - Maint. - Office Rent	700.00	3,500.00	8,400.00	4,900.00	58.33
	<b>740.28</b>	<b>4,121.18</b>	<b>10,550.00</b>	<b>6,428.82</b>	<b>60.94</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>2,183.67</b>	<b>37,241.89</b>	<b>55,147.00</b>	<b>17,905.11</b>	<b>32.47</b>
<b>PROTECTIVE SERVICES</b>					
<b>POLICE PROTECTION</b>					
<b>Professional/Contractual Services</b>					
520-210-100 - PS - Police - Justice Requisition			3,800.00	3,800.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>3,800.00</b>	<b>3,800.00</b>	<b>100.00</b>
<b>TOTAL POLICE PROTECTION:</b>	<b>0.00</b>	<b>0.00</b>	<b>3,800.00</b>	<b>3,800.00</b>	<b>100.00</b>
<b>FIRE PROTECTION</b>					
<b>Wages and Benefits</b>					
<b>Wages</b>					
520-110-140 - PS - Fire - Salaries - Fire Fighters			500.00	500.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>100.00</b>
	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>100.00</b>
<b>Professional/Contractual Services</b>					

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525-210-100 - PS - Fire - EMS Contract - 911			250.00	250.00	100.00
525-210-110 - PS - Fire - Contracted Services		12,999.29		(12,999.29)	
525-230-100 - PS - Fire - Insurance		849.20	810.00	(39.20)	4.84-
	<b>0.00</b>	<b>13,848.49</b>	<b>1,060.00</b>	<b>(12,788.49)</b>	<b>1206.46-</b>
<b>Utilities</b>					
525-300-110 - PS - Fire - Utility - Heat	86.03	829.33	1,700.00	870.67	51.22
525-300-120 - PS - Fire - Utility - Power	35.65	204.71	600.00	395.29	65.88
525-300-140 - PS - Fire - Utility - Telephone		416.86	700.00	283.14	40.45
	<b>121.68</b>	<b>1,450.90</b>	<b>3,000.00</b>	<b>1,549.10</b>	<b>51.64</b>
<b>Maintenance, Materials and Supplies</b>					
525-430-100 - PS - Vehicle/Equip. Repair/Parts/Tools		21.38	700.00	678.62	96.95
525-430-110 - PS - Fire - Oil & Gas		155.41	500.00	344.59	68.92
525-440-100 - PS - Fire - Small Tools/Equipment			100.00	100.00	100.00
	<b>0.00</b>	<b>176.79</b>	<b>1,300.00</b>	<b>1,123.21</b>	<b>86.40</b>
<b>Capital Expenditures</b>					
525-600-399 - PS - Fire-Amortization-Machinery&Equ			3,776.00	3,776.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>3,776.00</b>	<b>3,776.00</b>	<b>100.00</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>121.68</b>	<b>15,476.18</b>	<b>9,636.00</b>	<b>(5,840.18)</b>	<b>60.61-</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>121.68</b>	<b>15,476.18</b>	<b>13,436.00</b>	<b>(2,040.18)</b>	<b>15.18-</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-130 - TS - Maint. - Salaries - Labourers	142.38	1,228.51	3,600.00	2,371.49	65.87
	<b>142.38</b>	<b>1,228.51</b>	<b>3,600.00</b>	<b>2,371.49</b>	<b>65.87</b>
<b>Benefits</b>					
530-120-120 - TS - Maint. - Benefits - SUMA	5.18	28.49		(28.49)	
530-120-121 - TS - Maint. - Benefits - CPP	139.26	815.54	800.00	(15.54)	1.94-
530-120-122 - TS - Maint. - Benefits - EI	59.56	346.56	600.00	253.44	42.24
530-120-123 - TS - Maint. - Benefits - Superannuator		37.80	600.00	562.20	93.70
	<b>204.00</b>	<b>1,228.39</b>	<b>2,000.00</b>	<b>771.61</b>	<b>38.58</b>
	<b>346.38</b>	<b>2,456.90</b>	<b>5,600.00</b>	<b>3,143.10</b>	<b>56.13</b>
<b>Professional/Contractual Services</b>					
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		123.60	400.00	276.40	69.10
530-290-100 - TS - Maint. - Contracted Repairs			1,500.00	1,500.00	100.00
530-290-101 - TS - Maint. - Cont. Services			10,000.00	10,000.00	100.00
530-290-102 - TS - Maint. - Cont. Services - Mowing			1,200.00	1,200.00	100.00
	<b>0.00</b>	<b>123.60</b>	<b>13,100.00</b>	<b>12,976.40</b>	<b>99.06</b>
<b>Utilities</b>					
530-300-120 - TS - Maint. - Utility - Power	46.18	497.77	800.00	302.23	37.78
530-310-100 - TS - Maint. - Utility - Street Lights	355.01	1,743.47	4,300.00	2,556.53	59.45
	<b>401.19</b>	<b>2,241.24</b>	<b>5,100.00</b>	<b>2,858.76</b>	<b>56.05</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Materials & Supplies	63.59	195.95	250.00	54.05	21.62
530-410-120 - TS - Maint. - Shop Supplies		42.36	250.00	207.64	83.06
530-420-106 - TS - Maint - Repair/Parts/Tools -Tracto			1,500.00	1,500.00	100.00
530-425-112 - TS - Maint. - Oil & Gas - #2		362.11	750.00	387.89	51.72
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
	<b>63.59</b>	<b>600.42</b>	<b>3,500.00</b>	<b>2,899.58</b>	<b>82.85</b>
<b>Capital Expenditures</b>					
530-600-399 - TS - Maint - Amortization - Mach & Eq			398.00	398.00	100.00
530-600-699 - TS - Maint - Amortization - Infrastructu			4,500.00	4,500.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>4,898.00</b>	<b>4,898.00</b>	<b>100.00</b>
<b>TOTAL MAINTENANCE:</b>	<b>811.16</b>	<b>5,422.16</b>	<b>32,198.00</b>	<b>26,775.84</b>	<b>83.16</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>811.16</b>	<b>5,422.16</b>	<b>32,198.00</b>	<b>26,775.84</b>	<b>83.16</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Dispos	2,090.65	3,650.65	5,500.00	1,849.35	33.62

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540-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00
	2,090.65	3,650.65	5,550.00	1,899.35	34.22
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>2,090.65</b>	<b>3,650.65</b>	<b>5,550.00</b>	<b>1,899.35</b>	<b>34.22</b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>					
<b>Professional/Contractual Services</b>					
550-200-110 - H&W - Cont. - Cemetery Maint.			250.00	250.00	100.00
	0.00	0.00	250.00	250.00	100.00
<b>Total PUBLIC HEALTH AND WELFARE SERV</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>250.00</b>	<b>100.00</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>					
<b>Professional/Contractual Services</b>					
560-200-110 - P&D - Cont. - Other Services			500.00	500.00	100.00
	0.00	0.00	500.00	500.00	100.00
<b>TOTAL PLANNING AND DEVELOPMENT SEF</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>100.00</b>
<b>RECREATION AND CULTURAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
570-270-100 - R&C - Cont. - Contracted Maintenance	29,976.80	29,976.80		(29,976.80)	
570-290-100 - R&C - Cont. - Library Requisition		1,046.86	1,200.00	153.14	12.76
	29,976.80	31,023.66	1,200.00	(29,823.66)	2485.31-
<b>Grants and Contributions</b>					
570-500-110 - R&C - Grants and Contributions		732.00	732.00		
	0.00	732.00	732.00	0.00	0.00
<b>Capital Expenditures</b>					
570-600-199 - R&C - Amortization - Land Improvemen			1,203.00	1,203.00	100.00
	0.00	0.00	1,203.00	1,203.00	100.00
<b>TOTAL RECREATION AND CULTURAL SERV</b>	<b>29,976.80</b>	<b>31,755.66</b>	<b>3,135.00</b>	<b>(28,620.66)</b>	<b>912.94-</b>
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Salaries	2,467.50	13,958.75	20,500.00	6,541.25	31.91
580-120-110 - UT - Water - Benefits	234.88	1,329.03	2,000.00	670.97	33.55
	2,702.38	15,287.78	22,500.00	7,212.22	32.05
<b>Professional/Contractual Services</b>					
580-230-100 - UT - Water - Travel, Meals & Subsister			50.00	50.00	100.00
580-285-100 - UT - Cont. Repairs - Building & Equip.			5,000.00	5,000.00	100.00
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	219.00	750.00	531.00	70.80
	43.80	219.00	12,800.00	12,581.00	98.29
<b>Utilities</b>					
580-300-120 - UT - Water - Power	417.70	3,299.11	7,200.00	3,900.89	54.18
580-300-140 - UT - Water - Telephone	64.80	323.49	800.00	476.51	59.56
	482.50	3,622.60	8,000.00	4,377.40	54.72
<b>Maintenance, Materials and Supplies</b>					
580-400-110 - UT - Water - Stationary & Postage		66.06		(66.06)	
580-430-100 - UT - Water - Materials & Supplies	66.37	3,583.32	1,500.00	(2,083.32)	138.89-
580-450-100 - UT - Water - Chemicals	380.96	2,094.43	7,000.00	4,905.57	70.08
	447.33	5,743.81	8,500.00	2,756.19	32.43
<b>Capital Expenditures</b>					
580-600-399 - UT - Water - Amort - Machinery & Equi			5,932.00	5,932.00	100.00
	0.00	0.00	5,932.00	5,932.00	100.00
<b>TOTAL WATER:</b>	<b>3,676.01</b>	<b>24,873.19</b>	<b>57,732.00</b>	<b>32,858.81</b>	<b>56.92</b>
<b>SEWER</b>					
<b>Professional/Contractual Services</b>					
580-285-120 - 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
<b>TOTAL SEWER:</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100.00</b>
<b>TOTAL UTILITIES:</b>	<b>3,676.01</b>	<b>24,873.19</b>	<b>62,732.00</b>	<b>37,858.81</b>	<b>60.35</b>

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending May 31, 2023

	Current	Year To Date	Budget	Variance	%
<b>TOTAL EXPENDITURES:</b>	<b>38,859.97</b>	<b>118,419.73</b>	<b>172,948.00</b>	<b>54,528.27</b>	<b>31.53</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>					
Revenues	1,206.12	198,614.88	159,750.00	38,864.88	24.33
Expenditures	38,859.97	118,419.73	172,948.00	54,528.27	31.53
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(37,653.85)</b>	<b>80,195.15</b>	<b>(13,198.00)</b>	<b>93,393.15</b>	<b>707.63</b>
<b>CHANGE IN NET ASSETS</b>	<b>(37,653.85)</b>	<b>80,195.15</b>	<b>(13,198.00)</b>	<b>93,393.15</b>	<b>707.63</b>
<b>CHANGE IN SURPLUS</b>	<b>(37,653.85)</b>	<b>80,195.15</b>	<b>(13,198.00)</b>	<b>93,393.15</b>	<b>707.63</b>

**ACCOUNT BALANCES**

**Cash and Investments**

	Current	Year to Date	Balance
110-110-120 - Cash - Bank - Demand	(19,758.49)	(4,379.30)	95,095.83
110-110-130 - Cash - Bank - Term Deposit			65,455.00
<b>Total Cash and Investments:</b>	<b>(19,758.49)</b>	<b>(4,379.30)</b>	<b>160,550.83</b>

**Municipal Taxes Receivable**

110-200-100 - Municipal - Tax Receivable - Current	(17,555.79)	83,243.62	81,200.92
110-200-110 - Municipal - Tax Receivable - Arrears	(260.00)	(1,874.45)	4,084.50
110-200-310 - Municipal Tax Enforcement Arrears	38.88	38.88	105.28
<b>Total Municipal Taxes Receivable:</b>	<b>(17,776.91)</b>	<b>81,408.05</b>	<b>85,390.70</b>

**Other Receivables**

110-310-100 - Accrued Interest		(514.84)	
110-320-100 - Accounts Receivable		(857.69)	2,294.63
110-320-140 - Utility Accounts Receivable	(1,500.00)	315.00	224.00
110-330-110 - Wages - Health & Dental	(154.94)	398.53	398.53
110-340-110 - GST Receivable - 100% Rebate	1,536.49	1,806.68	2,659.06
<b>Total Other Receivables:</b>	<b>(118.45)</b>	<b>1,147.68</b>	<b>5,576.22</b>

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Wednesday, June 14, 2023.

  
Yvonne (Bonny) Goodsman  
Administrator

  
Jennifer Langlois  
Mayor