

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending September 30, 2022

	Current	Year To Date	Budget	Variance	%
<b>REVENUES</b>					
<b>TAXATION</b>					
<b>Municipal Taxes</b>					
410-110-100 - General Municipal Levy		92,612.40	92,612.00	0.40	
410-130-100 - Discount on Municipal Tax - Property	(93.52)	(3,876.19)	(3,500.00)	(376.19)	10.75-
<b>Net Municipal Taxes</b>	<b>(93.52)</b>	<b>88,736.21</b>	<b>89,112.00</b>	<b>(375.79)</b>	<b>0.42-</b>
<b>Penalties on Tax Arrears</b>					
410-400-210 - Penalty on Mun Taxes Arrears - Property		1,380.12	1,500.00	(119.88)	7.99-
	<b>0.00</b>	<b>1,380.12</b>	<b>1,500.00</b>	<b>(119.88)</b>	<b>7.99-</b>
<b>Other</b>					
410-900-100 - Tax Enforcement Revenue		694.97		694.97	
	<b>0.00</b>	<b>694.97</b>	<b>0.00</b>	<b>694.97</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>(93.52)</b>	<b>90,811.30</b>	<b>90,612.00</b>	<b>199.30</b>	<b>0.22</b>
<b>FEES AND CHARGES</b>					
<b>Custom Work</b>					
420-100-110 - F&C - Custom Work - Snow Removal		30.00		30.00	
	<b>0.00</b>	<b>30.00</b>	<b>0.00</b>	<b>30.00</b>	<b>0.00</b>
<b>Rentals</b>					
420-300-100 - F&C - Rentals - Building/Room	150.00	1,550.00	2,550.00	(1,000.00)	39.22-
	<b>150.00</b>	<b>1,550.00</b>	<b>2,550.00</b>	<b>(1,000.00)</b>	<b>39.22-</b>
<b>Policing and Fire Fees</b>					
420-400-300 - F&C - Fire Fees	3,000.00	3,000.00	750.00	2,250.00	300.00
	<b>3,000.00</b>	<b>3,000.00</b>	<b>750.00</b>	<b>2,250.00</b>	<b>300.00</b>
<b>Other</b>					
<b>Tax Certificate</b>					
420-800-100 - F&C - Tax Certificate		10.00		10.00	
	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>
<b>General Office Services Provided</b>					
420-800-200 - F&C - General Office Services Provided			100.00	(100.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>(100.00)</b>	<b>100.00-</b>
	<b>0.00</b>	<b>10.00</b>	<b>100.00</b>	<b>(90.00)</b>	<b>90.00-</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>3,150.00</b>	<b>4,590.00</b>	<b>3,400.00</b>	<b>1,190.00</b>	<b>35.00</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Water Sales		12,304.50	19,000.00	(6,695.50)	35.24-
	<b>0.00</b>	<b>12,304.50</b>	<b>19,000.00</b>	<b>(6,695.50)</b>	<b>35.24-</b>
<b>Sewer</b>					
440-200-100 - Sewer		6,290.00	8,750.00	(2,460.00)	28.11-
	<b>0.00</b>	<b>6,290.00</b>	<b>8,750.00</b>	<b>(2,460.00)</b>	<b>28.11-</b>
<b>TOTAL UTILITIES:</b>	<b>0.00</b>	<b>18,594.50</b>	<b>27,750.00</b>	<b>(9,155.50)</b>	<b>32.99-</b>
<b>UNCONDITIONAL TRANSFERS</b>					
<b>Unconditional Transfers</b>					
450-110-100 - Unconditional - (Revenue Sharing)		16,489.00	17,940.00	(1,451.00)	8.09-
450-115-100 - Unconditional Local Grants		200.00		200.00	
	<b>0.00</b>	<b>16,689.00</b>	<b>17,940.00</b>	<b>(1,251.00)</b>	<b>6.97-</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>0.00</b>	<b>16,689.00</b>	<b>17,940.00</b>	<b>(1,251.00)</b>	<b>6.97-</b>
<b>CONDITIONAL GRANTS</b>					
<b>Federal</b>					
450-200-070 - Conditional - Federal - GTF	2,410.20	2,410.20	6,903.00	(4,492.80)	65.08-
	<b>2,410.20</b>	<b>2,410.20</b>	<b>6,903.00</b>	<b>(4,492.80)</b>	<b>65.08-</b>
<b>Provincial</b>					
450-350-100 - Conditional - Prov - Sask Lotteries		732.00	732.00		

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<b>Local</b>	<b>0.00</b>	<b>732.00</b>	<b>732.00</b>	<b>0.00</b>	<b>0.00</b>
450-400-050 - Conditional - Local		38,320.91	1,500.00	36,820.91	2454.73
450-430-100 - Conditional - Local - Other			200.00	(200.00)	100.00-
	<b>0.00</b>	<b>38,320.91</b>	<b>1,700.00</b>	<b>36,620.91</b>	<b>2154.17</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>2,410.20</b>	<b>41,463.11</b>	<b>9,335.00</b>	<b>32,128.11</b>	<b>344.17</b>
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Provincial</b>					
450-600-100 - GIL - Provincial		2,053.26		2,053.26	
450-620-100 - GIL - Prov - Sask. Energy	76.32	1,951.88	2,500.00	(548.12)	21.92-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
	<b>76.32</b>	<b>4,005.14</b>	<b>4,597.00</b>	<b>(591.86)</b>	<b>12.87-</b>
<b>Other</b>					
450-800-100 - GIL - Other - SPC Surcharge	383.89	3,928.99	5,500.00	(1,571.01)	28.56-
	<b>383.89</b>	<b>3,928.99</b>	<b>5,500.00</b>	<b>(1,571.01)</b>	<b>28.56-</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>460.21</b>	<b>7,934.13</b>	<b>10,097.00</b>	<b>(2,162.87)</b>	<b>21.42-</b>
<b>CAPITAL ASSET PROCEEDS</b>					
<b>Capital Asset Proceeds</b>					
460-210-400 - PS - Sale of Vehicles - Gain/Loss	(1,785.00)				
460-210-500 - PS - Sale of Mach & Equip - Gain/Loss	1,785.00	1,785.00		1,785.00	
	<b>0.00</b>	<b>1,785.00</b>	<b>0.00</b>	<b>1,785.00</b>	<b>0.00</b>
<b>TOTAL CAPITAL ASSET PROCEEDS:</b>	<b>0.00</b>	<b>1,785.00</b>	<b>0.00</b>	<b>1,785.00</b>	<b>0.00</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue	2.21	53.51	250.00	(196.49)	78.60-
470-120-100 - Dividends Revenue		73.94		73.94	
	<b>2.21</b>	<b>127.45</b>	<b>250.00</b>	<b>(122.55)</b>	<b>49.02-</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>2.21</b>	<b>127.45</b>	<b>250.00</b>	<b>(122.55)</b>	<b>49.02-</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>5,929.10</b>	<b>182,094.49</b>	<b>159,384.00</b>	<b>22,710.49</b>	<b>14.25</b>



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EXPENDITURES	Current	Year To Date	Budget	Variance	%
<b>GENERAL GOVERNMENT SERVICES</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
510-110-110 - GG - Council - Indemnity	186.00	1,368.00	2,200.00	832.00	37.82
	<b>186.00</b>	<b>1,368.00</b>	<b>2,200.00</b>	<b>832.00</b>	<b>37.82</b>
510-110-230 - GG - Salaries - Administrator	864.00	5,684.00	7,488.00	1,804.00	24.09
510-110-530 - GG - Salaries - Office Clerk	200.00	1,800.00	2,400.00	600.00	25.00
	<b>1,250.00</b>	<b>8,852.00</b>	<b>12,088.00</b>	<b>3,236.00</b>	<b>26.77</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	5.00	41.67	60.00	18.33	30.55
	<b>5.00</b>	<b>41.67</b>	<b>60.00</b>	<b>18.33</b>	<b>30.55</b>
510-130-230 - GG - Benefits - Administration	2.16	14.40	20.00	5.60	28.00
510-130-231 - GG - Benefits - CPP	26.22	170.48	160.00	(10.48)	6.55-
510-130-232 - GG - Benefits - EI	19.11	125.72	170.00	44.28	26.05
510-130-233 - GG - Benefits - Superannuation	77.76	511.56	600.00	88.44	14.74
510-130-234 - GG - Benefits - Worker Compensation		323.86	350.00	26.14	7.47
510-130-235 - GG - Benefits - SUMA	167.24	1,401.08	1,900.00	498.92	26.26
	<b>297.49</b>	<b>2,588.77</b>	<b>3,260.00</b>	<b>671.23</b>	<b>20.59</b>
	<b>1,547.49</b>	<b>11,440.77</b>	<b>15,348.00</b>	<b>3,907.23</b>	<b>25.46</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		5,739.90	10,000.00	4,260.10	42.60
510-200-150 - GG - Cont. - Assessment - SAMA			2,000.00	2,000.00	100.00
510-200-170 - GG - Cont. - Advertising		203.88	750.00	546.12	72.82
510-210-100 - GG - Council Travel			100.00	100.00	100.00
510-230-100 - GG - Cont. - Insurance - General & Boi		12,836.00	13,000.00	164.00	1.26
510-240-100 - GG - Cont. - Memberships & Subscript		873.73	1,750.00	876.27	50.07
510-260-100 - GG - Cont. - Tax Enforcement/Collectic		625.00	150.00	(475.00)	316.67-
510-270-100 - GG - Cont. - Maintenance			100.00	100.00	100.00
510-270-150 - GG - Cont. - Repairs			250.00	250.00	100.00
510-280-150 - GG - Cont. - Board of Revision			255.00	255.00	100.00
510-280-170 - GG - Cont. - Bylaw Enforcement		1,320.00	2,000.00	680.00	34.00
510-290-100 - GG - Cont. - Bank Charges	9.00	44.00	60.00	16.00	26.67
	<b>9.00</b>	<b>21,642.51</b>	<b>30,515.00</b>	<b>8,872.49</b>	<b>29.08</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat	31.74	748.09	900.00	151.91	16.88
510-300-120 - GG - Utility - Power	36.71	317.67	250.00	(67.67)	27.07-
	<b>68.45</b>	<b>1,065.76</b>	<b>1,150.00</b>	<b>84.24</b>	<b>7.33</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage		668.67	1,000.00	331.33	33.13
510-410-140 - GG - Maint. - Office Supplies		220.00	500.00	280.00	56.00
510-440-100 - GG - Maint. - Data Processing Supplie:			400.00	400.00	100.00
510-490-100 - GG - Maint. - Office Repairs & Maint.			250.00	250.00	100.00
510-490-110 - GG - Maint. - Office Rent	700.00	8,726.00	8,400.00	(326.00)	3.88-
	<b>700.00</b>	<b>9,614.67</b>	<b>10,550.00</b>	<b>935.33</b>	<b>8.87</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>2,324.94</b>	<b>43,763.71</b>	<b>57,563.00</b>	<b>13,799.29</b>	<b>23.97</b>
<b>PROTECTIVE SERVICES</b>					
<b>POLICE PROTECTION</b>					
<b>Professional/Contractual Services</b>					
520-210-100 - PS - Police - Justice Requisition		3,777.10	3,900.00	122.90	3.15
	<b>0.00</b>	<b>3,777.10</b>	<b>3,900.00</b>	<b>122.90</b>	<b>3.15</b>
<b>TOTAL POLICE PROTECTION:</b>	<b>0.00</b>	<b>3,777.10</b>	<b>3,900.00</b>	<b>122.90</b>	<b>3.15</b>
<b>FIRE PROTECTION</b>					
<b>Wages and Benefits</b>					
<b>Wages</b>					
525-110-140 - 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>

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	0.00	0.00	500.00	500.00	100.00
<b>Professional/Contractual Services</b>					
525-210-100 - PS - Fire - EMS Contract - 911			250.00	250.00	100.00
525-230-100 - PS - Fire - Insurance		849.20	810.00	(39.20)	4.84-
	0.00	849.20	1,060.00	210.80	19.89
<b>Utilities</b>					
525-300-110 - PS - Fire - Utility - Heat	33.29	1,358.99	770.00	(588.99)	76.49-
525-300-120 - PS - Fire - Utility - Power	26.80	293.30	600.00	306.70	51.12
525-300-140 - PS - Fire - Utility - Telephone		567.96	550.00	(17.96)	3.27-
	60.09	2,220.25	1,920.00	(300.25)	15.64-
<b>Maintenance, Materials and Supplies</b>					
525-430-100 - PS - Vehicle/Equip. Repair/Parts/Tools	122.61	122.61	200.00	77.39	38.70
525-430-110 - PS - Fire - Oil & Gas		258.09	300.00	41.91	13.97
525-440-100 - PS - Fire - Small Tools/Equipment			500.00	500.00	100.00
	122.61	380.70	1,000.00	619.30	61.93
<b>Grants and Contributions</b>					
525-520-110 - PS - Fire - Grants and Contributions	3,000.00	3,000.00		(3,000.00)	
	3,000.00	3,000.00	0.00	(3,000.00)	0.00
<b>TOTAL FIRE PROTECTION:</b>	<b>3,182.70</b>	<b>6,450.15</b>	<b>4,480.00</b>	<b>(1,970.15)</b>	<b>43.98-</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>3,182.70</b>	<b>10,227.25</b>	<b>8,380.00</b>	<b>(1,847.25)</b>	<b>22.04-</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-130 - TS - Maint. - Salaries - Labourers	148.44	2,869.35	2,500.00	(369.35)	14.77-
	148.44	2,869.35	2,500.00	(369.35)	14.77-
<b>Benefits</b>					
530-120-120 - TS - Maint. - Benefits - SUMA	7.77	51.80		(51.80)	
530-120-121 - TS - Maint. - Benefits - CPP	111.19	859.42	800.00	(59.42)	7.43-
530-120-122 - TS - Maint. - Benefits - EI	52.06	393.06	400.00	6.94	1.74
530-120-123 - TS - Maint. - Benefits - Superannuator	1.89	179.53	600.00	420.47	70.08
	172.91	1,483.81	1,800.00	316.19	17.57
	321.35	4,353.16	4,300.00	(53.16)	1.24-
<b>Professional/Contractual Services</b>					
530-210-120 - TS - Maint. - Contract - Contract			10,000.00	10,000.00	100.00
530-210-140 - TS - Maint. - Contract - Mowing			1,200.00	1,200.00	100.00
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc	104.00	104.00	400.00	296.00	74.00
530-290-100 - TS - Maint. - Contracted Repairs			1,500.00	1,500.00	100.00
	104.00	104.00	13,100.00	12,996.00	99.21
<b>Utilities</b>					
530-300-120 - TS - Maint. - Utility - Power	39.13	616.35	750.00	133.65	17.82
530-310-100 - TS - Maint. - Utility - Street Lights	341.35	3,043.67	4,100.00	1,056.33	25.76
	380.48	3,660.02	4,850.00	1,189.98	24.54
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Materials & Supplies	5.89	99.21		(99.21)	
530-410-120 - TS - Maint. - Shop Supplies			500.00	500.00	100.00
530-420-104 - TS - Maint - Repair/Parts/Tools - Mowe			500.00	500.00	100.00
530-420-106 - TS - Maint - Repair/Parts/Tools -Tracto			1,000.00	1,000.00	100.00
530-425-112 - TS - Maint. - Oil & Gas - #2	106.01	424.46	750.00	325.54	43.41
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
	111.90	523.67	3,500.00	2,976.33	85.04
<b>Capital Expenditures</b>					
530-600-399 - TS - Maint - Amortization - Mach & Eq			450.00	450.00	100.00
530-600-699 - TS - Maint - Amortization - Infrastructu			4,500.00	4,500.00	100.00
	0.00	0.00	4,950.00	4,950.00	100.00
<b>TOTAL MAINTENANCE:</b>	<b>917.73</b>	<b>8,640.85</b>	<b>30,700.00</b>	<b>22,059.15</b>	<b>71.85</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>917.73</b>	<b>8,640.85</b>	<b>30,700.00</b>	<b>22,059.15</b>	<b>71.85</b>
<b>ENVIRONMENTAL SERVICES</b>					



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<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	3,657.60	5,500.00	1,842.40	33.50
540-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00
	<b>457.20</b>	<b>3,657.60</b>	<b>5,550.00</b>	<b>1,892.40</b>	<b>34.10</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>457.20</b>	<b>3,657.60</b>	<b>5,550.00</b>	<b>1,892.40</b>	<b>34.10</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
	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>250.00</b>	<b>100.00</b>
<b>Total PUBLIC HEALTH AND WELFARE SERVICES:</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
	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>100.00</b>
<b>TOTAL PLANNING AND DEVELOPMENT SERVICES:</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>					
520-290-100 - R&C - Cont. - Library Requisition		1,185.21	1,200.00	14.79	1.23
	<b>0.00</b>	<b>1,185.21</b>	<b>1,200.00</b>	<b>14.79</b>	<b>1.23</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>732.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Capital Expenditures</b>					
570-600-199 - R&C - Amortization - Land Improvement			1,203.00	1,203.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>1,203.00</b>	<b>1,203.00</b>	<b>100.00</b>
<b>TOTAL RECREATION AND CULTURAL SERVICES:</b>	<b>0.00</b>	<b>1,917.21</b>	<b>3,135.00</b>	<b>1,217.79</b>	<b>38.84</b>
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Salaries	2,206.00	14,900.00	20,000.00	5,100.00	25.50
580-120-110 - UT - Water - Benefits	210.02	1,419.71	2,000.00	580.29	29.01
	<b>2,416.02</b>	<b>16,319.71</b>	<b>22,000.00</b>	<b>5,680.29</b>	<b>25.82</b>
<b>Professional/Contractual Services</b>					
580-230-100 - UT - Water - Travel, Meals & Subsistence			50.00	50.00	100.00
580-285-100 - UT - Cont. Repairs - Building & Equipment			5,000.00	5,000.00	100.00
580-285-150 - UT - Water - Cont. Repairs - Line Repairs			7,000.00	7,000.00	100.00
580-290-100 - UT - Water - Laboratory Testing	65.70	416.10	750.00	333.90	44.52
	<b>65.70</b>	<b>416.10</b>	<b>12,800.00</b>	<b>12,383.90</b>	<b>96.75</b>
<b>Utilities</b>					
580-300-120 - UT - Water - Power	373.50	4,676.34	7,200.00	2,523.66	35.05
580-300-140 - UT - Water - Telephone	64.66	571.77	800.00	228.23	28.53
	<b>438.16</b>	<b>5,248.11</b>	<b>8,000.00</b>	<b>2,751.89</b>	<b>34.40</b>
<b>Maintenance, Materials and Supplies</b>					
580-430-100 - UT - Water - Materials & Supplies		449.44	1,500.00	1,050.56	70.04
580-430-140 - UT - Water - Mats & Suppl - Lines		265.00		(265.00)	
580-450-100 - UT - Water - Chemicals	955.95	1,995.80	7,000.00	5,004.20	71.49
	<b>955.95</b>	<b>2,710.24</b>	<b>8,500.00</b>	<b>5,789.76</b>	<b>68.11</b>
<b>Capital Expenditures</b>					
580-600-399 - UT - Water - Amort - Machinery & Equipment			6,000.00	6,000.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>100.00</b>
<b>TOTAL WATER:</b>	<b>3,875.83</b>	<b>24,694.16</b>	<b>57,300.00</b>	<b>32,605.84</b>	<b>56.90</b>
<b>SEWER</b>					
<b>Professional/Contractual Services</b>					
585-285-120 - UT - Sewer - Cont Repairs - Line Repairs		265.00	5,000.00	4,735.00	94.70
	<b>0.00</b>	<b>265.00</b>	<b>5,000.00</b>	<b>4,735.00</b>	<b>94.70</b>
<b>TOTAL SEWER:</b>	<b>0.00</b>	<b>265.00</b>	<b>5,000.00</b>	<b>4,735.00</b>	<b>94.70</b>
<b>TOTAL UTILITIES:</b>	<b>3,875.83</b>	<b>24,959.16</b>	<b>62,300.00</b>	<b>37,340.84</b>	<b>59.94</b>

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending September 30, 2022

	Current	Year To Date	Budget	Variance	%
<b>TOTAL EXPENDITURES:</b>	10,758.40	93,165.78	168,378.00	75,212.22	44.67
<b>CHANGE IN NET-FINANCIAL ASSETS</b>					
Revenues	5,929.10	182,094.49	159,384.00	22,710.49	14.25
Expenditures	10,758.40	93,165.78	168,378.00	75,212.22	44.67
<b>CHANGE IN NET FINANCIAL ASSETS</b>	(4,829.30)	88,928.71	(8,994.00)	97,922.71	1088.76
<b>CHANGE IN NET ASSETS</b>	(4,829.30)	88,928.71	(8,994.00)	97,922.71	1088.76
<b>CHANGE IN SURPLUS</b>	(4,829.30)	88,928.71	(8,994.00)	97,922.71	1088.76

<b>ACCOUNT BALANCES</b>	Current	Year to Date	Balance
<b>Cash and Investments</b>			
110-110-120 - Cash - Bank - Demand	(1,647.63)	35,511.25	83,603.90
110-110-130 - Cash - Bank - Term Deposit		65.00	65,455.00
<b>Total Cash and Investments:</b>	<b>(1,647.63)</b>	<b>35,576.25</b>	<b>149,058.90</b>
<b>Municipal Taxes Receivable</b>			
110-200-100 - Municipal - Tax Receivable - Current	(2,290.28)	27,782.28	26,923.94
110-200-110 - Municipal - Tax Receivable - Arrears		(5,723.10)	3,377.66
110-200-310 - Municipal Tax Enforcement Arrears		690.62	790.62
<b>Total Municipal Taxes Receivable:</b>	<b>(2,290.28)</b>	<b>22,749.80</b>	<b>31,092.22</b>
<b>Other Receivables</b>			
110-310-100 - Accrued Interest		(25.26)	
110-320-100 - Accounts Receivable		(2,102.64)	634.57
110-320-140 - Utility Accounts Receivable	(550.00)	(401.68)	(34.90)
110-330-110 - Wages - Health & Dental	(8.69)	209.62	209.62
110-340-110 - GST Receivable - 100% Rebate	141.69	(5,167.37)	420.27
<b>Total Other Receivables:</b>	<b>(417.00)</b>	<b>(7,487.33)</b>	<b>1,229.56</b>

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Thursday, October 27, 2022.

  
Yvonne (Bonny) Goodsman  
Administrator

  
Jennifer Langlois  
Mayor