

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending September 30, 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	(170.28)	(4,187.02)	(4,000.00)	(187.02)	4.68-
<b>Net Municipal Taxes</b>	<b>(170.28)</b>	<b>97,791.30</b>	<b>97,978.00</b>	<b>(186.70)</b>	<b>0.19-</b>
<b>Penalties on Tax Arrears</b>					
410-400-210 - Penalty on Mun Taxes Arrears - Propert		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	21.64	160.52		160.52	
	<b>21.64</b>	<b>160.52</b>	<b>0.00</b>	<b>160.52</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>(148.64)</b>	<b>98,833.13</b>	<b>99,478.00</b>	<b>(644.87)</b>	<b>0.65-</b>
<b>FEES AND CHARGES</b>					
<b>Custom Work</b>					
420-100-100 - F&C - Custom Work		90.00		90.00	
420-100-110 - F&C - Custom Work - Snow Removal			20.00	(20.00)	100.00-
	<b>0.00</b>	<b>90.00</b>	<b>20.00</b>	<b>70.00</b>	<b>350.00</b>
<b>Rentals</b>					
420-300-100 - F&C - Rentals - Building/Room	150.00	1,350.00	1,800.00	(450.00)	25.00-
	<b>150.00</b>	<b>1,350.00</b>	<b>1,800.00</b>	<b>(450.00)</b>	<b>25.00-</b>
<b>Policing and Fire Fees</b>					
420-400-300 - F&C - Fire Fees	(2,294.63)	12,999.29	3,300.00	9,699.29	293.92
	<b>(2,294.63)</b>	<b>12,999.29</b>	<b>3,300.00</b>	<b>9,699.29</b>	<b>293.92</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	294.25		294.25	
	<b>80.00</b>	<b>294.25</b>	<b>0.00</b>	<b>294.25</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>(2,064.63)</b>	<b>14,793.54</b>	<b>5,495.00</b>	<b>9,298.54</b>	<b>169.22</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Water Sales		16,034.90	11,536.00	4,498.90	39.00
440-140-100 - Water - Connection Fees		75.00	75.00		
	<b>0.00</b>	<b>16,109.90</b>	<b>11,611.00</b>	<b>4,498.90</b>	<b>38.75</b>
<b>Sewer</b>					
440-200-100 - Sewer		6,650.00	7,980.00	(1,330.00)	16.67-
	<b>0.00</b>	<b>6,650.00</b>	<b>7,980.00</b>	<b>(1,330.00)</b>	<b>16.67-</b>
<b>TOTAL UTILITIES:</b>	<b>0.00</b>	<b>22,759.90</b>	<b>19,591.00</b>	<b>3,168.90</b>	<b>16.18</b>
<b>UNCONDITIONAL TRANSFERS</b>					
<b>Unconditional Transfers</b>					
450-110-100 - Unconditional - (Revenue Sharing)		18,454.00	16,489.00	1,965.00	11.92
450-115-100 - Unconditional Local Grants		300.00	300.00		
	<b>0.00</b>	<b>18,754.00</b>	<b>16,789.00</b>	<b>1,965.00</b>	<b>11.70</b>

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<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>0.00</b>	<b>18,754.00</b>	<b>16,789.00</b>	<b>1,965.00</b>	<b>11.70</b>
<b>CONDITIONAL GRANTS</b>					
<b>Federal</b>					
450-200-070 - Conditional - Federal - GTF	2,503.80	5,257.20	4,820.00	437.20	9.07
	<b>2,503.80</b>	<b>5,257.20</b>	<b>4,820.00</b>	<b>437.20</b>	<b>9.07</b>
<b>Provincial</b>					
450-350-100 - Conditional - Prov - Sask Lotteries		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>Local</b>					
450-400-050 - Conditional - Local			2,103.00	(2,103.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>2,103.00</b>	<b>(2,103.00)</b>	<b>100.00-</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>2,503.80</b>	<b>5,989.20</b>	<b>7,655.00</b>	<b>(1,665.80)</b>	<b>21.76-</b>
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Provincial</b>					
450-600-100 - GIL - Provincial		2,068.00		2,068.00	
450-620-100 - GIL - Prov - Sask. Energy	79.65	1,990.72	2,500.00	(509.28)	20.37-
450-650-100 - GIL - Prov - Sask Tel			2,242.00	(2,242.00)	100.00-
	<b>79.65</b>	<b>4,058.72</b>	<b>4,742.00</b>	<b>(683.28)</b>	<b>14.41-</b>
<b>Other</b>					
450-800-100 - GIL - Other - SPC Surcharge	478.56	3,578.99	5,500.00	(1,921.01)	34.93-
	<b>478.56</b>	<b>3,578.99</b>	<b>5,500.00</b>	<b>(1,921.01)</b>	<b>34.93-</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>558.21</b>	<b>7,637.71</b>	<b>10,242.00</b>	<b>(2,604.29)</b>	<b>25.43-</b>
<b>CAPITAL ASSET PROCEEDS</b>					
<b>Capital Asset Proceeds</b>					
460-250-300 - R&C - Sale of Buildings - Gain/Loss		60,419.88		60,419.88	
	<b>0.00</b>	<b>60,419.88</b>	<b>0.00</b>	<b>60,419.88</b>	<b>0.00</b>
<b>TOTAL CAPITAL ASSET PROCEEDS:</b>	<b>0.00</b>	<b>60,419.88</b>	<b>0.00</b>	<b>60,419.88</b>	<b>0.00</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue	313.14	1,096.56	500.00	596.56	119.31
470-120-100 - Dividends Revenue		20.02		20.02	
	<b>313.14</b>	<b>1,116.58</b>	<b>500.00</b>	<b>616.58</b>	<b>123.32</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>313.14</b>	<b>1,116.58</b>	<b>500.00</b>	<b>616.58</b>	<b>123.32</b>
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-170-100 - Rebate/refund		19,410.01		19,410.01	
	<b>0.00</b>	<b>19,410.01</b>	<b>0.00</b>	<b>19,410.01</b>	<b>0.00</b>
<b>TOTAL OTHER REVENUES:</b>	<b>0.00</b>	<b>19,410.01</b>	<b>0.00</b>	<b>19,410.01</b>	<b>0.00</b>
<b>TOTAL REVENUES:</b>	<b>1,161.88</b>	<b>249,713.95</b>	<b>159,750.00</b>	<b>89,963.95</b>	<b>56.32</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	1,548.00	2,200.00	652.00	29.64
	<b>186.00</b>	<b>1,548.00</b>	<b>2,200.00</b>	<b>652.00</b>	<b>29.64</b>
510-110-230 - GG - Salaries - Administrator	576.00	5,760.00	7,412.00	1,652.00	22.29
510-110-530 - GG - Salaries - Office Clerk	200.00	1,800.00	2,400.00	600.00	25.00
	<b>962.00</b>	<b>9,108.00</b>	<b>12,012.00</b>	<b>2,904.00</b>	<b>24.18</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	5.01	45.09	60.00	14.91	24.85
	<b>5.01</b>	<b>45.09</b>	<b>60.00</b>	<b>14.91</b>	<b>24.85</b>
510-130-230 - GG - Benefits - Administration	1.44	14.40	20.00	5.60	28.00
510-130-231 - GG - Benefits - CPP	18.26	182.60	225.00	42.40	18.84
510-130-232 - GG - Benefits - EI	13.14	131.40	170.00	38.60	22.71
510-130-233 - GG - Benefits - Superannuation	51.84	518.40	685.00	166.60	24.32
510-130-234 - GG - Benefits - Worker Compensation		447.63	350.00	(97.63)	27.89-
510-130-235 - GG - Benefits - SUMA	167.67	1,537.03	2,100.00	562.97	26.81
	<b>257.36</b>	<b>2,876.55</b>	<b>3,610.00</b>	<b>733.45</b>	<b>20.32</b>
	<b>1,219.36</b>	<b>11,984.55</b>	<b>15,622.00</b>	<b>3,637.45</b>	<b>23.28</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 & Boi		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
510-260-100 - GG - Cont. - Tax Enforcement/Collectic	30.00	130.00		(130.00)	
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		1,447.00	2,000.00	553.00	27.65
510-280-180 - GG - Cont. - Building Fees	80.00	80.00		(80.00)	
510-290-100 - GG - Cont. - Bank Charges	7.00	62.97	70.00	7.03	10.04
	<b>117.00</b>	<b>27,079.56</b>	<b>27,475.00</b>	<b>395.44</b>	<b>1.44</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat	30.31	824.51	1,000.00	175.49	17.55
510-300-120 - GG - Utility - Power	37.96	344.79	500.00	155.21	31.04
	<b>68.27</b>	<b>1,169.30</b>	<b>1,500.00</b>	<b>330.70</b>	<b>22.05</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage	87.58	1,007.67	1,500.00	492.33	32.82
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	6,300.00	8,400.00	2,100.00	25.00
	<b>787.58</b>	<b>7,547.67</b>	<b>10,550.00</b>	<b>3,002.33</b>	<b>28.46</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>2,192.21</b>	<b>47,781.08</b>	<b>55,147.00</b>	<b>7,365.92</b>	<b>13.36</b>
<b>PROTECTIVE SERVICES</b>					
<b>POLICE PROTECTION</b>					
<b>Professional/Contractual Services</b>					
520-210-100 - PS - Police - Justice Requisition		3,909.68	3,800.00	(109.68)	2.89-
	<b>0.00</b>	<b>3,909.68</b>	<b>3,800.00</b>	<b>(109.68)</b>	<b>2.89-</b>
<b>TOTAL POLICE PROTECTION:</b>	<b>0.00</b>	<b>3,909.68</b>	<b>3,800.00</b>	<b>(109.68)</b>	<b>2.89-</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
525-210-110 - PS - Fire - Contracted Services		12,999.29		(12,999.29)	
525-230-100 - PS - Fire - Insurance		849.20	810.00	(39.20)	4.84-
	0.00	13,848.49	1,060.00	(12,788.49)	1206.46-
<b>Utilities</b>					
525-300-110 - PS - Fire - Utility - Heat	33.49	967.76	1,700.00	732.24	43.07
525-300-120 - PS - Fire - Utility - Power	40.23	363.32	600.00	236.68	39.45
525-300-140 - PS - Fire - Utility - Telephone		575.86	700.00	124.14	17.73
	73.72	1,906.94	3,000.00	1,093.06	36.44
<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
	0.00	176.79	1,300.00	1,123.21	86.40
525-600-399 - PS - Fire-Amortization-Machinery&Equ			3,776.00	3,776.00	100.00
	0.00	0.00	3,776.00	3,776.00	100.00
<b>TOTAL FIRE PROTECTION:</b>	73.72	15,932.22	9,636.00	(6,296.22)	65.34-
<b>TOTAL PROTECTIVE SERVICES:</b>	73.72	19,841.90	13,436.00	(6,405.90)	47.68-
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-130 - TS - Maint. - Salaries - Labourers	236.61	2,318.41	3,600.00	1,281.59	35.60
	236.61	2,318.41	3,600.00	1,281.59	35.60
<b>Benefits</b>					
530-120-120 - TS - Maint. - Benefits - SUMA	5.18	51.80		(51.80)	
530-120-121 - TS - Maint. - Benefits - CPP	146.07	1,461.05	800.00	(661.05)	82.63-
530-120-122 - TS - Maint. - Benefits - EI	62.17	621.78	600.00	(21.78)	3.63-
530-120-123 - TS - Maint. - Benefits - Superannuator	8.32	78.64	600.00	521.36	86.89
	221.74	2,213.27	2,000.00	(213.27)	10.66-
	458.35	4,531.68	5,600.00	1,068.32	19.08
<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
	0.00	123.60	13,100.00	12,976.40	99.06
<b>Utilities</b>					
530-300-120 - TS - Maint. - Utility - Power	45.83	680.74	800.00	119.26	14.91
530-310-100 - TS - Maint. - Utility - Street Lights	355.01	3,163.51	4,300.00	1,136.49	26.43
	400.84	3,844.25	5,100.00	1,255.75	24.62
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Materials & Supplies	120.78	335.80	250.00	(85.80)	34.32-
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	16.68	485.12	750.00	264.88	35.32
530-440-100 - TS - Maint. - Gravel/Sand			500.00	500.00	100.00
530-470-100 - TS - Maint. - Road/Street Signs		216.83	250.00	33.17	13.27
	137.46	1,080.11	3,500.00	2,419.89	69.14
<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
	0.00	0.00	4,898.00	4,898.00	100.00
<b>TOTAL MAINTENANCE:</b>	996.65	9,579.64	32,198.00	22,618.36	70.25
<b>TOTAL TRANSPORTATION SERVICES:</b>	996.65	9,579.64	32,198.00	22,618.36	70.25
<b>ENVIRONMENTAL SERVICES</b>					

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<b>Professional/Contractual Services</b>					
580-200-110 - EH - Cont. - Waste Collection/Disposal	520.00	7,166.35	5,500.00	(1,666.35)	30.30-
580-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00
	<b>520.00</b>	<b>7,166.35</b>	<b>5,550.00</b>	<b>(1,616.35)</b>	<b>29.12-</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>520.00</b>	<b>7,166.35</b>	<b>5,550.00</b>	<b>(1,616.35)</b>	<b>29.12-</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 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
	<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 SERV</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>					
570-100 - R&C - Cont. - Contracted Maintenance		29,976.80		(29,976.80)	
570-290-100 - R&C - Cont. - Library Requisition		1,046.86	1,200.00	153.14	12.76
	<b>0.00</b>	<b>31,023.66</b>	<b>1,200.00</b>	<b>(29,823.66)</b>	<b>2485.31-</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 SERV</b>	<b>0.00</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	2,487.65	24,929.23	20,500.00	(4,429.23)	21.61-
580-120-110 - UT - Water - Benefits	236.85	2,373.63	2,000.00	(373.63)	18.68-
	<b>2,724.50</b>	<b>27,302.86</b>	<b>22,500.00</b>	<b>(4,802.86)</b>	<b>21.35-</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 & Equip.		254.40	5,000.00	4,745.60	94.91
580-285-150 - UT - Water - Cont. Repairs - Line Repairs			7,000.00	7,000.00	100.00
580-290-100 - UT - Water - Laboratory Testing	43.80	394.20	750.00	355.80	47.44
	<b>43.80</b>	<b>648.60</b>	<b>12,800.00</b>	<b>12,151.40</b>	<b>94.93</b>
<b>Utilities</b>					
580-300-120 - UT - Water - Power	342.33	4,781.70	7,200.00	2,418.30	33.59
580-300-140 - UT - Water - Telephone	64.80	582.69	800.00	217.31	27.16
	<b>407.13</b>	<b>5,364.39</b>	<b>8,000.00</b>	<b>2,635.61</b>	<b>32.95</b>
<b>Maintenance, Materials and Supplies</b>					
580-400-110 - UT - Water - Stationary & Postage		66.06		(66.06)	
580-430-100 - UT - Water - Materials & Supplies		3,714.73	1,500.00	(2,214.73)	147.65-
580-450-100 - UT - Water - Chemicals		5,461.16	7,000.00	1,538.84	21.98
	<b>0.00</b>	<b>9,241.95</b>	<b>8,500.00</b>	<b>(741.95)</b>	<b>8.73-</b>
<b>Capital Expenditures</b>					
580-600-399 - UT - Water - Amort - Machinery & Equipment			5,932.00	5,932.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>5,932.00</b>	<b>5,932.00</b>	<b>100.00</b>
<b>TOTAL WATER:</b>	<b>3,175.43</b>	<b>42,557.80</b>	<b>57,732.00</b>	<b>15,174.20</b>	<b>26.28</b>
<b>SEWER</b>					
<b>Professional/Contractual Services</b>					
585-285-120 - UT - Sewer - Cont Repairs - Line Repairs			5,000.00	5,000.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100.00</b>
<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>


**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending September 30, 2023

	Current	Year To Date	Budget	Variance	%
<b>TOTAL UTILITIES:</b>	3,175.43	42,557.80	62,732.00	20,174.20	32.16
<b>TOTAL EXPENDITURES:</b>	6,958.01	158,682.43	172,948.00	14,265.57	8.25
<b>CHANGE IN NET-FINANCIAL ASSETS</b>					
Revenues	1,161.88	249,713.95	159,750.00	89,963.95	56.32
Expenditures	6,958.01	158,682.43	172,948.00	14,265.57	8.25
<b>CHANGE IN NET FINANCIAL ASSETS</b>	(5,796.13)	91,031.52	(13,198.00)	104,229.52	789.74
<b>CHANGE IN NET ASSETS</b>	(5,796.13)	91,031.52	(13,198.00)	104,229.52	789.74
<b>CHANGE IN SURPLUS</b>	(5,796.13)	91,031.52	(13,198.00)	104,229.52	789.74

**ACCOUNT BALANCES**

	Current	Year to Date	Balance
<b>Cash and Investments</b>			
110-110-120 - Cash - Bank - Demand	1,908.65	65,372.96	164,848.09
110-110-130 - Cash - Bank - Term Deposit			65,455.00
<b>Total Cash and Investments:</b>	<b>1,908.65</b>	<b>65,372.96</b>	<b>230,303.09</b>
<b>Municipal Taxes Receivable</b>			
110-200-100 - Municipal - Tax Receivable - Current	(4,588.70)	31,118.04	29,075.34
110-200-110 - Municipal - Tax Receivable - Arrears		(1,874.45)	4,084.50
110-200-310 - Municipal Tax Enforcement Arrears	21.64	160.52	226.92
<b>Total Municipal Taxes Receivable:</b>	<b>(4,567.06)</b>	<b>29,404.11</b>	<b>33,386.76</b>
<b>Other Receivables</b>			
110-310-100 - Accrued Interest		(514.84)	
110-320-100 - Accounts Receivable	(2,294.63)	(3,152.32)	
110-320-140 - Utility Accounts Receivable	(1,175.00)	(1,060.00)	(1,151.00)
110-330-110 - Wages - Health & Dental	(44.40)	7.74	7.74
110-340-110 - GST Receivable - 100% Rebate	93.91	(262.79)	589.59
<b>Total Other Receivables:</b>	<b>(3,420.12)</b>	<b>(4,982.21)</b>	<b>(553.67)</b>

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Wednesday, October 18, 2023.

  
Yvonne (Bonny) Goodsman  
Administrator

  
Jennifer Langlois  
Mayor