

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending November 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	(11.22)	(4,245.57)	(4,000.00)	(245.57)	6.14-
<b>Net Municipal Taxes</b>	<b>(11.22)</b>	<b>97,732.75</b>	<b>97,978.00</b>	<b>(245.25)</b>	<b>0.25-</b>
<b>Penalties on Tax Arrears</b>					
410-400-210 - Penalty on Mun Taxes Arrears - Propel		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		160.52		160.52	
	<b>0.00</b>	<b>160.52</b>	<b>0.00</b>	<b>160.52</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>(11.22)</b>	<b>98,774.58</b>	<b>99,478.00</b>	<b>(703.42)</b>	<b>0.71-</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	1,650.00	1,800.00	(150.00)	8.33-
	<b>150.00</b>	<b>1,650.00</b>	<b>1,800.00</b>	<b>(150.00)</b>	<b>8.33-</b>
<b>Policing and Fire Fees</b>					
420-400-300 - F&C - Fire Fees		13,999.29	3,300.00	10,699.29	324.22
	<b>0.00</b>	<b>13,999.29</b>	<b>3,300.00</b>	<b>10,699.29</b>	<b>324.22</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 - Building Permits		294.25		294.25	
	<b>0.00</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	50.00		50.00	
	<b>20.00</b>	<b>50.00</b>	<b>0.00</b>	<b>50.00</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>20.00</b>	<b>90.00</b>	<b>25.00</b>	<b>65.00</b>	<b>260.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>170.00</b>	<b>16,123.54</b>	<b>5,495.00</b>	<b>10,628.54</b>	<b>193.42</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Water Sales	(125.00)	22,043.40	11,536.00	10,507.40	91.08
440-140-100 - Water - Connection Fees		75.00	75.00		
	<b>(125.00)</b>	<b>22,118.40</b>	<b>11,611.00</b>	<b>10,507.40</b>	<b>90.50</b>
<b>Sewer</b>					
440-200-100 - Sewer	(50.00)	8,850.00	7,980.00	870.00	10.90
	<b>(50.00)</b>	<b>8,850.00</b>	<b>7,980.00</b>	<b>870.00</b>	<b>10.90</b>
<b>TOTAL UTILITIES:</b>	<b>(175.00)</b>	<b>30,968.40</b>	<b>19,591.00</b>	<b>11,377.40</b>	<b>58.07</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		5,257.20	4,820.00	437.20	9.07
	<b>0.00</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>0.00</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	105.24	2,178.76	2,500.00	(321.24)	12.85-
450-650-100 - GIL - Prov - Sask Tel			2,242.00	(2,242.00)	100.00-
	<b>105.24</b>	<b>4,246.76</b>	<b>4,742.00</b>	<b>(495.24)</b>	<b>10.44-</b>
<b>Other</b>					
450-800-100 - GIL - Other - SPC Surcharge		3,866.43	5,500.00	(1,633.57)	29.70-
	<b>287.44</b>	<b>3,866.43</b>	<b>5,500.00</b>	<b>(1,633.57)</b>	<b>29.70-</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>392.68</b>	<b>8,113.19</b>	<b>10,242.00</b>	<b>(2,128.81)</b>	<b>20.79-</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	300.88	1,682.15	500.00	1,182.15	236.43
470-120-100 - Dividends Revenue		20.02		20.02	
	<b>300.88</b>	<b>1,702.17</b>	<b>500.00</b>	<b>1,202.17</b>	<b>240.43</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>300.88</b>	<b>1,702.17</b>	<b>500.00</b>	<b>1,202.17</b>	<b>240.43</b>
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-150-100 - Donations	800.00	800.00		800.00	
480-170-100 - Rebate/refund		19,410.01		19,410.01	
	<b>800.00</b>	<b>20,210.01</b>	<b>0.00</b>	<b>20,210.01</b>	<b>0.00</b>
<b>TOTAL OTHER REVENUES:</b>	<b>800.00</b>	<b>20,210.01</b>	<b>0.00</b>	<b>20,210.01</b>	<b>0.00</b>
<b>TOTAL REVENUES:</b>	<b>1,477.34</b>	<b>261,054.97</b>	<b>159,750.00</b>	<b>101,304.97</b>	<b>63.41</b>

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For the Period Ending November 30, 2023

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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	1,920.00	2,200.00	280.00	12.73
	<b>186.00</b>	<b>1,920.00</b>	<b>2,200.00</b>	<b>280.00</b>	<b>12.73</b>
510-110-230 - GG - Salaries - Administrator	576.00	6,912.00	7,412.00	500.00	6.75
510-110-530 - GG - Salaries - Office Clerk	200.00	2,200.00	2,400.00	200.00	8.33
	<b>962.00</b>	<b>11,032.00</b>	<b>12,012.00</b>	<b>980.00</b>	<b>8.16</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	5.01	48.43	60.00	11.57	19.28
	<b>5.01</b>	<b>48.43</b>	<b>60.00</b>	<b>11.57</b>	<b>19.28</b>
510-130-230 - GG - Benefits - Administration	1.44	17.28	20.00	2.72	13.60
510-130-231 - GG - Benefits - CPP	18.26	219.12	225.00	5.88	2.61
510-130-232 - GG - Benefits - EI	13.14	157.68	170.00	12.32	7.25
510-130-233 - GG - Benefits - Superannuation	51.84	622.08	685.00	62.92	9.19
510-130-234 - GG - Benefits - Worker Compensation		447.63	350.00	(97.63)	27.89-
510-130-235 - GG - Benefits - SUMA	123.21	1,650.07	2,100.00	449.93	21.43
	<b>212.90</b>	<b>3,162.29</b>	<b>3,610.00</b>	<b>447.71</b>	<b>12.40</b>
	<b>1,174.90</b>	<b>14,194.29</b>	<b>15,622.00</b>	<b>1,427.71</b>	<b>9.14</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
510-260-100 - GG - Cont. - Tax Enforcement/Collectic		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	174.00	1,969.00	2,000.00	31.00	1.55
510-280-180 - GG - Cont. - Building Fees		80.00		(80.00)	
510-290-100 - GG - Cont. - Bank Charges	3.10	69.17	70.00	0.83	1.19
	<b>177.10</b>	<b>27,607.76</b>	<b>27,475.00</b>	<b>(132.76)</b>	<b>0.48-</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat	68.87	927.24	1,000.00	72.76	7.28
510-300-120 - GG - Utility - Power	58.46	436.20	500.00	63.80	12.76
	<b>127.33</b>	<b>1,363.44</b>	<b>1,500.00</b>	<b>136.56</b>	<b>9.10</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage	32.46	1,404.84	1,500.00	95.16	6.34
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	7,700.00	8,400.00	700.00	8.33
	<b>732.46</b>	<b>9,344.84</b>	<b>10,550.00</b>	<b>1,205.16</b>	<b>11.42</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>2,211.79</b>	<b>52,510.33</b>	<b>55,147.00</b>	<b>2,636.67</b>	<b>4.78</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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	<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>					
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	76.11	1,081.28	1,700.00	618.72	36.40
525-300-120 - PS - Fire - Utility - Power	42.82	441.06	600.00	158.94	26.49
525-300-140 - PS - Fire - Utility - Telephone		734.86	700.00	(34.86)	4.98-
	<b>118.93</b>	<b>2,257.20</b>	<b>3,000.00</b>	<b>742.80</b>	<b>24.76</b>
<b>Maintenance, Materials and Supplies</b>					
525-430-100 - PS - Vehicle/Equip. Repair/Parts/Tools	41.02	62.40	700.00	637.60	91.09
525-430-110 - PS - Fire - Oil & Gas	173.08	328.49	500.00	171.51	34.30
525-440-100 - PS - Fire - Small Tools/Equipment			100.00	100.00	100.00
	<b>214.10</b>	<b>390.89</b>	<b>1,300.00</b>	<b>909.11</b>	<b>69.93</b>
<b>Capital Expenditures</b>					
525-600-399 - PS - Fire-Amortization-Machinery&Equ		913.00	3,776.00	2,863.00	75.82
525-600-499 - PS - Fire-Amortization-Vehicles		2,863.00		(2,863.00)	
	<b>0.00</b>	<b>3,776.00</b>	<b>3,776.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>333.03</b>	<b>20,272.58</b>	<b>9,636.00</b>	<b>(10,636.58)</b>	<b>110.38-</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>333.03</b>	<b>24,182.26</b>	<b>13,436.00</b>	<b>(10,746.26)</b>	<b>79.98-</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-130 - TS - Maint. - Salaries - Labourers	154.95	2,718.31	3,600.00	881.69	24.49
	<b>154.95</b>	<b>2,718.31</b>	<b>3,600.00</b>	<b>881.69</b>	<b>24.49</b>
<b>Benefits</b>					
530-120-120 - TS - Maint. - Benefits - SUMA	5.18	62.16		(62.16)	
530-120-121 - TS - Maint. - Benefits - CPP	152.98	1,757.19	800.00	(957.19)	119.65-
530-120-122 - TS - Maint. - Benefits - EI	64.82	747.65	600.00	(147.65)	24.61-
530-120-123 - TS - Maint. - Benefits - Superannuator		88.00	600.00	512.00	85.33
	<b>222.98</b>	<b>2,655.00</b>	<b>2,000.00</b>	<b>(655.00)</b>	<b>32.75-</b>
	<b>377.93</b>	<b>5,373.31</b>	<b>5,600.00</b>	<b>226.69</b>	<b>4.05</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	89.19	816.61	800.00	(16.61)	2.08-
530-300-150 - TS - Maint. - Utility - Other	1,103.33	1,103.33		(1,103.33)	
530-310-100 - TS - Maint. - Utility - Street Lights	355.01	3,873.53	4,300.00	426.47	9.92
	<b>1,547.53</b>	<b>5,793.47</b>	<b>5,100.00</b>	<b>(693.47)</b>	<b>13.60-</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Materials & Supplies	35.27	371.07	250.00	(121.07)	48.43-
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		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
	<b>35.27</b>	<b>1,115.38</b>	<b>3,500.00</b>	<b>2,384.62</b>	<b>68.13</b>
<b>Capital Expenditures</b>					
530-600-399 - TS - Maint - Amortization - Mach & Equ		398.00	398.00		
530-600-699 - TS - Maint - Amortization - Infrastructu		4,500.00	4,500.00		
	<b>0.00</b>	<b>4,898.00</b>	<b>4,898.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL MAINTENANCE:</b>	<b>1,960.73</b>	<b>17,303.76</b>	<b>32,198.00</b>	<b>14,894.24</b>	<b>46.26</b>
<b>CONSTRUCTION</b>					

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<b>Utilities</b>					
300-150 - TS - Const. - Utility - Other	17.89	17.89		(17.89)	
<b>TOTAL CONSTRUCTION:</b>	<b>17.89</b>	<b>17.89</b>	<b>0.00</b>	<b>(17.89)</b>	<b>0.00</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>1,978.62</b>	<b>17,321.65</b>	<b>32,198.00</b>	<b>14,876.35</b>	<b>46.20</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal	520.00	8,206.35	5,500.00	(2,706.35)	49.21-
540-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>520.00</b>	<b>8,206.35</b>	<b>5,550.00</b>	<b>(2,656.35)</b>	<b>47.86-</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>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>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>					
570-270-100 - 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>Grants and Contributions</b>	<b>0.00</b>	<b>31,023.66</b>	<b>1,200.00</b>	<b>(29,823.66)</b>	<b>2485.31-</b>
570-500-110 - R&C - Grants and Contributions		732.00	732.00		
<b>Capital Expenditures</b>	<b>0.00</b>	<b>732.00</b>	<b>732.00</b>	<b>0.00</b>	<b>0.00</b>
570-600-199 - R&C - Amortization - Land Improvement		1,203.00	1,203.00		
<b>TOTAL RECREATION AND CULTURAL SERV</b>	<b>0.00</b>	<b>32,958.66</b>	<b>3,135.00</b>	<b>(29,823.66)</b>	<b>951.31-</b>
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Salaries	2,685.37	30,045.05	20,500.00	(9,545.05)	46.56-
580-120-110 - UT - Water - Benefits	255.63	2,860.69	2,000.00	(860.69)	43.03-
<b>Professional/Contractual Services</b>	<b>2,941.00</b>	<b>32,905.74</b>	<b>22,500.00</b>	<b>(10,405.74)</b>	<b>46.25-</b>
580-230-100 - UT - Water - Travel, Meals & Subsistence			50.00	50.00	100.00
580-285-100 - UT - Cont. Repairs - Building & Equip.		2,813.56	5,000.00	2,186.44	43.73
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	481.80	750.00	268.20	35.76
<b>Utilities</b>	<b>43.80</b>	<b>3,295.36</b>	<b>12,800.00</b>	<b>9,504.64</b>	<b>74.26</b>
580-300-120 - UT - Water - Power	821.86	5,782.44	7,200.00	1,417.56	19.69
580-300-140 - UT - Water - Telephone	64.80	712.29	800.00	87.71	10.96
<b>Maintenance, Materials and Supplies</b>	<b>886.66</b>	<b>6,494.73</b>	<b>8,000.00</b>	<b>1,505.27</b>	<b>18.82</b>
580-400-110 - UT - Water - Stationary & Postage		66.06		(66.06)	
580-430-100 - UT - Water - Materials & Supplies	16.84	3,731.57	1,500.00	(2,231.57)	148.77-
580-450-100 - UT - Water - Chemicals		5,461.16	7,000.00	1,538.84	21.98
<b>Capital Expenditures</b>	<b>16.84</b>	<b>9,258.79</b>	<b>8,500.00</b>	<b>(758.79)</b>	<b>8.93-</b>
580-600-399 - UT - Water - Amort - Machinery & Equipment			5,932.00	5,932.00	100.00
580-600-699 - UT - Water - Amortization - Infrastructure		5,932.00		(5,932.00)	

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

	Current	Year To Date	Budget	Variance	%
	0.00	5,932.00	5,932.00	0.00	0.00
<b>TOTAL WATER:</b>	<b>3,888.30</b>	<b>57,886.62</b>	<b>57,732.00</b>	<b>(154.62)</b>	<b>0.27-</b>
<b>SEWER</b>					
<b>Professional/Contractual Services</b>					
585-285-120 - 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>3,888.30</b>	<b>57,886.62</b>	<b>62,732.00</b>	<b>4,845.38</b>	<b>7.72</b>
<b>TOTAL EXPENDITURES:</b>	<b>8,931.74</b>	<b>193,065.87</b>	<b>172,948.00</b>	<b>(20,117.87)</b>	<b>11.63-</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>					
Revenues	1,477.34	261,054.97	159,750.00	101,304.97	63.41
Expenditures	8,931.74	193,065.87	172,948.00	(20,117.87)	11.63-
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(7,454.40)</b>	<b>67,989.10</b>	<b>(13,198.00)</b>	<b>81,187.10</b>	<b>615.15</b>
<b>CHANGE IN NET ASSETS</b>	<b>(7,454.40)</b>	<b>67,989.10</b>	<b>(13,198.00)</b>	<b>81,187.10</b>	<b>615.15</b>
<b>CHANGE IN SURPLUS</b>	<b>(7,454.40)</b>	<b>67,989.10</b>	<b>(13,198.00)</b>	<b>81,187.10</b>	<b>615.15</b>

<b>ACCOUNT BALANCES</b>	Current	Year to Date	Balance
<b>Cash and Investments</b>			
110-110-120 - Cash - Bank - Demand	(5,840.96)	60,579.89	160,055.02
110-110-130 - Cash - Bank - Term Deposit			65,455.00
<b>Total Cash and Investments:</b>	<b>(5,840.96)</b>	<b>60,579.89</b>	<b>225,510.02</b>
<b>Municipal Taxes Receivable</b>			
110-200-100 - Municipal - Tax Receivable - Current	(801.58)	27,311.58	25,268.88
110-200-110 - Municipal - Tax Receivable - Arrears	(862.50)	(4,036.65)	1,922.30
110-200-310 - Municipal Tax Enforcement Arrears		91.08	157.48
<b>Total Municipal Taxes Receivable:</b>	<b>(1,664.08)</b>	<b>23,366.01</b>	<b>27,348.66</b>
<b>Other Receivables</b>			
110-310-100 - Accrued Interest		(514.84)	
110-320-100 - Accounts Receivable		(3,152.32)	
110-320-140 - Utility Accounts Receivable	(1,659.85)	165.15	74.15
110-330-110 - Wages - Health & Dental	(1.60)	238.41	238.41
110-340-110 - GST Receivable - 100% Rebate	828.86	781.24	1,633.62
<b>Total Other Receivables:</b>	<b>(832.59)</b>	<b>(2,482.36)</b>	<b>1,946.18</b>

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Wednesday, December 13, 2023.

  
Yvonne (Bonny) Goodsman  
Administrator

  
Jennifer Laugel  
Mayor