

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending December 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		(4,245.57)	(4,000.00)	(245.57)	6.14-
<b>Net Municipal Taxes</b>	<b>0.00</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 - 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		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>0.00</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	1,800.00	1,800.00		
	<b>150.00</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>0.00</b>	<b>0.00</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	70.00		70.00	
	<b>20.00</b>	<b>70.00</b>	<b>0.00</b>	<b>70.00</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>110.00</b>	<b>25.00</b>	<b>85.00</b>	<b>340.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>170.00</b>	<b>16,293.54</b>	<b>5,495.00</b>	<b>10,798.54</b>	<b>196.52</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Water Sales		22,043.40	11,536.00	10,507.40	91.08
440-140-100 - Water - Connection Fees		75.00	75.00		
	<b>0.00</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		8,850.00	7,980.00	870.00	10.90
	<b>0.00</b>	<b>8,850.00</b>	<b>7,980.00</b>	<b>870.00</b>	<b>10.90</b>
<b>TOTAL UTILITIES:</b>	<b>0.00</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-
450-430-100 - Conditional - Local - Other	1,903.64	1,903.64		1,903.64	
	<b>1,903.64</b>	<b>1,903.64</b>	<b>2,103.00</b>	<b>(199.36)</b>	<b>9.48-</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>1,903.64</b>	<b>7,892.84</b>	<b>7,655.00</b>	<b>237.84</b>	<b>3.11</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	166.52	2,345.28	2,500.00	(154.72)	6.19-
450-650-100 - GIL - Prov - Sask Tel			2,242.00	(2,242.00)	100.00-
	<b>166.52</b>	<b>4,413.28</b>	<b>4,742.00</b>	<b>(328.72)</b>	<b>6.91</b>
<b>Other</b>					
450-800-100 - GIL - Other - SPC Surcharge	508.43	4,374.86	5,500.00	(1,125.14)	20.46-
	<b>508.43</b>	<b>4,374.86</b>	<b>5,500.00</b>	<b>(1,125.14)</b>	<b>20.46-</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>674.95</b>	<b>8,788.14</b>	<b>10,242.00</b>	<b>(1,453.86)</b>	<b>14.20-</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	2,643.76	4,325.91	500.00	3,825.91	765.18
470-120-100 - Dividends Revenue		20.02		20.02	
	<b>2,643.76</b>	<b>4,345.93</b>	<b>500.00</b>	<b>3,845.93</b>	<b>769.19</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>2,643.76</b>	<b>4,345.93</b>	<b>500.00</b>	<b>3,845.93</b>	<b>769.19</b>
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-150-100 - Donations		800.00		800.00	
480-170-100 - Rebate/refund		19,410.01		19,410.01	
	<b>0.00</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>0.00</b>	<b>20,210.01</b>	<b>0.00</b>	<b>20,210.01</b>	<b>0.00</b>
<b>TOTAL REVENUES:</b>	<b>5,392.35</b>	<b>266,447.32</b>	<b>159,750.00</b>	<b>106,697.32</b>	<b>66.79</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	2,046.00	2,200.00	154.00	7.00
	<b>126.00</b>	<b>2,046.00</b>	<b>2,200.00</b>	<b>154.00</b>	<b>7.00</b>
510-110-230 - GG - Salaries - Administrator	576.00	7,488.00	7,412.00	(76.00)	1.03-
510-110-530 - GG - Salaries - Office Clerk	200.00	2,400.00	2,400.00		
	<b>902.00</b>	<b>11,934.00</b>	<b>12,012.00</b>	<b>78.00</b>	<b>0.65</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	1.48	49.91	60.00	10.09	16.82
	<b>1.48</b>	<b>49.91</b>	<b>60.00</b>	<b>10.09</b>	<b>16.82</b>
510-130-230 - GG - Benefits - Administration	1.44	18.72	20.00	1.28	6.40
510-130-231 - GG - Benefits - CPP	18.26	237.38	225.00	(12.38)	5.50-
510-130-232 - GG - Benefits - EI	13.14	170.82	170.00	(0.82)	0.48-
510-130-233 - GG - Benefits - Superannuation	51.84	673.92	685.00	11.08	1.62
510-130-234 - GG - Benefits - Worker Compensation		447.63	350.00	(97.63)	27.89-
510-130-235 - GG - Benefits - SUMA	107.21	1,757.28	2,100.00	342.72	16.32
	<b>193.37</b>	<b>3,355.66</b>	<b>3,610.00</b>	<b>254.34</b>	<b>7.05</b>
	<b>1,095.37</b>	<b>15,289.66</b>	<b>15,622.00</b>	<b>332.34</b>	<b>2.13</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		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		1,969.00	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	72.27	70.00	(2.27)	3.24-
	<b>3.10</b>	<b>27,610.86</b>	<b>27,475.00</b>	<b>(135.86)</b>	<b>0.49-</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat	92.37	1,019.61	1,000.00	(19.61)	1.96-
510-300-120 - GG - Utility - Power	48.29	484.49	500.00	15.51	3.10
	<b>140.66</b>	<b>1,504.10</b>	<b>1,500.00</b>	<b>(4.10)</b>	<b>0.27-</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage		1,404.84	1,500.00	95.16	6.34
510-410-140 - GG - Maint. - Office Supplies	360.00	600.00	400.00	(200.00)	50.00-
510-490-100 - GG - Maint. - Office Repairs & Maint.			250.00	250.00	100.00
510-490-110 - GG - Maint. - Office Rent	700.00	8,400.00	8,400.00		
	<b>1,060.00</b>	<b>10,404.84</b>	<b>10,550.00</b>	<b>145.16</b>	<b>1.38</b>
<b>Allowance for Uncollectibles</b>					
510-800-110 - GG - Allowance for Uncollectibles	990.04	990.04		(990.04)	
	<b>990.04</b>	<b>990.04</b>	<b>0.00</b>	<b>(990.04)</b>	<b>0.00</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>3,289.17</b>	<b>55,799.50</b>	<b>55,147.00</b>	<b>(652.50)</b>	<b>1.18-</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>					

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525-110-140 - PS - Fire - Salaries - Fire Fighters			500.00	500.00	100.00
	0.00	0.00	500.00	500.00	100.00
	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	1,000.00	13,999.29		(13,999.29)	
525-230-100 - PS - Fire - Insurance		849.20	810.00	(39.20)	4.84-
	1,000.00	14,848.49	1,060.00	(13,788.49)	1300.80-
<b>Utilities</b>					
525-300-110 - PS - Fire - Utility - Heat	102.09	1,183.37	1,700.00	516.63	30.39
525-300-120 - PS - Fire - Utility - Power	41.98	483.04	600.00	116.96	19.49
525-300-140 - PS - Fire - Utility - Telephone		734.86	700.00	(34.86)	4.98-
	144.07	2,401.27	3,000.00	598.73	19.96
<b>Maintenance, Materials and Supplies</b>					
525-430-100 - PS - Vehicle/Equip. Repair/Parts/Tools		62.40	700.00	637.60	91.09
525-430-110 - PS - Fire - Oil & Gas		328.49	500.00	171.51	34.30
525-440-100 - PS - Fire - Small Tools/Equipment	1,121.22	1,121.22	100.00	(1,021.22)	1021.22-
	1,121.22	1,512.11	1,300.00	(212.11)	16.32-
<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)	
	0.00	3,776.00	3,776.00	0.00	0.00
<b>TOTAL FIRE PROTECTION:</b>	<b>2,265.29</b>	<b>22,537.87</b>	<b>9,636.00</b>	<b>(12,901.87)</b>	<b>133.89-</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>2,265.29</b>	<b>26,447.55</b>	<b>13,436.00</b>	<b>(13,011.55)</b>	<b>96.84-</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-130 - TS - Maint. - Salaries - Labourers	328.28	3,046.59	3,600.00	553.41	15.37
	328.28	3,046.59	3,600.00	553.41	15.37
<b>Benefits</b>					
530-120-120 - TS - Maint. - Benefits - SUMA	5.18	67.34		(67.34)	
530-120-121 - TS - Maint. - Benefits - CPP	150.08	1,907.27	800.00	(1,107.27)	138.41-
530-120-122 - TS - Maint. - Benefits - EI	63.70	811.35	600.00	(211.35)	35.23-
530-120-123 - TS - Maint. - Benefits - Superannuator	16.63	104.63	600.00	495.37	82.56
	235.59	2,890.59	2,000.00	(890.59)	44.53
	563.87	5,937.18	5,600.00	(337.18)	6.02-
<b>Professional/Contractual Services</b>					
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc	(0.08)	123.52	400.00	276.48	69.12
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
	(0.08)	123.52	13,100.00	12,976.48	99.06
<b>Utilities</b>					
530-300-120 - TS - Maint. - Utility - Power	80.49	897.10	800.00	(97.10)	12.14-
530-300-150 - TS - Maint. - Utility - Other	(1,103.33)				
530-310-100 - TS - Maint. - Utility - Street Lights	355.01	4,228.54	4,300.00	71.46	1.66
	(667.83)	5,125.64	5,100.00	(25.64)	0.50-
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Materials & Supplies		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
	0.00	1,115.38	3,500.00	2,384.62	68.13
<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		
	0.00	4,898.00	4,898.00	0.00	0.00

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<b>TOTAL MAINTENANCE:</b>	(104.04)	17,199.72	32,198.00	14,998.28	46.58
<b>CONSTRUCTION</b>					
<b>Utilities</b>					
535-300-150 - TS - Const. - Utility - Other	(17.89)				
	(17.89)	0.00	0.00	0.00	0.00
<b>TOTAL CONSTRUCTION:</b>	(17.89)	0.00	0.00	0.00	0.00
<b>TOTAL TRANSPORTATION SERVICES:</b>	(121.93)	17,199.72	32,198.00	14,998.28	46.58
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal	(1,806.10)	6,400.25	5,500.00	(900.25)	16.37-
540-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00
	(1,806.10)	6,400.25	5,550.00	(850.25)	15.32-
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	(1,806.10)	6,400.25	5,550.00	(850.25)	15.32-
<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>	0.00	0.00	250.00	250.00	100.00
<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 SERV</b>	0.00	0.00	500.00	500.00	100.00
<b>RECREATION AND CULTURAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
570-270-100 - R&C - Cont. - Contracted Maintenance	2,846.10	32,822.90		(32,822.90)	
570-290-100 - R&C - Cont. - Library Requisition		1,046.86	1,200.00	153.14	12.76
	2,846.10	33,869.76	1,200.00	(32,669.76)	2722.48-
<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>					
600-199 - R&C - Amortization - Land Improvemen		1,203.00	1,203.00		
	0.00	1,203.00	1,203.00	0.00	0.00
<b>TOTAL RECREATION AND CULTURAL SERV</b>	2,846.10	35,804.76	3,135.00	(32,669.76)	1042.10-
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Salaries	2,463.18	32,508.23	20,500.00	(12,008.23)	58.58-
580-120-110 - UT - Water - Benefits	234.60	3,095.29	2,000.00	(1,095.29)	54.76-
	2,697.78	35,603.52	22,500.00	(13,103.52)	58.24-
<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.		2,813.56	5,000.00	2,186.44	43.73
580-285-150 - UT - Water - Cont. Repairs - Line Repa	3,134.95	3,134.95	7,000.00	3,865.05	55.22
580-290-100 - UT - Water - Laboratory Testing	43.80	525.60	750.00	224.40	29.92
	3,178.75	6,474.11	12,800.00	6,325.89	49.42
<b>Utilities</b>					
580-300-120 - UT - Water - Power	674.90	6,457.34	7,200.00	742.66	10.31
580-300-140 - UT - Water - Telephone	64.80	777.09	800.00	22.91	2.86
	739.70	7,234.43	8,000.00	765.57	9.57
<b>Maintenance, Materials and Supplies</b>					
580-400-110 - UT - Water - Stationary & Postage	34.61	100.67		(100.67)	
580-430-100 - UT - Water - Materials & Supplies		3,731.57	1,500.00	(2,231.57)	148.77-
580-450-100 - UT - Water - Chemicals	(104.43)	5,356.73	7,000.00	1,643.27	23.48
	(69.82)	9,188.97	8,500.00	(688.97)	8.11-

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

	Current	Year To Date	Budget	Variance	%
<b>Capital Expenditures</b>					
580-600-399 - UT - Water - Amort - Machinery & Equi			5,932.00	5,932.00	100.00
580-600-699 - UT - Water - Amortization - Infrastructu		5,932.00		(5,932.00)	
	0.00	5,932.00	5,932.00	0.00	0.00
<b>TOTAL WATER:</b>	<b>6,546.41</b>	<b>64,433.03</b>	<b>57,732.00</b>	<b>(6,701.03)</b>	<b>11.61-</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>6,546.41</b>	<b>64,433.03</b>	<b>62,732.00</b>	<b>(1,701.03)</b>	<b>2.71-</b>
<b>TOTAL EXPENDITURES:</b>	<b>13,018.94</b>	<b>206,084.81</b>	<b>172,948.00</b>	<b>(33,136.81)</b>	<b>19.16-</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>					
Revenues	5,392.35	266,447.32	159,750.00	106,697.32	66.79
Expenditures	13,018.94	206,084.81	172,948.00	(33,136.81)	19.16-
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(7,626.59)</b>	<b>60,362.51</b>	<b>(13,198.00)</b>	<b>73,560.51</b>	<b>557.36</b>
<b>CHANGE IN NET ASSETS</b>	<b>(7,626.59)</b>	<b>60,362.51</b>	<b>(13,198.00)</b>	<b>73,560.51</b>	<b>557.36</b>
<b>CHANGE IN SURPLUS</b>	<b>(7,626.59)</b>	<b>60,362.51</b>	<b>(13,198.00)</b>	<b>73,560.51</b>	<b>557.36</b>

**ACCOUNT BALANCES**

**Cash and Investments**

	Current	Year to Date	Balance
110-110-120 - Cash - Bank - Demand	8,712.33	69,292.22	168,767.35
110-110-130 - Cash - Bank - Term Deposit			65,455.00
<b>Total Cash and Investments:</b>	<b>8,712.33</b>	<b>69,292.22</b>	<b>234,222.35</b>


**Municipal Taxes Receivable**

110-200-100 - Municipal - Tax Receivable - Current	(19,246.10)	8,065.48	6,022.78
110-200-110 - Municipal - Tax Receivable - Arrears	(552.00)	(4,588.65)	1,370.30
110-200-310 - Municipal Tax Enforcement Arrears	(88.04)	3.04	69.44
<b>Total Municipal Taxes Receivable:</b>	<b>(19,886.14)</b>	<b>3,479.87</b>	<b>7,462.52</b>

**Other Receivables**

110-310-100 - Accrued Interest	2,351.00	1,836.16	2,351.00
110-320-100 - Accounts Receivable		(3,152.32)	
110-320-140 - Utility Accounts Receivable	(775.00)	(609.85)	(700.85)
110-330-110 - Wages - Health & Dental	(238.41)		
110-340-110 - GST Receivable - 100% Rebate	353.60	1,134.84	1,987.22
<b>Total Other Receivables:</b>	<b>1,691.19</b>	<b>(791.17)</b>	<b>3,637.37</b>

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Friday, January 12, 2024.

  
Yvonne (Bonny) Goodsmann  
Administrator

  
Jennifer Langlois  
Mayor