

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 28, 2021

	Current	Year To Date	Budget	Variance	%
<b>REVENUES</b>					
<b>TAXATION</b>					
<b>Municipal Taxes</b>					
410-110-100 - General Municipal Levy			86,093.00	(86,093.00)	100.00-
410-130-100 - Discount on Municipal Tax - Property	(21.31)	(151.39)	(3,500.00)	3,348.61	95.67
<b>Net Municipal Taxes</b>	<b>(21.31)</b>	<b>(151.39)</b>	<b>82,593.00</b>	<b>(82,744.39)</b>	<b>100.18-</b>
<b>Penalties on Tax Arrears</b>					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		1,445.09	1,500.00	(54.91)	3.66-
	<b>0.00</b>	<b>1,445.09</b>	<b>1,500.00</b>	<b>(54.91)</b>	<b>3.66-</b>
<b>TOTAL TAXATION:</b>	<b>(21.31)</b>	<b>1,293.70</b>	<b>84,093.00</b>	<b>(82,799.30)</b>	<b>98.46-</b>
<b>FEES AND CHARGES</b>					
<b>Custom Work</b>					
420-100-110 - F&C - Custom Work - Snow Removal		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>Rentals</b>					
420-300-100 - F&C - Rentals - Building/Room	300.00	500.00	2,550.00	(2,050.00)	80.39-
	<b>300.00</b>	<b>500.00</b>	<b>2,550.00</b>	<b>(2,050.00)</b>	<b>80.39-</b>
<b>Policing and Fire Fees</b>					
420-400-300 - F&C - Fire Fees			750.00	(750.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>750.00</b>	<b>(750.00)</b>	<b>100.00-</b>
<b>Other</b>					
<b>Tax Certificate</b>					
420-800-100 - F&C - Tax Certificate	10.00	10.00		10.00	
	<b>10.00</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 Provider			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>10.00</b>	<b>10.00</b>	<b>100.00</b>	<b>(90.00)</b>	<b>90.00-</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>310.00</b>	<b>530.00</b>	<b>3,400.00</b>	<b>(2,870.00)</b>	<b>84.41-</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Water Sales		2,953.60	13,000.00	(10,046.40)	77.28-
	<b>0.00</b>	<b>2,953.60</b>	<b>13,000.00</b>	<b>(10,046.40)</b>	<b>77.28-</b>
<b>Sewer</b>					
440-200-100 - Sewer		2,025.00	8,000.00	(5,975.00)	74.69-
	<b>0.00</b>	<b>2,025.00</b>	<b>8,000.00</b>	<b>(5,975.00)</b>	<b>74.69-</b>
<b>TOTAL UTILITIES:</b>	<b>0.00</b>	<b>4,978.60</b>	<b>21,000.00</b>	<b>(16,021.40)</b>	<b>76.29-</b>
<b>UNCONDITIONAL TRANSFERS</b>					

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 28, 2021

	Current	Year To Date	Budget	Variance	%
<b>Unconditional Transfers</b>					
450-110-100 - Unconditional - (Revenue Sharing)			17,940.00	(17,940.00)	100.00-
450-115-100 - Unconditional Local Grants		200.00	200.00		
	<b>0.00</b>	<b>200.00</b>	<b>18,140.00</b>	<b>(17,940.00)</b>	<b>98.90-</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>0.00</b>	<b>200.00</b>	<b>18,140.00</b>	<b>(17,940.00)</b>	<b>98.90-</b>
<b>CONDITIONAL GRANTS</b>					
<b>Federal</b>					
450-200-070 - Conditional - Federal - GTF			6,903.00	(6,903.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>6,903.00</b>	<b>(6,903.00)</b>	<b>100.00-</b>
<b>Provincial</b>					
450-350-100 - Conditional - Prov - Sask Lotteries			732.00	(732.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>732.00</b>	<b>(732.00)</b>	<b>100.00-</b>
<b>Local</b>					
450-400-050 - Conditional - Local			1,500.00	(1,500.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>(1,500.00)</b>	<b>100.00-</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>0.00</b>	<b>0.00</b>	<b>9,135.00</b>	<b>(9,135.00)</b>	<b>100.00-</b>
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Provincial</b>					
450-620-100 - GIL - Prov - Sask. Energy	295.66	295.66	2,500.00	(2,204.34)	88.17-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
	<b>295.66</b>	<b>295.66</b>	<b>4,597.00</b>	<b>(4,301.34)</b>	<b>93.57-</b>
<b>Other</b>					
450-800-100 - GIL - Other - SPC Surcharge	416.39	416.39	5,500.00	(5,083.61)	92.43-
	<b>416.39</b>	<b>416.39</b>	<b>5,500.00</b>	<b>(5,083.61)</b>	<b>92.43-</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>712.05</b>	<b>712.05</b>	<b>10,097.00</b>	<b>(9,384.95)</b>	<b>92.95-</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue	14.44	28.56	250.00	(221.44)	88.58-
	<b>14.44</b>	<b>28.56</b>	<b>250.00</b>	<b>(221.44)</b>	<b>88.58-</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>14.44</b>	<b>28.56</b>	<b>250.00</b>	<b>(221.44)</b>	<b>88.58-</b>
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-150-100 - Donations			325.00	(325.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>325.00</b>	<b>(325.00)</b>	<b>100.00-</b>
<b>TOTAL OTHER REVENUES:</b>	<b>0.00</b>	<b>0.00</b>	<b>325.00</b>	<b>(325.00)</b>	<b>100.00-</b>
<b>TOTAL REVENUES:</b>	<b>1,015.18</b>	<b>7,742.91</b>	<b>146,440.00</b>	<b>(138,697.09)</b>	<b>94.71-</b>

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 28, 2021

	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	186.00	372.00	2,000.00	1,628.00	81.40
	<b>186.00</b>	<b>372.00</b>	<b>2,000.00</b>	<b>1,628.00</b>	<b>81.40</b>
510-110-230 - GG - Salaries - Administrator	500.00	1,000.00	6,500.00	5,500.00	84.62
510-110-530 - GG - Salaries - Office Clerk	88.00	176.00	500.00	324.00	64.80
	<b>774.00</b>	<b>1,548.00</b>	<b>9,000.00</b>	<b>7,452.00</b>	<b>82.80</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	5.00	10.00	60.00	50.00	83.33
	<b>5.00</b>	<b>10.00</b>	<b>60.00</b>	<b>50.00</b>	<b>83.33</b>
510-130-230 - GG - Benefits - Administration	1.44	2.88	20.00	17.12	85.60
510-130-231 - GG - Benefits - CPP	12.58	25.16	160.00	134.84	84.28
510-130-232 - GG - Benefits - EI	13.02	26.04	170.00	143.96	84.68
510-130-233 - GG - Benefits - Superannuation	45.00	90.00	600.00	510.00	85.00
510-130-234 - GG - Benefits - Worker Compensation	300.93	300.93	350.00	49.07	14.02
510-130-235 - GG - Benefits - SUMA	154.40	328.80	350.00	21.20	6.06
	<b>532.37</b>	<b>783.81</b>	<b>1,710.00</b>	<b>926.19</b>	<b>54.16</b>
	<b>1,306.37</b>	<b>2,331.81</b>	<b>10,710.00</b>	<b>8,378.19</b>	<b>78.23</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			4,400.00	4,400.00	100.00
510-200-150 - GG - Cont. - Assessment - SAMA			2,000.00	2,000.00	100.00
510-200-170 - GG - Cont. - Advertising	30.00	30.00	750.00	720.00	96.00
510-210-100 - GG - Council Travel			100.00	100.00	100.00
510-230-100 - GG - Cont. - Insurance - General & Bor		12,702.00	12,050.00	(652.00)	5.41-
510-240-100 - GG - Cont. - Memberships & Subscripti		209.52	1,725.00	1,515.48	87.85
510-260-100 - GG - Cont. - Tax Enforcement/Collectic	12.00	12.00	150.00	138.00	92.00
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		200.00		(200.00)	
510-290-100 - GG - Cont. - Bank Charges	(3.25)	56.75	60.00	3.25	5.42
	<b>38.75</b>	<b>13,210.27</b>	<b>21,685.00</b>	<b>8,474.73</b>	<b>39.08</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat	89.86	195.15	900.00	704.85	78.32
510-300-120 - GG - Utility - Power	33.97	60.31	250.00	189.69	75.88
510-300-140 - GG - Utility - Telephone	63.36	126.72	200.00	73.28	36.64
	<b>187.19</b>	<b>382.18</b>	<b>1,350.00</b>	<b>967.82</b>	<b>71.69</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage	19.05	299.09	1,200.00	900.91	75.08
510-410-140 - GG - Maint. - Office Supplies		367.50		(367.50)	
510-440-100 - GG - Maint. - Data Processing Supplies			400.00	400.00	100.00
510-490-100 - GG - Maint. - Office Repairs & Maint.		118.51	250.00	131.49	52.60
510-490-110 - GG - Maint. - Office Rent	2,759.00	4,389.00	8,400.00	4,011.00	47.75
	<b>2,778.05</b>	<b>5,174.10</b>	<b>10,250.00</b>	<b>5,075.90</b>	<b>49.52</b>

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 28, 2021

	Current	Year To Date	Budget	Variance	%
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>4,310.36</b>	<b>21,098.36</b>	<b>43,995.00</b>	<b>22,896.64</b>	<b>52.04</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>					
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>
	<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
525-230-100 - PS - Fire - Insurance		849.20	810.00	(39.20)	4.84-
	<b>0.00</b>	<b>849.20</b>	<b>1,060.00</b>	<b>210.80</b>	<b>19.89</b>
<b>Utilities</b>					
525-300-110 - PS - Fire - Utility - Heat	99.33	215.69	770.00	554.31	71.99
525-300-120 - PS - Fire - Utility - Power	37.50	66.56	600.00	533.44	88.91
525-300-140 - PS - Fire - Utility - Telephone		268.16	550.00	281.84	51.24
	<b>136.83</b>	<b>550.41</b>	<b>1,920.00</b>	<b>1,369.59</b>	<b>71.33</b>
<b>Maintenance, Materials and Supplies</b>					
525-430-100 - PS - Vehicle/Equip. Repair/Parts/Tools			500.00	500.00	100.00
525-430-110 - PS - Fire - Oil & Gas			300.00	300.00	100.00
525-440-100 - PS - Fire - Small Tools/Equipment			200.00	200.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>100.00</b>
<b>Grants and Contributions</b>					
525-520-110 - PS - Fire - Grants and Contributions	1,621.31				
	<b>1,621.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>1,758.14</b>	<b>1,399.61</b>	<b>4,480.00</b>	<b>3,080.39</b>	<b>68.76</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>1,758.14</b>	<b>1,399.61</b>	<b>8,280.00</b>	<b>6,880.39</b>	<b>83.10</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-130 - TS - Maint. - Salaries - Labourers	159.06	424.18	2,500.00	2,075.82	83.03
	<b>159.06</b>	<b>424.18</b>	<b>2,500.00</b>	<b>2,075.82</b>	<b>83.03</b>
<b>Benefits</b>					
530-120-120 - TS - Maint. - Benefits - SUMA	5.16	10.32		(10.32)	
530-120-121 - TS - Maint. - Benefits - CPP	74.30	154.65	800.00	645.35	80.67
530-120-122 - TS - Maint. - Benefits - EI	36.10	74.67	400.00	325.33	81.33

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 28, 2021

	Current	Year To Date	Budget	Variance	%
530-120-123 - TS - Maint. - Benefits - Superannuation	6.61	22.68	600.00	577.32	96.22
	<b>122.17</b>	<b>262.32</b>	<b>1,800.00</b>	<b>1,537.68</b>	<b>85.43</b>
	<b>281.23</b>	<b>686.50</b>	<b>4,300.00</b>	<b>3,613.50</b>	<b>84.03</b>
<b>Professional/Contractual Services</b>					
530-210-110 - TS - Maint. - Contract - Surfacing			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 & Subsistence			400.00	400.00	100.00
530-290-100 - TS - Maint. - Contracted Repairs			1,500.00	1,500.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>13,100.00</b>	<b>13,100.00</b>	<b>100.00</b>
<b>Utilities</b>					
530-300-120 - TS - Maint. - Utility - Power	1.55	1.55	750.00	748.45	99.79
530-310-100 - TS - Maint. - Utility - Street Lights	306.19	612.38	4,100.00	3,487.62	85.06
	<b>307.74</b>	<b>613.93</b>	<b>4,850.00</b>	<b>4,236.07</b>	<b>87.34</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Materials & Supplies	13.87	70.43		(70.43)	
530-410-100 - TS - Maint. - Shop Supply & Small Tool			500.00	500.00	100.00
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools			1,500.00	1,500.00	100.00
530-425-110 - TS - Maint. - Oil & Gas			750.00	750.00	100.00
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>13.87</b>	<b>70.43</b>	<b>3,500.00</b>	<b>3,429.57</b>	<b>97.99</b>
<b>Capital Expenditures</b>					
530-600-399 - TS - Maint - Amortization - Mach & Equ			4,500.00	4,500.00	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>9,000.00</b>	<b>9,000.00</b>	<b>100.00</b>
<b>TOTAL MAINTENANCE:</b>	<b>602.84</b>	<b>1,370.86</b>	<b>34,750.00</b>	<b>33,379.14</b>	<b>96.06</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>602.84</b>	<b>1,370.86</b>	<b>34,750.00</b>	<b>33,379.14</b>	<b>96.06</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	457.20	5,500.00	5,042.80	91.69
540-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00
540-250-100 - EH&W - Cont. - Cemetery Maintenance			250.00	250.00	100.00
	<b>457.20</b>	<b>457.20</b>	<b>5,800.00</b>	<b>5,342.80</b>	<b>92.12</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>457.20</b>	<b>457.20</b>	<b>5,800.00</b>	<b>5,342.80</b>	<b>92.12</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 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>					
570-290-100 - R&C - Cont. - Library Requisition		1,138.41	1,200.00	61.59	5.13

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 28, 2021

	Current	Year To Date	Budget	Variance	%
<b>Grants and Contributions</b>	<b>0.00</b>	<b>1,138.41</b>	<b>1,200.00</b>	<b>61.59</b>	<b>5.13</b>
570-500-110 - R&C - Grants and Contributions			732.00	732.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>732.00</b>	<b>732.00</b>	<b>100.00</b>
<b>Capital Expenditures</b>					
570-600-199 - R&C - Amortization - Land Improver			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>1,138.41</b>	<b>3,135.00</b>	<b>1,996.59</b>	<b>63.69</b>
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Salaries	1,473.50	2,952.00	20,000.00	17,048.00	85.24
580-120-110 - UT - Water - Benefits	140.32	281.18	2,000.00	1,718.82	85.94
	<b>1,613.82</b>	<b>3,233.18</b>	<b>22,000.00</b>	<b>18,766.82</b>	<b>85.30</b>
<b>Professional/Contractual Services</b>					
580-230-100 - UT - Water - Travel, Meals & Subsisten			50.00	50.00	100.00
580-285-100 - UT - Cont. Repairs - Building & Equip.		127.20	5,000.00	4,872.80	97.46
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	87.60	750.00	662.40	88.32
	<b>43.80</b>	<b>214.80</b>	<b>12,800.00</b>	<b>12,585.20</b>	<b>98.32</b>
<b>Utilities</b>					
580-300-120 - UT - Water - Power	724.09	854.15	7,200.00	6,345.85	88.14
580-300-140 - UT - Water - Telephone			800.00	800.00	100.00
	<b>724.09</b>	<b>854.15</b>	<b>8,000.00</b>	<b>7,145.85</b>	<b>89.32</b>
<b>Maintenance, Materials and Supplies</b>					
580-430-100 - UT - Water - Materials & Supplies	92.56	92.56	1,500.00	1,407.44	93.83
580-450-100 - UT - Water - Chemicals			7,000.00	7,000.00	100.00
	<b>92.56</b>	<b>92.56</b>	<b>8,500.00</b>	<b>8,407.44</b>	<b>98.91</b>
<b>Capital Expenditures</b>					
580-600-399 - UT - Water - Amort - Machinery & Equi			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>2,474.27</b>	<b>4,394.69</b>	<b>57,300.00</b>	<b>52,905.31</b>	<b>92.33</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
	<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>
<b>TOTAL UTILITIES:</b>	<b>2,474.27</b>	<b>4,394.69</b>	<b>62,300.00</b>	<b>57,905.31</b>	<b>92.95</b>
<b>TOTAL EXPENDITURES:</b>	<b>9,602.81</b>	<b>29,859.13</b>	<b>158,760.00</b>	<b>128,900.87</b>	<b>81.19</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>					
Revenues	1,015.18	7,742.91	146,440.00	(138,697.09)	94.71-
Expenditures	9,602.81	29,859.13	158,760.00	128,900.87	81.19

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 28, 2021

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(8,587.63)</b>	<b>(22,116.22)</b>	<b>(12,320.00)</b>	<b>(9,796.22)</b>	<b>79.51-</b>
<b>CHANGE IN NET ASSETS</b>	<b>(8,587.63)</b>	<b>(22,116.22)</b>	<b>(12,320.00)</b>	<b>(9,796.22)</b>	<b>79.51-</b>
<b>CHANGE IN SURPLUS</b>	<b>(8,587.63)</b>	<b>(22,116.22)</b>	<b>(12,320.00)</b>	<b>(9,796.22)</b>	<b>79.51-</b>

<b>ACCOUNT BALANCES</b>	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>
<b>Cash and Investments</b>			
110-110-120 - Cash - Bank - Demand	(4,694.48)	(15,496.70)	95,761.65
110-110-130 - Cash - Bank - Term Deposit			65,390.00
<b>Total Cash and Investments:</b>	<b>(4,694.48)</b>	<b>(15,496.70)</b>	<b>161,151.65</b>
<b>Municipal Taxes Receivable</b>			
110-200-100 - Municipal - Tax Receivable - Current	(355.07)	(2,585.20)	(2,585.20)
110-200-110 - Municipal - Tax Receivable - Arrears	(522.82)	(822.74)	7,041.62
110-200-900 - Municipal - Allow. for Uncollected			(1,000.00)
<b>Total Municipal Taxes Receivable:</b>	<b>(877.89)</b>	<b>(3,407.94)</b>	<b>3,456.42</b>
<b>Other Receivables</b>			
110-310-100 - Accrued Interest			39.38
110-320-100 - Accounts Receivable	(1,621.31)	(2,613.49)	
110-320-140 - Utility Accounts Receivable	(605.00)	518.20	360.14
110-330-110 - Wages - Health & Dental	1.77	304.90	304.90
110-340-110 - GST Receivable - 100% Rebate	(1,371.47)	(1,205.90)	285.79
<b>Total Other Receivables:</b>	<b>(3,596.01)</b>	<b>(2,996.29)</b>	<b>990.21</b>

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Wednesday, March 17, 2021.

---

Yvonne (Bonny) Goodsman  
Administrator

---

Jennifer Langlois  
Mayor