

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending March 31, 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	(21.27)	(172.66)	(3,500.00)	3,327.34	95.07
<b>Net Municipal Taxes</b>	<b>(21.27)</b>	<b>(172.66)</b>	<b>82,593.00</b>	<b>(82,765.66)</b>	<b>100.21-</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>Other</b>					
410-900-100 - Tax Enforcement Revenue	50.96	50.96		50.96	
	<b>50.96</b>	<b>50.96</b>	<b>0.00</b>	<b>50.96</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>29.69</b>	<b>1,323.39</b>	<b>84,093.00</b>	<b>(82,769.61)</b>	<b>98.43-</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	150.00	650.00	2,550.00	(1,900.00)	74.51-
	<b>150.00</b>	<b>650.00</b>	<b>2,550.00</b>	<b>(1,900.00)</b>	<b>74.51-</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>Cemetery Fees</b>					
420-600-100 - F&C - Cemetery Fees	200.00	200.00		200.00	
	<b>200.00</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>	<b>0.00</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 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>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>350.00</b>	<b>880.00</b>	<b>3,400.00</b>	<b>(2,520.00)</b>	<b>74.12-</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>

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	Current	Year To Date	Budget	Variance	%
<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>					
<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	255.03	550.69	2,500.00	(1,949.31)	77.97-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
	<b>255.03</b>	<b>550.69</b>	<b>4,597.00</b>	<b>(4,046.31)</b>	<b>88.02-</b>
<b>Other</b>					
450-800-100 - GIL - Other - SPC Surcharge	423.65	840.04	5,500.00	(4,659.96)	84.73-
	<b>423.65</b>	<b>840.04</b>	<b>5,500.00</b>	<b>(4,659.96)</b>	<b>84.73-</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>678.68</b>	<b>1,390.73</b>	<b>10,097.00</b>	<b>(8,706.27)</b>	<b>86.23-</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue	5.12	33.68	250.00	(216.32)	86.53-
	<b>5.12</b>	<b>33.68</b>	<b>250.00</b>	<b>(216.32)</b>	<b>86.53-</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>5.12</b>	<b>33.68</b>	<b>250.00</b>	<b>(216.32)</b>	<b>86.53-</b>
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-150-100 - Donations	100.00	100.00	325.00	(225.00)	69.23-
	<b>100.00</b>	<b>100.00</b>	<b>325.00</b>	<b>(225.00)</b>	<b>69.23-</b>
<b>TOTAL OTHER REVENUES:</b>	<b>100.00</b>	<b>100.00</b>	<b>325.00</b>	<b>(225.00)</b>	<b>69.23-</b>

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**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending March 31, 2021

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
<b>TOTAL REVENUES:</b>	<b>1,163.49</b>	<b>8,906.40</b>	<b>146,440.00</b>	<b>(137,533.60)</b>	<b>93.92-</b>

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For the Period Ending March 31, 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	558.00	2,000.00	1,442.00	72.10
	<b>186.00</b>	<b>558.00</b>	<b>2,000.00</b>	<b>1,442.00</b>	<b>72.10</b>
510-110-230 - GG - Salaries - Administrator	500.00	1,500.00	6,500.00	5,000.00	76.92
510-110-530 - GG - Salaries - Office Clerk	88.00	264.00	500.00	236.00	47.20
	<b>774.00</b>	<b>2,322.00</b>	<b>9,000.00</b>	<b>6,678.00</b>	<b>74.20</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	5.00	15.00	60.00	45.00	75.00
	<b>5.00</b>	<b>15.00</b>	<b>60.00</b>	<b>45.00</b>	<b>75.00</b>
510-130-230 - GG - Benefits - Administration	1.44	4.32	20.00	15.68	78.40
510-130-231 - GG - Benefits - CPP	12.58	37.74	160.00	122.26	76.41
510-130-232 - GG - Benefits - EI	13.02	39.06	170.00	130.94	77.02
510-130-233 - GG - Benefits - Superannuation	45.00	135.00	600.00	465.00	77.50
510-130-234 - GG - Benefits - Worker Compensation		300.93	350.00	49.07	14.02
510-130-235 - GG - Benefits - SUMA	154.40	483.20	350.00	(133.20)	38.06-
	<b>231.44</b>	<b>1,015.25</b>	<b>1,710.00</b>	<b>694.75</b>	<b>40.63</b>
	<b>1,005.44</b>	<b>3,337.25</b>	<b>10,710.00</b>	<b>7,372.75</b>	<b>68.84</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	4,658.70	4,658.70	4,400.00	(258.70)	5.88-
510-200-150 - GG - Cont. - Assessment - SAMA			2,000.00	2,000.00	100.00
510-200-170 - GG - Cont. - Advertising	50.96	80.96	750.00	669.04	89.21
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	601.78	811.30	1,725.00	913.70	52.97
510-260-100 - GG - Cont. - Tax Enforcement/Collectic		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		56.75	60.00	3.25	5.42
	<b>5,311.44</b>	<b>18,521.71</b>	<b>21,685.00</b>	<b>3,163.29</b>	<b>14.59</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat	119.42	314.57	900.00	585.43	65.05
510-300-120 - GG - Utility - Power	31.21	91.52	250.00	158.48	63.39
510-300-140 - GG - Utility - Telephone	63.36	190.08	200.00	9.92	4.96
	<b>213.99</b>	<b>596.17</b>	<b>1,350.00</b>	<b>753.83</b>	<b>55.84</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage	110.59	409.68	1,200.00	790.32	65.86
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	700.00	5,089.00	8,400.00	3,311.00	39.42
	<b>810.59</b>	<b>5,984.69</b>	<b>10,250.00</b>	<b>4,265.31</b>	<b>41.61</b>

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	Current	Year To Date	Budget	Variance	%
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>7,341.46</b>	<b>28,439.82</b>	<b>43,995.00</b>	<b>15,555.18</b>	<b>35.36</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	131.98	347.67	770.00	422.33	54.85
525-300-120 - PS - Fire - Utility - Power	34.45	101.01	600.00	498.99	83.17
525-300-140 - PS - Fire - Utility - Telephone		268.16	550.00	281.84	51.24
	<b>166.43</b>	<b>716.84</b>	<b>1,920.00</b>	<b>1,203.16</b>	<b>62.66</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>TOTAL FIRE PROTECTION:</b>	<b>166.43</b>	<b>1,566.04</b>	<b>4,480.00</b>	<b>2,913.96</b>	<b>65.04</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>166.43</b>	<b>1,566.04</b>	<b>8,280.00</b>	<b>6,713.96</b>	<b>81.09</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-130 - TS - Maint. - Salaries - Labourers	162.09	586.27	2,500.00	1,913.73	76.55
	<b>162.09</b>	<b>586.27</b>	<b>2,500.00</b>	<b>1,913.73</b>	<b>76.55</b>
<b>Benefits</b>					
530-120-120 - TS - Maint. - Benefits - SUMA	5.16	15.48		(15.48)	
530-120-121 - TS - Maint. - Benefits - CPP	87.31	241.96	800.00	558.04	69.76
530-120-122 - TS - Maint. - Benefits - EI	41.38	116.05	400.00	283.95	70.99
530-120-123 - TS - Maint. - Benefits - Superannuation	5.67	28.35	600.00	571.65	95.28
	<b>139.52</b>	<b>401.84</b>	<b>1,800.00</b>	<b>1,398.16</b>	<b>77.68</b>

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	<b>301.61</b>	<b>988.11</b>	<b>4,300.00</b>	<b>3,311.89</b>	<b>77.02</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 & Subsistenc			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	51.14	52.69	750.00	697.31	92.97
530-310-100 - TS - Maint. - Utility - Street Lights	306.19	918.57	4,100.00	3,181.43	77.60
	<b>357.33</b>	<b>971.26</b>	<b>4,850.00</b>	<b>3,878.74</b>	<b>79.97</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Materials & Supplies	67.28	137.71		(137.71)	
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
530-425-112 - TS - Maint. - Oil & Gas - #2	49.35	49.35		(49.35)	
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>116.63</b>	<b>187.06</b>	<b>3,500.00</b>	<b>3,312.94</b>	<b>94.66</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>775.57</b>	<b>2,146.43</b>	<b>34,750.00</b>	<b>32,603.57</b>	<b>93.82</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>775.57</b>	<b>2,146.43</b>	<b>34,750.00</b>	<b>32,603.57</b>	<b>93.82</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	914.40	5,500.00	4,585.60	83.37
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>914.40</b>	<b>5,800.00</b>	<b>4,885.60</b>	<b>84.23</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>457.20</b>	<b>914.40</b>	<b>5,800.00</b>	<b>4,885.60</b>	<b>84.23</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
	<b>0.00</b>	<b>1,138.41</b>	<b>1,200.00</b>	<b>61.59</b>	<b>5.13</b>
<b>Grants and Contributions</b>					

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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 Improvemer			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	1,709.25	4,661.25	20,000.00	15,338.75	76.69
580-120-110 - UT - Water - Benefits	162.75	443.93	2,000.00	1,556.07	77.80
	<b>1,872.00</b>	<b>5,105.18</b>	<b>22,000.00</b>	<b>16,894.82</b>	<b>76.79</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.	2,677.49	2,804.69	5,000.00	2,195.31	43.91
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	131.40	750.00	618.60	82.48
	<b>2,721.29</b>	<b>2,936.09</b>	<b>12,800.00</b>	<b>9,863.91</b>	<b>77.06</b>
<b>Utilities</b>					
580-300-120 - UT - Water - Power	726.16	1,580.31	7,200.00	5,619.69	78.05
580-300-140 - UT - Water - Telephone			800.00	800.00	100.00
	<b>726.16</b>	<b>1,580.31</b>	<b>8,000.00</b>	<b>6,419.69</b>	<b>80.25</b>
<b>Maintenance, Materials and Supplies</b>					
580-430-100 - UT - Water - Materials & Supplies		92.56	1,500.00	1,407.44	93.83
580-440-100 - UT - Water - Shop Supplies	41.33	41.33		(41.33)	
580-450-100 - UT - Water - Chemicals	866.80	866.80	7,000.00	6,133.20	87.62
	<b>908.13</b>	<b>1,000.69</b>	<b>8,500.00</b>	<b>7,499.31</b>	<b>88.23</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>6,227.58</b>	<b>10,622.27</b>	<b>57,300.00</b>	<b>46,677.73</b>	<b>81.46</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>6,227.58</b>	<b>10,622.27</b>	<b>62,300.00</b>	<b>51,677.73</b>	<b>82.95</b>
<b>TOTAL EXPENDITURES:</b>	<b>14,968.24</b>	<b>44,827.37</b>	<b>158,760.00</b>	<b>113,932.63</b>	<b>71.76</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>					
Revenues	1,163.49	8,906.40	146,440.00	(137,533.60)	93.92-
Expenditures	14,968.24	44,827.37	158,760.00	113,932.63	71.76
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(13,804.75)</b>	<b>(35,920.97)</b>	<b>(12,320.00)</b>	<b>(23,600.97)</b>	<b>191.57-</b>

**Village of Liberty**  
**Statement of Financial Activities - Detailed**  
For the Period Ending March 31, 2021

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
<b>CHANGE IN NET ASSETS</b>	<b>(13,804.75)</b>	<b>(35,920.97)</b>	<b>(12,320.00)</b>	<b>(23,600.97)</b>	<b>191.57-</b>
<b>CHANGE IN SURPLUS</b>	<b>(13,804.75)</b>	<b>(35,920.97)</b>	<b>(12,320.00)</b>	<b>(23,600.97)</b>	<b>191.57-</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	(12,737.35)	(28,234.05)	83,024.30
110-110-130 - Cash - Bank - Term Deposit			65,390.00
<b>Total Cash and Investments:</b>	<b>(12,737.35)</b>	<b>(28,234.05)</b>	<b>148,414.30</b>
<b>Municipal Taxes Receivable</b>			
110-200-100 - Municipal - Tax Receivable - Current	(354.43)	(2,939.63)	(2,939.63)
110-200-110 - Municipal - Tax Receivable - Arrears	(1,628.87)	(2,451.61)	5,412.75
110-200-310 - Municipal Tax Enforcement Arrears	29.12	29.12	29.12
110-200-900 - Municipal - Allow. for Uncollected			(1,000.00)
<b>Total Municipal Taxes Receivable:</b>	<b>(1,954.18)</b>	<b>(5,362.12)</b>	<b>1,502.24</b>
<b>Other Receivables</b>			
110-310-100 - Accrued Interest			39.38
110-320-100 - Accounts Receivable		(2,613.49)	
110-320-140 - Utility Accounts Receivable	(293.16)	225.04	66.98
110-330-110 - Wages - Health & Dental	1.77	306.67	306.67
110-340-110 - GST Receivable - 100% Rebate	548.41	(657.49)	834.20
<b>Total Other Receivables:</b>	<b>257.02</b>	<b>(2,739.27)</b>	<b>1,247.23</b>

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Wednesday, April 14, 2021.

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Yvonne (Bonny) Goodsman  
Administrator

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Jennifer Langlois  
Mayor