

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

	Current	Year To Date	Budget	Variance	%
<b>REVENUES</b>					
<b>TAXATION</b>					
<b>Municipal Taxes</b>					
410-110-100 - General Municipal Levy		86,458.40	86,093.00	365.40	0.42
410-130-100 - Discount on Municipal Tax - Property	(1,596.99)	(3,337.31)	(3,500.00)	162.69	4.65
<b>Net Municipal Taxes</b>	<b>(1,596.99)</b>	<b>83,121.09</b>	<b>82,593.00</b>	<b>528.09</b>	<b>0.64</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	
	<b>0.00</b>	<b>50.96</b>	<b>0.00</b>	<b>50.96</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>(1,596.99)</b>	<b>84,617.14</b>	<b>84,093.00</b>	<b>524.14</b>	<b>0.62</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	466.99	1,566.99	2,550.00	(983.01)	38.55-
	<b>466.99</b>	<b>1,566.99</b>	<b>2,550.00</b>	<b>(983.01)</b>	<b>38.55-</b>
<b>Policing and Fire Fees</b>					
420-400-300 - F&C - Fire Fees		3,300.00	750.00	2,550.00	340.00
	<b>0.00</b>	<b>3,300.00</b>	<b>750.00</b>	<b>2,550.00</b>	<b>340.00</b>
<b>Cemetery Fees</b>					
420-600-100 - F&C - Cemetery Fees	150.00	350.00		350.00	
	<b>150.00</b>	<b>350.00</b>	<b>0.00</b>	<b>350.00</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>616.99</b>	<b>5,246.99</b>	<b>3,400.00</b>	<b>1,846.99</b>	<b>54.32</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Water Sales	2,816.00	8,727.60	13,000.00	(4,272.40)	32.86-
	<b>2,816.00</b>	<b>8,727.60</b>	<b>13,000.00</b>	<b>(4,272.40)</b>	<b>32.86-</b>

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<b>Sewer</b>					
440-200-100 - Sewer	1,980.00	5,985.00	8,000.00	(2,015.00)	25.19-
	<b>1,980.00</b>	<b>5,985.00</b>	<b>8,000.00</b>	<b>(2,015.00)</b>	<b>25.19-</b>
<b>TOTAL UTILITIES:</b>	<b>4,796.00</b>	<b>14,712.60</b>	<b>21,000.00</b>	<b>(6,287.40)</b>	<b>29.94-</b>
<b>UNCONDITIONAL TRANSFERS</b>					
<b>Unconditional Transfers</b>					
450-110-100 - Unconditional - (Revenue Sharing)		19,524.00	17,940.00	1,584.00	8.83
450-115-100 - Unconditional Local Grants		200.00	200.00		
	<b>0.00</b>	<b>19,724.00</b>	<b>18,140.00</b>	<b>1,584.00</b>	<b>8.73</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>0.00</b>	<b>19,724.00</b>	<b>18,140.00</b>	<b>1,584.00</b>	<b>8.73</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		
	<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			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>732.00</b>	<b>9,135.00</b>	<b>(8,403.00)</b>	<b>91.99-</b>
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Provincial</b>					
450-600-100 - GIL - Provincial	1,912.26	1,912.26		1,912.26	
450-620-100 - GIL - Prov - Sask. Energy	97.17	1,322.93	2,500.00	(1,177.07)	47.08-
450-650-100 - GIL - Prov - Sask Tel			2,097.00	(2,097.00)	100.00-
	<b>2,009.43</b>	<b>3,235.19</b>	<b>4,597.00</b>	<b>(1,361.81)</b>	<b>29.62-</b>
<b>Other</b>					
450-800-100 - GIL - Other - SPC Surcharge	387.69	2,523.82	5,500.00	(2,976.18)	54.11-
	<b>387.69</b>	<b>2,523.82</b>	<b>5,500.00</b>	<b>(2,976.18)</b>	<b>54.11-</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>2,397.12</b>	<b>5,759.01</b>	<b>10,097.00</b>	<b>(4,337.99)</b>	<b>42.96-</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue		33.68	250.00	(216.32)	86.53-
	<b>0.00</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>0.00</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	325.00	(225.00)	69.23-
	<b>0.00</b>	<b>100.00</b>	<b>325.00</b>	<b>(225.00)</b>	<b>69.23-</b>
<b>TOTAL OTHER REVENUES:</b>	<b>0.00</b>	<b>100.00</b>	<b>325.00</b>	<b>(225.00)</b>	<b>69.23-</b>

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**Village of Liberty**  
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For the Period Ending July 31, 2021

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
<b>TOTAL REVENUES:</b>	<b>6,213.12</b>	<b>130,925.42</b>	<b>146,440.00</b>	<b>(15,514.58)</b>	<b>10.59-</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	186.00	1,242.00	2,000.00	758.00	37.90
	<b>186.00</b>	<b>1,242.00</b>	<b>2,000.00</b>	<b>758.00</b>	<b>37.90</b>
510-110-230 - GG - Salaries - Administrator	500.00	3,750.00	6,500.00	2,750.00	42.31
510-110-530 - GG - Salaries - Office Clerk		264.00	500.00	236.00	47.20
	<b>686.00</b>	<b>5,256.00</b>	<b>9,000.00</b>	<b>3,744.00</b>	<b>41.60</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	6.67	35.00	60.00	25.00	41.67
	<b>6.67</b>	<b>35.00</b>	<b>60.00</b>	<b>25.00</b>	<b>41.67</b>
510-130-230 - GG - Benefits - Administration	1.44	10.80	20.00	9.20	46.00
510-130-231 - GG - Benefits - CPP	12.58	94.35	160.00	65.65	41.03
510-130-232 - GG - Benefits - EI	11.06	88.83	170.00	81.17	47.75
510-130-233 - GG - Benefits - Superannuation	45.00	337.50	600.00	262.50	43.75
510-130-234 - GG - Benefits - Worker Compensation		300.93	350.00	49.07	14.02
510-130-235 - GG - Benefits - SUMA	134.40	1,041.40	350.00	(691.40)	197.54-
	<b>211.15</b>	<b>1,908.81</b>	<b>1,710.00</b>	<b>(198.81)</b>	<b>11.63-</b>
	<b>897.15</b>	<b>7,164.81</b>	<b>10,710.00</b>	<b>3,545.19</b>	<b>33.10</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	4,400.00	(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		332.12	750.00	417.88	55.72
510-200-190 - GG - Cont. - Printing		247.13		(247.13)	
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		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		253.44		(253.44)	
510-280-170 - GG - Cont. - Bylaw Enforcement	503.50	503.50		(503.50)	
510-290-100 - GG - Cont. - Bank Charges		56.75	60.00	3.25	5.42
	<b>503.50</b>	<b>19,576.94</b>	<b>21,685.00</b>	<b>2,108.06</b>	<b>9.72</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat		473.65	900.00	426.35	47.37
510-300-120 - GG - Utility - Power		174.37	250.00	75.63	30.25
510-300-140 - GG - Utility - Telephone		381.38	200.00	(181.38)	90.69-
	<b>0.00</b>	<b>1,029.40</b>	<b>1,350.00</b>	<b>320.60</b>	<b>23.75</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage	114.59	800.27	1,200.00	399.73	33.31
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	7,889.00	8,400.00	511.00	6.08

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	<b>814.59</b>	<b>9,175.28</b>	<b>10,250.00</b>	<b>1,074.72</b>	<b>10.49</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>2,215.24</b>	<b>36,946.43</b>	<b>43,995.00</b>	<b>7,048.57</b>	<b>16.02</b>
<b>PROTECTIVE SERVICES</b>					
<b>POLICE PROTECTION</b>					
<b>Professional/Contractual Services</b>					
520-210-100 - PS - Police - Justice Requisition	3,857.69	3,857.69	3,800.00	(57.69)	1.52-
	<b>3,857.69</b>	<b>3,857.69</b>	<b>3,800.00</b>	<b>(57.69)</b>	<b>1.52-</b>
<b>TOTAL POLICE PROTECTION:</b>	<b>3,857.69</b>	<b>3,857.69</b>	<b>3,800.00</b>	<b>(57.69)</b>	<b>1.52-</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		523.48	770.00	246.52	32.02
525-300-120 - PS - Fire - Utility - Power		192.47	600.00	407.53	67.92
525-300-140 - PS - Fire - Utility - Telephone	127.20	522.56	550.00	27.44	4.99
	<b>127.20</b>	<b>1,238.51</b>	<b>1,920.00</b>	<b>681.49</b>	<b>35.49</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>127.20</b>	<b>2,087.71</b>	<b>4,480.00</b>	<b>2,392.29</b>	<b>53.40</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>3,984.89</b>	<b>5,945.40</b>	<b>8,280.00</b>	<b>2,334.60</b>	<b>28.20</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-130 - TS - Maint. - Salaries - Labourers	93.91	1,287.65	2,500.00	1,212.35	48.49
	<b>93.91</b>	<b>1,287.65</b>	<b>2,500.00</b>	<b>1,212.35</b>	<b>48.49</b>
<b>Benefits</b>					
530-120-120 - TS - Maint. - Benefits - SUMA	5.16	38.70		(38.70)	
530-120-121 - TS - Maint. - Benefits - CPP	79.14	586.90	800.00	213.10	26.64
530-120-122 - TS - Maint. - Benefits - EI	38.08	282.83	400.00	117.17	29.29
530-120-123 - TS - Maint. - Benefits - Superannuation		55.75	600.00	544.25	90.71

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	122.38	964.18	1,800.00	835.82	46.43
	216.29	2,251.83	4,300.00	2,048.17	47.63
<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
	0.00	0.00	13,100.00	13,100.00	100.00
<b>Utilities</b>					
530-300-120 - TS - Maint. - Utility - Power		104.72	750.00	645.28	86.04
530-310-100 - TS - Maint. - Utility - Street Lights		1,837.14	4,100.00	2,262.86	55.19
	0.00	1,941.86	4,850.00	2,908.14	59.96
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Materials & Supplies		229.95		(229.95)	
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	46.69	174.57		(174.57)	
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
	46.69	404.52	3,500.00	3,095.48	88.44
<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
	0.00	0.00	9,000.00	9,000.00	100.00
<b>TOTAL MAINTENANCE:</b>	<b>262.98</b>	<b>4,598.21</b>	<b>34,750.00</b>	<b>30,151.79</b>	<b>86.77</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>262.98</b>	<b>4,598.21</b>	<b>34,750.00</b>	<b>30,151.79</b>	<b>86.77</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal	457.20	2,743.20	5,500.00	2,756.80	50.12
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
	457.20	2,743.20	5,800.00	3,056.80	52.70
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>457.20</b>	<b>2,743.20</b>	<b>5,800.00</b>	<b>3,056.80</b>	<b>52.70</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
	0.00	0.00	500.00	500.00	100.00
<b>TOTAL PLANNING AND DEVELOPMENT SERVICES:</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

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	<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>					
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	1,627.50	11,500.75	20,000.00	8,499.25	42.50
580-120-110 - UT - Water - Benefits	154.93	1,095.22	2,000.00	904.78	45.24
	<b>1,782.43</b>	<b>12,595.97</b>	<b>22,000.00</b>	<b>9,404.03</b>	<b>42.75</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.		2,804.69	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	25.44	338.55	750.00	411.45	54.86
	<b>25.44</b>	<b>3,143.24</b>	<b>12,800.00</b>	<b>9,656.76</b>	<b>75.44</b>
<b>Utilities</b>					
580-300-120 - UT - Water - Power		2,690.34	7,200.00	4,509.66	62.63
580-300-140 - UT - Water - Telephone			800.00	800.00	100.00
	<b>0.00</b>	<b>2,690.34</b>	<b>8,000.00</b>	<b>5,309.66</b>	<b>66.37</b>
<b>Maintenance, Materials and Supplies</b>					
580-430-100 - UT - Water - Materials & Supplies		107.22	1,500.00	1,392.78	92.85
580-440-100 - UT - Water - Shop Supplies		41.33		(41.33)	
580-450-100 - UT - Water - Chemicals		2,404.20	7,000.00	4,595.80	65.65
	<b>0.00</b>	<b>2,552.75</b>	<b>8,500.00</b>	<b>5,947.25</b>	<b>69.97</b>
<b>Capital Expenditures</b>					
580-600-399 - UT - Water - Amort - Machinery & Equip			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>1,807.87</b>	<b>20,982.30</b>	<b>57,300.00</b>	<b>36,317.70</b>	<b>63.38</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>1,807.87</b>	<b>20,982.30</b>	<b>62,300.00</b>	<b>41,317.70</b>	<b>66.32</b>
<b>TOTAL EXPENDITURES:</b>	<b>8,728.18</b>	<b>72,353.95</b>	<b>158,760.00</b>	<b>86,406.05</b>	<b>54.43</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>					
Revenues	6,213.12	130,925.42	146,440.00	(15,514.58)	10.59-

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

	Current	Year To Date	Budget	Variance	%
<b>Expenditures</b>	8,728.18	72,353.95	158,760.00	86,406.05	54.43
<b>CHANGE IN NET FINANCIAL ASSETS</b>	(2,515.06)	58,571.47	(12,320.00)	70,891.47	575.42
<b>CHANGE IN NET ASSETS</b>	(2,515.06)	58,571.47	(12,320.00)	70,891.47	575.42
<b>CHANGE IN SURPLUS</b>	(2,515.06)	58,571.47	(12,320.00)	70,891.47	575.42

<b>ACCOUNT BALANCES</b>	Current	Year to Date	Balance
<b>Cash and Investments</b>			
110-110-120 - Cash - Bank - Demand	26,566.32	39,669.93	150,928.28
110-110-130 - Cash - Bank - Term Deposit			65,390.00
<b>Total Cash and Investments:</b>	<b>26,566.32</b>	<b>39,669.93</b>	<b>216,318.28</b>
<b>Municipal Taxes Receivable</b>			
110-200-100 - Municipal - Tax Receivable - Current	(26,711.36)	30,586.48	30,586.48
110-200-110 - Municipal - Tax Receivable - Arrears	(199.31)	(5,258.59)	2,605.77
110-200-310 - Municipal Tax Enforcement Arrears		14.56	14.56
110-200-900 - Municipal - Allow. for Uncollected			(1,000.00)
<b>Total Municipal Taxes Receivable:</b>	<b>(26,910.67)</b>	<b>25,342.45</b>	<b>32,206.81</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	2,240.20	2,309.84	2,151.78
110-330-110 - Wages - Health & Dental	(302.92)	80.76	80.76
110-340-110 - GST Receivable - 100% Rebate	75.26	(192.45)	1,299.24
<b>Total Other Receivables:</b>	<b>2,012.54</b>	<b>(415.34)</b>	<b>3,571.16</b>

Certified correct and in accordance with the records of the Village of Liberty  
Presented to Council on Wednesday, August 11, 2021.

\_\_\_\_\_  
Yvonne (Bonny) Goodsman  
Administrator

\_\_\_\_\_  
Jennifer Langlois  
Mayor