Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending July 31, 2025

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		118,317.64	122,007.00	(3,689.36)	3.02-
410-120-100 - Abatements and Adjustments			(500.00)	500.00	100.00
410-130-100 - Discount on Municipal Tax - Property	(1,568.81)	(1,993.54)	(4,300.00)	2,306.46	53.64
Net Municipal Taxes	**(1,568.81)**	**116,324.10**	**117,207.00**	**(882.90)**	**0.75-**
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Prope		2,367.89	1,000.00	1,367.89	136.79
	0.00	**2,367.89**	**1,000.00**	**1,367.89**	**136.79**
TOTAL TAXATION:	**(1,568.81)**	**118,691.99**	**118,207.00**	**484.99**	**0.41**
FEES AND CHARGES					
Custom Work					
420-100-110 - F&C - Custom Work - Snow Removal		150.00	50.00	100.00	200.00
	0.00	**150.00**	**50.00**	**100.00**	**200.00**
Rentals					
420-300-100 - F&C - Rentals - Building/Room	300.00	1,200.00	1,800.00	(600.00)	33.33-
	300.00	**1,200.00**	**1,800.00**	**(600.00)**	**33.33-**
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees		1,518.09		1,518.09	
	0.00	**1,518.09**	**0.00**	**1,518.09**	**0.00**
Licenses and Permits					
420-700-100 - F&C - Licenses & Permits			100.00	(100.00)	100.00-
420-710-100 - F&C - Building Permits	1,000.00				
	1,000.00	**0.00**	**100.00**	**(100.00)**	**100.00-**
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	10.00	10.00	20.00	(10.00)	50.00-
	10.00	**10.00**	**20.00**	**(10.00)**	**50.00-**
General Office Services Provided					
420-800-220 - F&C - Appeal Fees		25.00		25.00	
	0.00	**25.00**	**0.00**	**25.00**	**0.00**
	10.00	**35.00**	**20.00**	**15.00**	**75.00**
TOTAL FEES AND CHARGES:	**1,310.00**	**2,903.09**	**1,970.00**	**933.09**	**47.36**
UTILITIES					
Water					
440-110-100 - Water - Water Sales	5,931.30	16,559.59	23,000.00	(6,440.41)	28.00-
440-140-100 - Water - Connection Fees		50.00		50.00	
	5,931.30	**16,609.59**	**23,000.00**	**(6,390.41)**	**27.78-**
Sewer					
440-200-100 - Sewer	2,100.00	6,146.16	8,500.00	(2,353.84)	27.69-
	2,100.00	**6,146.16**	**8,500.00**	**(2,353.84)**	**27.69-**
TOTAL UTILITIES:	**8,031.30**	**22,755.75**	**31,500.00**	**(8,744.25)**	**27.76-**
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)		22,070.00	20,000.00	2,070.00	10.35
450-115-100 - Unconditional Local Grants		300.00		300.00	
	0.00	**22,370.00**	**20,000.00**	**2,370.00**	**11.85**
TOTAL UNCONDITIONAL TRANSFERS:	**0.00**	**22,370.00**	**20,000.00**	**2,370.00**	**11.85**
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal - CCBF (GTF)		2,074.00	2,500.00	(426.00)	17.04-
	0.00	**2,074.00**	**2,500.00**	**(426.00)**	**17.04-**

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending July 31, 2025

	Current	Year To Date	Budget	Variance	%
Provincial					
450-350-100 - Conditional - Prov - Sask Lotteries		745.00	745.00		
	0.00	**745.00**	**745.00**	**0.00**	**0.00**
Local					
450-400-050 - Conditional - Local			1,500.00	(1,500.00)	100.00-
450-430-100 - Conditional - Local - Other			300.00	(300.00)	100.00-
	0.00	**0.00**	**1,800.00**	**(1,800.00)**	**100.00-**
TOTAL CONDITIONAL GRANTS:	**0.00**	**2,819.00**	**5,045.00**	**(2,226.00)**	**44.12-**
GRANTS IN LIEU OF TAXES					
Provincial					
450-620-100 - GIL - Prov - Sask. Energy	99.48	1,520.40	2,500.00	(979.60)	39.18-
450-650-100 - GIL - Prov - Sask Tel			2,000.00	(2,000.00)	100.00-
	99.48	**1,520.40**	**4,500.00**	**(2,979.60)**	**66.21-**
Other					
450-800-100 - GIL - Other - SPC Surcharge	351.42	2,638.18	4,800.00	(2,161.82)	45.04-
	351.42	**2,638.18**	**4,800.00**	**(2,161.82)**	**45.04-**
TOTAL GRANTS IN LIEU OF TAXES:	**450.90**	**4,158.58**	**9,300.00**	**(5,141.42)**	**55.28-**
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue		352.64	2,500.00	(2,147.36)	85.89-
	0.00	**352.64**	**2,500.00**	**(2,147.36)**	**85.89-**
TOTAL INVESTMENT INCOME AND COMMIS	**0.00**	**352.64**	**2,500.00**	**(2,147.36)**	**85.89-**
OTHER REVENUES					
Other Revenue					
480-170-100 - Rebate/refund		51.39		51.39	
	0.00	**51.39**	**0.00**	**51.39**	**0.00**
TOTAL OTHER REVENUES:	**0.00**	**51.39**	**0.00**	**51.39**	**0.00**
TOTAL REVENUES:	**8,223.39**	**174,102.44**	**188,522.00**	**(14,419.56)**	**7.65-**

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	440.00	1,620.00	2,300.00	680.00	29.57
	440.00	**1,620.00**	**2,300.00**	**680.00**	**29.57**
510-110-230 - GG - Salaries - Administrator	2,153.92	5,686.35	7,516.98	1,830.63	24.35
510-110-530 - GG - Salaries - Office Clerk	220.00	1,540.00	2,840.00	1,300.00	45.77
	2,813.92	**8,846.35**	**12,656.98**	**3,810.63**	**30.11**
Benefits					
510-120-110 - GG - Council - Payroll Benefits	6.72	27.12	60.00	32.88	54.80
	6.72	**27.12**	**60.00**	**32.88**	**54.80**
510-130-230 - GG - Benefits - Administration	8.32	21.84	75.00	53.16	70.88
510-130-231 - GG - Benefits - CPP	64.08	170.13	250.00	79.87	31.95
510-130-232 - GG - Benefits - EI	49.52	130.71	175.00	44.29	25.31
510-130-233 - GG - Benefits - Superannuation	193.84	511.74	825.00	313.26	37.97
510-130-234 - GG - Benefits - Worker Compensation		416.52	825.00	408.48	49.51
510-130-235 - GG - Benefits - SUMA	247.72	990.88	2,000.00	1,009.12	50.46
	570.20	**2,268.94**	**4,210.00**	**1,941.06**	**46.11**
	3,384.12	**11,115.29**	**16,866.98**	**5,751.69**	**34.10**
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal		4,396.08	10,000.00	5,603.92	56.04
510-200-130 - GG - Cont. - Audit/Accounting		6,890.00	6,250.00	(640.00)	10.24-
510-200-150 - GG - Cont. - Assessment - SAMA		2,477.00	2,400.00	(77.00)	3.21-
510-200-170 - GG - Cont. - Advertising		142.32	500.00	357.68	71.54
510-210-120 - GG - Council - Meeting/Travel/Meals			100.00	100.00	100.00
510-220-100 - GG - Cont. - Office Management Cons		900.00	2,500.00	1,600.00	64.00
510-230-100 - GG - Cont. - Insurance - General & Bo		19,346.00	18,000.00	(1,346.00)	7.48-
510-240-100 - GG - Cont. - Memberships & Subscript		904.66	2,500.00	1,595.34	63.81
510-260-100 - GG - Cont. - Tax Enforcement/Collecti		40.00	150.00	110.00	73.33
510-270-100 - GG - Cont. - Maintenance			100.00	100.00	100.00
510-270-150 - GG - Cont. - Repairs			500.00	500.00	100.00
510-280-150 - GG - Cont. - Board of Revision			250.00	250.00	100.00
510-280-170 - GG - Cont. - Bylaw Enforcement	355.52	829.56	2,500.00	1,670.44	66.82
510-280-180 - GG - Cont. - Building Fees			100.00	100.00	100.00
510-290-100 - GG - Cont. - Bank Charges		43.31	75.00	31.69	42.25
	355.52	**35,968.93**	**45,925.00**	**9,956.07**	**21.68**
Utilities					
510-300-110 - GG - Utility - Heat	26.57	774.26	1,000.00	225.74	22.57
510-300-120 - GG - Utility - Power	41.53	340.27	650.00	309.73	47.65
510-300-140 - GG - Utility - Telephone			350.00	350.00	100.00
	68.10	**1,114.53**	**2,000.00**	**885.47**	**44.27**
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	29.18	506.95	1,000.00	493.05	49.31
510-440-100 - GG - Maint. - Data Processing Supplie			400.00	400.00	100.00
510-490-100 - GG - Maint. - Office Repairs & Maint.			500.00	500.00	100.00
510-490-110 - GG - Maint. - Office Rent	700.00	7,309.64	8,400.00	1,090.36	12.98
	729.18	**7,816.59**	**10,300.00**	**2,483.41**	**24.11**
TOTAL GENERAL GOVERNMENT SERVICES	**4,536.92**	**56,015.34**	**75,091.98**	**19,076.64**	**25.40**
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition	4,118.92	4,118.92	4,100.00	(18.92)	0.46-
	4,118.92	**4,118.92**	**4,100.00**	**(18.92)**	**0.46-**
TOTAL POLICE PROTECTION:	**4,118.92**	**4,118.92**	**4,100.00**	**(18.92)**	**0.46-**
FIRE PROTECTION					
Professional/Contractual Services					
525-210-100 - PS - Fire - EMS Contract - 911			250.00	250.00	100.00
525-230-100 - PS - Fire - Insurance		849.20	850.00	0.80	0.09

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending July 31, 2025

	Current	Year To Date	Budget	Variance	%
	0.00	**849.20**	**1,100.00**	**250.80**	**22.80**
Utilities					
525-300-110 - PS - Fire - Utility - Heat	25.19	815.35	1,100.00	284.65	25.88
525-300-120 - PS - Fire - Utility - Power	37.23	309.86	650.00	340.14	52.33
525-300-140 - PS - Fire - Utility - Telephone		799.56	800.00	0.44	0.06
	62.42	**1,924.77**	**2,550.00**	**625.23**	**24.52**
Maintenance, Materials and Supplies					
525-430-100 - PS - Vehicle/Equip. Repair/Parts/Tools			1,000.00	1,000.00	100.00
525-430-110 - PS - Fire - Oil & Gas			500.00	500.00	100.00
525-440-100 - PS - Fire - Small Tools/Equipment			100.00	100.00	100.00
	0.00	**0.00**	**1,600.00**	**1,600.00**	**100.00**
Capital Expenditures					
525-600-399 - PS - Fire-Amortization-Machinery&Equ			3,776.00	3,776.00	100.00
	0.00	**0.00**	**3,776.00**	**3,776.00**	**100.00**
TOTAL FIRE PROTECTION:	**62.42**	**2,773.97**	**9,026.00**	**6,252.03**	**69.27**
TOTAL PROTECTIVE SERVICES:	**4,181.34**	**6,892.89**	**13,126.00**	**6,233.11**	**47.49**
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	1,063.09	3,041.04	4,500.00	1,458.96	32.42
	1,063.09	**3,041.04**	**4,500.00**	**1,458.96**	**32.42**
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	20.80	54.60	100.00	45.40	45.40
530-120-121 - TS - Maint. - Benefits - CPP	663.53	1,708.97	2,000.00	291.03	14.55
530-120-122 - TS - Maint. - Benefits - EI	280.79	724.43	1,000.00	275.57	27.56
530-120-123 - TS - Maint. - Benefits - Superannuatior	37.42	124.75	250.00	125.25	50.10
	1,002.54	**2,612.75**	**3,350.00**	**737.25**	**22.01**
	2,065.63	**5,653.79**	**7,850.00**	**2,196.21**	**27.98**
Professional/Contractual Services					
530-210-140 - TS - Maint. - Contract - Mowing	210.00	210.00		(210.00)	
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		(0.30)	250.00	250.30	100.12
530-290-100 - TS - Maint. - Contracted Repairs			1,500.00	1,500.00	100.00
530-290-101 - TS - Maint. - Cont. Services			2,500.00	2,500.00	100.00
530-290-102 - TS - Maint. - Cont. Services - Mowing			1,000.00	1,000.00	100.00
	210.00	**209.70**	**5,250.00**	**5,040.30**	**96.01**
Utilities					
530-300-120 - TS - Maint. - Utility - Power	45.83	949.67	925.00	(24.67)	2.67-
530-310-100 - TS - Maint. - Utility - Street Lights	348.73	2,830.28	4,500.00	1,669.72	37.10
	394.56	**3,779.95**	**5,425.00**	**1,645.05**	**30.32**
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		405.46	500.00	94.54	18.91
530-400-150 - TS - Maint. - Supplies			100.00	100.00	100.00
530-410-100 - TS - Maint. - Shop Supply & Small Too			50.00	50.00	100.00
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools			1,000.00	1,000.00	100.00
530-420-104 - TS - Maint - Repair/Parts/Tools - Mowe		98.04		(98.04)	
530-425-110 - TS - Maint. - Oil & Gas			750.00	750.00	100.00
530-425-112 - TS - Maint. - Oil & Gas - #2	40.19	145.25		(145.25)	
530-440-100 - TS - Maint. - Gravel/Sand			500.00	500.00	100.00
530-470-100 - TS - Maint. - Road/Street Signs			500.00	500.00	100.00
	40.19	**648.75**	**3,400.00**	**2,751.25**	**80.92**
Capital Expenditures					
530-600-399 - TS - Maint - Amortization - Mach & Equ			398.00	398.00	100.00
530-600-699 - TS - Maint - Amortization - Infrastructu			4,500.00	4,500.00	100.00
	0.00	**0.00**	**4,898.00**	**4,898.00**	**100.00**
TOTAL MAINTENANCE:	**2,710.38**	**10,292.19**	**26,823.00**	**16,530.81**	**61.63**
TOTAL TRANSPORTATION SERVICES:	**2,710.38**	**10,292.19**	**26,823.00**	**16,530.81**	**61.63**

ENVIRONMENTAL SERVICES
Professional/Contractual Services

	Current	Year To Date	Budget	Variance	%
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,192.46	4,617.38	6,500.00	1,882.62	28.96
540-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00
540-210-300 - EH - Cont. - Other Services			500.00	500.00	100.00
540-250-100 - EH&W - Cont. - Cemetery Maintenance			250.00	250.00	100.00
	1,192.46	**4,617.38**	**7,300.00**	**2,682.62**	**36.75**
TOTAL ENVIRONMENTAL SERVICES:	**1,192.46**	**4,617.38**	**7,300.00**	**2,682.62**	**36.75**
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-290-100 - R&C - Cont. - Library Requisition		1,092.08	1,100.00	7.92	0.72
	0.00	**1,092.08**	**1,100.00**	**7.92**	**0.72**
Grants and Contributions					
570-500-110 - R&C - Grants and Contributions		745.00	745.00		
	0.00	**745.00**	**745.00**	**0.00**	**0.00**
Capital Expenditures					
570-600-399 - R&C - Amortization - Machinery & Equi			1,203.00	1,203.00	100.00
	0.00	**0.00**	**1,203.00**	**1,203.00**	**100.00**
TOTAL RECREATION AND CULTURAL SERV	**0.00**	**1,837.08**	**3,048.00**	**1,210.92**	**39.73**
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	11,165.54	28,507.85	33,000.00	4,492.15	13.61
580-120-110 - UT - Water - Benefits	1,063.15	2,714.67	3,300.00	585.33	17.74
	12,228.69	**31,222.52**	**36,300.00**	**5,077.48**	**13.99**
Professional/Contractual Services					
580-230-100 - UT - Water - Travel, Meals & Subsister			50.00	50.00	100.00
580-285-100 - UT - Cont. Repairs - Building & Equip.			7,500.00	7,500.00	100.00
580-285-120 - UT - Water - Cont. Repairs - Equip.		448.95		(448.95)	
580-285-150 - UT - Water - Cont. Repairs - Line Repa			1,200.00	1,200.00	100.00
580-290-100 - UT - Water - Laboratory Testing	43.80	306.60	750.00	443.40	59.12
580-295-100 - UT - Water - Other Cont. Services			10,000.00	10,000.00	100.00
	43.80	**755.55**	**19,500.00**	**18,744.45**	**96.13**
Utilities					
580-300-120 - UT - Water - Power	239.81	6,130.92	6,500.00	369.08	5.68
580-300-140 - UT - Water - Telephone	64.86	392.62	800.00	407.38	50.92
	304.67	**6,523.54**	**7,300.00**	**776.46**	**10.64**
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		352.86		(352.86)	
580-430-100 - UT - Water - Materials & Supplies		439.96	3,500.00	3,060.04	87.43
580-440-110 - UT - Water - Small Tools & Equipment		503.70		(503.70)	
580-450-100 - UT - Water - Chemicals	1,507.00	2,208.31	7,000.00	4,791.69	68.45
	1,507.00	**3,504.83**	**10,500.00**	**6,995.17**	**66.62**
Capital Expenditures					
580-600-399 - UT - Water - Amort - Machinery & Equi			5,932.00	5,932.00	100.00
	0.00	**0.00**	**5,932.00**	**5,932.00**	**100.00**
TOTAL WATER:	**14,084.16**	**42,006.44**	**79,532.00**	**37,525.56**	**47.18**
SEWER					
Professional/Contractual Services					
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**
TOTAL SEWER:	**0.00**	**0.00**	**5,000.00**	**5,000.00**	**100.00**
TOTAL UTILITIES:	**14,084.16**	**42,006.44**	**84,532.00**	**42,525.56**	**50.31**
TOTAL EXPENDITURES:	**26,705.26**	**121,661.32**	**209,920.98**	**88,259.66**	**42.04**
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	**8,223.39**	**174,102.44**	**188,522.00**	**(14,419.56)**	**7.65-**
Expenditures	**26,705.26**	**121,661.32**	**209,920.98**	**88,259.66**	**42.04**
CHANGE IN NET FINANCIAL ASSETS	**(18,481.87)**	**52,441.12**	**(21,398.98)**	**73,840.10**	**345.06**

AL

	Current	Year To Date	Budget	Variance	%
CHANGE IN NET ASSETS	**(18,481.87)**	**52,441.12**	**(21,398.98)**	**73,840.10**	**345.06**
CHANGE IN SURPLUS	**(18,481.87)**	**52,441.12**	**(21,398.98)**	**73,840.10**	**345.06**

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	9,775.46	(59,649.07)	71,257.10
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	**9,775.46**	**(59,649.07)**	**136,712.10**
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(26,807.22)	87,074.68	95,187.27
110-200-110 - Municipal - Tax Receivable - Arrears		(577.08)	3,925.97
110-200-900 - Municipal - Allow. for Uncollected			(2,565.00)
Total Municipal Taxes Receivable:	**(26,807.22)**	**86,497.60**	**96,548.24**
Other Receivables			
110-310-100 - Accrued Interest			2,333.96
110-320-100 - Accounts Receivable		(694.11)	1,518.09
110-320-140 - Utility Accounts Receivable	1,499.80	2,736.05	2,567.67
110-330-110 - Wages - Health & Dental	(30.21)	(77.87)	(31.41)
110-340-100 - GST Receivable - Rebate		(4,149.76)	(4,149.76)
110-340-110 - GST Receivable - 100% Rebate	168.19	2,960.37	7,099.43
Total Other Receivables:	**1,637.78**	**774.68**	**9,337.98**

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Monday, August 18, 2025.

Anna Rintoul
Administrator

Langlois.
Jennifer Langlois
Mayor