Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending August 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	(1,700.10)	(3,693.64)	(4,300.00)	606.36	14.10
Net Municipal Taxes	**(1,700.10)**	**114,624.00**	**117,207.00**	**(2,583.00)**	**2.20-**
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:	**(1,700.10)**	**116,991.89**	**118,207.00**	**(1,215.11)**	**1.03-**
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		1,200.00	1,800.00	(600.00)	33.33-
	0.00	**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-
	0.00	**0.00**	**100.00**	**(100.00)**	**100.00-**
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate		10.00	20.00	(10.00)	50.00-
	0.00	**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**
	0.00	**35.00**	**20.00**	**15.00**	**75.00**
TOTAL FEES AND CHARGES:	**0.00**	**2,903.09**	**1,970.00**	**933.09**	**47.36**
UTILITIES					
Water					
440-110-100 - Water - Water Sales		16,559.59	23,000.00	(6,440.41)	28.00-
440-140-100 - Water - Connection Fees		50.00		50.00	
	0.00	**16,609.59**	**23,000.00**	**(6,390.41)**	**27.78-**
Sewer					
440-200-100 - Sewer		6,146.16	8,500.00	(2,353.84)	27.69-
	0.00	**6,146.16**	**8,500.00**	**(2,353.84)**	**27.69-**
TOTAL UTILITIES:	**0.00**	**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-**
Provincial					

	Current	Year To Date	Budget	Variance	%
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					
450-600-100 - GIL - Provincial	3,504.90	3,504.90		3,504.90	
450-620-100 - GIL - Prov - Sask. Energy		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-
	3,504.90	**5,025.30**	**4,500.00**	**525.30**	**11.67**
Other					
450-800-100 - GIL - Other - SPC Surcharge	484.88	3,123.06	4,800.00	(1,676.94)	34.94-
	484.88	**3,123.06**	**4,800.00**	**(1,676.94)**	**34.94-**
TOTAL GRANTS IN LIEU OF TAXES:	**3,989.78**	**8,148.36**	**9,300.00**	**(1,151.64)**	**12.38-**
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	5,009.98	5,362.62	2,500.00	2,862.62	114.50
	5,009.98	**5,362.62**	**2,500.00**	**2,862.62**	**114.50**
TOTAL INVESTMENT INCOME AND COMMIS	**5,009.98**	**5,362.62**	**2,500.00**	**2,862.62**	**114.50**
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:	**7,299.66**	**181,402.10**	**188,522.00**	**(7,119.90)**	**3.78-**

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	220.00	1,620.00	2,300.00	680.00	29.57
	220.00	**1,620.00**	**2,300.00**	**680.00**	**29.57**
510-110-230 - GG - Salaries - Administrator	538.48	4,878.63	7,516.98	2,638.35	35.10
510-110-530 - GG - Salaries - Office Clerk	220.00	1,760.00	2,840.00	1,080.00	38.03
	978.48	**8,258.63**	**12,656.98**	**4,398.35**	**34.75**
Benefits					
510-120-110 - GG - Council - Payroll Benefits	3.36	27.12	60.00	32.88	54.80
	3.36	**27.12**	**60.00**	**32.88**	**54.80**
510-130-230 - GG - Benefits - Administration	2.08	18.72	75.00	56.28	75.04
510-130-231 - GG - Benefits - CPP	16.02	146.10	250.00	103.90	41.56
510-130-232 - GG - Benefits - EI	12.38	112.14	175.00	62.86	35.92
510-130-233 - GG - Benefits - Superannuation	48.46	439.05	825.00	385.95	46.78
510-130-234 - GG - Benefits - Worker Compensation		416.52	825.00	408.48	49.51
510-130-235 - GG - Benefits - SUMA	123.86	1,006.88	2,000.00	993.12	49.66
	206.16	**2,166.53**	**4,210.00**	**2,043.47**	**48.54**
	1,184.64	**10,425.16**	**16,866.98**	**6,441.82**	**38.19**
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/Collectic		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	237.02	1,066.58	2,500.00	1,433.42	57.34
510-280-180 - GG - Cont. - Building Fees			100.00	100.00	100.00
510-290-100 - GG - Cont. - Bank Charges	6.65	63.41	75.00	11.59	15.45
	243.67	**36,226.05**	**45,925.00**	**9,698.95**	**21.12**
Utilities					
510-300-110 - GG - Utility - Heat		774.26	1,000.00	225.74	22.57
510-300-120 - GG - Utility - Power	40.74	381.01	650.00	268.99	41.38
510-300-140 - GG - Utility - Telephone			350.00	350.00	100.00
	40.74	**1,155.27**	**2,000.00**	**844.73**	**42.24**
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		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	8,009.64	8,400.00	390.36	4.65
	700.00	**8,516.59**	**10,300.00**	**1,783.41**	**17.31**
TOTAL GENERAL GOVERNMENT SERVICES	**2,169.05**	**56,323.07**	**75,091.98**	**18,768.91**	**24.99**
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition		4,118.92	4,100.00	(18.92)	0.46-
	0.00	**4,118.92**	**4,100.00**	**(18.92)**	**0.46-**
TOTAL POLICE PROTECTION:	**0.00**	**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

	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		815.35	1,100.00	284.65	25.88
525-300-120 - PS - Fire - Utility - Power	36.51	346.37	650.00	303.63	46.71
525-300-140 - PS - Fire - Utility - Telephone		799.56	800.00	0.44	0.06
	36.51	**1,961.28**	**2,550.00**	**588.72**	**23.09**
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:	**36.51**	**2,810.48**	**9,026.00**	**6,215.52**	**68.86**
TOTAL PROTECTIVE SERVICES:	**36.51**	**6,929.40**	**13,126.00**	**6,196.60**	**47.21**
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	269.95	2,672.81	4,500.00	1,827.19	40.60
	269.95	**2,672.81**	**4,500.00**	**1,827.19**	**40.60**
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.20	46.80	100.00	53.20	53.20
530-120-121 - TS - Maint. - Benefits - CPP	146.44	1,439.34	2,000.00	560.66	28.03
530-120-122 - TS - Maint. - Benefits - EI	62.70	611.11	1,000.00	388.89	38.89
530-120-123 - TS - Maint. - Benefits - Superannuatior	11.44	115.40	250.00	134.60	53.84
	225.78	**2,212.65**	**3,350.00**	**1,137.35**	**33.95**
	495.73	**4,885.46**	**7,850.00**	**2,964.54**	**37.76**
Professional/Contractual Services					
530-210-140 - TS - Maint. - Contract - Mowing	140.00	350.00		(350.00)	
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
	140.00	**349.70**	**5,250.00**	**4,900.30**	**93.34**
Utilities					
530-300-120 - TS - Maint. - Utility - Power	45.83	995.50	925.00	(70.50)	7.62-
530-310-100 - TS - Maint. - Utility - Street Lights	348.73	3,179.01	4,500.00	1,320.99	29.36
	394.56	**4,174.51**	**5,425.00**	**1,250.49**	**23.05**
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	31.38	176.63		(176.63)	
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
	31.38	**680.13**	**3,400.00**	**2,719.87**	**80.00**
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:	**1,061.67**	**10,089.80**	**26,823.00**	**16,733.20**	**62.38**
TOTAL TRANSPORTATION SERVICES:	**1,061.67**	**10,089.80**	**26,823.00**	**16,733.20**	**62.38**

ENVIRONMENTAL SERVICES
Professional/Contractual Services

	Current	Year To Date	Budget	Variance	%
540-200-110 - EH - Cont. - Waste Collection/Disposal	596.23	5,213.61	6,500.00	1,286.39	19.79
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 Maintenanc			250.00	250.00	100.00
	596.23	**5,213.61**	**7,300.00**	**2,086.39**	**28.58**
TOTAL ENVIRONMENTAL SERVICES:	**596.23**	**5,213.61**	**7,300.00**	**2,086.39**	**28.58**
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	2,460.42	23,940.65	33,000.00	9,059.35	27.45
580-120-110 - UT - Water - Benefits	234.30	2,279.84	3,300.00	1,020.16	30.91
	2,694.72	**26,220.49**	**36,300.00**	**10,079.51**	**27.77**
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	350.40	750.00	399.60	53.28
580-295-100 - UT - Water - Other Cont. Services			10,000.00	10,000.00	100.00
	43.80	**799.35**	**19,500.00**	**18,700.65**	**95.90**
Utilities					
580-300-120 - UT - Water - Power	232.85	6,363.77	6,500.00	136.23	2.10
580-300-140 - UT - Water - Telephone	64.87	457.49	800.00	342.51	42.81
	297.72	**6,821.26**	**7,300.00**	**478.74**	**6.56**
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	18.84	371.70		(371.70)	
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	908.83	3,117.14	7,000.00	3,882.86	55.47
	927.67	**4,432.50**	**10,500.00**	**6,067.50**	**57.79**
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:	**3,963.91**	**38,273.60**	**79,532.00**	**41,258.40**	**51.88**
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:	**3,963.91**	**38,273.60**	**84,532.00**	**46,258.40**	**54.72**
TOTAL EXPENDITURES:	**7,827.37**	**118,666.56**	**209,920.98**	**91,254.42**	**43.47**
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	**7,299.66**	**181,402.10**	**188,522.00**	**(7,119.90)**	**3.78-**
Expenditures	**7,827.37**	**118,666.56**	**209,920.98**	**91,254.42**	**43.47**
CHANGE IN NET FINANCIAL ASSETS	**(527.71)**	**62,735.54**	**(21,398.98)**	**84,134.52**	**393.17**

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

	Current	Year To Date	Budget	Variance	%
CHANGE IN NET ASSETS	**(527.71)**	**62,735.54**	**(21,398.98)**	**84,134.52**	**393.17**
CHANGE IN SURPLUS	**(527.71)**	**62,735.54**	**(21,398.98)**	**84,134.52**	**393.17**

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	34,328.19	(18,892.69)	112,013.48
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	**34,328.19**	**(18,892.69)**	**177,468.48**
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(33,260.47)	53,814.21	50,644.01
110-200-110 - Municipal - Tax Receivable - Arrears	(297.21)	(874.29)	14,911.55
110-200-900 - Municipal - Allow. for Uncollected			(2,565.00)
Total Municipal Taxes Receivable:	**(33,557.68)**	**52,939.92**	**62,990.56**
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	(945.00)	1,791.05	1,622.67
110-330-110 - Wages - Health & Dental	(2.26)	178.57	225.03
110-340-100 - GST Receivable - Rebate		(4,149.76)	(4,149.76)
110-340-110 - GST Receivable - 100% Rebate	137.43	3,097.80	7,236.86
Total Other Receivables:	**(809.83)**	**223.55**	**8,786.85**

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Monday, September 15, 2025.

Anna Rintoul
Administrator

Jennifer Langlois
Mayor