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

	Current	Year To Date	Budget	Variance	%
..EVENUES					
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		(1,881.82)	(500.00)	(1,381.82)	276.36-
410-130-100 - Discount on Municipal Tax - Property	(100.00)	(4,490.92)	(4,300.00)	(190.92)	4.44-
Net Municipal Taxes	**(100.00)**	**111,944.90**	**117,207.00**	**(5,262.10)**	**4.49-**
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:	**(100.00)**	**114,312.79**	**118,207.00**	**(3,894.21)**	**3.29-**
FEES AND CHARGES					
Custom Work					
420-100-100 - F&C - Custom Work		140.00		140.00	
420-100-110 - F&C - Custom Work - Snow Removal		150.00	50.00	100.00	200.00
	0.00	**290.00**	**50.00**	**240.00**	**480.00**
Rentals					
0-300-100 - F&C - Rentals - Building/Room		1,500.00	1,800.00	(300.00)	16.67-
	0.00	**1,500.00**	**1,800.00**	**(300.00)**	**16.67-**
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees	1,000.00	4,518.09		4,518.09	
	1,000.00	**4,518.09**	**0.00**	**4,518.09**	**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		100.00		100.00	
	0.00	**100.00**	**100.00**	**0.00**	**0.00**
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:	**1,000.00**	**6,443.09**	**1,970.00**	**4,473.09**	**227.06**
UTILITIES					
Water					
440-110-100 - Water - Water Sales	5,698.20	22,257.79	23,000.00	(742.21)	3.23-
440-140-100 - Water - Connection Fees		50.00		50.00	
	5,698.20	**22,307.79**	**23,000.00**	**(692.21)**	**3.01-**
Sewer					
440-200-100 - Sewer	2,100.00	8,246.16	8,500.00	(253.84)	2.99-
	2,100.00	**8,246.16**	**8,500.00**	**(253.84)**	**2.99-**
TOTAL UTILITIES:	**7,798.20**	**30,553.95**	**31,500.00**	**(946.05)**	**3.00-**
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)		4,236.40	2,500.00	1,736.40	69.46

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

	Current	Year To Date	Budget	Variance	%
	0.00	**4,236.40**	**2,500.00**	**1,736.40**	**69.46**
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**	**4,981.40**	**5,045.00**	**(63.60)**	**1.26-**
GRANTS IN LIEU OF TAXES					
Provincial					
450-600-100 - GIL - Provincial		3,504.90		3,504.90	
450-620-100 - GIL - Prov - Sask. Energy	79.07	1,683.24	2,500.00	(816.76)	32.67-
450-650-100 - GIL - Prov - Sask Tel			2,000.00	(2,000.00)	100.00-
	79.07	**5,188.14**	**4,500.00**	**688.14**	**15.29**
Other					
450-800-100 - GIL - Other - SPC Surcharge	234.65	3,843.16	4,800.00	(956.84)	19.93-
	234.65	**3,843.16**	**4,800.00**	**(956.84)**	**19.93-**
TOTAL GRANTS IN LIEU OF TAXES:	**313.72**	**9,031.30**	**9,300.00**	**(268.70)**	**2.89-**
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue		5,448.89	2,500.00	2,948.89	117.96
	0.00	**5,448.89**	**2,500.00**	**2,948.89**	**117.96**
TOTAL INVESTMENT INCOME AND COMMIS	**0.00**	**5,448.89**	**2,500.00**	**2,948.89**	**117.96**
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:	**9,011.92**	**193,192.81**	**188,522.00**	**4,670.81**	**2.48**

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity		1,840.00	2,300.00	460.00	20.00
	0.00	**1,840.00**	**2,300.00**	**460.00**	**20.00**
510-110-230 - GG - Salaries - Administrator		5,417.11	7,516.98	2,099.87	27.94
510-110-530 - GG - Salaries - Office Clerk	220.00	2,200.00	2,840.00	640.00	22.54
	220.00	**9,457.11**	**12,656.98**	**3,199.87**	**25.28**
Benefits					
510-120-110 - GG - Council - Payroll Benefits		30.48	60.00	29.52	49.20
	0.00	**30.48**	**60.00**	**29.52**	**49.20**
510-130-230 - GG - Benefits - Administration		20.80	75.00	54.20	72.27
510-130-231 - GG - Benefits - CPP		162.12	250.00	87.88	35.15
510-130-232 - GG - Benefits - EI		124.52	175.00	50.48	28.85
510-130-233 - GG - Benefits - Superannuation		487.51	825.00	337.49	40.91
510-130-234 - GG - Benefits - Worker Compensation		416.52	825.00	408.48	49.51
510-130-235 - GG - Benefits - SUMA	16.00	1,146.74	2,000.00	853.26	42.66
	16.00	**2,388.69**	**4,210.00**	**1,821.31**	**43.26**
	236.00	**11,845.80**	**16,866.98**	**5,021.18**	**29.77**
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal	2,045.30	6,441.38	10,000.00	3,558.62	35.59
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		1,214.72	2,500.00	1,285.28	51.41
510-280-180 - GG - Cont. - Building Fees			100.00	100.00	100.00
510-290-100 - GG - Cont. - Bank Charges		67.61	75.00	7.39	9.85
	2,045.30	**38,423.69**	**45,925.00**	**7,501.31**	**16.33**
Utilities					
0-300-110 - GG - Utility - Heat		827.74	1,000.00	172.26	17.23
510-300-120 - GG - Utility - Power	39.22	459.81	650.00	190.19	29.26
510-300-140 - GG - Utility - Telephone			350.00	350.00	100.00
	39.22	**1,287.55**	**2,000.00**	**712.45**	**35.62**
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		908.13	1,000.00	91.87	9.19
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	9,409.64	8,400.00	(1,009.64)	12.02-
	700.00	**10,317.77**	**10,300.00**	**(17.77)**	**0.17-**
TOTAL GENERAL GOVERNMENT SERVICES	**3,020.52**	**61,874.81**	**75,091.98**	**13,217.17**	**17.60**
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

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending October 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		865.78	1,100.00	234.22	21.29
525-300-120 - PS - Fire - Utility - Power	35.03	416.74	650.00	233.26	35.89
525-300-140 - PS - Fire - Utility - Telephone	206.70	1,006.26	800.00	(206.26)	25.78-
	241.73	**2,288.78**	**2,550.00**	**261.22**	**10.24**
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:	**241.73**	**3,137.98**	**9,026.00**	**5,888.02**	**65.23**
TOTAL PROTECTIVE SERVICES:	**241.73**	**7,256.90**	**13,126.00**	**5,869.10**	**44.71**
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers		2,939.41	4,500.00	1,560.59	34.68
	0.00	**2,939.41**	**4,500.00**	**1,560.59**	**34.68**
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA		52.00	100.00	48.00	48.00
530-120-121 - TS - Maint. - Benefits - CPP		1,606.13	2,000.00	393.87	19.69
530-120-122 - TS - Maint. - Benefits - EI		681.66	1,000.00	318.34	31.83
530-120-123 - TS - Maint. - Benefits - Superannuatior		124.76	250.00	125.24	50.10
	0.00	**2,464.55**	**3,350.00**	**885.45**	**26.43**
	0.00	**5,403.96**	**7,850.00**	**2,446.04**	**31.16**
Professional/Contractual Services					
530-210-140 - TS - Maint. - Contract - Mowing		540.00		(540.00)	
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
	0.00	**539.70**	**5,250.00**	**4,710.30**	**89.72**
Utilities					
530-300-120 - TS - Maint. - Utility - Power	45.83	1,087.16	925.00	(162.16)	17.53-
530-310-100 - TS - Maint. - Utility - Street Lights	348.73	3,876.47	4,500.00	623.53	13.86
	394.56	**4,963.63**	**5,425.00**	**461.37**	**8.50**
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	144.73	321.36		(321.36)	
530-440-100 - TS - Maint. - Gravel/Sand	574.33	574.33	500.00	(74.33)	14.87-
530-470-100 - TS - Maint. - Road/Street Signs			500.00	500.00	100.00
	719.06	**1,399.19**	**3,400.00**	**2,000.81**	**58.85**
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:	**1,113.62**	**12,306.48**	**26,823.00**	**14,516.52**	**54.12**
TOTAL TRANSPORTATION SERVICES:	**1,113.62**	**12,306.48**	**26,823.00**	**14,516.52**	**54.12**

ENVIRONMENTAL SERVICES
Professional/Contractual Services

	Current	Year To Date	Budget	Variance	%
540-200-110 - EH - Cont. - Waste Collection/Disposal	596.23	5,809.84	6,500.00	690.16	10.62
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	**5,809.84**	**7,300.00**	**1,490.16**	**20.41**
TOTAL ENVIRONMENTAL SERVICES:	**596.23**	**5,809.84**	**7,300.00**	**1,490.16**	**20.41**
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		26,746.48	33,000.00	6,253.52	18.95
580-120-110 - UT - Water - Benefits		2,547.01	3,300.00	752.99	22.82
	0.00	**29,293.49**	**36,300.00**	**7,006.51**	**19.30**
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	438.00	750.00	312.00	41.60
580-295-100 - UT - Water - Other Cont. Services			10,000.00	10,000.00	100.00
	43.80	**886.95**	**19,500.00**	**18,613.05**	**95.45**
Utilities					
580-300-120 - UT - Water - Power	328.36	6,916.09	6,500.00	(416.09)	6.40-
580-300-140 - UT - Water - Telephone	64.89	587.27	800.00	212.73	26.59
	393.25	**7,503.36**	**7,300.00**	**(203.36)**	**2.79-**
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		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	1,271.92	4,389.06	7,000.00	2,610.94	37.30
	1,271.92	**5,704.42**	**10,500.00**	**4,795.58**	**45.67**
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:	**1,708.97**	**43,388.22**	**79,532.00**	**36,143.78**	**45.45**
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:	**1,708.97**	**43,388.22**	**84,532.00**	**41,143.78**	**48.67**
TOTAL EXPENDITURES:	**6,681.07**	**132,473.33**	**209,920.98**	**77,447.65**	**36.89**
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	**9,011.92**	**193,192.81**	**188,522.00**	**4,670.81**	**2.48**
Expenditures	**6,681.07**	**132,473.33**	**209,920.98**	**77,447.65**	**36.89**
CHANGE IN NET FINANCIAL ASSETS	**2,330.85**	**60,719.48**	**(21,398.98)**	**82,118.46**	**383.75**

	Current	Year To Date	Budget	Variance	%
CHANGE IN NET ASSETS	**2,330.85**	**60,719.48**	**(21,398.98)**	**82,118.46**	**383.75**
CHANGE IN SURPLUS	**2,330.85**	**60,719.48**	**(21,398.98)**	**82,118.46**	**383.75**

ACCOUNT BALANCES	**Current**	**Year to Date**	**Balance**
Cash and Investments			
110-110-120 - Cash - Bank - Demand	1,766.57	(2,930.71)	127,975.46
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	**1,766.57**	**(2,930.71)**	**193,430.46**
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(3,844.56)	31,624.47	28,454.27
110-200-110 - Municipal - Tax Receivable - Arrears	(263.38)	(1,399.21)	14,386.63
110-200-900 - Municipal - Allow. for Uncollected			(2,565.00)
Total Municipal Taxes Receivable:	**(4,107.94)**	**30,225.26**	**40,275.90**
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	2,730.20	3,896.25	3,727.87
110-330-110 - Wages - Health & Dental	145.24	321.55	368.01
110-340-100 - GST Receivable - Rebate		(4,149.76)	(4,149.76)
110-340-110 - GST Receivable - 100% Rebate	270.35	3,471.44	7,610.50
Total Other Receivables:	**3,145.79**	**2,845.37**	**11,408.67**

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Monday, November 17, 2025.

Anna Rintoul
Administrator

Jennifer Langlois
Mayor