

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending November 30, 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		(1,881.82)	(500.00)	(1,381.82)	276.36-
410-130-100 - Discount on Municipal Tax - Property	(69.63)	(4,560.55)	(4,300.00)	(260.55)	6.06-
Net Municipal Taxes	(69.63)	111,875.27	117,207.00	(5,331.73)	4.55-
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Propert		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:	(69.63)	114,243.16	118,207.00	(3,963.84)	3.35-
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	150.00	1,650.00	1,800.00	(150.00)	8.33-
	150.00	1,650.00	1,800.00	(150.00)	8.33-
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees		4,518.09		4,518.09	
	0.00	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	200.00	300.00		300.00	
	200.00	300.00	100.00	200.00	200.00
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:	350.00	6,793.09	1,970.00	4,823.09	244.83
UTILITIES					
Water					
440-110-100 - Water - Water Sales		22,257.79	23,000.00	(742.21)	3.23-
440-140-100 - Water - Connection Fees		50.00		50.00	
	0.00	22,307.79	23,000.00	(692.21)	3.01-
Sewer					
440-200-100 - Sewer		8,246.16	8,500.00	(253.84)	2.99-
	0.00	8,246.16	8,500.00	(253.84)	2.99-
TOTAL UTILITIES:	0.00	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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	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	94.25	1,777.49	2,500.00	(722.51)	28.90-
450-650-100 - GIL - Prov - Sask Tel			2,000.00	(2,000.00)	100.00-
	94.25	5,282.39	4,500.00	782.39	17.39
Other					
450-800-100 - GIL - Other - SPC Surcharge	403.24	4,246.40	4,800.00	(553.60)	11.53-
	403.24	4,246.40	4,800.00	(553.60)	11.53-
TOTAL GRANTS IN LIEU OF TAXES:	497.49	9,528.79	9,300.00	228.79	2.46
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	123.13	5,690.87	2,500.00	3,190.87	127.63
	123.13	5,690.87	2,500.00	3,190.87	127.63
TOTAL INVESTMENT INCOME AND COMMIS	123.13	5,690.87	2,500.00	3,190.87	127.63
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:	900.99	194,212.65	188,522.00	5,690.65	3.02

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	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	220.00	2,280.00	2,300.00	20.00	0.87
	220.00	2,280.00	2,300.00	20.00	0.87
510-110-230 - GG - Salaries - Administrator	538.48	6,494.07	7,516.98	1,022.91	13.61
510-110-530 - GG - Salaries - Office Clerk	220.00	2,420.00	2,840.00	420.00	14.79
	978.48	11,194.07	12,656.98	1,462.91	11.56
Benefits					
510-120-110 - GG - Council - Payroll Benefits	3.36	37.20	60.00	22.80	38.00
	3.36	37.20	60.00	22.80	38.00
510-130-230 - GG - Benefits - Administration	2.08	24.96	75.00	50.04	66.72
510-130-231 - GG - Benefits - CPP	16.02	194.16	250.00	55.84	22.34
510-130-232 - GG - Benefits - EI	12.38	149.28	175.00	25.72	14.70
510-130-233 - GG - Benefits - Superannuation	48.46	584.43	825.00	240.57	29.16
510-130-234 - GG - Benefits - Worker Compensation		416.52	825.00	408.48	49.51
510-130-235 - GG - Benefits - SUMA	123.87	1,378.48	2,000.00	621.52	31.08
	206.17	2,785.03	4,210.00	1,424.97	33.85
	1,184.65	13,979.10	16,866.98	2,887.88	17.12
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal		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/Collectio		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	5.30	81.31	75.00	(6.31)	8.41-
	5.30	38,437.39	45,925.00	7,487.61	16.30
Utilities					
510-300-110 - GG - Utility - Heat	66.64	894.38	1,000.00	105.62	10.56
510-300-120 - GG - Utility - Power	36.76	496.57	650.00	153.43	23.60
510-300-140 - GG - Utility - Telephone			350.00	350.00	100.00
	103.40	1,390.95	2,000.00	609.05	30.45
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	10,109.64	8,400.00	(1,709.64)	20.35-
	700.00	11,017.77	10,300.00	(717.77)	6.97-
TOTAL GENERAL GOVERNMENT SERVICES	1,993.35	64,825.21	75,091.98	10,266.77	13.67
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

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Village of Liberty

Statement of Financial Activities - Detailed
For the Period Ending November 30, 2025

Report Date
12-17-2025 10:22 AM

	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	70.67	936.45	1,100.00	163.55	14.87
525-300-120 - PS - Fire - Utility - Power	32.81	449.55	650.00	200.45	30.84
525-300-140 - PS - Fire - Utility - Telephone		1,006.26	800.00	(206.26)	25.78-
	103.48	2,392.26	2,550.00	157.74	6.19
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:	103.48	3,241.46	9,026.00	5,784.54	64.09
TOTAL PROTECTIVE SERVICES:	103.48	7,360.38	13,126.00	5,765.62	43.93
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	298.27	3,392.62	4,500.00	1,107.38	24.61
	298.27	3,392.62	4,500.00	1,107.38	24.61
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.20	62.40	100.00	37.60	37.60
530-120-121 - TS - Maint. - Benefits - CPP	177.33	1,936.44	2,000.00	63.56	3.18
530-120-122 - TS - Maint. - Benefits - EI	74.61	821.49	1,000.00	178.51	17.85
530-120-123 - TS - Maint. - Benefits - Superannuator	11.43	136.19	250.00	113.81	45.52
	268.57	2,956.52	3,350.00	393.48	11.75
	566.84	6,349.14	7,850.00	1,500.86	19.12
Professional/Contractual Services					
530-210-140 - TS - Maint. - Contract - Mowing		540.00		(540.00)	
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc	(0.05)	91.44	250.00	158.56	63.42
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
	(0.05)	631.44	5,250.00	4,618.56	87.97
Utilities					
530-300-120 - TS - Maint. - Utility - Power	45.83	1,132.99	925.00	(207.99)	22.49-
530-310-100 - TS - Maint. - Utility - Street Lights	348.73	4,225.20	4,500.00	274.80	6.11
	394.56	5,358.19	5,425.00	66.81	1.23
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		321.36		(321.36)	
530-440-100 - TS - Maint. - Gravel/Sand		574.33	500.00	(74.33)	14.87-
530-470-100 - TS - Maint. - Road/Street Signs			500.00	500.00	100.00
	0.00	1,399.19	3,400.00	2,000.81	58.85
Capital Expenditures					
530-600-399 - TS - Maint - Amortization - Mach & Eq			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:	961.35	13,737.96	26,823.00	13,085.04	48.78
TOTAL TRANSPORTATION SERVICES:	961.35	13,737.96	26,823.00	13,085.04	48.78

ENVIRONMENTAL SERVICES

Professional/Contractual Services

None NA

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	Current	Year To Date	Budget	Variance	%
540-200-110 - EH - Cont. - Waste Collection/Disposal	596.23	6,406.07	6,500.00	93.93	1.45
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
	596.23	6,406.07	7,300.00	893.93	12.25
TOTAL ENVIRONMENTAL SERVICES:	596.23	6,406.07	7,300.00	893.93	12.25
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	2,951.29	32,383.14	33,000.00	616.86	1.87
580-120-110 - UT - Water - Benefits	281.03	3,083.66	3,300.00	216.34	6.56
	3,232.32	35,466.80	36,300.00	833.20	2.30
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		438.00	750.00	312.00	41.60
580-295-100 - UT - Water - Other Cont. Services			10,000.00	10,000.00	100.00
	0.00	886.95	19,500.00	18,613.05	95.45
Utilities					
580-300-120 - UT - Water - Power	389.24	7,305.33	6,500.00	(805.33)	12.39-
580-300-140 - UT - Water - Telephone	64.89	652.16	800.00	147.84	18.48
	454.13	7,957.49	7,300.00	(657.49)	9.01-
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	20.08	391.78		(391.78)	
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		4,389.06	7,000.00	2,610.94	37.30
	20.08	5,724.50	10,500.00	4,775.50	45.48
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:	3,706.53	50,035.74	79,532.00	29,496.26	37.09
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:	3,706.53	50,035.74	84,532.00	34,496.26	40.81
TOTAL EXPENDITURES:	7,360.94	144,202.44	209,920.98	65,718.54	31.31
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	900.99	194,212.65	188,522.00	5,690.65	3.02
Expenditures	7,360.94	144,202.44	209,920.98	65,718.54	31.31
CHANGE IN NET FINANCIAL ASSETS	(6,459.95)	50,010.21	(21,398.98)	71,409.19	333.70


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	Current	Year To Date	Budget	Variance	%
CHANGE IN NET ASSETS	(6,459.95)	50,010.21	(21,398.98)	71,409.19	333.70
CHANGE IN SURPLUS	(6,459.95)	50,010.21	(21,398.98)	71,409.19	333.70

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(794.92)	(6,211.81)	124,933.24
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	(794.92)	(6,211.81)	190,388.24
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(3,792.69)	27,831.78	24,661.58
110-200-110 - Municipal - Tax Receivable - Arrears		(1,399.21)	14,386.63
110-200-900 - Municipal - Allow. for Uncollected			(2,565.00)
Total Municipal Taxes Receivable:	(3,792.69)	26,432.57	36,483.21
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	(1,998.00)	1,898.25	1,729.87
110-330-110 - Wages - Health & Dental	42.45	127.08	173.54
110-340-100 - GST Receivable - Rebate		(4,149.76)	(4,149.76)
110-340-110 - GST Receivable - 100% Rebate	83.21	3,554.86	7,693.92
Total Other Receivables:	(1,872.34)	736.32	9,299.62

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



Anna Rintoul
Administrator



Jennifer Langlois
Mayor