Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending July 31, 2026

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		119,707.03	119,707.00	0.03	
410-120-100 - Abatements and Adjustments		(3,066.96)	(1,000.00)	(2,066.96)	206.70-
410-130-100 - Discount on Municipal Tax - Property	(3,234.84)	(4,480.84)	(4,300.00)	(180.84)	4.21-
Net Municipal Taxes	**(3,234.84)**	**112,159.23**	**114,407.00**	**(2,247.77)**	**1.96-**
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Prope		4,440.42	2,000.00	2,440.42	122.02
	0.00	**4,440.42**	**2,000.00**	**2,440.42**	**122.02**
Other					
410-900-100 - Tax Enforcement Revenue	525.00	742.80		742.80	
	525.00	**742.80**	**0.00**	**742.80**	**0.00**
TOTAL TAXATION:	**(2,709.84)**	**117,342.45**	**116,407.00**	**935.45**	**0.80**
FEES AND CHARGES					
Custom Work					
420-100-110 - F&C - Custom Work - Snow Removal		150.00	100.00	50.00	50.00
	0.00	**150.00**	**100.00**	**50.00**	**50.00**
Rentals					
420-300-100 - F&C - Rentals - Building/Room	300.00	1,050.00	1,950.00	(900.00)	46.15-
	300.00	**1,050.00**	**1,950.00**	**(900.00)**	**46.15-**
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees		448.23		448.23	
	0.00	**448.23**	**0.00**	**448.23**	**0.00**
Cemetery Fees					
420-600-100 - F&C - Cemetery Fees		500.00		500.00	
	0.00	**500.00**	**0.00**	**500.00**	**0.00**
Licenses and Permits					
420-710-100 - F&C - Building Permits			200.00	(200.00)	100.00-
	0.00	**0.00**	**200.00**	**(200.00)**	**100.00-**
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate		30.00	20.00	10.00	50.00
	0.00	**30.00**	**20.00**	**10.00**	**50.00**
	0.00	**30.00**	**20.00**	**10.00**	**50.00**
TOTAL FEES AND CHARGES:	**300.00**	**2,178.23**	**2,270.00**	**(91.77)**	**4.04-**
UTILITIES					
Water					
440-110-100 - Water - Water Sales	5,417.72	15,999.00	23,000.00	(7,001.00)	30.44-
440-140-100 - Water - Connection Fees		30.00		30.00	
	5,417.72	**16,029.00**	**23,000.00**	**(6,971.00)**	**30.31-**
Sewer					
440-200-100 - Sewer	2,200.00	6,347.80	8,500.00	(2,152.20)	25.32-
	2,200.00	**6,347.80**	**8,500.00**	**(2,152.20)**	**25.32-**
TOTAL UTILITIES:	**7,617.72**	**22,376.80**	**31,500.00**	**(9,123.20)**	**28.96-**
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)			23,866.00	(23,866.00)	100.00-
450-115-100 - Unconditional Local Grants		300.00		300.00	
	0.00	**300.00**	**23,866.00**	**(23,566.00)**	**98.74-**
TOTAL UNCONDITIONAL TRANSFERS:	**0.00**	**300.00**	**23,866.00**	**(23,566.00)**	**98.74-**
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal - CCBF (GTF)		26,028.40	3,000.00	23,028.40	767.61

	Current	Year To Date	Budget	Variance	%
	0.00	**26,028.40**	**3,000.00**	**23,028.40**	**767.61**
Provincial					
450-350-100 - Conditional - Prov - Sask Lotteries	745.00	745.00	745.00		
	745.00	**745.00**	**745.00**	**0.00**	**0.00**
Local					
450-430-100 - Conditional - Local - Other			300.00	(300.00)	100.00-
	0.00	**0.00**	**300.00**	**(300.00)**	**100.00-**
TOTAL CONDITIONAL GRANTS:	**745.00**	**26,773.40**	**4,045.00**	**22,728.40**	**561.89**
GRANTS IN LIEU OF TAXES					
Provincial					
450-600-100 - GIL - Provincial	3,510.66	3,510.66	3,735.00	(224.34)	6.01-
450-620-100 - GIL - Prov - Sask. Energy			2,500.00	(2,500.00)	100.00-
	3,510.66	**3,510.66**	**6,235.00**	**(2,724.34)**	**43.69-**
Other					
450-800-100 - GIL - Other - SPC Surcharge	942.48	4,267.91	4,800.00	(532.09)	11.09-
	942.48	**4,267.91**	**4,800.00**	**(532.09)**	**11.09-**
TOTAL GRANTS IN LIEU OF TAXES:	**4,453.14**	**7,778.57**	**11,035.00**	**(3,256.43)**	**29.51-**
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	19.39	1,749.89	2,000.00	(250.11)	12.51-
470-120-100 - Dividends Revenue		72.58		72.58	
	19.39	**1,822.47**	**2,000.00**	**(177.53)**	**8.88-**
TOTAL INVESTMENT INCOME AND COMMIS	**19.39**	**1,822.47**	**2,000.00**	**(177.53)**	**8.88-**
TOTAL REVENUES:	**10,425.41**	**178,571.92**	**191,123.00**	**(12,551.08)**	**6.57-**

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending July 31, 2026

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	220.00	1,400.00	2,500.00	1,100.00	44.00
	220.00	**1,400.00**	**2,500.00**	**1,100.00**	**44.00**
510-110-230 - GG - Salaries - Administrator	831.93	4,420.82	7,200.00	2,779.18	38.60
510-110-530 - GG - Salaries - Office Clerk		446.60	440.00	(6.60)	1.50-
	1,051.93	**6,267.42**	**10,140.00**	**3,872.58**	**38.19**
Benefits					
510-120-110 - GG - Council - Payroll Benefits	19.53	303.64	80.00	(223.64)	279.55-
	19.53	**303.64**	**80.00**	**(223.64)**	**279.55-**
510-130-230 - GG - Benefits - Administration	3.24	17.24	75.00	57.76	77.01
510-130-231 - GG - Benefits - CPP	26.37	139.38	300.00	160.62	53.54
510-130-232 - GG - Benefits - EI	18.99	100.92	200.00	99.08	49.54
510-130-233 - GG - Benefits - Superannuation	74.88	397.90	825.00	427.10	51.77
510-130-234 - GG - Benefits - Worker Compensation		802.00	802.00		
510-130-235 - GG - Benefits - SUMA	88.97	654.79	2,000.00	1,345.21	67.26
	231.98	**2,415.87**	**4,282.00**	**1,866.13**	**43.58**
	1,283.91	**8,683.29**	**14,422.00**	**5,738.71**	**39.79**
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal		7,538.69	10,000.00	2,461.31	24.61
510-200-130 - GG - Cont. - Audit/Accounting		7,208.00	7,000.00	(208.00)	2.97-
510-200-150 - GG - Cont. - Assessment - SAMA			2,559.00	2,559.00	100.00
510-200-170 - GG - Cont. - Advertising		81.84	300.00	218.16	72.72
510-210-120 - GG - Council - Meeting/Travel/Meals			100.00	100.00	100.00
510-220-100 - GG - Cont. - Office Management Cons		1,950.00	3,000.00	1,050.00	35.00
510-230-100 - GG - Cont. - Insurance - General & Bo		20,042.00	22,000.00	1,958.00	8.90
510-240-100 - GG - Cont. - Memberships & Subscript		1,013.57	1,800.00	786.43	43.69
510-260-100 - GG - Cont. - Tax Enforcement/Collecti		108.00	500.00	392.00	78.40
510-280-150 - GG - Cont. - Board of Revision		350.00	350.00		
510-280-170 - GG - Cont. - Bylaw Enforcement		485.06	2,500.00	2,014.94	80.60
510-290-100 - GG - Cont. - Bank Charges	23.00	71.90	100.00	28.10	28.10
	23.00	**38,849.06**	**50,209.00**	**11,359.94**	**22.63**
Utilities					
510-300-110 - GG - Utility - Heat	128.80	476.47	1,200.00	723.53	60.29
510-300-120 - GG - Utility - Power		330.44	750.00	419.56	55.94
510-300-140 - GG - Utility - Telephone			350.00	350.00	100.00
	128.80	**806.91**	**2,300.00**	**1,493.09**	**64.92**
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		485.95	1,200.00	714.05	59.50
510-410-140 - GG - Maint. - Office Supplies	22.19	22.19	2,000.00	1,977.81	98.89
510-440-100 - GG - Maint. - Data Processing Supplie		110.00		(110.00)	
510-490-110 - GG - Maint. - Office Rent	700.00	9,924.00	8,400.00	(1,524.00)	18.14-
	722.19	**10,542.14**	**11,600.00**	**1,057.86**	**9.12**
Capital Expenditures					
510-600-299 - GG - Amortization - Bldgs, Improv. & E			907.00	907.00	100.00
	0.00	**0.00**	**907.00**	**907.00**	**100.00**
TOTAL GENERAL GOVERNMENT SERVICES	**2,157.90**	**58,881.40**	**79,438.00**	**20,556.60**	**25.88**
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition			4,100.00	4,100.00	100.00
	0.00	**0.00**	**4,100.00**	**4,100.00**	**100.00**
TOTAL POLICE PROTECTION:	**0.00**	**0.00**	**4,100.00**	**4,100.00**	**100.00**
FIRE PROTECTION					
Professional/Contractual Services					
525-210-100 - PS - Fire - EMS Contract - 911			250.00	250.00	100.00
525-210-110 - PS - Fire - Contracted Services		2,000.00		(2,000.00)	

	Current	Year To Date	Budget	Variance	%
525-230-100 - PS - Fire - Insurance		849.20	850.00	0.80	0.09
525-260-100 - PS - Fire - Other		261.96		(261.96)	
	0.00	**3,111.16**	**1,100.00**	**(2,011.16)**	**182.83-**
Utilities					
525-300-110 - PS - Fire - Utility - Heat	128.80	622.44	1,100.00	477.56	43.41
525-300-120 - PS - Fire - Utility - Power	75.38	332.97	650.00	317.03	48.77
525-300-140 - PS - Fire - Utility - Telephone	206.70	549.40	850.00	300.60	35.36
	410.88	**1,504.81**	**2,600.00**	**1,095.19**	**42.12**
Capital Expenditures					
525-600-299 - PS - Fire-Amort-Bldgs,Improv.&Eng			533.00	533.00	100.00
525-600-399 - PS - Fire-Amortization-Machinery&Equ			37,706.00	37,706.00	100.00
	0.00	**0.00**	**38,239.00**	**38,239.00**	**100.00**
TOTAL FIRE PROTECTION:	**410.88**	**4,615.97**	**41,939.00**	**37,323.03**	**88.99**
TOTAL PROTECTIVE SERVICES:	**410.88**	**4,615.97**	**46,039.00**	**41,423.03**	**89.97**
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	880.56	2,918.35	4,500.00	1,581.65	35.15
	880.56	**2,918.35**	**4,500.00**	**1,581.65**	**35.15**
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	8.34	44.30	100.00	55.70	55.70
530-120-121 - TS - Maint. - Benefits - CPP	257.63	1,262.51	2,200.00	937.49	42.61
530-120-122 - TS - Maint. - Benefits - EI	107.69	531.67	1,000.00	468.33	46.83
530-120-123 - TS - Maint. - Benefits - Superannuatior	58.88	155.66	250.00	94.34	37.74
	432.54	**1,994.14**	**3,550.00**	**1,555.86**	**43.83**
	1,313.10	**4,912.49**	**8,050.00**	**3,137.51**	**38.98**
Professional/Contractual Services					
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc	(0.05)	92.40	250.00	157.60	63.04
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)	**92.40**	**5,250.00**	**5,157.60**	**98.24**
Utilities					
530-300-120 - TS - Maint. - Utility - Power		565.50	1,500.00	934.50	62.30
530-310-100 - TS - Maint. - Utility - Street Lights	361.43	2,513.20	4,800.00	2,286.80	47.64
	361.43	**3,078.70**	**6,300.00**	**3,221.30**	**51.13**
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		160.95	600.00	439.05	73.18
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
530-410-120 - TS - Maint. - Shop Supplies	17.73	17.73		(17.73)	
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			200.00	200.00	100.00
530-425-110 - TS - Maint. - Oil & Gas	217.08	217.08	750.00	532.92	71.06
530-440-100 - TS - Maint. - Gravel/Sand			1,000.00	1,000.00	100.00
530-450-100 - TS - Maint. - Culverts/Drainage		254.40		(254.40)	
530-470-100 - TS - Maint. - Road/Street Signs	60.40	60.40		(60.40)	
	295.21	**710.56**	**3,700.00**	**2,989.44**	**80.80**
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:	**1,969.69**	**8,794.15**	**28,198.00**	**19,403.85**	**68.81**
TOTAL TRANSPORTATION SERVICES:	**1,969.69**	**8,794.15**	**28,198.00**	**19,403.85**	**68.81**
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	567.84	3,974.88	8,500.00	4,525.12	53.24
540-250-100 - EH&W - Cont. - Cemetery Maintenanc			250.00	250.00	100.00

	Current	Year To Date	Budget	Variance	%
	567.84	**3,974.88**	**8,750.00**	**4,775.12**	**54.57**
TOTAL ENVIRONMENTAL SERVICES:	**567.84**	**3,974.88**	**8,750.00**	**4,775.12**	**54.57**
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-290-100 - R&C - Cont. - Library Requisition		1,115.88	1,100.00	(15.88)	1.44-
	0.00	**1,115.88**	**1,100.00**	**(15.88)**	**1.44-**
Grants and Contributions					
570-500-110 - R&C - Grants and Contributions			745.00	745.00	100.00
	0.00	**0.00**	**745.00**	**745.00**	**100.00**
Capital Expenditures					
570-600-299 - R&C - Amortization - Bldgs,Improv,& E			1,446.00	1,446.00	100.00
570-600-399 - R&C - Amortization - Machinery & Equi			1,203.00	1,203.00	100.00
	0.00	**0.00**	**2,649.00**	**2,649.00**	**100.00**
TOTAL RECREATION AND CULTURAL SERV	**0.00**	**1,115.88**	**4,494.00**	**3,378.12**	**75.17**
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	3,838.05	20,382.41	36,000.00	15,617.59	43.38
580-120-110 - UT - Water - Benefits	365.79	1,941.13	3,500.00	1,558.87	44.54
	4,203.84	**22,323.54**	**39,500.00**	**17,176.46**	**43.48**
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.		487.60	1,000.00	512.40	51.24
580-285-150 - UT - Water - Cont. Repairs - Line Repa		933.50	1,200.00	266.50	22.21
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	**1,727.70**	**20,500.00**	**18,772.30**	**91.57**
Utilities					
580-300-120 - UT - Water - Power	234.81	4,920.43	10,000.00	5,079.57	50.80
580-300-140 - UT - Water - Telephone	64.89	457.29	850.00	392.71	46.20
	299.70	**5,377.72**	**10,850.00**	**5,472.28**	**50.44**
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	21.40	83.78	500.00	416.22	83.24
580-430-100 - UT - Water - Materials & Supplies		46.72	2,000.00	1,953.28	97.66
580-440-110 - UT - Water - Small Tools & Equipment			500.00	500.00	100.00
580-450-100 - UT - Water - Chemicals		2,112.68	9,000.00	6,887.32	76.53
	21.40	**2,243.18**	**12,000.00**	**9,756.82**	**81.31**
Capital Expenditures					
580-600-299 - UT - Water - Amort - Bldgs,Improv,&Er			193.00	193.00	100.00
580-600-399 - UT - Water - Amort - Machinery & Equi			5,932.00	5,932.00	100.00
	0.00	**0.00**	**6,125.00**	**6,125.00**	**100.00**
TOTAL WATER:	**4,568.74**	**31,672.14**	**88,975.00**	**57,302.86**	**64.40**
SEWER					
Professional/Contractual Services					
585-285-120 - UT - Sewer - Cont Repairs - Line Repa		165.72	5,000.00	4,834.28	96.69
	0.00	**165.72**	**5,000.00**	**4,834.28**	**96.69**
Maintenance, Materials and Supplies					
585-430-120 - UT - Sewer - Sewer Lines		572.40		(572.40)	
	0.00	**572.40**	**0.00**	**(572.40)**	**0.00**
TOTAL SEWER:	**0.00**	**738.12**	**5,000.00**	**4,261.88**	**85.24**
TOTAL UTILITIES:	**4,568.74**	**32,410.26**	**93,975.00**	**61,564.74**	**65.51**
TOTAL EXPENDITURES:	**9,675.05**	**109,792.54**	**260,894.00**	**151,101.46**	**57.92**
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	**10,425.41**	**178,571.92**	**191,123.00**	**(12,551.08)**	**6.57-**
Expenditures	**9,675.05**	**109,792.54**	**260,894.00**	**151,101.46**	**57.92**
CHANGE IN NET FINANCIAL ASSETS	**750.36**	**68,779.38**	**(69,771.00)**	**138,550.38**	**198.58**

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending July 31, 2026

	Current	Year To Date	Budget	Variance	%
CHANGE IN NET ASSETS	**750.36**	**68,779.38**	**(69,771.00)**	**138,550.38**	**198.58**
CHANGE IN SURPLUS	**750.36**	**68,779.38**	**(69,771.00)**	**138,550.38**	**198.58**

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	51,278.59	10,462.77	137,397.16
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	**51,278.59**	**10,462.77**	**202,852.16**
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(54,128.70)	46,954.92	43,804.38
110-200-110 - Municipal - Tax Receivable - Arrears	309.69	(4,922.37)	24,680.71
110-200-900 - Municipal - Allow. for Uncollected			(12,411.23)
Total Municipal Taxes Receivable:	**(53,819.01)**	**42,032.55**	**56,073.86**
Other Receivables			
110-310-100 - Accrued Interest			1,219.44
110-320-100 - Accounts Receivable		(892.35)	448.23
110-320-140 - Utility Accounts Receivable	3,200.84	3,099.83	3,191.70
110-330-100 - Wages - Advances Receivable	198.93	198.93	198.93
110-330-110 - Wages - Health & Dental	(206.48)	(212.72)	(212.72)
110-340-110 - GST Receivable - 100% Rebate	97.48	2,476.52	6,204.20
Total Other Receivables:	**3,290.77**	**4,670.21**	**11,049.78**

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Thursday August 27, 2026.

Anna Rintoul
Administrator

Jennifer Langlois
Mayor