Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending February 28, 2025

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-130-100 - Discount on Municipal Tax - Property	(36.76)	(281.62)		(281.62)	
Net Municipal Taxes	**(36.76)**	**(281.62)**	**0.00**	**(281.62)**	**0.00**
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Prope		2,367.89		2,367.89	
	0.00	**2,367.89**	**0.00**	**2,367.89**	**0.00**
TOTAL TAXATION:	**(36.76)**	**2,086.27**	**0.00**	**2,086.27**	**0.00**
FEES AND CHARGES					
Custom Work					
420-100-110 - F&C - Custom Work - Snow Removal	125.00	150.00		150.00	
	125.00	**150.00**	**0.00**	**150.00**	**0.00**
Rentals					
420-300-100 - F&C - Rentals - Building/Room	300.00	450.00		450.00	
	300.00	**450.00**	**0.00**	**450.00**	**0.00**
Fencing and Fire Fees					
420-400-300 - F&C - Fire Fees	1,518.09	1,518.09		1,518.09	
	1,518.09	**1,518.09**	**0.00**	**1,518.09**	**0.00**
TOTAL FEES AND CHARGES:	**1,943.09**	**2,118.09**	**0.00**	**2,118.09**	**0.00**
UTILITIES					
Water					
440-110-100 - Water - Water Sales		5,096.39		5,096.39	
440-140-100 - Water - Connection Fees		50.00		50.00	
	0.00	**5,146.39**	**0.00**	**5,146.39**	**0.00**
Sewer					
440-200-100 - Sewer		1,996.16		1,996.16	
	0.00	**1,996.16**	**0.00**	**1,996.16**	**0.00**
TOTAL UTILITIES:	**0.00**	**7,142.55**	**0.00**	**7,142.55**	**0.00**
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-115-100 - Unconditional Local Grants	300.00	300.00		300.00	
	300.00	**300.00**	**0.00**	**300.00**	**0.00**
TOTAL UNCONDITIONAL TRANSFERS:	**300.00**	**300.00**	**0.00**	**300.00**	**0.00**
GRANTS IN LIEU OF TAXES					
Provincial					
450-620-100 - GIL - Prov - Sask. Energy	348.44	348.44		348.44	
	348.44	**348.44**	**0.00**	**348.44**	**0.00**
Other					
450-800-100 - GIL - Other - SPC Surcharge	501.41	501.41		501.41	
	501.41	**501.41**	**0.00**	**501.41**	**0.00**
TOTAL GRANTS IN LIEU OF TAXES:	**849.85**	**849.85**	**0.00**	**849.85**	**0.00**
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	157.22	352.64		352.64	
	157.22	**352.64**	**0.00**	**352.64**	**0.00**
TOTAL INVESTMENT INCOME AND COMMIS	**157.22**	**352.64**	**0.00**	**352.64**	**0.00**
TOTAL REVENUES:	**3,213.40**	**12,849.40**	**0.00**	**12,849.40**	**0.00**

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending February 28, 2025

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	80.00	300.00		(300.00)	
	80.00	**300.00**	**0.00**	**(300.00)**	**0.00**
510-110-230 - GG - Salaries - Administrator	538.48	1,378.51		(1,378.51)	
510-110-530 - GG - Salaries - Office Clerk	220.00	440.00		(440.00)	
	838.48	**2,118.51**	**0.00**	**(2,118.51)**	**0.00**
Benefits					
510-120-110 - GG - Council - Payroll Benefits	3.48	6.96		(6.96)	
	3.48	**6.96**	**0.00**	**(6.96)**	**0.00**
510-130-230 - GG - Benefits - Administration	(2.90)	5.20		(5.20)	
510-130-231 - GG - Benefits - CPP	16.02	41.97		(41.97)	
510-130-232 - GG - Benefits - EI	12.38	31.67		(31.67)	
510-130-233 - GG - Benefits - Superannuation	48.46	124.06		(124.06)	
510-130-235 - GG - Benefits - SUMA	123.86	263.72		(263.72)	
	201.30	**473.58**	**0.00**	**(473.58)**	**0.00**
	1,039.78	**2,592.09**	**0.00**	**(2,592.09)**	**0.00**
Professional/Contract Services					
510-200-150 - GG - Cont. - Assessment - SAMA	2,477.00	2,477.00		(2,477.00)	
510-230-100 - GG - Cont. - Insurance - General & Boi		19,346.00		(19,346.00)	
510-240-100 - GG - Cont. - Memberships & Subscript		666.56		(666.56)	
510-290-100 - GG - Cont. - Bank Charges	7.30	14.80		(14.80)	
	2,484.30	**22,504.36**	**0.00**	**(22,504.36)**	**0.00**
Utilities					
510-300-110 - GG - Utility - Heat	151.72	427.01		(427.01)	
510-300-120 - GG - Utility - Power	44.69	128.56		(128.56)	
	196.41	**555.57**	**0.00**	**(555.57)**	**0.00**
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		260.51		(260.51)	
510-490-110 - GG - Maint. - Office Rent	(1,777.00)	3,380.00		(3,380.00)	
	(1,777.00)	**3,640.51**	**0.00**	**(3,640.51)**	**0.00**
TOTAL GENERAL GOVERNMENT SERVICES	**1,943.49**	**29,292.53**	**0.00**	**(29,292.53)**	**0.00**
PROTECTIVE SERVICES					
FIRE PROTECTION					
Professional/Contractual Services					
525-230-100 - PS - Fire - Insurance		849.20		(849.20)	
	0.00	**849.20**	**0.00**	**(849.20)**	**0.00**
Utilities					
525-300-110 - PS - Fire - Utility - Heat	167.74	443.04		(443.04)	
525-300-120 - PS - Fire - Utility - Power	40.07	120.08		(120.08)	
525-300-140 - PS - Fire - Utility - Telephone		386.16		(386.16)	
	207.81	**949.28**	**0.00**	**(949.28)**	**0.00**
TOTAL FIRE PROTECTION:	**207.81**	**1,798.48**	**0.00**	**(1,798.48)**	**0.00**
TOTAL PROTECTIVE SERVICES:	**207.81**	**1,798.48**	**0.00**	**(1,798.48)**	**0.00**
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	341.60	849.83		(849.83)	
	341.60	**849.83**	**0.00**	**(849.83)**	**0.00**
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	4.90	13.00		(13.00)	
530-120-121 - TS - Maint. - Benefits - CPP	188.59	466.94		(466.94)	
530-120-122 - TS - Maint. - Benefits - EI	78.96	195.65		(195.65)	
530-120-123 - TS - Maint. - Benefits - Superannuatior	14.56	36.39		(36.39)	

	Current	Year To Date	Budget	Variance	%
	287.01	**711.98**	**0.00**	**(711.98)**	**0.00**
	628.61	**1,561.81**	**0.00**	**(1,561.81)**	**0.00**
Professional/Contractual Services					
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		(0.08)		0.08	
	0.00	**(0.08)**	**0.00**	**0.08**	**0.00**
Utilities					
530-300-120 - TS - Maint. - Utility - Power	88.04	411.90		(411.90)	
530-310-100 - TS - Maint. - Utility - Street Lights	356.75	1,073.63		(1,073.63)	
	444.79	**1,485.53**	**0.00**	**(1,485.53)**	**0.00**
TOTAL MAINTENANCE:	**1,073.40**	**3,047.26**	**0.00**	**(3,047.26)**	**0.00**
TOTAL TRANSPORTATION SERVICES:	**1,073.40**	**3,047.26**	**0.00**	**(3,047.26)**	**0.00**
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	520.00	1,040.00		(1,040.00)	
	520.00	**1,040.00**	**0.00**	**(1,040.00)**	**0.00**
TOTAL ENVIRONMENTAL SERVICES:	**520.00**	**1,040.00**	**0.00**	**(1,040.00)**	**0.00**
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-290-100 - R&C - Cont. - Library Requisition		1,092.08		(1,092.08)	
	0.00	**1,092.08**	**0.00**	**(1,092.08)**	**0.00**
Grants and Contributions					
570-500-110 - R&C - Grants and Contributions	745.00	745.00		(745.00)	
	745.00	**745.00**	**0.00**	**(745.00)**	**0.00**
TOTAL RECREATION AND CULTURAL SERV	**745.00**	**1,837.08**	**0.00**	**(1,837.08)**	**0.00**
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	3,097.32	7,671.11		(7,671.11)	
580-120-110 - UT - Water - Benefits	294.95	730.51		(730.51)	
	3,392.27	**8,401.62**	**0.00**	**(8,401.62)**	**0.00**
Professional/Contractual Services					
580-290-100 - UT - Water - Laboratory Testing		43.80		(43.80)	
	0.00	**43.80**	**0.00**	**(43.80)**	**0.00**
Utilities					
580-300-120 - UT - Water - Power	711.30	3,388.00		(3,388.00)	
580-300-140 - UT - Water - Telephone	64.86	68.32		(68.32)	
	776.16	**3,456.32**	**0.00**	**(3,456.32)**	**0.00**
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		35.31		(35.31)	
580-430-100 - UT - Water - Materials & Supplies	87.33	87.33		(87.33)	
580-450-100 - UT - Water - Chemicals		362.24		(362.24)	
	87.33	**484.88**	**0.00**	**(484.88)**	**0.00**
TOTAL WATER:	**4,255.76**	**12,386.62**	**0.00**	**(12,386.62)**	**0.00**
TOTAL UTILITIES:	**4,255.76**	**12,386.62**	**0.00**	**(12,386.62)**	**0.00**
TOTAL EXPENDITURES:	**8,745.46**	**49,401.97**	**0.00**	**(49,401.97)**	**0.00**
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	**3,213.40**	**12,849.40**	**0.00**	**12,849.40**	**0.00**
Expenditures	**8,745.46**	**49,401.97**	**0.00**	**(49,401.97)**	**0.00**
CHANGE IN NET FINANCIAL ASSETS	**(5,532.06)**	**(36,552.57)**	**0.00**	**(36,552.57)**	**0.00**
CHANGE IN NET ASSETS	**(5,532.06)**	**(36,552.57)**	**0.00**	**(36,552.57)**	**0.00**
CHANGE IN SURPLUS	**(5,532.06)**	**(36,552.57)**	**0.00**	**(36,552.57)**	**0.00**

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending February 28, 2025

	Current	Year To Date	Budget	Variance	%

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(164.12)	(61,977.29)	69,474.62
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	**(164.12)**	**(61,977.29)**	**134,929.62**
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(612.55)	(1,723.06)	6,389.53
110-200-110 - Municipal - Tax Receivable - Arrears		917.92	5,420.97
Total Municipal Taxes Receivable:	**(612.55)**	**(805.14)**	**11,810.50**
Other Receivables			
110-300-110 - Due From Provincial Gov't/Agency			255.32
110-310-100 - Accrued Interest			2,333.96
110-320-100 - Accounts Receivable		(694.11)	1,262.77
110-320-140 - Utility Accounts Receivable	(1,066.00)	1,350.00	1,181.62
110-330-110 - Wages - Health & Dental	11.43	232.45	278.91
110-340-100 - GST Receivable - Rebate	(4,149.76)	(4,149.76)	(4,149.76)
110-340-110 - GST Receivable - 100% Rebate	117.53	1,632.35	5,779.72
Total Other Receivables:	**(5,086.80)**	**(1,629.07)**	**6,942.54**

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Monday, March 24, 2025.

Anna Rintoul
Administrator

Langlois.

Jennifer Langlois
Mayor