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

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-130-100 - Discount on Municipal Tax - Property	(37.66)	(319.28)		(319.28)	
Net Municipal Taxes	**(37.66)**	**(319.28)**	**0.00**	**(319.28)**	**0.00**
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		2,367.89		2,367.89	
	0.00	**2,367.89**	**0.00**	**2,367.89**	**0.00**
TOTAL TAXATION:	**(37.66)**	**2,048.61**	**0.00**	**2,048.61**	**0.00**
FEES AND CHARGES					
Custom Work					
420-100-110 - F&C - Custom Work - Snow Removal		150.00		150.00	
	0.00	**150.00**	**0.00**	**150.00**	**0.00**
Rentals					
420-300-100 - F&C - Rentals - Building/Room	150.00	600.00		600.00	
	150.00	**600.00**	**0.00**	**600.00**	**0.00**
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**
TOTAL FEES AND CHARGES:	**150.00**	**2,268.09**	**0.00**	**2,268.09**	**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	
	0.00	**300.00**	**0.00**	**300.00**	**0.00**
TOTAL UNCONDITIONAL TRANSFERS:	**0.00**	**300.00**	**0.00**	**300.00**	**0.00**
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal - CCBF (GTF)	2,074.00	2,074.00		2,074.00	
	2,074.00	**2,074.00**	**0.00**	**2,074.00**	**0.00**
TOTAL CONDITIONAL GRANTS:	**2,074.00**	**2,074.00**	**0.00**	**2,074.00**	**0.00**
GRANTS IN LIEU OF TAXES					
Provincial					
450-620-100 - GIL - Prov - Sask. Energy	342.52	690.96		690.96	
	342.52	**690.96**	**0.00**	**690.96**	**0.00**
Other					
450-800-100 - GIL - Other - SPC Surcharge	451.29	952.70		952.70	
	451.29	**952.70**	**0.00**	**952.70**	**0.00**
TOTAL GRANTS IN LIEU OF TAXES:	**793.81**	**1,643.66**	**0.00**	**1,643.66**	**0.00**
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue		352.64		352.64	
	0.00	**352.64**	**0.00**	**352.64**	**0.00**
TOTAL INVESTMENT INCOME AND COMMIS	**0.00**	**352.64**	**0.00**	**352.64**	**0.00**

	Current	Year To Date	Budget	Variance	%
TOTAL REVENUES:	**2,980.15**	**15,829.55**	**0.00**	**15,829.55**	**0.00**

Village of Liberty
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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	520.00		(520.00)	
	220.00	**520.00**	**0.00**	**(520.00)**	**0.00**
510-110-230 - GG - Salaries - Administrator	538.48	1,916.99		(1,916.99)	
510-110-530 - GG - Salaries - Office Clerk	220.00	660.00		(660.00)	
	978.48	**3,096.99**	**0.00**	**(3,096.99)**	**0.00**
Benefits					
510-120-110 - GG - Council - Payroll Benefits	3.36	10.32		(10.32)	
	3.36	**10.32**	**0.00**	**(10.32)**	**0.00**
510-130-230 - GG - Benefits - Administration	2.08	7.28		(7.28)	
510-130-231 - GG - Benefits - CPP	16.02	57.99		(57.99)	
510-130-232 - GG - Benefits - EI	12.38	44.05		(44.05)	
510-130-233 - GG - Benefits - Superannuation	48.46	172.52		(172.52)	
510-130-234 - GG - Benefits - Worker Compensation	416.52	416.52		(416.52)	
510-130-235 - GG - Benefits - SUMA	123.86	387.58		(387.58)	
	622.68	**1,096.26**	**0.00**	**(1,096.26)**	**0.00**
	1,601.16	**4,193.25**	**0.00**	**(4,193.25)**	**0.00**
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal	4,396.08	4,396.08		(4,396.08)	
510-200-150 - GG - Cont. - Assessment - SAMA		2,477.00		(2,477.00)	
510-200-170 - GG - Cont. - Advertising	89.40	89.40		(89.40)	
510-220-100 - GG - Cont. - Office Management Cons	900.00	900.00		(900.00)	
510-230-100 - GG - Cont. - Insurance - General & Bo		19,346.00		(19,346.00)	
510-240-100 - GG - Cont. - Memberships & Subscript		666.56		(666.56)	
510-290-100 - GG - Cont. - Bank Charges		14.80		(14.80)	
	5,385.48	**27,889.84**	**0.00**	**(27,889.84)**	**0.00**
Utilities					
510-300-110 - GG - Utility - Heat	151.72	578.73		(578.73)	
510-300-120 - GG - Utility - Power	44.69	173.25		(173.25)	
	196.41	**751.98**	**0.00**	**(751.98)**	**0.00**
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		260.51		(260.51)	
510-490-110 - GG - Maint. - Office Rent	1,129.64	4,509.64		(4,509.64)	
	1,129.64	**4,770.15**	**0.00**	**(4,770.15)**	**0.00**
TOTAL GENERAL GOVERNMENT SERVICES	**8,312.69**	**37,605.22**	**0.00**	**(37,605.22)**	**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	610.78		(610.78)	
525-300-120 - PS - Fire - Utility - Power	40.07	160.15		(160.15)	
525-300-140 - PS - Fire - Utility - Telephone		386.16		(386.16)	
	207.81	**1,157.09**	**0.00**	**(1,157.09)**	**0.00**
TOTAL FIRE PROTECTION:	**207.81**	**2,006.29**	**0.00**	**(2,006.29)**	**0.00**
TOTAL PROTECTIVE SERVICES:	**207.81**	**2,006.29**	**0.00**	**(2,006.29)**	**0.00**
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	189.95	1,039.78		(1,039.78)	
	189.95	**1,039.78**	**0.00**	**(1,039.78)**	**0.00**
Benefits					

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	Current	Year To Date	Budget	Variance	%
530-120-120 - TS - Maint. - Benefits - SUMA	5.20	18.20		(18.20)	
530-120-121 - TS - Maint. - Benefits - CPP	131.18	598.12		(598.12)	
530-120-122 - TS - Maint. - Benefits - EI	56.80	252.45		(252.45)	
530-120-123 - TS - Maint. - Benefits - Superannuatior	5.20	41.59		(41.59)	
	198.38	**910.36**	**0.00**	**(910.36)**	**0.00**
	388.33	**1,950.14**	**0.00**	**(1,950.14)**	**0.00**
Professional/Contractual Services					
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc	(0.15)	(0.23)		0.23	
	(0.15)	**(0.23)**	**0.00**	**0.23**	**0.00**
Utilities					
530-300-120 - TS - Maint. - Utility - Power	88.04	499.94		(499.94)	
530-310-100 - TS - Maint. - Utility - Street Lights	356.75	1,430.38		(1,430.38)	
	444.79	**1,930.32**	**0.00**	**(1,930.32)**	**0.00**
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies	12.71	12.71		(12.71)	
530-425-112 - TS - Maint. - Oil & Gas - #2	85.31	85.31		(85.31)	
	98.02	**98.02**	**0.00**	**(98.02)**	**0.00**
TOTAL MAINTENANCE:	**930.99**	**3,978.25**	**0.00**	**(3,978.25)**	**0.00**
TOTAL TRANSPORTATION SERVICES:	**930.99**	**3,978.25**	**0.00**	**(3,978.25)**	**0.00**
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	596.23	1,636.23		(1,636.23)	
	596.23	**1,636.23**	**0.00**	**(1,636.23)**	**0.00**
TOTAL ENVIRONMENTAL SERVICES:	**596.23**	**1,636.23**	**0.00**	**(1,636.23)**	**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)	
	0.00	**745.00**	**0.00**	**(745.00)**	**0.00**
TOTAL RECREATION AND CULTURAL SERV	**0.00**	**1,837.08**	**0.00**	**(1,837.08)**	**0.00**
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	2,283.87	9,954.98		(9,954.98)	
580-120-110 - UT - Water - Benefits	217.45	947.96		(947.96)	
	2,501.32	**10,902.94**	**0.00**	**(10,902.94)**	**0.00**
Professional/Contractual Services					
580-290-100 - UT - Water - Laboratory Testing	87.60	131.40		(131.40)	
	87.60	**131.40**	**0.00**	**(131.40)**	**0.00**
Utilities					
580-300-120 - UT - Water - Power	711.30	4,099.30		(4,099.30)	
580-300-140 - UT - Water - Telephone	64.86	133.18		(133.18)	
	776.16	**4,232.48**	**0.00**	**(4,232.48)**	**0.00**
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	67.33	102.64		(102.64)	
580-430-100 - UT - Water - Materials & Supplies	325.00	412.33		(412.33)	
580-450-100 - UT - Water - Chemicals		362.24		(362.24)	
	392.33	**877.21**	**0.00**	**(877.21)**	**0.00**
TOTAL WATER:	**3,757.41**	**16,144.03**	**0.00**	**(16,144.03)**	**0.00**
TOTAL UTILITIES:	**3,757.41**	**16,144.03**	**0.00**	**(16,144.03)**	**0.00**
TOTAL EXPENDITURES:	**13,805.13**	**63,207.10**	**0.00**	**(63,207.10)**	**0.00**

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

	Current	Year To Date	Budget	Variance	%
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	**2,980.15**	**15,829.55**	**0.00**	**15,829.55**	**0.00**
Expenditures	**13,805.13**	**63,207.10**	**0.00**	**(63,207.10)**	**0.00**
CHANGE IN NET FINANCIAL ASSETS	**(10,824.98)**	**(47,377.55)**	**0.00**	**(47,377.55)**	**0.00**
CHANGE IN NET ASSETS	**(10,824.98)**	**(47,377.55)**	**0.00**	**(47,377.55)**	**0.00**
CHANGE IN SURPLUS	**(10,824.98)**	**(47,377.55)**	**0.00**	**(47,377.55)**	**0.00**

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(9,886.27)	(71,863.56)	59,588.35
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	**(9,886.27)**	**(71,863.56)**	**125,043.35**
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(627.69)	(2,350.75)	5,761.84
110-200-110 - Municipal - Tax Receivable - Arrears		917.92	5,420.97
Total Municipal Taxes Receivable:	**(627.69)**	**(1,432.83)**	**11,182.81**
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	(600.00)	750.00	581.62
110-330-110 - Wages - Health & Dental	(45.37)	187.08	233.54
110-340-100 - GST Receivable - Rebate		(4,149.76)	(4,149.76)
110-340-110 - GST Receivable - 100% Rebate	370.11	2,002.46	6,149.83
Total Other Receivables:	**(275.26)**	**(1,904.33)**	**6,667.28**

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Tuesday, April 22, 2025.

Anna Rintoul
Administrator

Jennifer Langlois
Mayor