

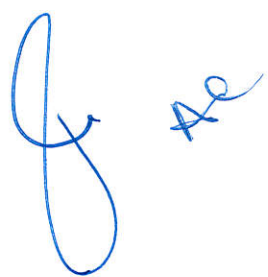
Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2025

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy			122,007.00	(122,007.00)	100.00-
410-120-100 - Abatements and Adjustments			(500.00)	500.00	100.00
410-130-100 - Discount on Municipal Tax - Property	(38.30)	(407.67)	(4,300.00)	3,892.33	90.52
Net Municipal Taxes	(38.30)	(407.67)	117,207.00	(117,614.67)	100.35-
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		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:	(38.30)	1,960.22	118,207.00	(116,246.78)	98.34-
FEES AND CHARGES					
Custom Work					
420-100-110 - F&C - Custom Work - Snow Removal		150.00	50.00	100.00	200.00
	0.00	150.00	50.00	100.00	200.00
Rentals					
420-300-100 - F&C - Rentals - Building/Room		750.00	1,800.00	(1,050.00)	58.33-
	0.00	750.00	1,800.00	(1,050.00)	58.33-
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
Licenses and Permits					
420-700-100 - F&C - Licenses & Permits			100.00	(100.00)	100.00-
	0.00	0.00	100.00	(100.00)	100.00-
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate			20.00	(20.00)	100.00-
	0.00	0.00	20.00	(20.00)	100.00-
General Office Services Provided					
420-800-220 - F&C - Appeal Fees	25.00	25.00		25.00	
	25.00	25.00	0.00	25.00	0.00
	25.00	25.00	20.00	5.00	25.00
TOTAL FEES AND CHARGES:	25.00	2,443.09	1,970.00	473.09	24.01
UTILITIES					
Water					
440-110-100 - Water - Water Sales		10,628.29	23,000.00	(12,371.71)	53.79-
440-140-100 - Water - Connection Fees		50.00		50.00	
	0.00	10,678.29	23,000.00	(12,321.71)	53.57-
Sewer					
440-200-100 - Sewer		4,046.16	8,500.00	(4,453.84)	52.40-
	0.00	4,046.16	8,500.00	(4,453.84)	52.40-
TOTAL UTILITIES:	0.00	14,724.45	31,500.00	(16,775.55)	53.26-
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)			20,000.00	(20,000.00)	100.00-
450-115-100 - Unconditional Local Grants		300.00		300.00	
	0.00	300.00	20,000.00	(19,700.00)	98.50-
TOTAL UNCONDITIONAL TRANSFERS:	0.00	300.00	20,000.00	(19,700.00)	98.50-
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal - CCBF (GTF)		2,074.00	2,500.00	(426.00)	17.04-
	0.00	2,074.00	2,500.00	(426.00)	17.04-
Provincial					

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

	Current	Year To Date	Budget	Variance	%
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	2,819.00	5,045.00	(2,226.00)	44.12-
GRANTS IN LIEU OF TAXES					
Provincial					
450-620-100 - GIL - Prov - Sask. Energy	590.11	1,281.07	2,500.00	(1,218.93)	48.76-
450-650-100 - GIL - Prov - Sask Tel			2,000.00	(2,000.00)	100.00-
	590.11	1,281.07	4,500.00	(3,218.93)	71.53-
Other					
450-800-100 - GIL - Other - SPC Surcharge	943.82	1,896.52	4,800.00	(2,903.48)	60.49-
	943.82	1,896.52	4,800.00	(2,903.48)	60.49-
TOTAL GRANTS IN LIEU OF TAXES:	1,533.93	3,177.59	9,300.00	(6,122.41)	65.83-
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue		352.64	2,500.00	(2,147.36)	85.89-
	0.00	352.64	2,500.00	(2,147.36)	85.89-
TOTAL INVESTMENT INCOME AND COMMIS	0.00	352.64	2,500.00	(2,147.36)	85.89-
OTHER REVENUES					
Other Revenue					
480-170-100 - Rebate/refund	51.39	51.39		51.39	
	51.39	51.39	0.00	51.39	0.00
TOTAL OTHER REVENUES:	51.39	51.39	0.00	51.39	0.00
TOTAL REVENUES:	1,572.02	25,828.38	188,522.00	(162,693.62)	86.30-



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

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	220.00	960.00	2,300.00	1,340.00	58.26
	220.00	960.00	2,300.00	1,340.00	58.26
510-110-230 - GG - Salaries - Administrator	538.48	2,993.95	7,516.98	4,523.03	60.17
510-110-530 - GG - Salaries - Office Clerk	220.00	1,100.00	2,840.00	1,740.00	61.27
	978.48	5,053.95	12,656.98	7,603.03	60.07
Benefits					
510-120-110 - GG - Council - Payroll Benefits	3.36	17.04	60.00	42.96	71.60
	3.36	17.04	60.00	42.96	71.60
510-130-230 - GG - Benefits - Administration	2.08	11.44	75.00	63.56	84.75
510-130-231 - GG - Benefits - CPP	16.02	90.03	250.00	159.97	63.99
510-130-232 - GG - Benefits - EI	12.38	68.81	175.00	106.19	60.68
510-130-233 - GG - Benefits - Superannuation	48.46	269.44	825.00	555.56	67.34
510-130-234 - GG - Benefits - Worker Compensation		416.52	825.00	408.48	49.51
510-130-235 - GG - Benefits - SUMA	123.86	635.30	2,000.00	1,364.70	68.24
	206.16	1,508.58	4,210.00	2,701.42	64.17
	1,184.64	6,562.53	16,866.98	10,304.45	61.09
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal		4,396.08	10,000.00	5,603.92	56.04
510-200-130 - GG - Cont. - Audit/Accounting			6,250.00	6,250.00	100.00
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 Consi		900.00	2,500.00	1,600.00	64.00
510-230-100 - GG - Cont. - Insurance - General & Boi		19,346.00	18,000.00	(1,346.00)	7.48-
510-240-100 - GG - Cont. - Memberships & Subscript	238.10	904.66	2,500.00	1,595.34	63.81
510-260-100 - GG - Cont. - Tax Enforcement/Collectic			150.00	150.00	100.00
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	237.02	237.02	2,500.00	2,262.98	90.52
510-280-180 - GG - Cont. - Building Fees			100.00	100.00	100.00
510-290-100 - GG - Cont. - Bank Charges	6.40	30.70	75.00	44.30	59.07
	481.52	28,433.78	45,925.00	17,491.22	38.09
Utilities					
510-300-110 - GG - Utility - Heat	40.69	720.85	1,000.00	279.15	27.92
510-300-120 - GG - Utility - Power	40.57	261.27	650.00	388.73	59.80
510-300-140 - GG - Utility - Telephone			350.00	350.00	100.00
	81.26	982.12	2,000.00	1,017.88	50.89
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	159.25	419.76	1,000.00	580.24	58.02
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	5,909.64	8,400.00	2,490.36	29.65
	859.25	6,329.40	10,300.00	3,970.60	38.55
TOTAL GENERAL GOVERNMENT SERVICES	2,606.67	42,307.83	75,091.98	32,784.15	43.66
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
525-230-100 - PS - Fire - Insurance		849.20	850.00	0.80	0.09

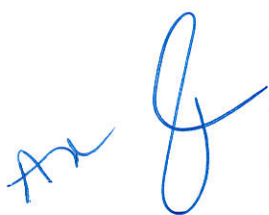
Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2025

	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	40.51	763.44	1,100.00	336.56	30.60
525-300-120 - PS - Fire - Utility - Power	36.36	239.04	650.00	410.96	63.22
525-300-140 - PS - Fire - Utility - Telephone	206.70	799.56	800.00	0.44	0.06
	283.57	1,802.04	2,550.00	747.96	29.33
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:	283.57	2,651.24	9,026.00	6,374.76	70.63
TOTAL PROTECTIVE SERVICES:	283.57	2,651.24	13,126.00	10,474.76	79.80
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	211.61	1,393.01	4,500.00	3,106.99	69.04
	211.61	1,393.01	4,500.00	3,106.99	69.04
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.20	28.60	100.00	71.40	71.40
530-120-121 - TS - Maint. - Benefits - CPP	154.80	891.37	2,000.00	1,108.63	55.43
530-120-122 - TS - Maint. - Benefits - EI	65.93	378.00	1,000.00	622.00	62.20
530-120-123 - TS - Maint. - Benefits - Superannuation	5.20	46.79	250.00	203.21	81.28
	231.13	1,344.76	3,350.00	2,005.24	59.86
	442.74	2,737.77	7,850.00	5,112.23	65.12
Professional/Contractual Services					
530-250-100 - TS - Maint. - Travel, Meal & Subsistence		(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	(0.30)	5,250.00	5,250.30	100.01
Utilities					
530-300-120 - TS - Maint. - Utility - Power	119.53	858.01	925.00	66.99	7.24
530-310-100 - TS - Maint. - Utility - Street Lights	348.73	2,132.82	4,500.00	2,367.18	52.60
	468.26	2,990.83	5,425.00	2,434.17	44.87
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies	164.42	248.41	500.00	251.59	50.32
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
530-425-110 - TS - Maint. - Oil & Gas			750.00	750.00	100.00
530-425-112 - TS - Maint. - Oil & Gas - #2		85.31		(85.31)	
530-440-100 - TS - Maint. - Gravel/Sand			500.00	500.00	100.00
530-470-100 - TS - Maint. - Road/Street Signs			500.00	500.00	100.00
	164.42	333.72	3,400.00	3,066.28	90.18
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:	1,075.42	6,062.02	26,823.00	20,760.98	77.40
TOTAL TRANSPORTATION SERVICES:	1,075.42	6,062.02	26,823.00	20,760.98	77.40
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Dispos	596.23	2,828.69	6,500.00	3,671.31	56.48
540-210-100 - EH - Cont. - Pest Control			50.00	50.00	100.00

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

	Current	Year To Date	Budget	Variance	%
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	2,828.69	7,300.00	4,471.31	61.25
TOTAL ENVIRONMENTAL SERVICES:	596.23	2,828.69	7,300.00	4,471.31	61.25
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	2,659.25	15,068.61	33,000.00	17,931.39	54.34
580-120-110 - UT - Water - Benefits	253.18	1,434.78	3,300.00	1,865.22	56.52
	2,912.43	16,503.39	36,300.00	19,796.61	54.54
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
580-285-150 - UT - Water - Cont. Repairs - Line Repa			1,200.00	1,200.00	100.00
580-290-100 - UT - Water - Laboratory Testing	43.80	219.00	750.00	531.00	70.80
580-295-100 - UT - Water - Other Cont. Services			10,000.00	10,000.00	100.00
	43.80	219.00	19,500.00	19,281.00	98.88
Utilities					
580-300-120 - UT - Water - Power	271.47	5,656.44	6,500.00	843.56	12.98
580-300-140 - UT - Water - Telephone	64.86	262.90	800.00	537.10	67.14
	336.33	5,919.34	7,300.00	1,380.66	18.91
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		135.21		(135.21)	
580-430-100 - UT - Water - Materials & Supplies	27.63	439.96	3,500.00	3,060.04	87.43
580-450-100 - UT - Water - Chemicals	339.07	701.31	7,000.00	6,298.69	89.98
	366.70	1,276.48	10,500.00	9,223.52	87.84
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:	3,659.26	23,918.21	79,532.00	55,613.79	69.93
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:	3,659.26	23,918.21	84,532.00	60,613.79	71.71
TOTAL EXPENDITURES:	8,221.15	79,605.07	209,920.98	130,315.91	62.08
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	1,572.02	25,828.38	188,522.00	(162,693.62)	86.30-
Expenditures	8,221.15	79,605.07	209,920.98	130,315.91	62.08
CHANGE IN NET FINANCIAL ASSETS	(6,649.13)	(53,776.69)	(21,398.98)	(32,377.71)	151.30-
CHANGE IN NET ASSETS	(6,649.13)	(53,776.69)	(21,398.98)	(32,377.71)	151.30-
CHANGE IN SURPLUS	(6,649.13)	(53,776.69)	(21,398.98)	(32,377.71)	151.30-



Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Monday, June 16, 2025.


Jennifer Langlois
Mayor