Report Date
07-18-2025 9:53 AM

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2025

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy	118,317.64	118,317.64	122,007.00	(3,689.36)	3.02-
410-120-100 - Abatements and Adjustments			(500.00)	500.00	100.00
410-130-100 - Discount on Municipal Tax - Property	(17.06)	(424.73)	(4,300.00)	3,875.27	90.12
Net Municipal Taxes	**118,300.58**	**117,892.91**	**117,207.00**	**685.91**	**0.59**
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Prope		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:	**118,300.58**	**120,260.80**	**118,207.00**	**2,053.80**	**1.74**
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	150.00	900.00	1,800.00	(900.00)	50.00-
	150.00	**900.00**	**1,800.00**	**(900.00)**	**50.00-**
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**
Licenses and Permits					
420-700-100 - F&C - Licenses & Permits			100.00	(100.00)	100.00-
420-710-100 - F&C - Building Permits	(1,000.00)	(1,000.00)		(1,000.00)	
	(1,000.00)	**(1,000.00)**	**100.00**	**(1,100.00)**	**1100.00-**
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	
	0.00	**25.00**	**0.00**	**25.00**	**0.00**
	0.00	**25.00**	**20.00**	**5.00**	**25.00**
TOTAL FEES AND CHARGES:	**(850.00)**	**1,593.09**	**1,970.00**	**(376.91)**	**19.13-**
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)	22,070.00	22,070.00	20,000.00	2,070.00	10.35
450-115-100 - Unconditional Local Grants		300.00		300.00	
	22,070.00	**22,370.00**	**20,000.00**	**2,370.00**	**11.85**
TOTAL UNCONDITIONAL TRANSFERS:	**22,070.00**	**22,370.00**	**20,000.00**	**2,370.00**	**11.85**
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-**

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2025

	Current	Year To Date	Budget	Variance	%
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**	**2,819.00**	**5,045.00**	**(2,226.00)**	**44.12-**
GRANTS IN LIEU OF TAXES					
Provincial					
450-620-100 - GIL - Prov - Sask. Energy	139.85	1,420.92	2,500.00	(1,079.08)	43.16-
450-650-100 - GIL - Prov - Sask Tel			2,000.00	(2,000.00)	100.00-
	139.85	**1,420.92**	**4,500.00**	**(3,079.08)**	**68.42-**
Other					
450-800-100 - GIL - Other - SPC Surcharge	390.24	2,286.76	4,800.00	(2,513.24)	52.36-
	390.24	**2,286.76**	**4,800.00**	**(2,513.24)**	**52.36-**
TOTAL GRANTS IN LIEU OF TAXES:	**530.09**	**3,707.68**	**9,300.00**	**(5,592.32)**	**60.13-**
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	
	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:	**140,050.67**	**165,879.05**	**188,522.00**	**(22,642.95)**	**12.01-**

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	220.00	1,180.00	2,300.00	1,120.00	48.70
	220.00	**1,180.00**	**2,300.00**	**1,120.00**	**48.70**
510-110-230 - GG - Salaries - Administrator	538.48	3,532.43	7,516.98	3,984.55	53.01
510-110-530 - GG - Salaries - Office Clerk	220.00	1,320.00	2,840.00	1,520.00	53.52
	978.48	**6,032.43**	**12,656.98**	**6,624.55**	**52.34**
Benefits					
510-120-110 - GG - Council - Payroll Benefits	3.36	20.40	60.00	39.60	66.00
	3.36	**20.40**	**60.00**	**39.60**	**66.00**
510-130-230 - GG - Benefits - Administration	2.08	13.52	75.00	61.48	81.97
510-130-231 - GG - Benefits - CPP	16.02	106.05	250.00	143.95	57.58
510-130-232 - GG - Benefits - EI	12.38	81.19	175.00	93.81	53.61
510-130-233 - GG - Benefits - Superannuation	48.46	317.90	825.00	507.10	61.47
510-130-234 - GG - Benefits - Worker Compensation		416.52	825.00	408.48	49.51
510-130-235 - GG - Benefits - SUMA	107.86	743.16	2,000.00	1,256.84	62.84
	190.16	**1,698.74**	**4,210.00**	**2,511.26**	**59.65**
	1,168.64	**7,731.17**	**16,866.98**	**9,135.81**	**54.16**
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	6,890.00	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/Collectic	40.00	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	237.02	474.04	2,500.00	2,025.96	81.04
510-280-180 - GG - Cont. - Building Fees			100.00	100.00	100.00
510-290-100 - GG - Cont. - Bank Charges	12.61	43.31	75.00	31.69	42.25
	7,179.63	**35,613.41**	**45,925.00**	**10,311.59**	**22.45**
Utilities					
510-300-110 - GG - Utility - Heat	26.84	747.69	1,000.00	252.31	25.23
510-300-120 - GG - Utility - Power	37.47	298.74	650.00	351.26	54.04
510-300-140 - GG - Utility - Telephone			350.00	350.00	100.00
	64.31	**1,046.43**	**2,000.00**	**953.57**	**47.68**
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	58.01	477.77	1,000.00	522.23	52.22
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	6,609.64	8,400.00	1,790.36	21.31
	758.01	**7,087.41**	**10,300.00**	**3,212.59**	**31.19**
TOTAL GENERAL GOVERNMENT SERVICES	**9,170.59**	**51,478.42**	**75,091.98**	**23,613.56**	**31.45**
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

	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	26.72	790.16	1,100.00	309.84	28.17
525-300-120 - PS - Fire - Utility - Power	33.59	272.63	650.00	377.37	58.06
525-300-140 - PS - Fire - Utility - Telephone		799.56	800.00	0.44	0.06
	60.31	**1,862.35**	**2,550.00**	**687.65**	**26.97**
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:	**60.31**	**2,711.55**	**9,026.00**	**6,314.45**	**69.96**
TOTAL PROTECTIVE SERVICES:	**60.31**	**2,711.55**	**13,126.00**	**10,414.45**	**79.34**
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	584.94	1,977.95	4,500.00	2,522.05	56.05
	584.94	**1,977.95**	**4,500.00**	**2,522.05**	**56.05**
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.20	33.80	100.00	66.20	66.20
530-120-121 - TS - Maint. - Benefits - CPP	154.07	1,045.44	2,000.00	954.56	47.73
530-120-122 - TS - Maint. - Benefits - EI	65.64	443.64	1,000.00	556.36	55.64
530-120-123 - TS - Maint. - Benefits - Superannuatior	40.54	87.33	250.00	162.67	65.07
	265.45	**1,610.21**	**3,350.00**	**1,739.79**	**51.93**
	850.39	**3,588.16**	**7,850.00**	**4,261.84**	**54.29**
Professional/Contractual Services					
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		(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	45.83	903.84	925.00	21.16	2.29
530-310-100 - TS - Maint. - Utility - Street Lights	348.73	2,481.55	4,500.00	2,018.45	44.85
	394.56	**3,385.39**	**5,425.00**	**2,039.61**	**37.60**
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies	157.05	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		(98.04)	
530-425-110 - TS - Maint. - Oil & Gas			750.00	750.00	100.00
530-425-112 - TS - Maint. - Oil & Gas - #2	19.75	105.06		(105.06)	
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
	274.84	**608.56**	**3,400.00**	**2,791.44**	**82.10**
Capital Expenditures					
530-600-399 - TS - Maint - Amortization - Mach & Eqι			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:	**1,519.79**	**7,581.81**	**26,823.00**	**19,241.19**	**71.73**
TOTAL TRANSPORTATION SERVICES:	**1,519.79**	**7,581.81**	**26,823.00**	**19,241.19**	**71.73**
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposa	596.23	3,424.92	6,500.00	3,075.08	47.31

Village of Liberty
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	Current	Year To Date	Budget	Variance	%
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 Maintenanc			250.00	250.00	100.00
	596.23	**3,424.92**	**7,300.00**	**3,875.08**	**53.08**
TOTAL ENVIRONMENTAL SERVICES:	**596.23**	**3,424.92**	**7,300.00**	**3,875.08**	**53.08**
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	2,273.70	17,342.31	33,000.00	15,657.69	47.45
580-120-110 - UT - Water - Benefits	216.74	1,651.52	3,300.00	1,648.48	49.95
	2,490.44	**18,993.83**	**36,300.00**	**17,306.17**	**47.68**
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		(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	43.80	262.80	750.00	487.20	64.96
580-295-100 - UT - Water - Other Cont. Services			10,000.00	10,000.00	100.00
	492.75	**711.75**	**19,500.00**	**18,788.25**	**96.35**
Utilities					
580-300-120 - UT - Water - Power	234.67	5,891.11	6,500.00	608.89	9.37
580-300-140 - UT - Water - Telephone	64.86	327.76	800.00	472.24	59.03
	299.53	**6,218.87**	**7,300.00**	**1,081.13**	**14.81**
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	217.65	352.86		(352.86)	
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		(503.70)	
580-450-100 - UT - Water - Chemicals		701.31	7,000.00	6,298.69	89.98
	721.35	**1,997.83**	**10,500.00**	**8,502.17**	**80.97**
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:	**4,004.07**	**27,922.28**	**79,532.00**	**51,609.72**	**64.89**
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:	**4,004.07**	**27,922.28**	**84,532.00**	**56,609.72**	**66.97**
TOTAL EXPENDITURES:	**15,350.99**	**94,956.06**	**209,920.98**	**114,964.92**	**54.77**
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	**140,050.67**	**165,879.05**	**188,522.00**	**(22,642.95)**	**12.01-**
Expenditures	**15,350.99**	**94,956.06**	**209,920.98**	**114,964.92**	**54.77**
CHANGE IN NET FINANCIAL ASSETS	**124,699.68**	**70,922.99**	**(21,398.98)**	**92,321.97**	**431.43**
CHANGE IN NET ASSETS	**124,699.68**	**70,922.99**	**(21,398.98)**	**92,321.97**	**431.43**

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2025

	Current	Year To Date	Budget	Variance	%
CHANGE IN SURPLUS	**124,699.68**	**70,922.99**	**(21,398.98)**	**92,321.97**	**431.43**

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	5,357.37	(69,424.53)	61,481.64
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	**5,357.37**	**(69,424.53)**	**126,936.64**
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	117,705.69	113,881.90	121,994.49
110-200-110 - Municipal - Tax Receivable - Arrears		(577.08)	3,925.97
110-200-900 - Municipal - Allow. for Uncollected			(2,565.00)
Total Municipal Taxes Receivable:	**117,705.69**	**113,304.82**	**123,355.46**
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	(550.00)	1,236.25	1,067.87
110-330-110 - Wages - Health & Dental	(236.92)	(47.66)	(1.20)
110-340-100 - GST Receivable - Rebate		(4,149.76)	(4,149.76)
110-340-110 - GST Receivable - 100% Rebate	480.87	2,792.18	6,931.24
Total Other Receivables:	**(306.05)**	**(863.10)**	**7,700.20**

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Monday, July 21, 2025.

Anna Rintoul
Administrator

Jennifer Langlois
Mayor