Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending September 30, 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	(265.70)	(4,912.89)	(4,300.00)	(612.89)	14.25-
Net Municipal Taxes	**(265.70)**	**111,727.18**	**114,407.00**	**(2,679.82)**	**2.34-**
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Propel		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	175.00	917.80		917.80	
	175.00	**917.80**	**0.00**	**917.80**	**0.00**
TOTAL TAXATION:	**(90.70)**	**117,085.40**	**116,407.00**	**678.40**	**0.58**
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	150.00	1,350.00	1,950.00	(600.00)	30.77-
	150.00	**1,350.00**	**1,950.00**	**(600.00)**	**30.77-**
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees	1,000.00	1,448.23		1,448.23	
	1,000.00	**1,448.23**	**0.00**	**1,448.23**	**0.00**
Cemetery Fees					
420-600-100 - F&C - Cemetery Fees		550.00		550.00	
	0.00	**550.00**	**0.00**	**550.00**	**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:	**1,150.00**	**3,528.23**	**2,270.00**	**1,258.23**	**55.43**
UTILITIES					
Water					
440-110-100 - Water - Water Sales		15,999.00	23,000.00	(7,001.00)	30.44-
440-140-100 - Water - Connection Fees		30.00		30.00	
	0.00	**16,029.00**	**23,000.00**	**(6,971.00)**	**30.31-**
Sewer					
440-200-100 - Sewer		6,347.80	8,500.00	(2,152.20)	25.32-
	0.00	**6,347.80**	**8,500.00**	**(2,152.20)**	**25.32-**
TOTAL UTILITIES:	**0.00**	**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)	2,162.40	28,190.80	3,000.00	25,190.80	839.69

	Current	Year To Date	Budget	Variance	%
	2,162.40	**28,190.80**	**3,000.00**	**25,190.80**	**839.69**
Provincial					
450-350-100 - Conditional - Prov - Sask Lotteries		745.00	745.00		
	0.00	**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:	**2,162.40**	**28,935.80**	**4,045.00**	**24,890.80**	**615.35**
GRANTS IN LIEU OF TAXES					
Provincial					
450-600-100 - GIL - Provincial		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-
	0.00	**3,510.66**	**6,235.00**	**(2,724.34)**	**43.69-**
Other					
450-800-100 - GIL - Other - SPC Surcharge	426.12	5,167.51	4,800.00	367.51	7.66
	426.12	**5,167.51**	**4,800.00**	**367.51**	**7.66**
TOTAL GRANTS IN LIEU OF TAXES:	**426.12**	**8,678.17**	**11,035.00**	**(2,356.83)**	**21.36-**
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	120.90	1,941.59	2,000.00	(58.41)	2.92-
470-120-100 - Dividends Revenue		72.58		72.58	
	120.90	**2,014.17**	**2,000.00**	**14.17**	**0.71**
TOTAL INVESTMENT INCOME AND COMMIS	**120.90**	**2,014.17**	**2,000.00**	**14.17**	**0.71**
TOTAL REVENUES:	**3,768.72**	**182,918.57**	**191,123.00**	**(8,204.43)**	**4.29-**

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	150.00	1,700.00	2,500.00	800.00	32.00
	150.00	**1,700.00**	**2,500.00**	**800.00**	**32.00**
510-110-230 - GG - Salaries - Administrator	554.62	5,530.06	7,200.00	1,669.94	23.19
510-110-530 - GG - Salaries - Office Clerk		446.60	440.00	(6.60)	1.50-
	704.62	**7,676.66**	**10,140.00**	**2,463.34**	**24.29**
Benefits					
510-120-110 - GG - Council - Payroll Benefits	4.41	327.58	80.00	(247.58)	309.48-
	4.41	**327.58**	**80.00**	**(247.58)**	**309.48-**
510-130-230 - GG - Benefits - Administration	2.16	21.56	75.00	53.44	71.25
510-130-231 - GG - Benefits - CPP	17.58	174.54	300.00	125.46	41.82
510-130-232 - GG - Benefits - EI	12.66	126.24	200.00	73.76	36.88
510-130-233 - GG - Benefits - Superannuation	49.92	497.74	825.00	327.26	39.67
510-130-234 - GG - Benefits - Worker Compensation		802.00	802.00		
510-130-235 - GG - Benefits - SUMA	88.97	832.73	2,000.00	1,167.27	58.36
	175.70	**2,782.39**	**4,282.00**	**1,499.61**	**35.02**
	880.32	**10,459.05**	**14,422.00**	**3,962.95**	**27.48**
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		
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 Consu		1,950.00	3,000.00	1,050.00	35.00
510-230-100 - GG - Cont. - Insurance - General & Boi		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/Collectic	360.71	983.00	500.00	(483.00)	96.60-
510-280-150 - GG - Cont. - Board of Revision		350.00	350.00		
510-280-170 - GG - Cont. - Bylaw Enforcement		1,091.38	2,500.00	1,408.62	56.34
510-290-100 - GG - Cont. - Bank Charges	8.15	84.25	100.00	15.75	15.75
	368.86	**42,901.73**	**50,209.00**	**7,307.27**	**14.55**
Utilities					
510-300-110 - GG - Utility - Heat		476.47	1,200.00	723.53	60.29
510-300-120 - GG - Utility - Power	39.77	411.51	750.00	338.49	45.13
510-300-140 - GG - Utility - Telephone			350.00	350.00	100.00
	39.77	**887.98**	**2,300.00**	**1,412.02**	**61.39**
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	16.51	502.46	1,200.00	697.54	58.13
510-410-140 - GG - Maint. - Office Supplies		22.19	2,000.00	1,977.81	98.89
510-440-100 - GG - Maint. - Data Processing Supplies		1,875.00		(1,875.00)	
510-490-110 - GG - Maint. - Office Rent	700.00	7,000.00	8,400.00	1,400.00	16.67
	716.51	**9,399.65**	**11,600.00**	**2,200.35**	**18.97**
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	**2,005.46**	**63,648.41**	**79,438.00**	**15,789.59**	**19.88**
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		622.44	1,100.00	477.56	43.41
525-300-120 - PS - Fire - Utility - Power	36.34	410.61	650.00	239.39	36.83
525-300-140 - PS - Fire - Utility - Telephone		549.40	850.00	300.60	35.36
	36.34	**1,582.45**	**2,600.00**	**1,017.55**	**39.14**
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:	**36.34**	**4,693.61**	**41,939.00**	**37,245.39**	**88.81**
TOTAL PROTECTIVE SERVICES:	**36.34**	**4,693.61**	**46,039.00**	**41,345.39**	**89.81**
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	389.62	3,709.62	4,500.00	790.38	17.56
	389.62	**3,709.62**	**4,500.00**	**790.38**	**17.56**
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.56	55.42	100.00	44.58	44.58
530-120-121 - TS - Maint. - Benefits - CPP	162.38	1,588.03	2,200.00	611.97	27.82
530-120-122 - TS - Maint. - Benefits - EI	68.20	668.36	1,000.00	331.64	33.16
530-120-123 - TS - Maint. - Benefits - Superannuatior	21.41	199.56	250.00	50.44	20.18
	257.55	**2,511.37**	**3,550.00**	**1,038.63**	**29.26**
	647.17	**6,220.99**	**8,050.00**	**1,829.01**	**22.72**
Professional/Contractual Services					
530-210-140 - TS - Maint. - Contract - Mowing		500.00		(500.00)	
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc	(0.05)	92.35	250.00	157.65	63.06
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)	**592.35**	**5,250.00**	**4,657.65**	**88.72**
Utilities					
530-300-120 - TS - Maint. - Utility - Power	47.63	636.24	1,500.00	863.76	57.58
530-310-100 - TS - Maint. - Utility - Street Lights	362.25	3,237.70	4,800.00	1,562.30	32.55
	409.88	**3,873.94**	**6,300.00**	**2,426.06**	**38.51**
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)	
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	56.69	273.77	750.00	476.23	63.50
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)	
	56.69	**767.25**	**3,700.00**	**2,932.75**	**79.26**
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:	**1,113.69**	**11,454.53**	**28,198.00**	**16,743.47**	**59.38**
TOTAL TRANSPORTATION SERVICES:	**1,113.69**	**11,454.53**	**28,198.00**	**16,743.47**	**59.38**
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	567.84	5,110.56	8,500.00	3,389.44	39.88

	Current	Year To Date	Budget	Variance	%
540-250-100 - EH&W - Cont. - Cemetery Maintenanc			250.00	250.00	100.00
	567.84	**5,110.56**	**8,750.00**	**3,639.44**	**41.59**
TOTAL ENVIRONMENTAL SERVICES:	**567.84**	**5,110.56**	**8,750.00**	**3,639.44**	**41.59**
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	2,598.83	25,580.64	36,000.00	10,419.36	28.94
580-120-110 - UT - Water - Benefits	247.55	2,436.29	3,500.00	1,063.71	30.39
	2,846.38	**28,016.93**	**39,500.00**	**11,483.07**	**29.07**
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	394.20	750.00	355.80	47.44
580-295-100 - UT - Water - Other Cont. Services			10,000.00	10,000.00	100.00
	43.80	**1,815.30**	**20,500.00**	**18,684.70**	**91.14**
Utilities					
580-300-120 - UT - Water - Power	245.73	5,419.64	10,000.00	4,580.36	45.80
580-300-140 - UT - Water - Telephone	64.95	587.15	850.00	262.85	30.92
	310.68	**6,006.79**	**10,850.00**	**4,843.21**	**44.64**
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	23.30	120.43	500.00	379.57	75.91
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	1,271.75	3,384.43	9,000.00	5,615.57	62.40
	1,295.05	**3,551.58**	**12,000.00**	**8,448.42**	**70.40**
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:	**4,495.91**	**39,390.60**	**88,975.00**	**49,584.40**	**55.73**
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:	**4,495.91**	**40,128.72**	**93,975.00**	**53,846.28**	**57.30**
TOTAL EXPENDITURES:	**8,219.24**	**126,151.71**	**260,894.00**	**134,742.29**	**51.65**
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	**3,768.72**	**182,918.57**	**191,123.00**	**(8,204.43)**	**4.29-**
Expenditures	**8,219.24**	**126,151.71**	**260,894.00**	**134,742.29**	**51.65**

	Current	Year To Date	Budget	Variance	%
CHANGE IN NET FINANCIAL ASSETS	**(4,450.52)**	**56,766.86**	**(69,771.00)**	**126,537.86**	**181.36**
CHANGE IN NET ASSETS	**(4,450.52)**	**56,766.86**	**(69,771.00)**	**126,537.86**	**181.36**
CHANGE IN SURPLUS	**(4,450.52)**	**56,766.86**	**(69,771.00)**	**126,537.86**	**181.36**

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	4,077.54	12,582.67	139,517.06
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	**4,077.54**	**12,582.67**	**204,972.06**
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(6,935.80)	36,564.02	33,413.48
110-200-110 - Municipal - Tax Receivable - Arrears	(323.27)	(6,046.80)	23,556.28
110-200-900 - Municipal - Allow. for Uncollected			(12,411.23)
Total Municipal Taxes Receivable:	**(7,259.07)**	**30,517.22**	**44,558.53**
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	(1,312.00)	337.83	429.70
110-330-100 - Wages - Advances Receivable	(397.86)		
110-330-110 - Wages - Health & Dental	413.15	1.67	1.67
110-340-110 - GST Receivable - 100% Rebate	138.43	2,716.68	6,444.36
Total Other Receivables:	**(1,158.28)**	**2,163.83**	**8,543.40**

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on September 28, 2026.

Anna Rintoul
Administrator

Jennifer Langlois
Mayor