Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending April 30, 2026

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-120-100 - Abatements and Adjustments		(91.72)		(91.72)	
410-130-100 - Discount on Municipal Tax - Property	(34.31)	(155.75)		(155.75)	
Net Municipal Taxes	**(34.31)**	**(247.47)**	**0.00**	**(247.47)**	**0.00**
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		4,440.42		4,440.42	
	0.00	**4,440.42**	**0.00**	**4,440.42**	**0.00**
Other					
410-900-100 - Tax Enforcement Revenue	217.80	217.80		217.80	
	217.80	**217.80**	**0.00**	**217.80**	**0.00**
TOTAL TAXATION:	**183.49**	**4,410.75**	**0.00**	**4,410.75**	**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		448.23		448.23	
	0.00	**448.23**	**0.00**	**448.23**	**0.00**
Cemetery Fees					
420-600-100 - F&C - Cemetery Fees		500.00		500.00	
	0.00	**500.00**	**0.00**	**500.00**	**0.00**
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	10.00	30.00		30.00	
	10.00	**30.00**	**0.00**	**30.00**	**0.00**
	10.00	**30.00**	**0.00**	**30.00**	**0.00**
TOTAL FEES AND CHARGES:	**160.00**	**1,728.23**	**0.00**	**1,728.23**	**0.00**
UTILITIES					
Water					
440-110-100 - Water - Water Sales	5,316.45	10,622.95		10,622.95	
440-140-100 - Water - Connection Fees	30.00	30.00		30.00	
	5,346.45	**10,652.95**	**0.00**	**10,652.95**	**0.00**
Sewer					
440-200-100 - Sewer	2,147.80	4,147.80		4,147.80	
	2,147.80	**4,147.80**	**0.00**	**4,147.80**	**0.00**
TOTAL UTILITIES:	**7,494.25**	**14,800.75**	**0.00**	**14,800.75**	**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)		2,162.40		2,162.40	
	0.00	**2,162.40**	**0.00**	**2,162.40**	**0.00**
TOTAL CONDITIONAL GRANTS:	**0.00**	**2,162.40**	**0.00**	**2,162.40**	**0.00**
GRANTS IN LIEU OF TAXES					

	Current	Year To Date	Budget	Variance	%
Other					
450-800-100 - GIL - Other - SPC Surcharge	637.15	2,288.09		2,288.09	
	637.15	**2,288.09**	**0.00**	**2,288.09**	**0.00**
TOTAL GRANTS IN LIEU OF TAXES:	**637.15**	**2,288.09**	**0.00**	**2,288.09**	**0.00**
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	1,485.74	1,730.50		1,730.50	
	1,485.74	**1,730.50**	**0.00**	**1,730.50**	**0.00**
TOTAL INVESTMENT INCOME AND COMMIS	**1,485.74**	**1,730.50**	**0.00**	**1,730.50**	**0.00**
TOTAL REVENUES:	**9,960.63**	**27,420.72**	**0.00**	**27,420.72**	**0.00**

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	220.00	740.00		(740.00)	
	220.00	**740.00**	**0.00**	**(740.00)**	**0.00**
510-110-230 - GG - Salaries - Administrator	554.62	2,479.65		(2,479.65)	
510-110-530 - GG - Salaries - Office Clerk		446.60		(446.60)	
	774.62	**3,666.25**	**0.00**	**(3,666.25)**	**0.00**
Benefits					
510-120-110 - GG - Council - Payroll Benefits	218.46	245.05		(245.05)	
	218.46	**245.05**	**0.00**	**(245.05)**	**0.00**
510-130-230 - GG - Benefits - Administration	2.16	9.68		(9.68)	
510-130-231 - GG - Benefits - CPP	17.58	77.85		(77.85)	
510-130-232 - GG - Benefits - EI	12.66	56.61		(56.61)	
510-130-233 - GG - Benefits - Superannuation	49.92	223.18		(223.18)	
510-130-234 - GG - Benefits - Worker Compensation		802.00		(802.00)	
510-130-235 - GG - Benefits - SUMA	88.97	387.88		(387.88)	
	389.75	**1,802.25**	**0.00**	**(1,802.25)**	**0.00**
	1,164.37	**5,468.50**	**0.00**	**(5,468.50)**	**0.00**
Professional/Contract Services					
510-200-170 - GG - Cont. - Advertising		81.84		(81.84)	
510-220-100 - GG - Cont. - Office Management Cons		800.00		(800.00)	
510-230-100 - GG - Cont. - Insurance - General & Bo		20,042.00		(20,042.00)	
510-240-100 - GG - Cont. - Memberships & Subscript		1,013.57		(1,013.57)	
510-280-150 - GG - Cont. - Board of Revision	350.00	350.00		(350.00)	
510-290-100 - GG - Cont. - Bank Charges	7.30	26.30		(26.30)	
	357.30	**22,313.71**	**0.00**	**(22,313.71)**	**0.00**
Utilities					
510-300-110 - GG - Utility - Heat		233.31		(233.31)	
510-300-120 - GG - Utility - Power	41.23	252.20		(252.20)	
	41.23	**485.51**	**0.00**	**(485.51)**	**0.00**
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		194.18		(194.18)	
510-440-100 - GG - Maint. - Data Processing Supplie	110.00	110.00		(110.00)	
510-490-110 - GG - Maint. - Office Rent	700.00	7,824.00		(7,824.00)	
	810.00	**8,128.18**	**0.00**	**(8,128.18)**	**0.00**
TOTAL GENERAL GOVERNMENT SERVICES	**2,372.90**	**36,395.90**	**0.00**	**(36,395.90)**	**0.00**
PROTECTIVE SERVICES					
FIRE PROTECTION					
Professional/Contractual Services					
525-210-110 - PS - Fire - Contracted Services		2,000.00		(2,000.00)	
525-230-100 - PS - Fire - Insurance		849.20		(849.20)	
525-260-100 - PS - Fire - Other		261.96		(261.96)	
	0.00	**3,111.16**	**0.00**	**(3,111.16)**	**0.00**
Utilities					
525-300-110 - PS - Fire - Utility - Heat	162.88	422.88		(422.88)	
525-300-120 - PS - Fire - Utility - Power	46.17	183.62		(183.62)	
525-300-140 - PS - Fire - Utility - Telephone	206.70	342.70		(342.70)	
	415.75	**949.20**	**0.00**	**(949.20)**	**0.00**
TOTAL FIRE PROTECTION:	**415.75**	**4,060.36**	**0.00**	**(4,060.36)**	**0.00**
TOTAL PROTECTIVE SERVICES:	**415.75**	**4,060.36**	**0.00**	**(4,060.36)**	**0.00**
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	259.17	1,364.97		(1,364.97)	
	259.17	**1,364.97**	**0.00**	**(1,364.97)**	**0.00**

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending April 30, 2026

	Current	Year To Date	Budget	Variance	%
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.56	24.84		(24.84)	
530-120-121 - TS - Maint. - Benefits - CPP	143.67	697.32		(697.32)	
530-120-122 - TS - Maint. - Benefits - EI	61.02	294.18		(294.18)	
530-120-123 - TS - Maint. - Benefits - Superannuatior	10.70	62.52		(62.52)	
	220.95	**1,078.86**	**0.00**	**(1,078.86)**	**0.00**
	480.12	**2,443.83**	**0.00**	**(2,443.83)**	**0.00**
Professional/Contractual Services					
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		(0.09)		0.09	
	0.00	**(0.09)**	**0.00**	**0.09**	**0.00**
Utilities					
530-300-120 - TS - Maint. - Utility - Power	66.20	470.24		(470.24)	
530-310-100 - TS - Maint. - Utility - Street Lights	362.25	1,427.27		(1,427.27)	
	428.45	**1,897.51**	**0.00**	**(1,897.51)**	**0.00**
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		160.95		(160.95)	
530-450-100 - TS - Maint. - Culverts/Drainage	254.40	254.40		(254.40)	
	254.40	**415.35**	**0.00**	**(415.35)**	**0.00**
TOTAL MAINTENANCE:	**1,162.97**	**4,756.60**	**0.00**	**(4,756.60)**	**0.00**
TOTAL TRANSPORTATION SERVICES:	**1,162.97**	**4,756.60**	**0.00**	**(4,756.60)**	**0.00**
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	567.84	2,271.36		(2,271.36)	
	567.84	**2,271.36**	**0.00**	**(2,271.36)**	**0.00**
TOTAL ENVIRONMENTAL SERVICES:	**567.84**	**2,271.36**	**0.00**	**(2,271.36)**	**0.00**
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-290-100 - R&C - Cont. - Library Requisition		1,115.88		(1,115.88)	
	0.00	**1,115.88**	**0.00**	**(1,115.88)**	**0.00**
TOTAL RECREATION AND CULTURAL SERV	**0.00**	**1,115.88**	**0.00**	**(1,115.88)**	**0.00**
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	2,414.72	11,529.69		(11,529.69)	
580-120-110 - UT - Water - Benefits	229.95	1,097.73		(1,097.73)	
	2,644.67	**12,627.42**	**0.00**	**(12,627.42)**	**0.00**
Professional/Contractual Services					
580-285-120 - UT - Water - Cont. Repairs - Equip.		487.60		(487.60)	
580-290-100 - UT - Water - Laboratory Testing	43.80	175.20		(175.20)	
	43.80	**662.80**	**0.00**	**(662.80)**	**0.00**
Utilities					
580-300-120 - UT - Water - Power	863.35	3,850.49		(3,850.49)	
580-300-140 - UT - Water - Telephone	67.95	262.62		(262.62)	
	931.30	**4,113.11**	**0.00**	**(4,113.11)**	**0.00**
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		39.66		(39.66)	
580-450-100 - UT - Water - Chemicals	133.40	2,112.68		(2,112.68)	
	133.40	**2,152.34**	**0.00**	**(2,152.34)**	**0.00**
TOTAL WATER:	**3,753.17**	**19,555.67**	**0.00**	**(19,555.67)**	**0.00**
TOTAL UTILITIES:	**3,753.17**	**19,555.67**	**0.00**	**(19,555.67)**	**0.00**
TOTAL EXPENDITURES:	**8,272.63**	**68,155.77**	**0.00**	**(68,155.77)**	**0.00**
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	**9,960.63**	**27,420.72**	**0.00**	**27,420.72**	**0.00**

	Current	Year To Date	Budget	Variance	%
Expenditures	**8,272.63**	**68,155.77**	**0.00**	**(68,155.77)**	**0.00**
CHANGE IN NET FINANCIAL ASSETS	**1,688.00**	**(40,735.05)**	**0.00**	**(40,735.05)**	**0.00**
CHANGE IN NET ASSETS	**1,688.00**	**(40,735.05)**	**0.00**	**(40,735.05)**	**0.00**
CHANGE IN SURPLUS	**1,688.00**	**(40,735.05)**	**0.00**	**(40,735.05)**	**0.00**

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	389.35	(49,601.89)	77,332.50
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	**389.35**	**(49,601.89)**	**142,787.50**
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(571.83)	(2,595.80)	12,799.10
110-200-110 - Municipal - Tax Receivable - Arrears	(1,178.75)	(3,208.24)	7,849.40
110-200-900 - Municipal - Allow. for Uncollected			(12,411.23)
Total Municipal Taxes Receivable:	**(1,750.58)**	**(5,804.04)**	**8,237.27**
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	3,132.25	2,523.75	2,615.62
110-330-110 - Wages - Health & Dental	0.17	(6.58)	(6.58)
110-340-110 - GST Receivable - 100% Rebate	139.44	1,432.23	5,159.91
Total Other Receivables:	**3,271.86**	**3,057.05**	**9,436.62**

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Thursday June 4, 2026.

Anna Rintoul
Administrator

Jennifer Langlois
Mayor