

Village of Liberty
Statement of Financial Activities - Detailed
For the Period Ending March 31, 2026

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-120-100 - Abatements and Adjustments	(703.24)	(703.24)		(703.24)	
410-130-100 - Discount on Municipal Tax - Property	(49.99)	(121.44)		(121.44)	
Net Municipal Taxes	(753.23)	(824.68)	0.00	(824.68)	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Propel		4,440.42		4,440.42	
	0.00	4,440.42	0.00	4,440.42	0.00
TOTAL TAXATION:	(753.23)	3,615.74	0.00	3,615.74	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	450.00		450.00	
	150.00	450.00	0.00	450.00	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		500.00	
	500.00	500.00	0.00	500.00	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate		20.00		20.00	
	0.00	20.00	0.00	20.00	0.00
	0.00	20.00	0.00	20.00	0.00
TOTAL FEES AND CHARGES:	650.00	1,568.23	0.00	1,568.23	0.00
UTILITIES					
Water					
440-110-100 - Water - Water Sales		5,306.50		5,306.50	
	0.00	5,306.50	0.00	5,306.50	0.00
Sewer					
440-200-100 - Sewer		2,000.00		2,000.00	
	0.00	2,000.00	0.00	2,000.00	0.00
TOTAL UTILITIES:	0.00	7,306.50	0.00	7,306.50	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		2,162.40	
	2,162.40	2,162.40	0.00	2,162.40	0.00
TOTAL CONDITIONAL GRANTS:	2,162.40	2,162.40	0.00	2,162.40	0.00
GRANTS IN LIEU OF TAXES					
Other					
450-800-100 - GIL - Other - SPC Surcharge	757.85	1,650.94		1,650.94	
	757.85	1,650.94	0.00	1,650.94	0.00
TOTAL GRANTS IN LIEU OF TAXES:	757.85	1,650.94	0.00	1,650.94	0.00

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	Current	Year To Date	Budget	Variance	%
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	33.52	244.76		244.76	
	33.52	244.76	0.00	244.76	0.00
TOTAL INVESTMENT INCOME AND COMMIS	33.52	244.76	0.00	244.76	0.00
TOTAL REVENUES:	2,850.54	16,848.57	0.00	16,848.57	0.00



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	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	150.00	520.00		(520.00)	
	150.00	520.00	0.00	(520.00)	0.00
510-110-230 - GG - Salaries - Administrator	554.62	1,925.03		(1,925.03)	
510-110-530 - GG - Salaries - Office Clerk		446.60		(446.60)	
	704.62	2,891.63	0.00	(2,891.63)	0.00
Benefits					
510-120-110 - GG - Council - Payroll Benefits	19.53	26.59		(26.59)	
	19.53	26.59	0.00	(26.59)	0.00
510-130-230 - GG - Benefits - Administration	2.16	7.52		(7.52)	
510-130-231 - GG - Benefits - CPP	17.58	60.27		(60.27)	
510-130-232 - GG - Benefits - EI	12.66	43.95		(43.95)	
510-130-233 - GG - Benefits - Superannuation	49.92	173.26		(173.26)	
510-130-234 - GG - Benefits - Worker Compensation	802.00	802.00		(802.00)	
510-130-235 - GG - Benefits - SUMA	88.97	298.91		(298.91)	
	992.82	1,412.50	0.00	(1,412.50)	0.00
	1,697.44	4,304.13	0.00	(4,304.13)	0.00
Professional/Contract Services					
510-200-170 - GG - Cont. - Advertising	30.00	81.84		(81.84)	
510-220-100 - GG - Cont. - Office Management Cons		800.00		(800.00)	
510-230-100 - GG - Cont. - Insurance - General & Boi		20,042.00		(20,042.00)	
510-240-100 - GG - Cont. - Memberships & Subscript		1,013.57		(1,013.57)	
510-290-100 - GG - Cont. - Bank Charges	6.40	19.00		(19.00)	
	36.40	21,956.41	0.00	(21,956.41)	0.00
Utilities					
510-300-110 - GG - Utility - Heat	76.16	233.31		(233.31)	
510-300-120 - GG - Utility - Power	85.31	210.97		(210.97)	
	161.47	444.28	0.00	(444.28)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	194.18	194.18		(194.18)	
510-490-110 - GG - Maint. - Office Rent	700.00	7,124.00		(7,124.00)	
	894.18	7,318.18	0.00	(7,318.18)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	2,789.49	34,023.00	0.00	(34,023.00)	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		(261.96)	
	261.96	3,111.16	0.00	(3,111.16)	0.00
Utilities					
525-300-110 - PS - Fire - Utility - Heat	103.32	260.00		(260.00)	
525-300-120 - PS - Fire - Utility - Power		137.45		(137.45)	
525-300-140 - PS - Fire - Utility - Telephone		136.00		(136.00)	
	103.32	533.45	0.00	(533.45)	0.00
TOTAL FIRE PROTECTION:	365.28	3,644.61	0.00	(3,644.61)	0.00
TOTAL PROTECTIVE SERVICES:	365.28	3,644.61	0.00	(3,644.61)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	276.33	1,105.80		(1,105.80)	
	276.33	1,105.80	0.00	(1,105.80)	0.00
Benefits					

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530-120-120 - TS - Maint. - Benefits - SUMA	5.56	19.28		(19.28)	
530-120-121 - TS - Maint. - Benefits - CPP	149.84	553.65		(553.65)	
530-120-122 - TS - Maint. - Benefits - EI	63.38	233.16		(233.16)	
530-120-123 - TS - Maint. - Benefits - Superannuator	11.78	51.82		(51.82)	
	230.56	857.91	0.00	(857.91)	0.00
	506.89	1,963.71	0.00	(1,963.71)	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	142.83	404.04		(404.04)	
530-310-100 - TS - Maint. - Utility - Street Lights	362.25	1,065.02		(1,065.02)	
	505.08	1,469.06	0.00	(1,469.06)	0.00
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies	28.80	160.95		(160.95)	
	28.80	160.95	0.00	(160.95)	0.00
TOTAL MAINTENANCE:	1,040.77	3,593.63	0.00	(3,593.63)	0.00
TOTAL TRANSPORTATION SERVICES:	1,040.77	3,593.63	0.00	(3,593.63)	0.00
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	567.84	1,703.52		(1,703.52)	
	567.84	1,703.52	0.00	(1,703.52)	0.00
TOTAL ENVIRONMENTAL SERVICES:	567.84	1,703.52	0.00	(1,703.52)	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	2,504.50	9,114.97		(9,114.97)	
580-120-110 - UT - Water - Benefits	238.21	867.78		(867.78)	
	2,742.71	9,982.75	0.00	(9,982.75)	0.00
Professional/Contractual Services					
580-285-120 - UT - Water - Cont. Repairs - Equip.	487.60	487.60		(487.60)	
580-290-100 - UT - Water - Laboratory Testing	43.80	131.40		(131.40)	
	531.40	619.00	0.00	(619.00)	0.00
Utilities					
580-300-120 - UT - Water - Power	891.75	2,987.14		(2,987.14)	
580-300-140 - UT - Water - Telephone	64.89	194.67		(194.67)	
	956.64	3,181.81	0.00	(3,181.81)	0.00
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		39.66		(39.66)	
580-450-100 - UT - Water - Chemicals	468.28	1,979.28		(1,979.28)	
	468.28	2,018.94	0.00	(2,018.94)	0.00
TOTAL WATER:	4,699.03	15,802.50	0.00	(15,802.50)	0.00
TOTAL UTILITIES:	4,699.03	15,802.50	0.00	(15,802.50)	0.00
TOTAL EXPENDITURES:	9,462.41	59,883.14	0.00	(59,883.14)	0.00
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	2,850.54	16,848.57	0.00	16,848.57	0.00
Expenditures	9,462.41	59,883.14	0.00	(59,883.14)	0.00
CHANGE IN NET FINANCIAL ASSETS	(6,611.87)	(43,034.57)	0.00	(43,034.57)	0.00

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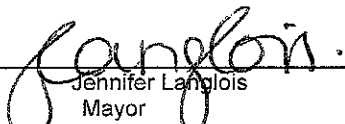
	Current	Year To Date	Budget	Variance	%
CHANGE IN NET ASSETS	(6,611.87)	(43,034.57)	0.00	(43,034.57)	0.00
CHANGE IN SURPLUS	(6,611.87)	(43,034.57)	0.00	(43,034.57)	0.00

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	1,167.29	(49,991.24)	76,943.10
110-110-130 - Cash - Bank - Term Deposit			65,455.00
Total Cash and Investments:	1,167.29	(49,991.24)	142,398.10
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(833.10)	(2,023.97)	13,982.45
110-200-110 - Municipal - Tax Receivable - Arrears	(5,418.63)	(2,641.01)	8,416.63
Total Municipal Taxes Receivable:	(6,251.73)	(4,664.98)	22,399.08
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	(1,255.00)	(608.50)	(516.63)
110-330-110 - Wages - Health & Dental	0.17	(6.75)	(6.75)
110-340-110 - GST Receivable - 100% Rebate	177.35	1,292.79	5,021.71
Total Other Receivables:	(1,077.48)	(214.81)	6,166.00

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Monday April 20, 2026.



Anna Rintoul
Administrator



Jennifer Langlois
Mayor