

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

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-130-100 - Discount on Municipal Tax - Property	(33.15)	(33.15)		(33.15)	
Net Municipal Taxes	(33.15)	(33.15)	0.00	(33.15)	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper	4,440.42	4,440.42		4,440.42	
	4,440.42	4,440.42	0.00	4,440.42	0.00
TOTAL TAXATION:	4,407.27	4,407.27	0.00	4,407.27	0.00
FEES AND CHARGES					
Custom Work					
420-100-110 - F&C - Custom Work - Snow Removal	50.00	50.00		50.00	
	50.00	50.00	0.00	50.00	0.00
Rentals					
420-300-100 - F&C - Rentals - Building/Room	150.00	150.00		150.00	
	150.00	150.00	0.00	150.00	0.00
TOTAL FEES AND CHARGES:	200.00	200.00	0.00	200.00	0.00
UTILITIES					
Water					
440-110-100 - Water - Water Sales	5,306.50	5,306.50		5,306.50	
	5,306.50	5,306.50	0.00	5,306.50	0.00
Sewer					
440-200-100 - Sewer	2,000.00	2,000.00		2,000.00	
	2,000.00	2,000.00	0.00	2,000.00	0.00
TOTAL UTILITIES:	7,306.50	7,306.50	0.00	7,306.50	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	105.86	105.86		105.86	
	105.86	105.86	0.00	105.86	0.00
TOTAL INVESTMENT INCOME AND COMMIS	105.86	105.86	0.00	105.86	0.00
TOTAL REVENUES:	12,019.63	12,019.63	0.00	12,019.63	0.00

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	220.00	220.00		(220.00)	
	220.00	220.00	0.00	(220.00)	0.00
510-110-230 - GG - Salaries - Administrator	546.55	546.55		(546.55)	
510-110-530 - GG - Salaries - Office Clerk	220.00	220.00		(220.00)	
	986.55	986.55	0.00	(986.55)	0.00
Benefits					
510-120-110 - GG - Council - Payroll Benefits	3.53	3.53		(3.53)	
	3.53	3.53	0.00	(3.53)	0.00
510-130-230 - GG - Benefits - Administration	2.16	2.16		(2.16)	
510-130-231 - GG - Benefits - CPP	17.10	17.10		(17.10)	
510-130-232 - GG - Benefits - EI	12.48	12.48		(12.48)	
510-130-233 - GG - Benefits - Superannuation	49.19	49.19		(49.19)	
510-130-235 - GG - Benefits - SUMA	104.97	104.97		(104.97)	
	189.43	189.43	0.00	(189.43)	0.00
	1,175.98	1,175.98	0.00	(1,175.98)	0.00
Professional/Contract Services					
510-220-100 - GG - Cont. - Office Management Cons	800.00	800.00		(800.00)	
510-230-100 - GG - Cont. - Insurance - General & Boi	20,042.00	20,042.00		(20,042.00)	
510-240-100 - GG - Cont. - Memberships & Subscript	1,013.57	1,013.57		(1,013.57)	
510-290-100 - GG - Cont. - Bank Charges	7.30	7.30		(7.30)	
	21,862.87	21,862.87	0.00	(21,862.87)	0.00
Utilities					
510-300-110 - GG - Utility - Heat	110.02	110.02		(110.02)	
510-300-120 - GG - Utility - Power	42.80	42.80		(42.80)	
	152.82	152.82	0.00	(152.82)	0.00
Maintenance, Material and Supplies					
510-490-110 - GG - Maint. - Office Rent	5,024.00	5,024.00		(5,024.00)	
	5,024.00	5,024.00	0.00	(5,024.00)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	28,215.67	28,215.67	0.00	(28,215.67)	0.00
PROTECTIVE SERVICES					
FIRE PROTECTION					
Professional/Contractual Services					
525-210-110 - PS - Fire - Contracted Services	2,000.00	2,000.00		(2,000.00)	
525-230-100 - PS - Fire - Insurance	849.20	849.20		(849.20)	
	2,849.20	2,849.20	0.00	(2,849.20)	0.00
Utilities					
525-300-110 - PS - Fire - Utility - Heat	110.00	110.00		(110.00)	
525-300-120 - PS - Fire - Utility - Power	46.82	46.82		(46.82)	
525-300-140 - PS - Fire - Utility - Telephone	136.00	136.00		(136.00)	
	292.82	292.82	0.00	(292.82)	0.00
TOTAL FIRE PROTECTION:	3,142.02	3,142.02	0.00	(3,142.02)	0.00
TOTAL PROTECTIVE SERVICES:	3,142.02	3,142.02	0.00	(3,142.02)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-130 - TS - Maint. - Salaries - Labourers	344.30	344.30		(344.30)	
	344.30	344.30	0.00	(344.30)	0.00
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	5.56	5.56		(5.56)	
530-120-121 - TS - Maint. - Benefits - CPP	141.62	141.62		(141.62)	
530-120-122 - TS - Maint. - Benefits - EI	60.23	60.23		(60.23)	
530-120-123 - TS - Maint. - Benefits - Superannuator	18.93	18.93		(18.93)	

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	226.34	226.34	0.00	(226.34)	0.00
Professional/Contractual Services	570.64	570.64	0.00	(570.64)	0.00
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc	(0.04)	(0.04)		0.04	
	(0.04)	(0.04)	0.00	0.04	0.00
Utilities					
530-300-120 - TS - Maint. - Utility - Power	124.56	124.56		(124.56)	
530-310-100 - TS - Maint. - Utility - Street Lights	348.73	348.73		(348.73)	
	473.29	473.29	0.00	(473.29)	0.00
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies	17.42	17.42		(17.42)	
	17.42	17.42	0.00	(17.42)	0.00
TOTAL MAINTENANCE:	1,061.31	1,061.31	0.00	(1,061.31)	0.00
TOTAL TRANSPORTATION SERVICES:	1,061.31	1,061.31	0.00	(1,061.31)	0.00
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-290-100 - R&C - Cont. - Library Requisition	1,115.88	1,115.88		(1,115.88)	
	1,115.88	1,115.88	0.00	(1,115.88)	0.00
TOTAL RECREATION AND CULTURAL SERV	1,115.88	1,115.88	0.00	(1,115.88)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	2,295.19	2,295.19		(2,295.19)	
580-120-110 - UT - Water - Benefits	218.63	218.63		(218.63)	
	2,513.82	2,513.82	0.00	(2,513.82)	0.00
Professional/Contractual Services					
580-290-100 - UT - Water - Laboratory Testing	43.80	43.80		(43.80)	
	43.80	43.80	0.00	(43.80)	0.00
Utilities					
580-300-120 - UT - Water - Power	1,161.29	1,161.29		(1,161.29)	
580-300-140 - UT - Water - Telephone	64.89	64.89		(64.89)	
	1,226.18	1,226.18	0.00	(1,226.18)	0.00
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	19.58	19.58		(19.58)	
	19.58	19.58	0.00	(19.58)	0.00
TOTAL WATER:	3,803.38	3,803.38	0.00	(3,803.38)	0.00
TOTAL UTILITIES:	3,803.38	3,803.38	0.00	(3,803.38)	0.00
TOTAL EXPENDITURES:	37,338.26	37,338.26	0.00	(37,338.26)	0.00
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	12,019.63	12,019.63	0.00	12,019.63	0.00
Expenditures	37,338.26	37,338.26	0.00	(37,338.26)	0.00
CHANGE IN NET FINANCIAL ASSETS	(25,318.63)	(25,318.63)	0.00	(25,318.63)	0.00
CHANGE IN NET ASSETS	(25,318.63)	(25,318.63)	0.00	(25,318.63)	0.00
CHANGE IN SURPLUS	(25,318.63)	(25,318.63)	0.00	(25,318.63)	0.00
ACCOUNT BALANCES					
Cash and Investments					
110-110-120 - Cash - Bank - Demand	(30,492.92)	(30,492.92)	97,670.76		
110-110-130 - Cash - Bank - Term Deposit			65,455.00		

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Total Cash and Investments:	(30,492.92)	(30,492.92)	163,125.76		
Municipal Taxes Receivable					
110-200-100 - Municipal - Tax Receivable - Current	(552.54)	(552.54)	15,453.88		
110-200-110 - Municipal - Tax Receivable - Arrears	4,440.42	4,440.42	15,498.06		
Total Municipal Taxes Receivable:	3,887.88	3,887.88	30,951.94		
Other Receivables					
110-310-100 - Accrued Interest			1,219.44		
110-320-100 - Accounts Receivable	(892.35)	(892.35)	448.23		
110-320-140 - Utility Accounts Receivable	2,053.50	2,053.50	2,145.37		
110-330-110 - Wages - Health & Dental	0.17	0.17	0.17		
110-340-110 - GST Receivable - 100% Rebate	195.71	195.71	3,924.63		
Total Other Receivables:	1,357.03	1,357.03	7,737.84		

Certified correct and in accordance with the records of the Village of Liberty
Presented to Council on Thursday, February 19, 2026.



Anna Rintoul
Administrator



Jennifer Langlois
Mayor