

Report Date
2025-04-14 2:00 PM

Village of Theodore
Statement of Financial Activities - Detailed
For the Period Ending March 31, 2025

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	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-150 - Capital Works Levy	8,841.35	8,848.35		8,848.35	
	8,841.35	8,848.35	0.00	8,848.35	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper	1,209.77	4,154.04		4,154.04	
	1,209.77	4,154.04	0.00	4,154.04	0.00
TOTAL TAXATION:	10,051.12	13,002.39	0.00	13,002.39	0.00
FEES AND CHARGES					
Sale of Supplies and Gravel					
420-200-200 - F&C - Sale of Supplies - Office		6.00		6.00	
	0.00	6.00	0.00	6.00	0.00
Cemetery Fees					
420-600-100 - F&C - Cemetery Fees		200.00		200.00	
420-600-110 - F&C - Cemetery Permit		50.00		50.00	
	0.00	250.00	0.00	250.00	0.00
Licenses and Permits					
420-700-210 - F&C - Licenses - Dogs	63.00	341.00		341.00	
	63.00	341.00	0.00	341.00	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	40.00	80.00		80.00	
	40.00	80.00	0.00	80.00	0.00
Landfill/Waste Collection Fees					
420-850-120 - F&C - Waste Collection Fees	11,996.49	12,005.82		12,005.82	
420-850-300 - F&C - Building Inspection Fees	75.00	75.00		75.00	
	12,071.49	12,080.82	0.00	12,080.82	0.00
	12,111.49	12,160.82	0.00	12,160.82	0.00
TOTAL FEES AND CHARGES:	12,174.49	12,757.82	0.00	12,757.82	0.00
MAINTENANCE AND DEVELOPMENT CHARGES					
Development Charges					
430-200-100 - M&D - Building Development Permits		10.00		10.00	
	0.00	10.00	0.00	10.00	0.00
TOTAL MAINTENANCE AND DEVELOPMENT	0.00	10.00	0.00	10.00	0.00
UTILITIES					
Water					
440-110-100 - Water - Charges	18,534.13	18,548.60		18,548.60	
440-160-500 - Utility Interest Charges	125.62	522.04		522.04	
	18,659.75	19,070.64	0.00	19,070.64	0.00

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Sewer					
440-220-100 - Sewer - Charges	6,152.23	6,156.90		6,156.90	
	6,152.23	6,156.90	0.00	6,156.90	0.00
TOTAL UTILITIES:	24,811.98	25,227.54	0.00	25,227.54	0.00
CONDITIONAL GRANTS					
Provincial					
450-300-150 - Conditional- Fed/Prov- CCBF	9,607.50	9,607.50		9,607.50	
	9,607.50	9,607.50	0.00	9,607.50	0.00
TOTAL CONDITIONAL GRANTS:	9,607.50	9,607.50	0.00	9,607.50	0.00
GRANTS IN LIEU OF TAXES					
Other					
450-800-100 - GIL - Other - SK Power Surcharge	2,343.68	4,791.07		4,791.07	
450-900-100 - GIL - Other - SK Energy Surcharge	1,578.03	3,102.33		3,102.33	
	3,921.71	7,893.40	0.00	7,893.40	0.00
TOTAL GRANTS IN LIEU OF TAXES:	3,921.71	7,893.40	0.00	7,893.40	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue - Village		11.86		11.86	
470-100-110 - Interest Revenue - Heritage Account		18.52		18.52	
470-100-120 - Interest Revenue - Cemetery		4.70		4.70	
470-100-130 - Interest Revenue - Gax Tax Fund		7.42		7.42	
	0.00	42.50	0.00	42.50	0.00
TOTAL INVESTMENT INCOME AND COMMIS	0.00	42.50	0.00	42.50	0.00
OTHER REVENUES					
Other Revenue					
480-150-101 - Donations - TDRB	(157.50)				
480-150-103 - Donations - Free Press		50.00		50.00	
480-150-109 - Donations - Heritage Fund (Museum)	350.00	485.00		485.00	
	192.50	535.00	0.00	535.00	0.00
TOTAL OTHER REVENUES:	192.50	535.00	0.00	535.00	0.00
TOTAL REVENUES:	60,759.30	69,076.15	0.00	69,076.15	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	820.00	2,460.00		(2,460.00)	
	820.00	2,460.00	0.00	(2,460.00)	0.00
510-110-230 - GG - Wages - Administrator	4,160.00	12,990.00		(12,990.00)	
	4,980.00	15,450.00	0.00	(15,450.00)	0.00
Benefits					
510-130-230 - GG - Benefits - Admin - MEPP	374.40	1,169.10		(1,169.10)	
510-130-231 - GG - Benefits - Admin - CPP	232.04	726.48		(726.48)	
510-130-232 - GG - Benefits - Admin - EI	95.51	298.24		(298.24)	
510-130-236 - GG - Benefits - Admin - SUMA		755.76		(1,133.64)	
	701.95	2,949.58	0.00	(3,327.46)	0.00
	5,681.95	18,399.58	0.00	(18,777.46)	0.00
Professional/Contract Services					
510-200-120 - GG - Cont. - Janitor	204.00	536.00		(536.00)	
510-200-130 - GG - Cont. - Audit/Accounting				(7,049.00)	
510-200-140 - GG - Cont - Mentor Contract		1,089.00		(1,089.00)	
510-200-150 - GG - Cont. - Assessment - SAMA		7,413.00		(7,413.00)	
510-210-170 - GG - Admin. - Training, Travel & Meals	126.14	126.14		(126.14)	
510-220-100 - GG - Cont. - Office Machines	343.45	1,326.80		(1,670.25)	
510-230-110 - GG - Cont. - WCB				(1,419.73)	
510-240-100 - GG - Cont. - Memberships & Subscript	27.55	1,447.73		(1,447.73)	
510-280-130 - GG - Cont. - Building Inspector	75.00	75.00		(75.00)	
510-280-170 - GG - Cont. - Board of Revision		250.00		(250.00)	
510-290-100 - GG - Cont. - Bank Charges		55.00		(55.00)	
510-290-105 - GG - Cont. - Terminal Processing Fees		250.96		(250.96)	
	776.14	12,569.63	0.00	(21,381.81)	0.00
Utilities					
510-300-110 - GG - Utility - Heat - Mun. Bldg.	551.52	1,835.22		(1,835.22)	
510-300-120 - GG - Utility - Power	193.01	636.51		(636.51)	
510-300-140 - GG - Utility - Telephone	161.19	483.26		(483.26)	
510-300-150 - GG - Utility - Wireless Phone Service	54.90	164.70		(164.70)	
	960.62	3,119.69	0.00	(3,119.69)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		504.92		(504.92)	
510-420-100 - GG - Maint. - Janitor Supplies		52.99		(52.99)	
	0.00	557.91	0.00	(557.91)	0.00
Grants and Contributions					
510-500-119 - GG - Grant - Theodore Economic Com		118.94		(118.94)	
	0.00	118.94	0.00	(118.94)	0.00
Other					
510-900-110 - GG - Other		(0.02)		0.02	
	0.00	(0.02)	0.00	0.02	0.00

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TOTAL GENERAL GOVERNMENT SERVICES	7,418.71	34,765.73	0.00	(43,955.79)	0.00
PROTECTIVE SERVICES					
FIRE PROTECTION					
Wages and Benefits					
Wages					
525-110-120 - PS - Fire - Salaries - Fire Chief	200.00	600.00		(600.00)	
	200.00	600.00	0.00	(600.00)	0.00
	200.00	600.00	0.00	(600.00)	0.00
Professional/Contractual Services					
525-230-100 - PS - Fire - Insurance		463.10		(463.10)	
525-240-100 - PS - Fire - Memberships/Subscriptions	350.00	350.00		(350.00)	
	350.00	813.10	0.00	(813.10)	0.00
Utilities					
525-300-140 - PS - Fire - Utility - Telephone	63.32	184.46		(184.46)	
	63.32	184.46	0.00	(184.46)	0.00
Maintenance, Materials and Supplies					
525-430-100 - PS - Fire - Vehicle/Equip. Repair/Parts		136.04		(136.04)	
	0.00	136.04	0.00	(136.04)	0.00
TOTAL FIRE PROTECTION:	613.32	1,733.60	0.00	(1,733.60)	0.00
TOTAL PROTECTIVE SERVICES:	613.32	1,733.60	0.00	(1,733.60)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-140 - TS - Maint. - Wages - Maint. Assistant	8,604.00	25,764.00		(25,764.00)	
	8,604.00	25,764.00	0.00	(25,764.00)	0.00
Benefits					
530-130-131 - TS - Maint. - Benefits - Asst - MEPP	774.36	2,318.76		(2,318.76)	
530-130-132 - TS - Maint. - Benefits - Asst. - CPP	481.46	1,441.52		(1,441.52)	
530-130-133 - TS - Maint. - Benefits - Asst. - EI	197.54	591.54		(591.54)	
530-130-134 - TS - Maint. - Benefits - Asst. - SUMA		1,160.52		(1,740.78)	
	1,453.36	5,512.34	0.00	(6,092.60)	0.00
	10,057.36	31,276.34	0.00	(31,856.60)	0.00
Professional/Contractual Services					
530-210-120 - TS - Maint. - Contract -Equipment Ren		101.76		(101.76)	
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	1,258.38	1,258.38		(2,227.88)	
	1,258.38	1,360.14	0.00	(2,329.64)	0.00
Utilities					
530-300-110 - TS - Maint. - Utility - Heat	625.17	2,222.73		(2,222.73)	
530-300-120 - TS - Maint. - Utility - Power	84.04	210.34		(210.34)	
530-310-100 - TS - Maint. - Utility - Street Lights	1,174.36	3,521.00		(3,521.00)	

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	1,883.57	5,954.07	0.00	(5,954.07)	0.00
Maintenance, Materials & Supplies					
530-410-120 - TS - Maint. - Shop Supplies	126.73	253.42		(313.73)	
530-410-130 - TS - Maint. - Shop Small Tools	44.51	196.03		(196.03)	
530-420-101 - TS - Maint. - Repair/Parts/Tools-Back-		117.40		(117.40)	
530-420-102 - TS - Maint. - Repair/Parts/Tools-GravT	50.88	50.88		(50.88)	
530-425-105 - TS - Maint. - Repair/Parts/Tools-1/2 To		217.51		(217.51)	
530-425-108 - TS - Maint. - Repairs/Parts/Tools-Tract		26.49		(52.98)	
530-425-110 - TS - Maint. - Oil	33.50	63.29		(63.29)	
530-425-111 - TS - Maint. - Fuel - BackHoe				(120.00)	
530-425-112 - TS - Maint. - Fuel - Grader	295.04	615.11		(615.11)	
530-425-113 - TS - Maint. - Fuel - Gravel Truck	57.14	72.75		(72.75)	
530-430-115 - TS - Maint. - Fuel - Pickup Truck	325.73	671.46		(908.98)	
530-430-118 - TS - Maint. - Fuel - John Deere	423.46	886.00		(985.80)	
530-430-119 - TS - Maint. - Fuel - Mower		94.29		(171.43)	
530-430-125 - TS - Maint. - Fuel - Water truck	99.12	99.12		(99.12)	
530-450-100 - TS - Maint. - Culverts/Drainage	855.42	855.42		(855.42)	
530-480-100 - TS - Maint. - CPR Flasher	365.50	751.00		(751.00)	
	2,677.03	4,970.17	0.00	(5,591.43)	0.00
TOTAL MAINTENANCE:	15,876.34	43,560.72	0.00	(45,731.74)	0.00
CONSTRUCTION					
Maintenance, Materials & Supplies					
535-400-110 - TS - Const. - Building Maint. Mat & Sup		1,113.00		(1,113.00)	
	0.00	1,113.00	0.00	(1,113.00)	0.00
TOTAL CONSTRUCTION:	0.00	1,113.00	0.00	(1,113.00)	0.00
TOTAL TRANSPORTATION SERVICES:	15,876.34	44,673.72	0.00	(46,844.74)	0.00
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	4,833.27	9,666.54		(14,499.81)	
540-200-140 - EH - Cont. - Fuel/Carbon Surcharge	784.44	1,554.38		(2,310.30)	
	5,617.71	11,220.92	0.00	(16,810.11)	0.00
TOTAL ENVIRONMENTAL SERVICES:	5,617.71	11,220.92	0.00	(16,810.11)	0.00
PLANNING AND DEVELOPMENT SERVICES					
Professional/Contractual Services					
560-220-220 - P&D - Cont - Subdivision Costs		450.00		(450.00)	
	0.00	450.00	0.00	(450.00)	0.00
TOTAL PLANNING AND DEVELOPMENT SEF	0.00	450.00	0.00	(450.00)	0.00
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-290-100 - R&C - Cont. - Library Requisition		2,772.00		(2,772.00)	
	0.00	2,772.00	0.00	(2,772.00)	0.00
Utilities - Heat					
570-300-160 - R&C - Utility - Heat - Stationhouse	403.14	1,396.17		(1,396.17)	

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	403.14	1,396.17	0.00	(1,396.17)	0.00
Utilities - Power					
570-310-130 - R&C - Utility - Power - GenSet ConcBo	46.01	137.33		(137.33)	
	46.01	137.33	0.00	(137.33)	0.00
Utilities - Telephone					
570-330-130 - R&C - Utility - Telephone - Stationhous	124.31	372.57		(372.57)	
	124.31	372.57	0.00	(372.57)	0.00
Maintenance, Materials and Supplies					
570-430-160 - R&C - Museum Revitalization Project	874.39	3,083.47		(3,853.07)	
	874.39	3,083.47	0.00	(3,853.07)	0.00
Other					
570-900-110 - R&C - Other	25.00	75.00		(75.00)	
	25.00	75.00	0.00	(75.00)	0.00
TOTAL RECREATION AND CULTURAL SERV	1,472.85	7,836.54	0.00	(8,606.14)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Contract Labour	2,858.01	5,538.85		(7,496.85)	
	2,858.01	5,538.85	0.00	(7,496.85)	0.00
Professional/Contractual Services					
580-285-130 - UT - Water - Cont. Repairs - Wells	1,099.75	1,099.75		(1,099.75)	
580-285-150 - UT - Water - Cont. Repairs - Line Repa		2,045.00		(2,045.00)	
580-290-100 - UT - Water - Laboratory Testing		87.60		(284.70)	
	1,099.75	3,232.35	0.00	(3,429.45)	0.00
Utilities					
580-300-110 - UT - Water - Heat	316.33	1,047.93		(1,047.93)	
580-300-115 - UT - Water - Heat - Well	54.50	195.50		(195.50)	
580-300-120 - UT - Water - Power	1,651.46	6,026.42		(6,026.42)	
580-300-125 - UT - Water - Power - Well	881.64	1,739.85		(1,739.85)	
580-300-140 - UT - Water - Telephone (Alarm - Well)	99.94	299.82		(299.82)	
580-300-160 - UT - Water - Internet Line - RO Plant	74.15	222.45		(222.45)	
	3,078.02	9,531.97	0.00	(9,531.97)	0.00
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary/Postage/Freigh		1,429.86		(1,429.86)	
580-430-120 - UT - Water - Matls & Suppl - Public We	10.38	10.38		(10.38)	
580-430-130 - UT - Water - Matls & Suppl - WTP		6.64		(6.64)	
580-430-131 - UT - Water - Matls & Suppl - RO	101.72	254.10		(254.10)	
580-430-140 - UT - Water - Matls & Suppl - Lines	675.90	741.77		(741.77)	
580-440-110 - UT - Water - Small Tools & Equipment	184.80	184.80		(184.80)	
580-450-100 - UT - Water - Chemicals		1,767.39		(1,767.39)	
	972.80	4,394.94	0.00	(4,394.94)	0.00
Interest					
580-700-120 - UT - WATER - Loan Interest - WTP - F		100.64		(100.64)	
580-700-130 - UT - Water - Loan Interest - Reservoir		877.71		(877.71)	
	0.00	978.35	0.00	(978.35)	0.00
TOTAL WATER:	8,008.58	23,676.46	0.00	(25,831.56)	0.00



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	Current	Year To Date	Budget	Variance	%
SEWER					
Professional/Contractual Services					
585-285-120 - UT - Sewer - Cont Repairs - Line Repa				(5,620.48)	
	0.00	0.00	0.00	(5,620.48)	0.00
Utilities					
585-300-110 - UT - Sewer - Heat	50.90	151.68		(151.68)	
585-300-120 - UT - Sewer - Power	435.97	1,496.84		(1,496.84)	
	486.87	1,648.52	0.00	(1,648.52)	0.00
Maintenance, Materials and Supplies					
585-430-120 - UT - Sewer - Sewer Lines				(2,673.32)	
	0.00	0.00	0.00	(2,673.32)	0.00
TOTAL SEWER:	486.87	1,648.52	0.00	(9,942.32)	0.00
TOTAL UTILITIES:	8,495.45	25,324.98	0.00	(35,773.88)	0.00
TOTAL EXPENDITURES:	39,494.38	126,005.49	0.00	(154,174.26)	0.00
CHANGE IN NET-FINANCIAL ASSETS	21,264.92	(56,929.34)	0.00	(85,098.11)	0.00
CHANGE IN NET ASSETS	21,264.92	(56,929.34)	0.00	(85,098.11)	0.00
CHANGE IN SURPLUS	21,264.92	(56,929.34)	0.00	(85,098.11)	0.00

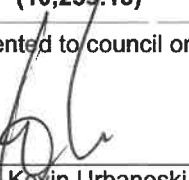
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	Current	Year To Date	Budget	Variance	%
ACCOUNT BALANCES					
Cash and Investments					
110-110-110 - Cash on Hand - Petty Cash			350.00		
110-110-120 - Maximizer - Village	(9,547.57)	(72,658.07)	18,908.98		
110-110-122 - Plan 24 - Cemetery Account		204.70	3,607.33		
110-110-124 - Credit Union Share Accounts			5.00		
110-110-150 - Max - Theodore Heritage Society	350.00	(1,424.12)	13,803.91		
110-110-155 - Savings - Gas Tax Account		9,212.01	9,614.92		
Total Cash and Investments:	(9,197.57)	(64,665.48)	46,290.14		
Municipal Taxes Receivable					
110-200-100 - Municipal - Tax Receivable - Current	(5,615.73)	(10,639.77)	(20,703.08)		
110-200-110 - Municipal - Tax Receivable - Arrears	(4,623.45)	(43,457.94)	104,539.51		
110-200-900 - Municipal - Allow. for Uncollected			(95,000.00)		
Total Municipal Taxes Receivable:	(10,239.18)	(54,097.71)	(11,163.57)		

Certified correct and in accordance with the records presented to council on April 16, 2025.


Shaelynn Bazarski
Acting Administrator


Kevin Urbanoski
Mayor

Village of Theodore
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	Current	Year To Date	Budget	Variance	%
Additional Tax Information					
<u>Receipt of Arrears</u>					
	Receipts		BalFwd		
<u>Current Taxes Collected</u>					
	Receipts		Levy		
Totals Arrears & Current	0.00	0.00	0.00	0.00	0.00

