

Village of Theodore
Statement of Financial Activities - Detailed
For the Period Ending April 30, 2024

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-150 - Capital Works Levy		8,893.00		8,893.00	
	0.00	8,893.00	0.00	8,893.00	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Propert	1,323.66	5,542.93		5,542.93	
	1,323.66	5,542.93	0.00	5,542.93	0.00
TOTAL TAXATION:	1,323.66	14,435.93	0.00	14,435.93	0.00
FEES AND CHARGES					
Custom Work					
420-100-110 - F&C - Custom Work - Snow Removal		320.00		320.00	
	0.00	320.00	0.00	320.00	0.00
Sale of Supplies and Gravel					
420-200-200 - F&C - Sale of Supplies - Office		50.75		50.75	
	0.00	50.75	0.00	50.75	0.00
Cemetery Fees					
420-600-100 - F&C - Cemetery Fees		600.00		600.00	
420-600-110 - F&C - Cemetery Permit		50.00		50.00	
	0.00	650.00	0.00	650.00	0.00
Licenses and Permits					
420-700-210 - F&C - Licenses - Dogs		236.00		236.00	
	0.00	236.00	0.00	236.00	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	20.00	140.00		140.00	
	20.00	140.00	0.00	140.00	0.00
Landfill/Waste Collection Fees					
420-850-120 - F&C - Waste Collection Fees		13,637.33		13,637.33	
	0.00	13,637.33	0.00	13,637.33	0.00
	20.00	13,777.33	0.00	13,777.33	0.00
TOTAL FEES AND CHARGES:	20.00	15,034.08	0.00	15,034.08	0.00
UTILITIES					
Water					
440-110-100 - Water - Charges		18,594.37		18,594.37	
440-140-100 - Water - Connection Fees		250.00		250.00	
440-160-500 - Utility Interest Charges		337.79		337.79	
	0.00	19,182.16	0.00	19,182.16	0.00
Sewer					
440-220-100 - Sewer - Charges		6,171.67		6,171.67	
	0.00	6,171.67	0.00	6,171.67	0.00

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TOTAL UTILITIES:	0.00	25,353.83	0.00	25,353.83	0.00
CONDITIONAL GRANTS					
Federal					
450-220-100 - Conditional - Fed/Prov - ICIP Grant		40.00		40.00	
	0.00	40.00	0.00	40.00	0.00
Provincial					
450-300-100 - Conditional - Prov - NEW DEAL Gas T		10,368.30		10,368.30	
	0.00	10,368.30	0.00	10,368.30	0.00
TOTAL CONDITIONAL GRANTS:	0.00	10,408.30	0.00	10,408.30	0.00
GRANTS IN LIEU OF TAXES					
Other					
450-800-100 - GIL - Other - SK Power Surcharge		4,260.66		4,260.66	
450-900-100 - GIL - Other - SK Energy Surcharge		2,587.33		2,587.33	
	0.00	6,847.99	0.00	6,847.99	0.00
TOTAL GRANTS IN LIEU OF TAXES:	0.00	6,847.99	0.00	6,847.99	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue - Village		22.60		22.60	
470-100-110 - Interest Revenue - Heritage Account		29.77		29.77	
470-100-120 - Interest Revenue - Cemetery		12.70		12.70	
470-100-130 - Interest Revenue - Gax Tax Fund		1.73		1.73	
	0.00	66.80	0.00	66.80	0.00
TOTAL INVESTMENT INCOME AND COMMIS	0.00	66.80	0.00	66.80	0.00
OTHER REVENUES					
Other Revenue					
480-150-101 - Donations - TDRB		(700.00)		(700.00)	
480-150-105 - Donations - Village of Theodore		700.00		700.00	
480-150-109 - Donations - Heritage Fund (Museum)	(1,047.93)	7,947.93		7,947.93	
	(1,047.93)	7,947.93	0.00	7,947.93	0.00
TOTAL OTHER REVENUES:	(1,047.93)	7,947.93	0.00	7,947.93	0.00
TOTAL REVENUES:	295.73	80,094.86	0.00	80,094.86	0.00

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity		2,460.00		(2,460.00)	
	0.00	2,460.00	0.00	(2,460.00)	0.00
510-110-230 - GG - Wages - Administrator		8,856.75		(8,856.75)	
510-110-330 - GG - Wages - Admin Assistant		1,715.00		(1,715.00)	
	0.00	13,031.75	0.00	(13,031.75)	0.00
Benefits					
510-130-230 - GG - Benefits - Admin - MEPP		951.46		(1,262.37)	
510-130-231 - GG - Benefits - Admin - CPP		582.06		(582.06)	
510-130-232 - GG - Benefits - Admin - EI		245.71		(245.71)	
510-130-236 - GG - Benefits - Admin - SUMA		202.54		(280.92)	
510-140-330 - GG - Benefits - Assistant		8.50		(8.50)	
510-140-346 - GG - Benefits - Asst - SUMA		28.60		(28.60)	
510-150-530 - GG - Benefits - Other - Christmas/Retir		15.84		(15.84)	
	0.00	2,034.71	0.00	(2,424.00)	0.00
	0.00	15,066.46	0.00	(15,455.75)	0.00
Professional/Contract Services					
510-200-120 - GG - Cont. - Janitor		500.00		(500.00)	
510-200-130 - GG - Cont. - Audit/Accounting		6,890.00		(6,890.00)	
510-200-140 - GG - Cont - Mentor Contract		2,029.50		(2,029.50)	
510-200-150 - GG - Cont. - Assessment - SAMA		6,799.00		(6,799.00)	
510-210-160 - GG - Travel, Meals & Subsistence		21.40		(21.40)	
510-210-170 - GG - Admin. - Training, Travel & Meals		637.95		(637.95)	
510-220-100 - GG - Cont. - Office Machines		1,231.99		(1,618.65)	
510-230-100 - GG - Cont. - Insurance - General & Boi		12,727.00		(12,727.00)	
510-240-100 - GG - Cont. - Memberships & Subscript		1,788.03		(1,788.03)	
510-250-050 - GG - Cont. - ISC		25.00		(25.00)	
510-250-150 - GG - Cont. - Express & Cartage		32.58		(32.58)	
510-260-100 - GG - Cont. - Tax Enforcement/Collectic		(29.49)		29.49	
510-280-150 - GG - Cont. - Website Provider		876.60		(876.60)	
510-280-170 - GG - Cont. - Board of Revision		250.00		(250.00)	
510-290-104 - GG - Cont. - Terminal Rental		66.58		(66.58)	
510-290-105 - GG - Cont. - Terminal Processing Fees		456.93		(456.93)	
510-290-200 - GG - School Tax Late Chgs		266.18		(266.18)	
	0.00	34,569.25	0.00	(34,955.91)	0.00
Utilities					
510-300-110 - GG - Utility - Heat - Mun. Bldg.		1,336.59		(1,336.59)	
510-300-120 - GG - Utility - Power		619.24		(619.24)	
510-300-140 - GG - Utility - Telephone		485.28		(485.28)	
510-300-150 - GG - Utility - Wireless Phone Service		164.49		(164.49)	
	0.00	2,605.60	0.00	(2,605.60)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		531.44		(531.44)	
510-410-140 - GG - Maint. - Office Supplies		242.17		(242.17)	

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510-410-160 - GG - Maint. - Coffee/Water/Supplies		94.43		(94.43)	
510-410-180 - GG - Maint. - Gifts/Flowers/Awards		82.62		(82.62)	
	0.00	950.66	0.00	(950.66)	0.00
Other					
510-900-110 - GG - Other		0.02		(0.02)	
	0.00	0.02	0.00	(0.02)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	0.00	53,191.99	0.00	(53,967.94)	0.00
PROTECTIVE SERVICES					
FIRE PROTECTION					
Wages and Benefits					
Wages					
525-110-120 - PS - Fire - Salaries - Fire Chief		600.00		(600.00)	
	0.00	600.00	0.00	(600.00)	0.00
	0.00	600.00	0.00	(600.00)	0.00
Professional/Contractual Services					
525-210-100 - PS - Fire - Dispatching Service		630.00		(630.00)	
525-230-100 - PS - Fire - Insurance		463.10		(463.10)	
	0.00	1,093.10	0.00	(1,093.10)	0.00
Utilities					
525-300-140 - PS - Fire - Utility - Telephone		181.51		(181.51)	
	0.00	181.51	0.00	(181.51)	0.00
TOTAL FIRE PROTECTION:	0.00	1,874.61	0.00	(1,874.61)	0.00
TOTAL PROTECTIVE SERVICES:	0.00	1,874.61	0.00	(1,874.61)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-140 - TS - Maint. - Wages - Maint. Assistant		26,416.00		(26,416.00)	
	0.00	26,416.00	0.00	(26,416.00)	0.00
Benefits					
530-130-131 - TS - Maint. - Benefits - Asst - MEPP		2,377.44		(3,139.56)	
530-130-132 - TS - Maint. - Benefits - Asst. - CPP		1,480.29		(1,480.29)	
530-130-133 - TS - Maint. - Benefits - Asst. - EI		613.86		(613.86)	
530-130-134 - TS - Maint. - Benefits - Asst. - SUMA		1,975.10		(2,634.30)	
	0.00	6,446.69	0.00	(7,868.01)	0.00
	0.00	32,862.69	0.00	(34,284.01)	0.00
Professional/Contractual Services					
530-210-120 - TS - Maint. - Contract -Equipment Ren		93.28		(93.28)	
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		1,258.38		(2,227.88)	
	0.00	1,351.66	0.00	(2,321.16)	0.00
Utilities					

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530-300-110 - TS - Maint. - Utility - Heat		1,667.16		(1,667.16)	
530-300-120 - TS - Maint. - Utility - Power		311.59		(311.59)	
530-310-100 - TS - Maint. - Utility - Street Lights		3,505.96		(3,505.96)	
	0.00	5,484.71	0.00	(5,484.71)	0.00
Maintenance, Materials & Supplies					
530-410-120 - TS - Maint. - Shop Supplies		307.93		(655.25)	
530-410-130 - TS - Maint. - Shop Small Tools		7.42		(7.42)	
530-420-101 - TS - Maint. - Repair/Parts/Tools-Back+		158.45		(159.08)	
530-420-102 - TS - Maint. - Repair/Parts/Tools-GravT				(39.34)	
530-420-103 - TS - Maint. - Repair/Parts/Tools-Grade		96.32		(161.00)	
530-425-105 - TS - Maint. - Repair/Parts/Tools-1/2 To		67.36		(67.36)	
530-425-108 - TS - Maint - Repairs/Parts/Tools-Tract		390.18		(390.18)	
530-425-111 - TS - Maint. - Fuel - BackHoe				(140.37)	
530-425-112 - TS - Maint. - Fuel - Grader		447.96		(738.74)	
530-425-113 - TS - Maint. - Fuel - Gravel Truck		90.08		(137.50)	
530-430-115 - TS - Maint. - Fuel - Pickup Truck		425.91		(590.67)	
530-430-118 - TS - Maint. - Fuel - John Deere		488.19		(488.19)	
530-430-119 - TS - Maint. - Fuel - Mower		186.11		(606.12)	
530-480-100 - TS - Maint. - CPR Flasher		751.00		(1,116.50)	
	0.00	3,416.91	0.00	(5,297.72)	0.00
Interest					
530-700-120 - TS - JD Lease payment		5,623.30		(5,623.30)	
	0.00	5,623.30	0.00	(5,623.30)	0.00
TOTAL MAINTENANCE:	0.00	48,739.27	0.00	(53,010.90)	0.00
TOTAL TRANSPORTATION SERVICES:	0.00	48,739.27	0.00	(53,010.90)	0.00
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal		9,274.58		(13,874.37)	
540-200-140 - EH - Cont. - Fuel/Carbon Surcharge		1,386.84		(2,097.51)	
	0.00	10,661.42	0.00	(15,971.88)	0.00
TOTAL ENVIRONMENTAL SERVICES:	0.00	10,661.42	0.00	(15,971.88)	0.00
PLANNING AND DEVELOPMENT SERVICES					
Professional/Contractual Services					
560-240-100 - P&D - Cont. - Memberships/Subscripti				(275.00)	
	0.00	0.00	0.00	(275.00)	0.00
TOTAL PLANNING AND DEVELOPMENT SEF	0.00	0.00	0.00	(275.00)	0.00
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-290-100 - R&C - Cont. - Library Requisition		2,464.88		(2,464.88)	
	0.00	2,464.88	0.00	(2,464.88)	0.00
Utilities - Heat					
570-300-160 - R&C - Utility - Heat - Stationhouse		1,097.16		(1,097.16)	
	0.00	1,097.16	0.00	(1,097.16)	0.00
Utilities - Power					

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570-310-130 - R&C - Utility - Power - GenSet ConcBo		301.29		(301.29)	
	0.00	301.29	0.00	(301.29)	0.00
Utilities - Telephone					
570-330-130 - R&C - Utility - Telephone - Stationhou		174.11		(174.11)	
	0.00	174.11	0.00	(174.11)	0.00
Maintenance, Materials and Supplies					
570-430-160 - R&C - Museum Revitalization Project		820.18		(1,657.68)	
	0.00	820.18	0.00	(1,657.68)	0.00
Other					
570-900-110 - R&C - Other		75.00		(75.00)	
	0.00	75.00	0.00	(75.00)	0.00
TOTAL RECREATION AND CULTURAL SERV	0.00	4,932.62	0.00	(5,770.12)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Contract Labour		5,040.88		(6,168.72)	
	0.00	5,040.88	0.00	(6,168.72)	0.00
Professional/Contractual Services					
580-260-100 - UT - Water - Conference/Education Fe		(79.88)		79.88	
580-285-140 - UT - Water - Cont. Repairs - W.T.P.		1,419.07		(1,419.07)	
580-290-100 - UT - Water - Laboratory Testing		142.35		(208.05)	
	0.00	1,481.54	0.00	(1,547.24)	0.00
Utilities					
580-300-110 - UT - Water - Heat		1,060.77		(1,060.77)	
580-300-115 - UT - Water - Heat - Well		212.61		(212.61)	
580-300-120 - UT - Water - Power		5,553.69		(5,553.69)	
580-300-125 - UT - Water - Power - Well		1,160.50		(1,160.50)	
580-300-140 - UT - Water - Telephone (Alarm - Well)		299.82		(299.82)	
580-300-160 - UT - Water - Internet Line - RO Plant		222.45		(222.45)	
	0.00	8,509.84	0.00	(8,509.84)	0.00
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary/Postage/Freigh		1,053.24		(2,207.33)	
580-430-130 - UT - Water - Matls & Suppl - WTP		1,437.88		(2,374.85)	
580-450-100 - UT - Water - Chemicals		4,077.47		(15,522.09)	
	0.00	6,568.59	0.00	(20,104.27)	0.00
Capital Expenditures					
580-600-140 - UT - Water - Cap Asset - WTP - RO S)		10,000.00		(10,000.00)	
	0.00	10,000.00	0.00	(10,000.00)	0.00
Interest					
580-700-120 - UT - WATER - Loan Interest - WTP - F		835.39		(835.39)	
580-700-130 - UT - Water - Loan Interest - Reservoir		2,050.57		(2,050.57)	
	0.00	2,885.96	0.00	(2,885.96)	0.00
TOTAL WATER:	0.00	34,486.81	0.00	(49,216.03)	0.00

SEWER
Professional/Contractual Services

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585-285-120 - UT - Sewer - Cont Repairs - Line Repa				(148.40)	
	0.00	0.00	0.00	(148.40)	0.00
Utilities					
585-300-110 - UT - Sewer - Heat		152.49		(152.49)	
585-300-120 - UT - Sewer - Power		1,273.03		(1,273.03)	
	0.00	1,425.52	0.00	(1,425.52)	0.00
TOTAL SEWER:	0.00	1,425.52	0.00	(1,573.92)	0.00
TOTAL UTILITIES:	0.00	35,912.33	0.00	(50,789.95)	0.00
TOTAL EXPENDITURES:	0.00	155,312.24	0.00	(181,660.40)	0.00
CHANGE IN NET-FINANCIAL ASSETS	295.73	(75,217.38)	0.00	(101,565.54)	0.00
CHANGE IN NET ASSETS	295.73	(75,217.38)	0.00	(101,565.54)	0.00
CHANGE IN SURPLUS	295.73	(75,217.38)	0.00	(101,565.54)	0.00

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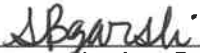
	Current	Year To Date	Budget	Variance	%
ACCOUNT BALANCES					
Cash and Investments					
110-110-110 - Cash on Hand - Petty Cash			350.00		
110-110-120 - Maximizer - Village	20,200.90	(49,156.77)	64,561.29		
110-110-122 - Plan 24 - Cemetery Account		12.70	2,927.36		
110-110-124 - Credit Union Share Accounts			5.00		
110-110-150 - Max - Theodore Heritage Society	(1,047.93)	5,929.77	10,558.85		
110-110-155 - Savings - Gas Tax Account		1.73	398.54		
Total Cash and Investments:	19,152.97	(43,212.57)	78,801.04		
Municipal Taxes Receivable					
110-200-100 - Municipal - Tax Receivable - Current	(475.90)	(7,546.53)	(15,826.17)		
110-200-110 - Municipal - Tax Receivable - Arrears	(7,159.75)	(19,800.89)	108,368.93		
110-200-900 - Municipal - Allow. for Uncollected			(95,000.00)		
Total Municipal Taxes Receivable:	(7,635.65)	(27,347.42)	(2,457.24)		

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Additional Tax Information					
Receipt of Arrears					
	Receipts		BalFwd		
Current Taxes Collected					
	Receipts		Levy		
Totals Arrears & Current	0.00	0.00	0.00	0.00	0.00

Certified correct and in accordance with the records
April 12, 2024

Presented to council on



Shaelynn Bazariski
Administrator



Roger Hardie
Mayor