

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

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-150 - Capital Works Levy	26.00	8,874.35		8,874.35	
	26.00	8,874.35	0.00	8,874.35	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper	1,129.89	6,444.57		6,444.57	
	1,129.89	6,444.57	0.00	6,444.57	0.00
TOTAL TAXATION:	1,155.89	15,318.92	0.00	15,318.92	0.00
FEES AND CHARGES					
Custom Work					
420-100-100 - F&C - Custom Work	1,530.00	1,530.00		1,530.00	
420-100-110 - F&C - Custom Work - Snow Removal		150.00		150.00	
	1,530.00	1,680.00	0.00	1,680.00	0.00
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	12.00	394.00		394.00	
	12.00	394.00	0.00	394.00	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	80.00	160.00		160.00	
	80.00	160.00	0.00	160.00	0.00
Landfill/Waste Collection Fees					
420-850-120 - F&C - Waste Collection Fees	34.67	12,040.49		12,040.49	
420-850-220 - F&C - Recycling Recovery	2,411.27	2,411.27		2,411.27	
420-850-300 - F&C - Building Inspection Fees		75.00		75.00	
	2,445.94	14,526.76	0.00	14,526.76	0.00
	2,525.94	14,686.76	0.00	14,686.76	0.00
TOTAL FEES AND CHARGES:	4,067.94	17,016.76	0.00	17,016.76	0.00
MAINTENANCE AND DEVELOPMENT CHARGES					
Development Charges					
430-200-100 - M&D - Building Development Permits	10.00	20.00		20.00	
	10.00	20.00	0.00	20.00	0.00
TOTAL MAINTENANCE AND DEVELOPMENT	10.00	20.00	0.00	20.00	0.00

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UTILITIES					
Water					
440-110-100 - Water - Charges	53.74	18,602.34		18,602.34	
440-120-200 - Water - Custom Work		150.00		150.00	
440-160-500 - Utility Interest Charges	147.24	868.26		868.26	
	200.98	19,620.60	0.00	19,620.60	0.00
Sewer					
440-220-100 - Sewer - Charges	17.33	6,174.23		6,174.23	
	17.33	6,174.23	0.00	6,174.23	0.00
TOTAL UTILITIES:	218.31	25,794.83	0.00	25,794.83	0.00
CONDITIONAL GRANTS					
Provincial					
450-300-150 - Conditional- Fed/Prov- CCBF		9,607.50		9,607.50	
450-350-100 - Conditional - Prov - Primary Weight	1,040.00	1,040.00		1,040.00	
	1,040.00	10,647.50	0.00	10,647.50	0.00
TOTAL CONDITIONAL GRANTS:	1,040.00	10,647.50	0.00	10,647.50	0.00
GRANTS IN LIEU OF TAXES					
Other					
450-800-100 - GIL - Other - SK Power Surcharge	1,997.44	8,952.36		8,952.36	
450-900-100 - GIL - Other - SK Energy Surcharge	1,092.16	5,498.52		5,498.52	
	3,089.60	14,450.88	0.00	14,450.88	0.00
TOTAL GRANTS IN LIEU OF TAXES:	3,089.60	14,450.88	0.00	14,450.88	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					
480-150-103 - Donations - Free Press		50.00		50.00	
480-150-109 - Donations - Heritage Fund (Museum)	100.00	685.00		685.00	
	100.00	735.00	0.00	735.00	0.00
TOTAL OTHER REVENUES:	100.00	735.00	0.00	735.00	0.00
TOTAL REVENUES:	9,681.74	84,026.39	0.00	84,026.39	0.00

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	670.00	3,800.00		(3,800.00)	
	670.00	3,800.00	0.00	(3,800.00)	0.00
510-110-230 - GG - Wages - Administrator	4,576.00	22,246.00		(22,246.00)	
	5,246.00	26,046.00	0.00	(26,046.00)	0.00
Benefits					
510-130-230 - GG - Benefits - Admin - MEPP	411.84	2,002.14		(2,002.14)	
510-130-231 - GG - Benefits - Admin - CPP	256.80	1,246.27		(1,246.27)	
510-130-232 - GG - Benefits - Admin - EI	105.06	510.75		(510.75)	
510-130-236 - GG - Benefits - Admin - SUMA	377.88	1,511.52		(1,511.52)	
	1,151.58	5,270.68	0.00	(5,270.68)	0.00
	6,397.58	31,316.68	0.00	(31,316.68)	0.00
Professional/Contract Services					
510-200-120 - GG - Cont. - Janitor		720.00		(720.00)	
510-200-130 - GG - Cont. - Audit/Accounting		7,049.00		(7,049.00)	
510-200-140 - GG - Cont. - Mentor Contract		1,485.00		(1,485.00)	
510-200-150 - GG - Cont. - Assessment - SAMA		7,413.00		(7,413.00)	
510-200-170 - GG - Cont. - Advertising	104.50	104.50		(104.50)	
510-210-170 - GG - Admin. - Training, Travel & Meals		126.14		(126.14)	
510-220-100 - GG - Cont. - Office Machines	343.45	2,153.91		(2,153.91)	
510-230-110 - GG - Cont. - WCB		1,419.73		(1,419.73)	
510-240-100 - GG - Cont. - Memberships & Subscript	27.55	1,502.83		(1,502.83)	
510-250-150 - GG - Cont. - Express & Cartage	30.72	30.72		(30.72)	
510-260-100 - GG - Cont. - Tax Enforcement/Collectic	437.00	(100.00)		100.00	
510-270-100 - GG - Cont. - Building Maint & Repairs	349.80	349.80		(349.80)	
510-280-130 - GG - Cont. - Building Inspector		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)	
	1,293.02	22,885.59	0.00	(22,885.59)	0.00
Utilities					
510-300-110 - GG - Utility - Heat - Mun. Bldg.	101.66	2,275.69		(2,275.69)	
510-300-120 - GG - Utility - Power	213.96	1,032.76		(1,032.76)	
510-300-140 - GG - Utility - Telephone	169.00	813.82		(813.82)	
510-300-150 - GG - Utility - Wireless Phone Service	54.90	274.50		(274.50)	
	539.52	4,396.77	0.00	(4,396.77)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	433.82	938.74		(938.74)	
510-410-140 - GG - Maint. - Office Supplies	33.39	81.06		(81.06)	
510-410-160 - GG - Maint. - Coffee/Water/Supplies	62.28	62.28		(62.28)	
510-420-100 - GG - Maint. - Janitor Supplies		52.99		(52.99)	
	529.49	1,135.07	0.00	(1,135.07)	0.00
Grants and Contributions					
510-500-119 - GG - Theodore Economic Committee	455.22	574.16		(574.16)	

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Other	455.22	574.16	0.00	(574.16)	0.00
510-900-110 - GG - Other		(0.02)		0.02	
	0.00	(0.02)	0.00	0.02	0.00
TOTAL GENERAL GOVERNMENT SERVICES	9,214.83	60,308.25	0.00	(60,308.25)	0.00
PROTECTIVE SERVICES					
FIRE PROTECTION					
Wages and Benefits					
Wages					
525-110-120 - PS - Fire - Salaries - Fire Chief	200.00	1,000.00		(1,000.00)	
	200.00	1,000.00	0.00	(1,000.00)	0.00
	200.00	1,000.00	0.00	(1,000.00)	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)	
	0.00	813.10	0.00	(813.10)	0.00
Utilities					
525-300-140 - PS - Fire - Utility - Telephone	62.42	307.45		(307.45)	
	62.42	307.45	0.00	(307.45)	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:	262.42	2,256.59	0.00	(2,256.59)	0.00
TOTAL PROTECTIVE SERVICES:	262.42	2,256.59	0.00	(2,256.59)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-140 - TS - Maint. - Wages - Maint. Assistant	8,808.00	43,393.50		(43,393.50)	
	8,808.00	43,393.50	0.00	(43,393.50)	0.00
Benefits					
530-130-131 - TS - Maint. - Benefits - Asst - MEPP	792.72	3,905.42		(3,905.42)	
530-130-132 - TS - Maint. - Benefits - Asst. - CPP	493.59	2,429.51		(2,429.51)	
530-130-133 - TS - Maint. - Benefits - Asst. - EI	202.22	996.30		(996.30)	
530-130-134 - TS - Maint. - Benefits - Asst. - SUMA	580.26	2,321.04		(2,321.04)	
	2,068.79	9,652.27	0.00	(9,652.27)	0.00
	10,876.79	53,045.77	0.00	(53,045.77)	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.		2,227.88		(2,227.88)	

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	0.00	2,329.64	0.00	(2,329.64)	0.00
Utilities					
530-300-110 - TS - Maint. - Utility - Heat	94.03	2,666.00		(2,666.00)	
530-300-120 - TS - Maint. - Utility - Power	63.05	340.82		(340.82)	
530-310-100 - TS - Maint. - Utility - Street Lights	1,147.95	5,828.73		(5,828.73)	
	1,305.03	8,835.55	0.00	(8,835.55)	0.00
Maintenance, Materials & Supplies					
530-410-120 - TS - Maint. - Shop Supplies	94.16	407.89		(407.89)	
530-410-130 - TS - Maint. - Shop Small Tools	26.49	222.52		(222.52)	
530-420-101 - TS - Maint. - Repair/Parts/Tools-Backh		117.40		(117.40)	
530-420-102 - TS - Maint. - Repair/Parts/Tools-GravT		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-Tractr	211.25	264.23		(264.23)	
530-425-110 - TS - Maint. - Oil	300.15	363.44		(363.44)	
530-425-111 - TS - Maint. - Fuel - BackHoe	173.69	293.69		(293.69)	
530-425-112 - TS - Maint. - Fuel - Grader		615.11		(615.11)	
530-425-113 - TS - Maint. - Fuel - Gravel Truck		72.75		(72.75)	
530-430-115 - TS - Maint. - Fuel - Pickup Truck	230.31	1,139.29		(1,139.29)	
530-430-117 - TS - Maint. - Fuel - Other	12.94	12.94		(12.94)	
530-430-118 - TS - Maint. - Fuel - John Deere	84.76	1,070.56		(1,070.56)	
530-430-119 - TS - Maint. - Fuel - Mower		171.43		(171.43)	
530-430-125 - TS - Maint. - Fuel - Water truck		99.12		(99.12)	
530-450-100 - TS - Maint. - Culverts/Drainage		855.42		(855.42)	
530-480-100 - TS - Maint. - CPR Flasher	731.00	1,482.00		(1,482.00)	
	1,864.75	7,456.18	0.00	(7,456.18)	0.00
TOTAL MAINTENANCE:	14,046.57	71,667.14	0.00	(71,667.14)	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:	14,046.57	72,780.14	0.00	(72,780.14)	0.00
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	4,833.27	19,333.08		(19,333.08)	
540-200-140 - EH - Cont. - Fuel/Carbon Surcharge	505.08	2,815.38		(2,815.38)	
540-250-100 - EH - Cont. - Cemetery Maintenance	932.80	932.80		(932.80)	
	6,271.15	23,081.26	0.00	(23,081.26)	0.00
TOTAL ENVIRONMENTAL SERVICES:	6,271.15	23,081.26	0.00	(23,081.26)	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

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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	130.83	1,791.66		(1,791.66)	
	130.83	1,791.66	0.00	(1,791.66)	0.00
Utilities - Power					
570-310-130 - R&C - Utility - Power - GenSet ConcBo	46.26	228.88		(228.88)	
	46.26	228.88	0.00	(228.88)	0.00
Utilities - Telephone					
570-330-130 - R&C - Utility - Telephone - Stationhous	124.54	622.82		(622.82)	
	124.54	622.82	0.00	(622.82)	0.00
Maintenance, Materials and Supplies					
570-430-160 - R&C - Museum Revitalization Project	208.81	4,061.88		(4,061.88)	
	208.81	4,061.88	0.00	(4,061.88)	0.00
Other					
570-900-110 - R&C - Other	25.00	125.00		(125.00)	
	25.00	125.00	0.00	(125.00)	0.00
TOTAL RECREATION AND CULTURAL SERV	535.44	9,602.24	0.00	(9,602.24)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Contract Labour	3,085.84	10,582.69		(10,582.69)	
	3,085.84	10,582.69	0.00	(10,582.69)	0.00
Professional/Contractual Services					
580-250-100 - UT - Water - Memberships/Subscriptio	120.00	120.00		(120.00)	
580-260-100 - UT - Water - Conference/Education Fe	600.00	600.00		(600.00)	
580-285-130 - UT - Water - Cont. Repairs - Wells		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	65.70	350.40		(350.40)	
	785.70	4,215.15	0.00	(4,215.15)	0.00
Utilities					
580-300-110 - UT - Water - Heat	104.64	1,395.07		(1,395.07)	
580-300-115 - UT - Water - Heat - Well	55.11	301.49		(301.49)	
580-300-120 - UT - Water - Power	1,468.27	9,330.31		(9,330.31)	
580-300-125 - UT - Water - Power - Well	367.78	2,502.14		(2,502.14)	
580-300-140 - UT - Water - Telephone (Alarm - Well)	99.94	499.70		(499.70)	
580-300-160 - UT - Water - Internet Line - RO Plant	74.15	370.75		(370.75)	
	2,169.89	14,399.46	0.00	(14,399.46)	0.00
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary/Postage/Freigh	1,048.88	2,520.29		(2,520.29)	
580-430-120 - UT - Water - Matls & Suppl - Public We		10.38		(10.38)	
580-430-130 - UT - Water - Matls & Suppl - WTP		6.64		(6.64)	
580-430-131 - UT - Water - Matls & Suppl - RO	1,174.74	1,428.84		(1,428.84)	
580-430-140 - UT - Water - Matls & Suppl - Lines	951.24	1,693.01		(1,693.01)	
580-440-110 - UT - Water - Small Tools & Equipment		184.80		(184.80)	

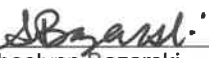
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580-450-100 - UT - Water - Chemicals	1,171.75	2,939.14		(2,939.14)	
	4,346.61	8,783.10	0.00	(8,783.10)	0.00
Interest					
580-700-120 - UT - WATER - Loan Interest - WTP - F		100.64		(100.64)	
580-700-130 - UT - Water - Loan Interest - Reservoir		877.71		(877.71)	
	0.00	978.35	0.00	(978.35)	0.00
TOTAL WATER:	10,388.04	38,958.75	0.00	(38,958.75)	0.00
SEWER					
Professional/Contractual Services					
585-285-120 - UT - Sewer - Cont Repairs - Line Repa		5,620.48		(5,620.48)	
	0.00	5,620.48	0.00	(5,620.48)	0.00
Utilities					
585-300-110 - UT - Sewer - Heat	50.49	252.05		(252.05)	
585-300-120 - UT - Sewer - Power	326.10	2,230.58		(2,230.58)	
	376.59	2,482.63	0.00	(2,482.63)	0.00
Maintenance, Materials and Supplies					
585-400-110 - UT - Sewer - Stationary/Postage/Freigl	113.91	113.91		(113.91)	
585-430-110 - UT - Sewer - Lift Stations	500.11	500.11		(500.11)	
585-430-120 - UT - Sewer - Sewer Lines		2,673.32		(2,673.32)	
	614.02	3,287.34	0.00	(3,287.34)	0.00
TOTAL SEWER:	990.61	11,390.45	0.00	(11,390.45)	0.00
TOTAL UTILITIES:	11,378.65	50,349.20	0.00	(50,349.20)	0.00
TOTAL EXPENDITURES:	41,709.06	218,827.68	0.00	(218,827.68)	0.00
CHANGE IN NET-FINANCIAL ASSETS	(32,027.32)	(134,801.29)	0.00	(134,801.29)	0.00
CHANGE IN NET ASSETS	(32,027.32)	(134,801.29)	0.00	(134,801.29)	0.00
CHANGE IN SURPLUS	(32,027.32)	(134,801.29)	0.00	(134,801.29)	0.00

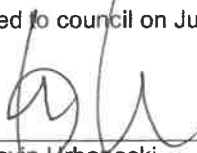
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ACCOUNT BALANCES					
Cash and Investments					
110-110-110 - Cash on Hand - Petty Cash			350.00		
110-110-120 - Maximizer - Village	(23,154.14)	(101,902.56)	(10,335.51)		
110-110-122 - Plan 24 - Cemetery Account		204.70	3,607.33		
110-110-124 - Credit Union Share Accounts			5.00		
110-110-150 - Max - Theodore Heritage Society	100.00	(1,224.12)	14,003.91		
110-110-155 - Savings - Gas Tax Account		9,212.01	9,614.92		
Total Cash and Investments:	(23,054.14)	(93,709.97)	17,245.65		
Municipal Taxes Receivable					
110-200-100 - Municipal - Tax Receivable - Current	(2,258.06)	(15,195.18)	(25,258.49)		
110-200-110 - Municipal - Tax Receivable - Arrears	(339.33)	(47,299.14)	100,698.31		
110-200-900 - Municipal - Allow. for Uncollected			(95,000.00)		
Total Municipal Taxes Receivable:	(2,597.39)	(62,494.32)	(19,560.18)		

Certified correct and in accordance with the records presented to council on June 19, 2025.



Shaelynn Bazarski
Acting Administrator



Kevin Urbanoski
Mayor

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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

