

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

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

	Current	Year To Date	Budget	Variance	%
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

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

	Current	Year To Date	Budget	Variance	%
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)	

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

	Current	Year To Date	Budget	Variance	%
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)	

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

	Current	Year To Date	Budget	Variance	%
	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-Back-		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

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

	Current	Year To Date	Budget	Variance	%
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 - Matis & Suppl - Public We		10.38		(10.38)	
580-430-130 - UT - Water - Matis & Suppl - WTP		6.64		(6.64)	
580-430-131 - UT - Water - Matis & Suppl - RO	1,174.74	1,428.84		(1,428.84)	
580-430-140 - UT - Water - Matis & Suppl - Lines	951.24	1,693.01		(1,693.01)	
580-440-110 - UT - Water - Small Tools & Equipment		184.80		(184.80)	

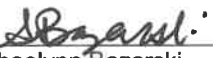
Village of Theodore
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2025

	Current	Year To Date	Budget	Variance	%
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/Freigh	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

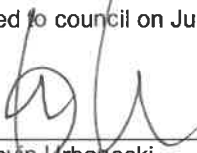
Village of Theodore
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2025

	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	(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

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

	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

