

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

	Current	Year To Date	Budget	Variance	%
<b>REVENUES</b>					
<b>TAXATION</b>					
<b>Municipal Taxes</b>					
410-110-100 - General Municipal Levy			394,900.00	(394,900.00)	100.00-
410-110-150 - Capital Works Levy	8,885.50	17,793.50	34,650.00	(16,856.50)	48.65-
410-120-100 - Abatements and Adjustments			(6,100.00)	6,100.00	100.00
410-130-100 - Discount on Municipal Tax - Property			(8,700.00)	8,700.00	100.00
	<b>8,885.50</b>	<b>17,793.50</b>	<b>414,750.00</b>	<b>(396,956.50)</b>	<b>95.71-</b>
<b>Penalties on Tax Arrears</b>					
410-400-210 - Penalty on Mun Taxes Arrears - Propert	1,194.34	7,969.49	11,700.00	(3,730.51)	31.88-
	<b>1,194.34</b>	<b>7,969.49</b>	<b>11,700.00</b>	<b>(3,730.51)</b>	<b>31.88-</b>
<b>TOTAL TAXATION:</b>	<b>10,079.84</b>	<b>25,762.99</b>	<b>426,450.00</b>	<b>(400,687.01)</b>	<b>93.96-</b>
<b>FEES AND CHARGES</b>					
<b>Custom Work</b>					
420-100-100 - F&C - Custom Work			1,500.00	(1,500.00)	100.00-
420-100-105 - F&C - Custom Work - Grass			800.00	(800.00)	100.00-
420-100-110 - F&C - Custom Work - Snow Removal		320.00	600.00	(280.00)	46.67-
	<b>0.00</b>	<b>320.00</b>	<b>2,900.00</b>	<b>(2,580.00)</b>	<b>88.97-</b>
<b>Sale of Supplies and Gravel</b>					
420-200-200 - F&C - Sale of Supplies - Office	6.00	70.50	70.00	0.50	0.71
	<b>6.00</b>	<b>70.50</b>	<b>70.00</b>	<b>0.50</b>	<b>0.71</b>
<b>Rentals</b>					
420-300-100 - F&C - Rentals - Building/Room			1,200.00	(1,200.00)	100.00-
420-300-105 - F&C - Rentals - Museum			500.00	(500.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>1,700.00</b>	<b>(1,700.00)</b>	<b>100.00-</b>
<b>Cemetery Fees</b>					
420-600-100 - F&C - Cemetery Fees		600.00	1,500.00	(900.00)	60.00-
420-600-110 - F&C - Cemetery Permit		50.00	300.00	(250.00)	83.33-
	<b>0.00</b>	<b>650.00</b>	<b>1,800.00</b>	<b>(1,150.00)</b>	<b>63.89-</b>
<b>Licenses and Permits</b>					
420-700-210 - F&C - Licenses - Dogs		354.00	700.00	(346.00)	49.43-
	<b>0.00</b>	<b>354.00</b>	<b>700.00</b>	<b>(346.00)</b>	<b>49.43-</b>
<b>Other</b>					
<b>Tax Certificate</b>					
420-800-100 - F&C - Tax Certificate	20.00	180.00	360.00	(180.00)	50.00-
	<b>20.00</b>	<b>180.00</b>	<b>360.00</b>	<b>(180.00)</b>	<b>50.00-</b>
<b>Landfill/Waste Collection Fees</b>					
420-850-110 - F&C - Transfer Station Fees			200.00	(200.00)	100.00-
420-850-120 - F&C - Waste Collection Fees	12,087.34	24,204.67	48,000.00	(23,795.33)	49.57-
420-850-220 - F&C - Recycling Recovery		2,411.27	9,640.00	(7,228.73)	74.99-
420-850-300 - F&C - Building Inspection Fees			1,200.00	(1,200.00)	100.00-
	<b>12,087.34</b>	<b>26,615.94</b>	<b>59,040.00</b>	<b>(32,424.06)</b>	<b>54.92-</b>
	<b>12,107.34</b>	<b>26,795.94</b>	<b>59,400.00</b>	<b>(32,604.06)</b>	<b>54.89-</b>

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<b>TOTAL FEES AND CHARGES:</b>	<b>12,113.34</b>	<b>28,190.44</b>	<b>66,570.00</b>	<b>(38,379.56)</b>	<b>57.65-</b>
<b>MAINTENANCE AND DEVELOPMENT CHARGES</b>					
<b>Development Charges</b>					
430-200-100 - M&D - Building Development Permits		20.00	50.00	(30.00)	60.00-
	<b>0.00</b>	<b>20.00</b>	<b>50.00</b>	<b>(30.00)</b>	<b>60.00-</b>
<b>TOTAL MAINTENANCE AND DEVELOPMENT</b>	<b>0.00</b>	<b>20.00</b>	<b>50.00</b>	<b>(30.00)</b>	<b>60.00-</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Charges	18,477.36	37,324.73	74,400.00	(37,075.27)	49.83-
440-120-200 - Water - Custom Work		100.00	400.00	(300.00)	75.00-
440-140-100 - Water - Connection Fees	100.00	450.00	1,200.00	(750.00)	62.50-
440-160-500 - Utility Interest Charges	95.64	699.53	1,200.00	(500.47)	41.71-
	<b>18,673.00</b>	<b>38,574.26</b>	<b>77,200.00</b>	<b>(38,625.74)</b>	<b>50.03-</b>
<b>Sewer</b>					
440-200-100 - Sewer - Custom usage			1,500.00	(1,500.00)	100.00-
440-220-100 - Sewer - Charges	6,151.68	12,333.35	24,600.00	(12,266.65)	49.86-
	<b>6,151.68</b>	<b>12,333.35</b>	<b>26,100.00</b>	<b>(13,766.65)</b>	<b>52.75-</b>
<b>TOTAL UTILITIES:</b>	<b>24,824.68</b>	<b>50,907.61</b>	<b>103,300.00</b>	<b>(52,392.39)</b>	<b>50.72-</b>
<b>UNCONDITIONAL TRANSFERS</b>					
<b>Unconditional Transfers</b>					
450-110-100 - Unconditional - (Revenue Sharing)	89,194.00	89,194.00	89,190.00	4.00	
	<b>89,194.00</b>	<b>89,194.00</b>	<b>89,190.00</b>	<b>4.00</b>	<b>0.00</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>89,194.00</b>	<b>89,194.00</b>	<b>89,190.00</b>	<b>4.00</b>	<b>0.00</b>
<b>CONDITIONAL GRANTS</b>					
<b>Federal</b>					
450-220-100 - Conditional - Fed/Prov - ICIP Grant		40.00		40.00	
	<b>0.00</b>	<b>40.00</b>	<b>0.00</b>	<b>40.00</b>	<b>0.00</b>
<b>Provincial</b>					
450-300-100 - Conditional - Prov - NEW DEAL Gas T		10,368.30	10,370.00	(1.70)	0.02-
450-350-100 - Conditional - Prov - Primary Weight			800.00	(800.00)	100.00-
	<b>0.00</b>	<b>10,368.30</b>	<b>11,170.00</b>	<b>(801.70)</b>	<b>7.18-</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>0.00</b>	<b>10,408.30</b>	<b>11,170.00</b>	<b>(761.70)</b>	<b>6.82-</b>
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Federal</b>					
450-500-100 - GIL - Federal - Canada Post			1,920.00	(1,920.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>1,920.00</b>	<b>(1,920.00)</b>	<b>100.00-</b>
<b>Provincial</b>					
450-650-100 - GIL - Prov - Sask Tel			2,040.00	(2,040.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>2,040.00</b>	<b>(2,040.00)</b>	<b>100.00-</b>
<b>Local</b>					
450-710-100 - GIL - Local - THA			6,210.00	(6,210.00)	100.00-

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	0.00	0.00	6,210.00	(6,210.00)	100.00-
<b>Other</b>					
450-800-100 - GIL - Other - SK Power Surcharge	1,743.96	9,672.74	22,510.00	(12,837.26)	57.03-
450-900-100 - GIL - Other - SK Energy Surcharge	727.54	5,866.88	11,000.00	(5,133.12)	46.66-
	<b>2,471.50</b>	<b>15,539.62</b>	<b>33,510.00</b>	<b>(17,970.38)</b>	<b>53.63-</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>2,471.50</b>	<b>15,539.62</b>	<b>43,680.00</b>	<b>(28,140.38)</b>	<b>64.42-</b>
<b>CAPITAL ASSET PROCEEDS</b>					
<b>Capital Asset Proceeds</b>					
460-120-200 - CA - Sale of Equipment		4,098.00	4,100.00	(2.00)	0.05-
	<b>0.00</b>	<b>4,098.00</b>	<b>4,100.00</b>	<b>(2.00)</b>	<b>0.05-</b>
<b>TOTAL CAPITAL ASSET PROCEEDS:</b>	<b>0.00</b>	<b>4,098.00</b>	<b>4,100.00</b>	<b>(2.00)</b>	<b>0.05-</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue - Village		30.39	150.00	(119.61)	79.74-
470-100-110 - Interest Revenue - Heritage Account	12.67	54.65	120.00	(65.35)	54.46-
470-100-120 - Interest Revenue - Cemetery	8.55	21.25	50.00	(28.75)	57.50-
470-100-130 - Interest Revenue - Gax Tax Fund	1.16	2.89	10.00	(7.11)	71.10-
	<b>22.38</b>	<b>109.18</b>	<b>330.00</b>	<b>(220.82)</b>	<b>66.92-</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>22.38</b>	<b>109.18</b>	<b>330.00</b>	<b>(220.82)</b>	<b>66.92-</b>
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-130-100 - TIP Grants	(5,078.55)				
480-150-101 - Donations - TDRB				(75.00)	
480-150-109 - Donations - Heritage Fund (Museum)	150.00	13,436.59	15,000.00	(1,563.41)	10.42-
480-150-111 - Donation - Cemetary Fund			400.00	(400.00)	100.00-
480-150-112 - Donations - ABC Daycare	1,000.00	1,000.00			
480-150-117 - Donations- Theodore Economic Commr	750.00	750.00		750.00	
	<b>(3,178.55)</b>	<b>15,186.59</b>	<b>15,400.00</b>	<b>(1,288.41)</b>	<b>8.37-</b>
<b>TOTAL OTHER REVENUES:</b>	<b>(3,178.55)</b>	<b>15,186.59</b>	<b>15,400.00</b>	<b>(1,288.41)</b>	<b>8.37-</b>
<b>TOTAL REVENUES:</b>	<b>135,527.19</b>	<b>239,416.73</b>	<b>760,240.00</b>	<b>(521,898.27)</b>	<b>68.65-</b>

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<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT SERVICES</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
510-110-110 - GG - Council - Indemnity	820.00	4,920.00	9,840.00	4,920.00	50.00
	<b>820.00</b>	<b>4,920.00</b>	<b>9,840.00</b>	<b>4,920.00</b>	<b>50.00</b>
510-110-230 - GG - Wages - Administrator	3,552.50	22,576.75	50,000.00	27,423.25	54.85
	<b>4,372.50</b>	<b>27,496.75</b>	<b>59,840.00</b>	<b>32,343.25</b>	<b>54.05</b>
<b>Benefits</b>					
510-130-230 - GG - Benefits - Admin - MEPP	705.62	2,031.93	4,500.00	2,468.07	54.85
510-130-231 - GG - Benefits - Admin - CPP	435.17	1,249.40	2,770.00	1,520.60	54.90
510-130-232 - GG - Benefits - Admin - EI	182.20	524.71	1,170.00	645.29	55.15
510-130-236 - GG - Benefits - Admin - SUMA	78.38	466.28	950.00	405.34	42.67
510-140-330 - GG - Benefits - Assistant		8.50		(8.50)	
510-150-530 - GG - Benefits - Other - Christmas/Retir		15.84		(15.84)	
	<b>1,401.37</b>	<b>4,296.66</b>	<b>9,390.00</b>	<b>5,014.96</b>	<b>53.41</b>
	<b>5,773.87</b>	<b>31,793.41</b>	<b>69,230.00</b>	<b>37,358.21</b>	<b>53.96</b>
<b>Professional/Contract Services</b>					
510-200-120 - GG - Cont. - Janitor	194.40	1,013.60	2,000.00	986.40	49.32
510-200-130 - GG - Cont. - Audit/Accounting		6,890.00	8,500.00	1,610.00	18.94
510-200-140 - GG - Cont. - Mentor Contract	264.00	3,217.50	7,500.00	4,282.50	57.10
510-200-150 - GG - Cont. - Assessment - SAMA		6,799.00	6,800.00	1.00	0.01
510-200-170 - GG - Cont. - Advertising	30.00	134.50	300.00	165.50	55.17
510-210-160 - GG - Travel, Meals & Subsistence		21.40		(21.40)	
510-210-170 - GG - Admin. - Training, Travel & Meals	402.00	1,981.55	2,550.00	568.45	22.29
510-220-100 - GG - Cont. - Office Machines	723.68	3,023.72	7,300.00	3,909.63	53.56
510-230-100 - GG - Cont. - Insurance - General & Boi		13,091.64	13,000.00	(91.64)	0.70-
510-230-110 - GG - Cont. - WCB	1,725.63	1,725.63	3,500.00	1,774.37	50.70
510-240-100 - GG - Cont. - Memberships & Subscript		2,018.13	1,800.00	(218.13)	12.12-
510-250-050 - GG - Cont. - ISC		25.00	50.00	25.00	50.00
510-250-150 - GG - Cont. - Express & Cartage		32.58	200.00	167.42	83.71
510-260-100 - GG - Cont. - Tax Enforcement/Collectic		(29.49)	50.00	79.49	158.98
510-270-150 - GG - Cont. - Records Destruction			110.00	110.00	100.00
510-280-130 - GG - Cont. - Building Inspector			1,250.00	1,250.00	100.00
510-280-150 - GG - Cont. - Website Provider		876.60	830.00	(46.60)	5.61-
510-280-170 - GG - Cont. - Board of Revision		250.00	250.00		
510-290-100 - GG - Cont. - Bank Charges		90.16		(90.16)	
510-290-104 - GG - Cont. - Terminal Rental		133.16	300.00	166.84	55.61
510-290-105 - GG - Cont. - Terminal Processing Fees		665.12	2,040.00	1,374.88	67.40
510-290-106 - GG - Cont. - Bylaw Enforcement			1,500.00	1,500.00	100.00
	<b>3,339.71</b>	<b>41,959.80</b>	<b>59,830.00</b>	<b>17,503.55</b>	<b>29.26</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat - Mun. Bldg.	125.57	2,005.16	3,510.00	1,504.84	42.87
510-300-120 - GG - Utility - Power	196.73	1,161.81	2,360.00	1,198.19	50.77
510-300-140 - GG - Utility - Telephone	162.06	976.01	1,950.00	973.99	49.95
510-300-150 - GG - Utility - Wireless Phone Service	54.83	328.98	660.00	331.02	50.15
	<b>539.19</b>	<b>4,471.96</b>	<b>8,480.00</b>	<b>4,008.04</b>	<b>47.26</b>

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<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage		807.44	2,480.00	1,672.56	67.44
510-410-140 - GG - Maint. - Office Supplies		422.24	1,500.00	1,077.76	71.85
510-410-160 - GG - Maint. - Coffee/Water/Supplies		94.43	100.00	5.57	5.57
510-410-180 - GG - Maint. - Gifts/Flowers/Awards		82.62	200.00	117.38	58.69
510-420-100 - GG - Maint. - Janitor Supplies			400.00	400.00	100.00
510-470-100 - GG - Maint. - Pharmaceutical & First A			30.00	30.00	100.00
510-490-100 - GG - Maint. - Office Repairs & Maint.			50.00	50.00	100.00
510-490-150 - GG - Maint. - Safety Equipment			100.00	100.00	100.00
	<b>0.00</b>	<b>1,406.73</b>	<b>4,860.00</b>	<b>3,453.27</b>	<b>71.05</b>
<b>Grants and Contributions</b>					
510-500-118 - GG - Donation - Other			350.00	350.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>350.00</b>	<b>350.00</b>	<b>100.00</b>
<b>Allowance for Uncollectibles</b>					
510-800-110 - GG - Allowance for Uncollectibles	59,809.27	59,809.27	11,810.00	(47,999.27)	406.43-
	<b>59,809.27</b>	<b>59,809.27</b>	<b>11,810.00</b>	<b>(47,999.27)</b>	<b>406.43-</b>
<b>Other</b>					
510-900-110 - GG - Other		0.02		(0.02)	
	<b>0.00</b>	<b>0.02</b>	<b>0.00</b>	<b>(0.02)</b>	<b>0.00</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>69,462.04</b>	<b>139,441.19</b>	<b>154,560.00</b>	<b>14,673.78</b>	<b>9.49</b>
<b>PROTECTIVE SERVICES</b>					
<b>POLICE PROTECTION</b>					
<b>Professional/Contractual Services</b>					
520-210-100 - PS - Police - Justice Requisition			18,500.00	18,500.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>18,500.00</b>	<b>18,500.00</b>	<b>100.00</b>
<b>TOTAL POLICE PROTECTION:</b>	<b>0.00</b>	<b>0.00</b>	<b>18,500.00</b>	<b>18,500.00</b>	<b>100.00</b>
<b>FIRE PROTECTION</b>					
<b>Wages and Benefits</b>					
<b>Wages</b>					
525-110-120 - PS - Fire - Salaries - Fire Chief		800.00	2,400.00	1,600.00	66.67
	<b>0.00</b>	<b>800.00</b>	<b>2,400.00</b>	<b>1,600.00</b>	<b>66.67</b>
<b>Benefits</b>					
525-120-120 - PS - Fire - Benefits - Fire Chief	200.00	200.00		(200.00)	
	<b>200.00</b>	<b>200.00</b>	<b>0.00</b>	<b>(200.00)</b>	<b>0.00</b>
	<b>200.00</b>	<b>1,000.00</b>	<b>2,400.00</b>	<b>1,400.00</b>	<b>58.33</b>
<b>Professional/Contractual Services</b>					
525-210-100 - PS - Fire - Dispatching Service		630.00	600.00	(30.00)	5.00-
525-230-100 - PS - Fire - Insurance		463.10	470.00	6.90	1.47
525-250-100 - PS - Fire - Contracted Repairs			300.00	300.00	100.00
	<b>0.00</b>	<b>1,093.10</b>	<b>1,370.00</b>	<b>276.90</b>	<b>20.21</b>
<b>Utilities</b>					
525-300-140 - PS - Fire - Utility - Telephone	60.55	363.07	760.00	396.93	52.23

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	<b>60.55</b>	<b>363.07</b>	<b>760.00</b>	<b>396.93</b>	<b>52.23</b>
<b>Maintenance, Materials and Supplies</b>					
525-430-100 - PS - Fire - Vehicle/Equip. Repair/Parts			500.00	500.00	100.00
525-430-110 - PS - Fire - Oil & Gas		89.53	700.00	610.47	87.21
525-440-100 - PS - Fire - Small Tools/Equipment			150.00	150.00	100.00
	<b>0.00</b>	<b>89.53</b>	<b>1,350.00</b>	<b>1,260.47</b>	<b>93.37</b>
<b>Capital Expenditures</b>					
525-600-140 - PS - Fire - Pur of Cap Assets - Equip			3,000.00	3,000.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>100.00</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>260.55</b>	<b>2,545.70</b>	<b>8,880.00</b>	<b>6,334.30</b>	<b>71.33</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>260.55</b>	<b>2,545.70</b>	<b>27,380.00</b>	<b>24,834.30</b>	<b>90.70</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-140 - TS - Maint. - Wages - Maint. Assistant	8,160.00	52,728.00	106,100.00	53,372.00	50.30
	<b>8,160.00</b>	<b>52,728.00</b>	<b>106,100.00</b>	<b>53,372.00</b>	<b>50.30</b>
<b>Benefits</b>					
530-130-131 - TS - Maint. - Benefits - Asst - MEPP	1,560.24	4,745.52	9,550.00	4,804.48	50.31
530-130-132 - TS - Maint. - Benefits - Asst. - CPP	970.53	2,954.41	5,900.00	2,945.59	49.93
530-130-133 - TS - Maint. - Benefits - Asst. - EI	402.88	1,225.33	2,470.00	1,244.67	50.39
530-130-134 - TS - Maint. - Benefits - Asst. - SUMA	102.22	3,395.72	8,000.00	4,037.91	50.47
	<b>3,035.87</b>	<b>12,320.98</b>	<b>25,920.00</b>	<b>13,032.65</b>	<b>50.28</b>
	<b>11,195.87</b>	<b>65,048.98</b>	<b>132,020.00</b>	<b>66,404.65</b>	<b>50.30</b>
<b>Professional/Contractual Services</b>					
530-210-120 - TS - Maint. - Contract -Equipment Ren		93.28	100.00	6.72	6.72
530-210-140 - TS - Maint. - Contract - Training			500.00	500.00	100.00
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc			1,000.00	1,000.00	100.00
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		2,227.88	2,230.00	2.12	0.10
530-290-100 - TS - Maint. - Contracted Repairs		6,196.94	8,770.00	2,573.06	29.34
	<b>0.00</b>	<b>8,518.10</b>	<b>12,600.00</b>	<b>4,081.90</b>	<b>32.40</b>
<b>Utilities</b>					
530-300-110 - TS - Maint. - Utility - Heat	82.75	2,287.97	3,500.00	1,212.03	34.63
530-300-120 - TS - Maint. - Utility - Power	62.79	514.05	950.00	435.95	45.89
530-310-100 - TS - Maint. - Utility - Street Lights	1,169.76	7,015.24	14,100.00	7,084.76	50.25
	<b>1,315.30</b>	<b>9,817.26</b>	<b>18,550.00</b>	<b>8,732.74</b>	<b>47.08</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Blue Shop - Maint & Repa			1,000.00	1,000.00	100.00
530-410-120 - TS - Maint. - Shop Supplies	2.96	726.47	1,500.00	739.31	49.29
530-410-130 - TS - Maint. - Shop Small Tools		7.42	600.00	592.58	98.76
530-410-220 - TS - Maint. - Protective Equipment			600.00	500.37	83.40
530-415-500 - TS - Maint. - Water Truck (old fire truc			500.00	500.00	100.00
530-420-101 - TS - Maint. - Repair/Parts/Tools-Backl		158.45	500.00	341.55	68.31
530-420-102 - TS - Maint. - Repair/Parts/Tools-GravT		39.34	5,400.00	5,360.66	99.27
530-420-103 - TS - Maint. - Repair/Parts/Tools-Grade		161.00	1,500.00	1,339.00	89.27
530-425-105 - TS - Maint. - Repair/Parts/Tools-1/2 To		67.36	350.00	282.64	80.75

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

	Current	Year To Date	Budget	Variance	%
530-425-107 - TS - Maint.- Repair/Parts/Tools-Mower			320.00	320.00	100.00
530-425-108 - TS - Maint - Repairs/Parts/Tools-Tractc	26.49	416.67	1,300.00	883.33	67.95
530-425-109 - TS - Maint. - Repair/Parts/tools-Sm. Ec	21.19	426.04	450.00	(76.29)	16.95-
530-425-110 - TS - Maint. - Oil		113.61	600.00	486.39	81.07
530-425-111 - TS - Maint. - Fuel - BackHoe	78.10	312.13	670.00	357.87	53.41
530-425-112 - TS - Maint. - Fuel - Grader		738.75	1,000.00	261.25	26.13
530-425-113 - TS - Maint. - Fuel - Gravel Truck	45.40	182.88	660.00	477.12	72.29
530-430-115 - TS - Maint. - Fuel - Pickup Truck	213.33	1,043.05	2,810.00	1,766.95	62.88
530-430-116 - TS - Maint. - Fuel - Emergency Genera			200.00	200.00	100.00
530-430-117 - TS - Maint. - Fuel - Other	60.53	138.42	180.00	41.58	23.10
530-430-118 - TS - Maint. - Fuel - John Deere		1,125.91	2,500.00	1,374.09	54.96
530-430-119 - TS - Maint. - Fuel - Mower	167.54	167.54	800.00	632.46	79.06
530-430-120 - TS - Maint. - Machine - Blades			150.00	(84.24)	56.16-
530-430-125 - TS - Maint. - Fuel - Water truck		14.56	190.00	175.44	92.34
530-430-130 - TS - Maint. - Other			50.00	50.00	100.00
530-440-100 - TS - Maint. - Gravel/Sand		482.30	4,000.00	3,517.70	87.94
530-450-100 - TS - Maint. - Culverts/Drainage			20.00	20.00	100.00
530-460-100 - TS - Maint. - Asphalt/Surfacing Materia				(1,855.95)	
530-480-100 - TS - Maint. - CPR Flasher	365.50	1,847.50	4,400.00	2,187.00	49.70
	<b>981.04</b>	<b>8,169.40</b>	<b>32,250.00</b>	<b>21,390.81</b>	<b>66.33</b>
<b>Interest</b>					
530-700-120 - TS - JD Lease payment		5,623.30	11,250.00	5,626.70	50.02
	<b>0.00</b>	<b>5,623.30</b>	<b>11,250.00</b>	<b>5,626.70</b>	<b>50.02</b>
<b>TOTAL MAINTENANCE:</b>	<b>13,492.21</b>	<b>97,177.04</b>	<b>206,670.00</b>	<b>106,236.80</b>	<b>51.40</b>
<b>CONSTRUCTION</b>					
<b>Maintenance, Materials &amp; Supplies</b>					
535-410-100 - TS - Const. - Shop Supply & Small Toc	16.73	16.73		(16.73)	
	<b>16.73</b>	<b>16.73</b>	<b>0.00</b>	<b>(16.73)</b>	<b>0.00</b>
<b>TOTAL CONSTRUCTION:</b>	<b>16.73</b>	<b>16.73</b>	<b>0.00</b>	<b>(16.73)</b>	<b>0.00</b>
<b>SNOW REMOVAL</b>					
<b>Maintenance, Materials &amp; Supplies</b>					
537-430-100 - TS - Snow - Gravel/Sand/Salt			100.00	100.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
<b>TOTAL SNOW REMOVAL:</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>13,508.94</b>	<b>97,193.77</b>	<b>206,770.00</b>	<b>106,320.07</b>	<b>51.42</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal	4,599.79	23,223.95	55,500.00	27,676.26	49.87
540-200-130 - EH - Cont. - Contaminated Recycle Fe			750.00	600.00	80.00
540-200-140 - EH - Cont. - Fuel/Carbon Surcharge	725.85	3,583.71	8,350.00	4,047.34	48.47
540-250-100 - EH - Cont. - Cemetery Maintenance	525.00	1,081.50	200.00	(881.50)	440.75-
	<b>5,850.64</b>	<b>27,889.16</b>	<b>64,800.00</b>	<b>31,442.10</b>	<b>48.52</b>
<b>Maintenance, Materials and Supplies</b>					
540-410-100 - EH - Maint. - Small Tools & Equipment			50.00	50.00	100.00
540-420-100 - EH - Maint. - Pest Control Supplies			60.00	60.00	100.00

**Village of Theodore**  
**Statement of Financial Activities - Detailed**  
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	Current	Year To Date	Budget	Variance	%
	0.00	0.00	110.00	110.00	100.00
<b>Grants and Contributions</b>					
540-540-100 - EH&W - Housing/Nursing Home Defici			2,000.00	2,000.00	100.00
	0.00	0.00	2,000.00	2,000.00	100.00
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>5,850.64</b>	<b>27,889.16</b>	<b>66,910.00</b>	<b>33,552.10</b>	<b>50.15</b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>					
<b>Professional/Contractual Services</b>					
550-200-110 - H&W - Cont. - Cemetery Maint.	56.07	56.07		(56.07)	
	56.07	56.07	0.00	(56.07)	0.00
<b>Total PUBLIC HEALTH AND WELFARE SERV</b>	<b>56.07</b>	<b>56.07</b>	<b>0.00</b>	<b>(56.07)</b>	<b>0.00</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>					
<b>Professional/Contractual Services</b>					
560-200-110 - P&D - Cont. - Building & Inspection Ch			300.00	300.00	100.00
560-240-100 - P&D - Cont. - Memberships/Subscriptic		275.00	280.00	5.00	1.79
	0.00	275.00	580.00	305.00	52.59
<b>TOTAL PLANNING AND DEVELOPMENT SEF</b>	<b>0.00</b>	<b>275.00</b>	<b>580.00</b>	<b>305.00</b>	<b>52.59</b>
<b>RECREATION AND CULTURAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
570-290-100 - R&C - Cont. - Library Requisition		2,464.88	4,950.00	20.24	0.41
	0.00	2,464.88	4,950.00	20.24	0.41
<b>Utilities - Heat</b>					
570-300-160 - R&C - Utility - Heat - Stationhouse	119.53	1,666.26	3,000.00	1,333.74	44.46
	119.53	1,666.26	3,000.00	1,333.74	44.46
<b>Utilities - Power</b>					
570-310-130 - R&C - Utility - Power - GenSet ConcBo		301.29	1,000.00	698.71	69.87
	0.00	301.29	1,000.00	698.71	69.87
<b>Utilities - Telephone</b>					
570-330-130 - R&C - Utility - Telephone - Stationhous	58.28	352.09	680.00	327.91	48.22
570-330-141 - R&C - Utility - Alarm - Stationhouse	254.40	254.40	260.00	5.60	2.15
	312.68	606.49	940.00	333.51	35.48
<b>Maintenance, Materials and Supplies</b>					
570-410-110 - R&C - Bank Charges/Late Fees		10.00		(10.00)	
570-430-160 - R&C - Museum Revitalization Project	1,791.07	10,527.97	4,000.00	(7,709.80)	192.75-
570-430-171 - R&C - Bldg Mat/Supply - Stationhouse			180.00	180.00	100.00
	1,791.07	10,537.97	4,180.00	(7,539.80)	180.38-
<b>Grants and Contributions</b>					
570-500-140 - R&C - Grants/Contributions - TDRA			13,000.00	13,000.00	100.00
	0.00	0.00	13,000.00	13,000.00	100.00
<b>Other</b>					
570-900-110 - R&C - Other	25.00	150.00	300.00	150.00	50.00
	25.00	150.00	300.00	150.00	50.00
<b>TOTAL RECREATION AND CULTURAL SERV</b>	<b>2,248.28</b>	<b>15,726.89</b>	<b>27,370.00</b>	<b>7,996.40</b>	<b>29.22</b>



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

	Current	Year To Date	Budget	Variance	%
<b>Professional/Contractual Services</b>					
585-285-100 - UT - Sewer - Cont Repairs - Bldg & Eq			1,000.00	1,000.00	100.00
585-285-110 - UT - Sewer - Cont Repairs - Lift Stator			2,000.00	2,000.00	100.00
585-285-120 - UT - Sewer - Cont Repairs - Line Repa		148.40	7,000.00	2,790.74	39.87
585-290-100 - UT - Sewer - Laboratory Testing		187.14	420.00	232.86	55.44
	<b>0.00</b>	<b>335.54</b>	<b>10,420.00</b>	<b>6,023.60</b>	<b>57.81</b>
<b>Utilities</b>					
585-300-110 - UT - Sewer - Heat	50.90	304.17	570.00	265.83	46.64
585-300-120 - UT - Sewer - Power	269.24	2,259.13	6,000.00	3,740.87	62.35
	<b>320.14</b>	<b>2,563.30</b>	<b>6,570.00</b>	<b>4,006.70</b>	<b>60.98</b>
<b>Maintenance, Materials and Supplies</b>					
585-400-110 - UT - Sewer - Stationary/Postage/Freight			100.00	100.00	100.00
585-410-100 - UT - Sewer - Office Supplies		8.46		(8.46)	
585-430-100 - UT - Sewer - Building Maint. Mat&Supp			100.00	100.00	100.00
585-430-110 - UT - Sewer - Lift Stations			470.00	470.00	100.00
585-430-120 - UT - Sewer - Sewer Lines			500.00	500.00	100.00
	<b>0.00</b>	<b>8.46</b>	<b>1,170.00</b>	<b>1,161.54</b>	<b>99.28</b>
<b>TOTAL SEWER:</b>	<b>320.14</b>	<b>2,907.30</b>	<b>18,160.00</b>	<b>11,191.84</b>	<b>61.63</b>
<b>TOTAL UTILITIES:</b>	<b>7,283.63</b>	<b>71,885.94</b>	<b>220,540.00</b>	<b>133,637.06</b>	<b>60.60</b>
<b>TOTAL EXPENDITURES:</b>	<b>98,670.15</b>	<b>355,013.72</b>	<b>704,110.00</b>	<b>321,262.64</b>	<b>45.63</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>	<b>36,857.04</b>	<b>(115,596.99)</b>	<b>56,130.00</b>	<b>(200,635.63)</b>	<b>357.45-</b>
<b>CHANGE IN NET ASSETS</b>	<b>36,857.04</b>	<b>(115,596.99)</b>	<b>56,130.00</b>	<b>(200,635.63)</b>	<b>357.45-</b>
<b>CHANGE IN SURPLUS</b>	<b>36,857.04</b>	<b>(115,596.99)</b>	<b>56,130.00</b>	<b>(200,635.63)</b>	<b>357.45-</b>

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

	Current	Year To Date	Budget	Variance	%
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Contract Labour		8,065.42	10,000.00	(3,600.06)	36.00-
	<b>0.00</b>	<b>8,065.42</b>	<b>10,000.00</b>	<b>(3,600.06)</b>	<b>36.00-</b>
<b>Professional/Contractual Services</b>					
580-230-100 - UT - Water - Travel, Meals & Subsister			1,700.00	1,700.00	100.00
580-250-100 - UT - Water - Memberships/Subscriptio		120.00	120.00		
580-260-100 - UT - Water - Conference/Education Fe		(79.88)	1,540.00	1,619.88	105.19
580-285-110 - UT - Water - Cont. Repairs - Building			1,000.00	1,000.00	100.00
580-285-120 - UT - Water - Cont. Repairs - Equip.			270.00	270.00	100.00
580-285-130 - UT - Water - Cont. Repairs - Wells		2,342.10	4,000.00	1,657.90	41.45
580-285-140 - UT - Water - Cont. Repairs - W.T.P.		1,419.07	50,000.00	48,580.93	97.16
580-285-150 - UT - Water - Cont. Repairs - Line Repa	2,257.01	2,257.01	19,500.00	15,383.19	78.89
580-290-100 - UT - Water - Laboratory Testing	43.80	295.65	1,600.00	1,260.55	78.78
	<b>2,300.81</b>	<b>6,353.95</b>	<b>79,730.00</b>	<b>71,472.45</b>	<b>89.64</b>
<b>Utilities</b>					
580-300-110 - UT - Water - Heat	258.81	1,924.09	2,980.00	1,055.91	35.43
580-300-115 - UT - Water - Heat - Well	47.50	396.04	740.00	343.96	46.48
580-300-120 - UT - Water - Power	1,432.69	10,152.15	7,400.00	(2,752.15)	37.19-
580-300-125 - UT - Water - Power - Well	571.72	2,292.35	3,060.00	767.65	25.09
580-300-140 - UT - Water - Telephone (Alarm - Well)	99.94	599.64	1,200.00	600.36	50.03
580-300-160 - UT - Water - Internet Line - RO Plant	74.15	444.90	220.00	(224.90)	102.23-
	<b>2,484.81</b>	<b>15,809.17</b>	<b>15,600.00</b>	<b>(209.17)</b>	<b>1.34-</b>
<b>Maintenance, Materials and Supplies</b>					
580-400-110 - UT - Water - Stationary/Postage/Freight	190.28	2,988.01	4,290.00	817.16	19.05
580-410-100 - UT - Water - Office Supplies			40.00	40.00	100.00
580-430-100 - UT - Water - Materials & Supplies	281.09	281.09	700.00	305.83	43.69
580-430-120 - UT - Water - Matis & Suppl - Public We		285.61	60.00	(225.61)	376.02-
580-430-130 - UT - Water - Matis & Suppl - WTP	162.33	2,098.62	5,000.00	2,901.38	58.03
580-430-135 - UT - Water - Parts, Materials - GenSet			150.00	150.00	100.00
580-430-140 - UT - Water - Matis & Suppl - Lines		1,118.15	3,500.00	1,498.67	42.82
580-440-100 - UT - Water - Shop Supplies			20.00	20.00	100.00
580-440-110 - UT - Water - Small Tools & Equipment		138.53	750.00	611.47	81.53
580-450-100 - UT - Water - Chemicals	1,544.17	17,227.46	40,000.00	20,735.73	51.84
	<b>2,177.87</b>	<b>24,137.47</b>	<b>54,510.00</b>	<b>26,854.63</b>	<b>49.27</b>
<b>Capital Expenditures</b>					
580-600-140 - UT - Water - Cap Asset - WTP - RO Sy		10,000.00	30,000.00	20,000.00	66.67
	<b>0.00</b>	<b>10,000.00</b>	<b>30,000.00</b>	<b>20,000.00</b>	<b>66.67</b>
<b>Interest</b>					
580-700-120 - UT - WATER - Loan Interest - WTP - F		1,297.37	3,340.00	2,042.63	61.16
580-700-130 - UT - Water - Loan Interest - Reservoir		3,315.26	8,200.00	4,884.74	59.57
	<b>0.00</b>	<b>4,612.63</b>	<b>11,540.00</b>	<b>6,927.37</b>	<b>60.03</b>
<b>Allowance for Uncollectibles</b>					
580-800-110 - UT - Water - Allowance for Uncollectibl			1,000.00	1,000.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>100.00</b>
<b>TOTAL WATER:</b>	<b>6,963.49</b>	<b>68,978.64</b>	<b>202,380.00</b>	<b>122,445.22</b>	<b>60.50</b>

**SEWER**

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


	Current	Year To Date	Budget	Variance	%
<b>ACCOUNT BALANCES</b>					
<b>Cash and Investments</b>					
110-110-110 - Cash on Hand - Petty Cash			350.00		
110-110-120 - Maximizer - Village	54,898.13	(31,087.23)	82,630.83		
110-110-122 - Plan 24 - Cemetery Account	8.55	21.25	2,935.91		
110-110-124 - Credit Union Share Accounts			5.00		
110-110-150 - Max - Theodore Heritage Society	162.67	5,567.73	10,196.81		
110-110-155 - Savings - Gas Tax Account	1.16	2.89	399.70		
<b>Total Cash and Investments:</b>	<b>55,070.51</b>	<b>(25,495.36)</b>	<b>96,518.25</b>		
<b>Municipal Taxes Receivable</b>					
110-200-100 - Municipal - Tax Receivable - Current	(4,127.66)	(20,819.02)	(29,098.66)		
110-200-110 - Municipal - Tax Receivable - Arrears	(19,505.66)	(44,496.82)	83,673.00		
110-200-900 - Municipal - Allow. for Uncollected			(95,000.00)		
<b>Total Municipal Taxes Receivable:</b>	<b>(23,633.32)</b>	<b>(65,315.84)</b>	<b>(40,425.66)</b>		

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

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

Certified correct and in accordance with the records  
July 17, 2024

Presented to council on



Shaelynn Bazarshi  
Administrator



Roger Hardie  
Mayor