

**Village of Theodore**  
**Statement of Financial Activities - Condensed**  
For the Period Ending September 30, 2022

	Current	Year To Date	Budget
<b>REVENUES</b>			
<b>Taxation</b>			
<b>Municipal Taxes</b>			
General Municipal Levy	8,676.50	358,309.93	366,670.00
Abatements and Adjustments	(370.57)	(5,381.87)	5,000.00
Discount on Current Year Taxes	(481.73)	(7,897.87)	7,500.00
<b>Net Municipal Taxes</b>	<b>7,824.20</b>	<b>345,030.19</b>	<b>379,170.00</b>
Penalties on Tax Arrears	863.63	13,178.48	17,200.00
<b>Total Taxation:</b>	<b>8,687.83</b>	<b>358,208.67</b>	<b>396,370.00</b>
<b>Fees and Charges</b>			
Custom Work		705.00	830.00
Sale of Supplies and Gravel		23.20	
Rentals		1,200.00	1,200.00
Cemetery Fees		1,025.00	1,750.00
Licenses and Permits	10.00	681.00	675.00
General Office Services	40.00	405.00	510.00
Landfill/Waste Collection Fees	11,479.67	40,165.88	55,900.00
<b>Total Fees and Charges:</b>	<b>11,529.67</b>	<b>44,205.08</b>	<b>60,865.00</b>
<b>Maintenance and Development Charges</b>			
Development Charges	10.00	140.00	100.00
<b>Total Maintenance and Development Charges:</b>	<b>10.00</b>	<b>140.00</b>	<b>100.00</b>
<b>Utilities</b>			
Water	18,287.68	56,981.56	79,350.00
Sewer	6,992.34	19,029.33	24,000.00
<b>Total Utilities:</b>	<b>25,280.02</b>	<b>76,010.89</b>	<b>103,350.00</b>
<b>Unconditional Transfers</b>			
Unconditional Transfers		69,025.00	69,025.00
<b>Total Unconditional Transfers:</b>	<b>0.00</b>	<b>69,025.00</b>	<b>69,025.00</b>
<b>Conditional Grants</b>			
Federal	114,194.00	237,880.00	394,599.00
Provincial		800.00	20,760.00
<b>Total Conditional Grants:</b>	<b>114,194.00</b>	<b>238,680.00</b>	<b>415,359.00</b>
<b>Grants in Lieu of Taxes</b>			
Federal	1,833.36	1,833.36	1,907.00
Provincial		1,945.98	2,027.00
Local		5,836.79	6,080.00
Other	1,747.66	21,023.62	29,500.00
<b>Total Grants in Lieu of Taxes:</b>	<b>3,581.02</b>	<b>30,639.75</b>	<b>39,514.00</b>
<b>Capital Asset Proceeds</b>			
Capital Asset Proceeds		829.00	829.00
<b>Total Capital Asset Proceeds:</b>	<b>0.00</b>	<b>829.00</b>	<b>829.00</b>

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	Current	Year To Date	Budget
<b>Investment Income and Commissions</b>			
Investment and Income Revenue	10,130.66	10,587.03	290.00
<b>Total Investment Income and Commissions:</b>	<b>10,130.66</b>	<b>10,587.03</b>	<b>290.00</b>
<b>Other Revenues</b>			
Other Revenue	(498.50)	2,847.44	3,765.00
<b>Total Other Revenues:</b>	<b>(498.50)</b>	<b>2,847.44</b>	<b>3,765.00</b>
<b>Total REVENUES:</b>	<b>172,914.70</b>	<b>831,172.86</b>	<b>1,089,467.00</b>
<b>EXPENDITURES</b>			
<b>General Government Services</b>			
Wages	6,544.65	62,285.20	87,840.00
Benefits	1,019.96	9,231.34	12,450.00
Professional/Contract Services	(8,075.83)	30,715.97	44,929.00
Utilities	422.67	6,150.62	9,280.00
Maintenance, Material and Supplies	7.94	2,862.94	4,150.00
Allowance for Uncollectibles	4,047.65	248,458.23	30,000.00
Other		4.90	100.00
<b>Total General Government Services:</b>	<b>3,967.04</b>	<b>359,709.20</b>	<b>188,749.00</b>
<b>Protective Services</b>			
<b>Police Protection</b>			
Contractual Services		17,020.51	17,025.00
<b>Total Police Protection:</b>	<b>0.00</b>	<b>17,020.51</b>	<b>17,025.00</b>
<b>Fire Protection</b>			
Wages	200.00	1,800.00	2,400.00
Professional/Contractual Services		1,327.60	1,825.00
Utilities	60.00	551.94	750.00
Maintenance, Materials and Supplies	35.46	1,083.26	1,600.00
<b>Total Fire Protection:</b>	<b>295.46</b>	<b>4,762.80</b>	<b>6,575.00</b>
<b>Total Protective Services:</b>	<b>295.46</b>	<b>21,783.31</b>	<b>23,600.00</b>
<b>Transportation Services</b>			
<b>Maintenance</b>			
Wages	8,208.00	65,571.56	87,000.00
Benefits	2,015.96	13,404.62	19,650.00
Professional/Contractual Services		3,367.79	4,920.00
Utilities	1,212.02	12,867.65	15,200.00
Maintenance, Materials & Supplies	2,191.10	22,211.57	29,000.00
Interest	5,623.30	11,246.60	11,250.00
<b>Total Maintenance:</b>	<b>19,250.38</b>	<b>128,669.79</b>	<b>167,020.00</b>
<b>Construction</b>			
Maintenance, Materials & Supplies		69.45	200.00
<b>Total Construction:</b>	<b>0.00</b>	<b>69.45</b>	<b>200.00</b>
<b>Total Transportation Services:</b>	<b>19,250.38</b>	<b>128,739.24</b>	<b>167,220.00</b>

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	Current	Year To Date	Budget
<b>Environmental Services</b>			
Professional/Contractual Services	5,969.50	50,429.28	69,225.00
Maintenance, Materials and Supplies		214.70	
<b>Total Environmental Services:</b>	<b>5,969.50</b>	<b>50,643.98</b>	<b>69,225.00</b>
<b>Planning and Development Services</b>			
Professional/Contractual Services		775.00	1,275.00
<b>Total Planning and Development Services:</b>	<b>0.00</b>	<b>775.00</b>	<b>1,275.00</b>
<b>Recreation and Cultural Services</b>			
Professional/Contractual Services		7,992.84	7,995.00
Utilities - Heat	58.08	2,071.64	3,000.00
Utilities - Power	45.84	995.46	1,500.00
Utilities - Telephone	54.70	755.81	660.00
Maintenance, Materials and Supplies		4,443.27	4,500.00
Other	25.00	225.00	200.00
<b>Total Recreation and Cultural Services:</b>	<b>183.62</b>	<b>16,484.02</b>	<b>17,855.00</b>
<b>Utilities</b>			
<b>Water</b>			
Wages and Benefits	1,792.00	21,966.00	34,000.00
Professional/Contractual Services	1,050.29	6,803.94	16,000.00
Utilities	717.99	8,443.57	10,700.00
Maintenance, Materials and Supplies	1,581.90	9,888.79	15,750.00
Capital Expenditures	1,959.56	326,865.78	795,000.00
Interest	618.44	3,894.56	3,200.00
<b>Total Water:</b>	<b>7,720.18</b>	<b>377,862.64</b>	<b>874,650.00</b>
<b>Sewer</b>			
Professional/Contractual Services		31,503.11	33,900.00
Utilities	236.54	2,967.51	3,200.00
Maintenance, Materials and Supplies		72.32	275.00
<b>Total Sewer:</b>	<b>236.54</b>	<b>34,542.94</b>	<b>37,375.00</b>
<b>Total Utilities:</b>	<b>7,956.72</b>	<b>412,405.58</b>	<b>912,025.00</b>
<b>Total EXPENDITURES:</b>	<b>37,622.72</b>	<b>990,540.33</b>	<b>1,379,949.00</b>
<b>CHANGE IN NET FINANCIAL ASSETS</b>			
<b>REVENUES</b>	<b>172,914.70</b>	<b>831,172.86</b>	<b>1,089,467.00</b>
<b>EXPENDITURES</b>	<b>37,622.72</b>	<b>990,540.33</b>	<b>1,379,949.00</b>
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>135,291.98</b>	<b>(159,367.47)</b>	<b>(290,482.00)</b>
Change in Non-Financial Assets		6,413.00	
<b>Change in Net Assets</b>	<b>135,291.98</b>	<b>(165,780.47)</b>	<b>(290,482.00)</b>
<b>Change in Surplus</b>	<b>135,291.98</b>	<b>(165,780.47)</b>	<b>(290,482.00)</b>

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**Village of Theodore**  
**Statement of Financial Activities - Condensed**  
For the Period Ending September 30, 2022

<b>Account Balances</b>	<b>Current</b>	<b>Year To Date</b>	<b>Budget</b>
<b>Cash and Investments</b>			
Cash on Hand - Petty Cash			350.00
Maximizer - Village	93,108.61	99,066.84	398,287.67
Plan 24 - Cemetery Account	201.88	431.66	2,192.74
Credit Union Share Accounts			5.00
Equity - Village of Theodore			2,251.62
Max - Theodore Heritage Society	11.34	2,464.64	12,028.85
Savings - Gas Tax Account	10,085.36	120,584.70	120,584.70
<b>Total Cash and Investments:</b>	<b>103,407.19</b>	<b>222,547.84</b>	<b>535,700.58</b>
<b>Municipal Taxes Receivable</b>			
Municipal - Tax Receivable - Current	(17,938.22)	130,882.52	605,528.30
Municipal - Tax Receivable - Arrears	(9,098.64)	(302,517.87)	(449,994.34)
Municipal - Allow. for Uncollected			(295,000.00)
<b>Total Municipal Taxes Receivable:</b>	<b>(27,036.86)</b>	<b>(171,635.35)</b>	<b>(139,466.04)</b>

Certified correct and in accordance with the records

Presented to council on  
October 19, 2022.

  
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Marj Beatty  
Acting Administrator

  
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Roger Hardie  
Mayor

