

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

	Current	Year To Date	Budget	Variance	%
<b>REVENUES</b>					
<b>TAXATION</b>					
<b>Municipal Taxes</b>					
410-110-100 - General Municipal Levy		423,011.27	423,020.00	(8.73)	
410-110-150 - Capital Works Levy	9,000.50	36,230.85	35,660.00	570.85	1.60
410-120-100 - Abatements and Adjustments	(1,340.47)	(6,290.47)	(5,000.00)	(1,290.47)	25.81-
410-130-100 - Discount on Municipal Tax - Property		(9,569.24)	(9,150.00)	(419.24)	4.58-
	<b>7,660.03</b>	<b>443,382.41</b>	<b>444,530.00</b>	<b>(1,147.59)</b>	<b>0.26-</b>
<b>Penalties on Tax Arrears</b>					
410-400-210 - Penalty on Mun Taxes Arrears - Proper	901.71	13,535.66	13,660.00	(124.34)	0.91-
	<b>901.71</b>	<b>13,535.66</b>	<b>13,660.00</b>	<b>(124.34)</b>	<b>0.91-</b>
<b>Other</b>					
410-900-100 - Other	146.92	146.92		146.92	
	<b>146.92</b>	<b>146.92</b>	<b>0.00</b>	<b>146.92</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>8,708.66</b>	<b>457,064.99</b>	<b>458,190.00</b>	<b>(1,125.01)</b>	<b>0.25-</b>
<b>FEES AND CHARGES</b>					
<b>Custom Work</b>					
420-100-100 - F&C - Custom Work		1,780.00	2,000.00	(220.00)	11.00-
420-100-105 - F&C - Custom Work - Grass			440.00	(440.00)	100.00-
420-100-110 - F&C - Custom Work - Snow Removal		250.00	1,340.00	(1,090.00)	81.34-
	<b>0.00</b>	<b>2,030.00</b>	<b>3,780.00</b>	<b>(1,750.00)</b>	<b>46.30-</b>
<b>Sale of Supplies and Gravel</b>					
420-200-200 - F&C - Sale of Supplies - Office		6.00	120.00	(114.00)	95.00-
	<b>0.00</b>	<b>6.00</b>	<b>120.00</b>	<b>(114.00)</b>	<b>95.00-</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			150.00	(150.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>1,350.00</b>	<b>(1,350.00)</b>	<b>100.00-</b>
<b>Cemetery Fees</b>					
420-600-100 - F&C - Cemetery Fees		800.00	1,100.00	(300.00)	27.27-
420-600-110 - F&C - Cemetery Permit		200.00	150.00	50.00	33.33
	<b>0.00</b>	<b>1,000.00</b>	<b>1,250.00</b>	<b>(250.00)</b>	<b>20.00-</b>
<b>Licenses and Permits</b>					
420-700-210 - F&C - Licenses - Dogs	24.00	490.00	370.00	120.00	32.43
420-710-100 - F&C - Permits		25.00	30.00	(5.00)	16.67-
	<b>24.00</b>	<b>515.00</b>	<b>400.00</b>	<b>115.00</b>	<b>28.75</b>
<b>Other</b>					
<b>Tax Certificate</b>					
420-800-100 - F&C - Tax Certificate		440.00	340.00	100.00	29.41
	<b>0.00</b>	<b>440.00</b>	<b>340.00</b>	<b>100.00</b>	<b>29.41</b>
<b>Landfill/Waste Collection Fees</b>					
420-850-120 - F&C - Waste Collection Fees	17,993.00	66,729.83	66,000.00	729.83	1.11
420-850-220 - F&C - Recycling Recovery		7,233.81	9,650.00	(2,416.19)	25.04-
420-850-300 - F&C - Building Inspection Fees		75.00	1,000.00	(925.00)	92.50-
	<b>17,993.00</b>	<b>74,038.64</b>	<b>76,650.00</b>	<b>(2,611.36)</b>	<b>3.41-</b>

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	17,993.00	74,478.64	76,990.00	(2,511.36)	3.26-
<b>TOTAL FEES AND CHARGES:</b>	<b>18,017.00</b>	<b>78,029.64</b>	<b>83,890.00</b>	<b>(5,860.36)</b>	<b>6.99-</b>
<b>MAINTENANCE AND DEVELOPMENT CHARGES</b>					
<b>Development Charges</b>					
430-200-100 - M&D - Building Development Permits		40.00	40.00		
	0.00	40.00	40.00	0.00	0.00
<b>TOTAL MAINTENANCE AND DEVELOPMENT</b>	<b>0.00</b>	<b>40.00</b>	<b>40.00</b>	<b>0.00</b>	<b>0.00</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Charges	18,751.36	75,613.79	74,470.00	1,143.79	1.54
440-120-200 - Water - Custom Work		360.00	100.00	260.00	260.00
440-140-100 - Water - Connection Fees		600.00	800.00	(200.00)	25.00-
440-160-500 - Utility Interest Charges	(2.58)	1,876.60	1,570.00	306.60	19.53
	<b>18,748.78</b>	<b>78,450.39</b>	<b>76,940.00</b>	<b>1,510.39</b>	<b>1.96</b>
<b>Sewer</b>					
440-220-100 - Sewer - Charges	6,168.34	24,959.25	24,760.00	199.25	0.80
	<b>6,168.34</b>	<b>24,959.25</b>	<b>24,760.00</b>	<b>199.25</b>	<b>0.80</b>
<b>TOTAL UTILITIES:</b>	<b>24,917.12</b>	<b>103,409.64</b>	<b>101,700.00</b>	<b>1,709.64</b>	<b>1.68</b>
<b>UNCONDITIONAL TRANSFERS</b>					
<b>Unconditional Transfers</b>					
450-110-100 - Unconditional - (Revenue Sharing)		94,881.00	94,880.00	1.00	
	0.00	94,881.00	94,880.00	1.00	0.00
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>0.00</b>	<b>94,881.00</b>	<b>94,880.00</b>	<b>1.00</b>	<b>0.00</b>
<b>CONDITIONAL GRANTS</b>					
<b>Federal</b>					
450-220-100 - Conditional - Fed/Prov - ICIP Grant			40.00	(40.00)	100.00-
	0.00	0.00	40.00	(40.00)	100.00-
<b>Provincial</b>					
450-300-150 - Conditional- Fed/Prov- CCBF		19,624.50	19,220.00	404.50	2.10
450-350-100 - Conditional - Prov - Primary Weight		1,040.00	1,040.00		
	0.00	20,664.50	20,260.00	404.50	2.00
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>0.00</b>	<b>20,664.50</b>	<b>20,300.00</b>	<b>364.50</b>	<b>1.80</b>
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Federal</b>					
450-500-100 - GIL - Federal - Canada Post			2,100.00	(2,100.00)	100.00-
	0.00	0.00	2,100.00	(2,100.00)	100.00-
<b>Provincial</b>					
450-650-100 - GIL - Prov - Sask Tel		2,731.78	2,200.00	531.78	24.17
	0.00	2,731.78	2,200.00	531.78	24.17



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<b>Local</b>					
450-710-100 - GIL - Local - THA		6,450.77	7,700.00	(1,249.23)	16.22-
	<b>0.00</b>	<b>6,450.77</b>	<b>7,700.00</b>	<b>(1,249.23)</b>	<b>16.22-</b>
<b>Other</b>					
450-800-100 - GIL - Other - SK Power Surcharge	1,842.29	19,436.57	22,500.00	(3,063.43)	13.62-
450-900-100 - GIL - Other - SK Energy Surcharge	820.08	10,607.72	9,940.00	667.72	6.72
	<b>2,662.37</b>	<b>30,044.29</b>	<b>32,440.00</b>	<b>(2,395.71)</b>	<b>7.39-</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>2,662.37</b>	<b>39,226.84</b>	<b>44,440.00</b>	<b>(5,213.16)</b>	<b>11.73-</b>
<b>LAND SALES - GAIN</b>					
<b>Land Sales Gain</b>					
460-500-100 - Land Sales - Gain	500.00	500.00		500.00	
	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>
	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue - Village	18.05	98.34	100.00	(1.66)	1.66-
470-100-110 - Interest Revenue - Heritage Account	28.09	99.55	160.00	(60.45)	37.78-
470-100-120 - Interest Revenue - Cemetery	11.41	28.78	50.00	(21.22)	42.44-
470-100-130 - Interest Revenue - Gax Tax Fund	40.21	95.61	50.00	45.61	91.22
	<b>97.76</b>	<b>322.28</b>	<b>360.00</b>	<b>(37.72)</b>	<b>10.48-</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>97.76</b>	<b>322.28</b>	<b>360.00</b>	<b>(37.72)</b>	<b>10.48-</b>
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-150-103 - Donations - Free Press		50.00		50.00	
480-150-109 - Donations - Heritage Fund (Museum)	500.00	9,269.00	15,000.00	(5,731.00)	38.21-
480-150-111 - Donation - Cemetary Fund		2,930.00	400.00	2,530.00	632.50
480-150-117 - Donations- Theodore Economic Comrr		1,551.23	400.00	1,151.23	287.81
	<b>500.00</b>	<b>13,800.23</b>	<b>15,800.00</b>	<b>(1,999.77)</b>	<b>12.66-</b>
<b>TOTAL OTHER REVENUES:</b>	<b>500.00</b>	<b>13,800.23</b>	<b>15,800.00</b>	<b>(1,999.77)</b>	<b>12.66-</b>
<b>TOTAL REVENUES:</b>	<b>55,402.91</b>	<b>807,939.12</b>	<b>819,600.00</b>	<b>(11,660.88)</b>	<b>1.42-</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	8,940.00	9,000.00	60.00	0.67
	<b>820.00</b>	<b>8,940.00</b>	<b>9,000.00</b>	<b>60.00</b>	<b>0.67</b>
510-110-230 - GG - Wages - Administrator	4,875.00	54,330.00	48,000.00	(6,330.00)	13.19-
	<b>5,695.00</b>	<b>63,270.00</b>	<b>57,000.00</b>	<b>(6,270.00)</b>	<b>11.00-</b>
<b>Benefits</b>					
510-130-230 - GG - Benefits - Admin - MEPP	438.75	4,889.70	4,300.00	(589.70)	13.71-
510-130-231 - GG - Benefits - Admin - CPP	274.59	3,046.95	2,690.00	(356.95)	13.27-
510-130-232 - GG - Benefits - Admin - EI	111.93	1,247.39	1,100.00	(147.39)	13.40-
510-130-236 - GG - Benefits - Admin - SUMA	768.06	4,546.86	2,630.00	(1,916.86)	72.88-
510-150-530 - GG - Benefits - Other - Christmas/Retir			20.00	20.00	100.00
	<b>1,593.33</b>	<b>13,730.90</b>	<b>10,740.00</b>	<b>(2,990.90)</b>	<b>27.85-</b>
	<b>7,288.33</b>	<b>77,000.90</b>	<b>67,740.00</b>	<b>(9,260.90)</b>	<b>13.67-</b>
<b>Professional/Contract Services</b>					
510-200-110 - GG - Cont. - Legal		676.00	710.00	34.00	4.79
510-200-120 - GG - Cont. - Janitor	84.00	2,132.00	2,040.00	(92.00)	4.51-
510-200-130 - GG - Cont. - Audit/Accounting		7,049.00	7,220.00	171.00	2.37
510-200-140 - GG - Cont - Mentor Contract		2,920.50	5,000.00	2,079.50	41.59
510-200-150 - GG - Cont. - Assessment - SAMA		7,413.00	6,800.00	(613.00)	9.01-
510-200-170 - GG - Cont. - Advertising		419.94	1,150.00	730.06	63.48
510-210-160 - GG - Travel, Meals & Subsistence			30.00	30.00	100.00
510-210-170 - GG - Admin. - Training, Travel & Meals		498.71	2,930.00	2,431.29	82.98
510-220-100 - GG - Cont. - Office Machines	594.32	6,568.54	7,040.00	471.46	6.70
510-230-100 - GG - Cont. - Insurance - General & Boi	14,664.00	15,499.28	13,290.00	(2,209.28)	16.62-
510-230-110 - GG - Cont. - WCB		2,855.56	3,200.00	344.44	10.76
510-240-100 - GG - Cont. - Memberships & Subscript	55.10	1,786.23	2,300.00	513.77	22.34
510-240-150 - GG - Cont. - Conference Fees		200.00		(200.00)	
510-250-050 - GG - Cont. - ISC			30.00	30.00	100.00
510-250-150 - GG - Cont. - Express & Cartage		142.31	70.00	(72.31)	103.30-
510-260-100 - GG - Cont. - Tax Enforcement/Collectio			(30.00)	(30.00)	100.00-
510-270-100 - GG - Cont. - Building Maint & Repairs		349.80		(349.80)	
510-270-150 - GG - Cont. - Records Destruction			110.00	110.00	100.00
510-280-130 - GG - Cont. - Building Inspector		375.00	340.00	(35.00)	10.29-
510-280-150 - GG - Cont. - Website Provider	825.00	905.97	880.00	(25.97)	2.95-
510-280-170 - GG - Cont. - Board of Revision		250.00	250.00		
510-290-100 - GG - Cont. - Bank Charges	30.00	130.00	90.00	(40.00)	44.44-
510-290-104 - GG - Cont. - Terminal Rental		120.87		(120.87)	
510-290-105 - GG - Cont. - Terminal Processing Fees	57.79	966.58	2,230.00	1,263.42	56.66
510-290-106 - GG - Cont. - Bylaw Enforcement		765.00	2,100.00	1,335.00	63.57
	<b>16,310.21</b>	<b>52,024.29</b>	<b>57,780.00</b>	<b>5,755.71</b>	<b>9.96</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat - Mun. Bldg.	310.02	3,146.16	3,140.00	(6.16)	0.20-
510-300-120 - GG - Utility - Power	208.95	2,466.48	2,570.00	103.52	4.03
510-300-140 - GG - Utility - Telephone	160.90	1,967.37	1,950.00	(17.37)	0.89-
510-300-150 - GG - Utility - Wireless Phone Service	54.93	658.93	660.00	1.07	0.16

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	<b>734.80</b>	<b>8,238.94</b>	<b>8,320.00</b>	<b>81.06</b>	<b>0.97</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage		2,760.70	1,860.00	(900.70)	48.42-
510-410-140 - GG - Maint. - Office Supplies	82.52	371.64	950.00	578.36	60.88
510-410-160 - GG - Maint. - Coffee/Water/Supplies		220.75	90.00	(130.75)	145.28-
510-410-180 - GG - Maint. - Gifts/Flowers/Awards			80.00	80.00	100.00
510-420-100 - GG - Maint. - Janitor Supplies		98.56	80.00	(18.56)	23.20-
510-450-100 - GG - Maint. - Election Supplies		165.83		(165.83)	
510-450-150 - GG - Maint. - Election Workers		451.60		(451.60)	
510-490-100 - GG - Maint. - Office Repairs & Maint.			270.00	270.00	100.00
510-490-150 - GG - Maint. - Safety Equipment			370.00	370.00	100.00
	<b>82.52</b>	<b>4,069.08</b>	<b>3,700.00</b>	<b>(369.08)</b>	<b>9.98-</b>
<b>Grants and Contributions</b>					
510-500-110 - GG - Grants and Contributions		214.29		(214.29)	
510-500-118 - GG - Donation - Other		238.10	450.00	211.90	47.09
510-500-119 - GG - Theodore Economic Committee	512.17	2,619.84		(2,619.84)	
	<b>512.17</b>	<b>3,072.23</b>	<b>450.00</b>	<b>(2,622.23)</b>	<b>582.72-</b>
<b>Capital Expenditures</b>					
510-600-199 - GG - Amortizatin Expense			170.00	170.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>170.00</b>	<b>170.00</b>	<b>100.00</b>
<b>Interest</b>					
510-700-110 - GG - Bank Interest		49.56		(49.56)	
510-700-120 - GG - E-Transfer Bank Charges			10.00	10.00	100.00
	<b>0.00</b>	<b>49.56</b>	<b>10.00</b>	<b>(39.56)</b>	<b>395.60-</b>
<b>Allowance for Uncollectibles</b>					
510-800-110 - GG - Allowance for Uncollectibles	12,461.82	12,461.82	19,640.00	7,178.18	36.55
	<b>12,461.82</b>	<b>12,461.82</b>	<b>19,640.00</b>	<b>7,178.18</b>	<b>36.55</b>
<b>Other</b>					
510-900-110 - GG - Other		(0.03)		0.03	
	<b>0.00</b>	<b>(0.03)</b>	<b>0.00</b>	<b>0.03</b>	<b>0.00</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>37,389.85</b>	<b>156,916.79</b>	<b>157,810.00</b>	<b>893.21</b>	<b>0.57</b>
<b>PROTECTIVE SERVICES</b>					
<b>POLICE PROTECTION</b>					
<b>Professional/Contractual Services</b>					
520-210-100 - PS - Police - Justice Requisition		19,080.28	18,650.00	(430.28)	2.31-
	<b>0.00</b>	<b>19,080.28</b>	<b>18,650.00</b>	<b>(430.28)</b>	<b>2.31-</b>
<b>TOTAL POLICE PROTECTION:</b>	<b>0.00</b>	<b>19,080.28</b>	<b>18,650.00</b>	<b>(430.28)</b>	<b>2.31-</b>
<b>FIRE PROTECTION</b>					
<b>Wages and Benefits</b>					
<b>Wages</b>					
525-110-120 - PS - Fire - Salaries - Fire Chief	200.00	2,400.00	2,200.00	(200.00)	9.09-
525-110-130 - PS - Fire - Salaries - Deputy Fire Chief			200.00	200.00	100.00
	<b>200.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>0.00</b>	<b>0.00</b>

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	<b>200.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>					
525-210-100 - PS - Fire - Dispatching Service	630.00	630.00	630.00		
525-230-100 - PS - Fire - Insurance		463.10	460.00	(3.10)	0.67-
525-250-100 - PS - Fire - Contracted Repairs			350.00	350.00	100.00
	<b>630.00</b>	<b>1,093.10</b>	<b>1,440.00</b>	<b>346.90</b>	<b>24.09</b>
<b>Utilities</b>					
525-300-140 - PS - Fire - Utility - Telephone	60.60	749.61	730.00	(19.61)	2.69-
	<b>60.60</b>	<b>749.61</b>	<b>730.00</b>	<b>(19.61)</b>	<b>2.69-</b>
<b>Maintenance, Materials and Supplies</b>					
525-430-100 - PS - Fire - Vehicle/Equip. Repair/Parts		264.25	390.00	125.75	32.24
525-430-110 - PS - Fire - Oil & Gas		314.10	820.00	505.90	61.70
525-440-100 - PS - Fire - Small Tools/Equipment			40.00	40.00	100.00
525-450-100 - PS - Fire - Other		38.32		(38.32)	
	<b>0.00</b>	<b>616.67</b>	<b>1,250.00</b>	<b>633.33</b>	<b>50.67</b>
<b>Grants and Contributions</b>					
525-520-110 - PS - Fire - Grants and Contributions			5,000.00	5,000.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100.00</b>
<b>Capital Expenditures</b>					
525-600-199 - PS - Fire - Amortization Expense			1,950.00	1,950.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>1,950.00</b>	<b>1,950.00</b>	<b>100.00</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>890.60</b>	<b>4,859.38</b>	<b>12,770.00</b>	<b>7,910.62</b>	<b>61.95</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>890.60</b>	<b>23,939.66</b>	<b>31,420.00</b>	<b>7,480.34</b>	<b>23.81</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-140 - TS - Maint. - Wages - Maint. Assistant	10,078.13	105,911.63	107,000.00	1,088.37	1.02
	<b>10,078.13</b>	<b>105,911.63</b>	<b>107,000.00</b>	<b>1,088.37</b>	<b>1.02</b>
<b>Benefits</b>					
530-130-131 - TS - Maint. - Benefits - Asst - MEPP	834.17	9,459.19	9,540.00	80.81	0.85
530-130-132 - TS - Maint. - Benefits - Asst. - CPP	520.99	5,887.78	5,940.00	52.22	0.88
530-130-133 - TS - Maint. - Benefits - Asst. - EI	212.81	2,413.10	2,460.00	46.90	1.91
530-130-134 - TS - Maint. - Benefits - Asst. - SUMA	1,565.84	7,368.44	6,520.00	(848.44)	13.01-
	<b>3,133.81</b>	<b>25,128.51</b>	<b>24,460.00</b>	<b>(668.51)</b>	<b>2.73-</b>
	<b>13,211.94</b>	<b>131,040.14</b>	<b>131,460.00</b>	<b>419.86</b>	<b>0.32</b>
<b>Professional/Contractual Services</b>					
530-210-120 - TS - Maint. - Contract -Equipment Ren	4,310.63	4,412.39	2,830.00	(1,582.39)	55.91-
530-210-140 - TS - Maint. - Contract - Training			340.00	340.00	100.00
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		14,957.88	2,230.00	(12,727.88)	570.76-
530-290-100 - TS - Maint. - Contracted Repairs			6,200.00	6,200.00	100.00
	<b>4,310.63</b>	<b>19,370.27</b>	<b>11,600.00</b>	<b>(7,770.27)</b>	<b>66.99-</b>
<b>Utilities</b>					
530-300-110 - TS - Maint. - Utility - Heat	379.19	3,503.29	3,450.00	(53.29)	1.54-
530-300-120 - TS - Maint. - Utility - Power	80.10	811.26	970.00	158.74	16.36

**Village of Theodore**  
**Statement of Financial Activities - Detailed**  
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	Current	Year To Date	Budget	Variance	%
530-310-100 - TS - Maint. - Utility - Street Lights	1,147.95	13,864.38	14,030.00	165.62	1.18
	<b>1,607.24</b>	<b>18,178.93</b>	<b>18,450.00</b>	<b>271.07</b>	<b>1.47</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Blue Shop - Maint & Repa		611.44		(611.44)	
530-410-120 - TS - Maint. - Shop Supplies	252.18	885.28	2,590.00	1,704.72	65.82
530-410-130 - TS - Maint. - Shop Small Tools	128.24	1,439.31	60.00	(1,379.31)	2298.85-
530-410-220 - TS - Maint. - Protective Equipment	428.79	770.60	520.00	(250.60)	48.19-
530-415-500 - TS - Maint. - Water Truck (old fire truc			170.00	170.00	100.00
530-420-101 - TS - Maint. - Repair/Parts/Tools-BackH		334.11	380.00	45.89	12.08
530-420-102 - TS - Maint. - Repair/Parts/Tools-GravT		213.60	130.00	(83.60)	64.31-
530-420-103 - TS - Maint. - Repair/Parts/Tools-Grade	15.89	15.89	660.00	644.11	97.59
530-425-105 - TS - Maint. - Repair/Parts/Tools-1/2 To	47.65	780.66	250.00	(530.66)	212.26-
530-425-107 - TS - Maint.- Repair/Parts/Tools-Mower		1,321.25	390.00	(931.25)	238.78-
530-425-108 - TS - Maint - Repairs/Parts/Tools-Tractc		1,107.86	2,560.00	1,452.14	56.72
530-425-109 - TS - Maint. - Repair/Parts/tools-Sm. Ec		370.86	840.00	469.14	55.85
530-425-110 - TS - Maint. - Oil	4.97	1,106.81	210.00	(896.81)	427.05-
530-425-111 - TS - Maint. - Fuel - BackHoe	126.67	645.05	570.00	(75.05)	13.17-
530-425-112 - TS - Maint. - Fuel - Grader	585.71	1,394.02	1,550.00	155.98	10.06
530-425-113 - TS - Maint. - Fuel - Gravel Truck	44.97	469.85	440.00	(29.85)	6.78-
530-430-115 - TS - Maint. - Fuel - Pickup Truck	480.00	2,727.90	2,530.00	(197.90)	7.82-
530-430-116 - TS - Maint. - Fuel - Emergency Genera		274.68		(274.68)	
530-430-117 - TS - Maint. - Fuel - Other	7.19	66.43	320.00	253.57	79.24
530-430-118 - TS - Maint. - Fuel - John Deere	280.63	1,710.56	2,350.00	639.44	27.21
530-430-119 - TS - Maint. - Fuel - Mower		575.25	260.00	(315.25)	121.25-
530-430-120 - TS - Maint. - Machine - Blades			230.00	230.00	100.00
530-430-125 - TS - Maint. - Fuel - Water truck		230.18	350.00	119.82	34.23
530-440-100 - TS - Maint. - Gravel/Sand/Grass Seed		5,940.09	5,800.00	(140.09)	2.42-
530-450-100 - TS - Maint. - Culverts/Drainage		855.42		(855.42)	
530-460-100 - TS - Maint. - Asphalt/Surfacing Materia	2,212.54	4,184.07	1,860.00	(2,324.07)	124.95-
530-460-110 - TS - Maint. - Dust Control			5,000.00	5,000.00	100.00
530-480-100 - TS - Maint. - CPR Flasher	731.00	4,702.00	4,410.00	(292.00)	6.62-
	<b>5,346.43</b>	<b>32,733.17</b>	<b>34,430.00</b>	<b>1,696.83</b>	<b>4.93</b>
<b>Capital Expenditures</b>					
530-600-199 - TS - Maint. - Amortization Expense			29,690.00	29,690.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>29,690.00</b>	<b>29,690.00</b>	<b>100.00</b>
<b>Interest</b>					
530-700-120 - TS - JD Lease payment		11,246.60	11,250.00	3.40	0.03
	<b>0.00</b>	<b>11,246.60</b>	<b>11,250.00</b>	<b>3.40</b>	<b>0.03</b>
<b>TOTAL MAINTENANCE:</b>	<b>24,476.24</b>	<b>212,569.11</b>	<b>236,880.00</b>	<b>24,310.89</b>	<b>10.26</b>
<b>CONSTRUCTION</b>					
<b>Professional/Contractual Services</b>					
535-210-100 - TS - Const. - Contract - Dust Control		7,732.17	8,100.00	367.83	4.54
	<b>0.00</b>	<b>7,732.17</b>	<b>8,100.00</b>	<b>367.83</b>	<b>4.54</b>
<b>Maintenance, Materials &amp; Supplies</b>					
535-400-110 - TS - Const. - Building Maint. Mat & Sup		1,113.00		(1,113.00)	
535-410-100 - TS - Const. - Shop Supply & Small Toc			20.00	20.00	100.00
	<b>0.00</b>	<b>1,113.00</b>	<b>20.00</b>	<b>(1,093.00)</b>	<b>5465.00-</b>
<b>TOTAL CONSTRUCTION:</b>	<b>0.00</b>	<b>8,845.17</b>	<b>8,120.00</b>	<b>(725.17)</b>	<b>8.93-</b>

**Village of Theodore**  
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	Current	Year To Date	Budget	Variance	%
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>24,476.24</b>	<b>221,414.28</b>	<b>245,000.00</b>	<b>23,585.72</b>	<b>9.63</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal	9,810.12	58,406.05	55,800.00	(2,606.05)	4.67-
540-200-130 - EH - Cont. - Contaminated Recycle Fe			850.00	850.00	100.00
540-200-140 - EH - Cont. - Fuel/Carbon Surcharge	1,157.31	7,104.46	8,620.00	1,515.54	17.58
540-250-100 - EH - Cont. - Cemetery Maintenance	540.00	1,997.80	1,080.00	(917.80)	84.98-
	<b>11,507.43</b>	<b>67,508.31</b>	<b>66,350.00</b>	<b>(1,158.31)</b>	<b>1.75-</b>
<b>Grants and Contributions</b>					
540-540-100 - EH&W - Housing/Nursing Home Defici			1,740.00	1,740.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>1,740.00</b>	<b>1,740.00</b>	<b>100.00</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>11,507.43</b>	<b>67,508.31</b>	<b>68,090.00</b>	<b>581.69</b>	<b>0.85</b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>					
<b>Professional/Contractual Services</b>					
550-200-110 - H&W - Cont. - Cemetery Maint.			60.00	60.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>	<b>60.00</b>	<b>100.00</b>
<b>Total PUBLIC HEALTH AND WELFARE SERV</b>	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>	<b>60.00</b>	<b>100.00</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>					
<b>Professional/Contractual Services</b>					
560-220-220 - P&D - Cont - Subdivision Costs	1,681.25	5,259.66	3,950.00	(1,309.66)	33.16-
560-240-100 - P&D - Cont. - Memberships/Subscripti			280.00	280.00	100.00
	<b>1,681.25</b>	<b>5,259.66</b>	<b>4,230.00</b>	<b>(1,029.66)</b>	<b>24.34-</b>
<b>Other</b>					
560-900-110 - P&D - Other	90.00	90.00		(90.00)	
	<b>90.00</b>	<b>90.00</b>	<b>0.00</b>	<b>(90.00)</b>	<b>0.00</b>
<b>TOTAL PLANNING AND DEVELOPMENT SEF</b>	<b>1,771.25</b>	<b>5,349.66</b>	<b>4,230.00</b>	<b>(1,119.66)</b>	<b>26.47-</b>
<b>RECREATION AND CULTURAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
570-280-100 - R&C - Cont. - Stationhouse Museum			60.00	60.00	100.00
570-290-100 - R&C - Cont. - Library Requisition		5,544.00	4,930.00	(614.00)	12.45-
	<b>0.00</b>	<b>5,544.00</b>	<b>4,990.00</b>	<b>(554.00)</b>	<b>11.10-</b>
<b>Utilities - Heat</b>					
570-300-160 - R&C - Utility - Heat - Stationhouse	236.57	2,555.07	2,610.00	54.93	2.10
	<b>236.57</b>	<b>2,555.07</b>	<b>2,610.00</b>	<b>54.93</b>	<b>2.10</b>
<b>Utilities - Power</b>					
570-310-130 - R&C - Utility - Power - GenSet ConcBo	45.83	559.29	340.00	(219.29)	64.50-
	<b>45.83</b>	<b>559.29</b>	<b>340.00</b>	<b>(219.29)</b>	<b>64.50-</b>
<b>Utilities - Telephone</b>					
570-330-130 - R&C - Utility - Telephone - Stationhou	141.32	1,575.68	1,070.00	(505.68)	47.26-
570-330-141 - R&C - Utility - Alarm - Stationhouse		254.40	250.00	(4.40)	1.76-
	<b>141.32</b>	<b>1,830.08</b>	<b>1,320.00</b>	<b>(510.08)</b>	<b>38.64-</b>
<b>Maintenance, Materials and Supplies</b>					
570-410-110 - R&C - Bank Charges/Late Fees			10.00	10.00	100.00

**Village of Theodore**  
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	Current	Year To Date	Budget	Variance	%
570-430-160 - R&C - Museum Revitalization Project	1,968.53	12,688.97	5,000.00	(7,688.97)	153.78-
	<b>1,968.53</b>	<b>12,688.97</b>	<b>5,010.00</b>	<b>(7,678.97)</b>	<b>153.27-</b>
<b>Grants and Contributions</b>					
570-500-140 - R&C - Grants/Contributions - TDRA			13,500.00	13,500.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>13,500.00</b>	<b>13,500.00</b>	<b>100.00</b>
<b>Other</b>					
570-900-110 - R&C - Other	25.00	300.00	300.00		
	<b>25.00</b>	<b>300.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL RECREATION AND CULTURAL SERV</b>	<b>2,417.25</b>	<b>23,477.41</b>	<b>28,070.00</b>	<b>4,592.59</b>	<b>16.36</b>
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Contract Labour	4,607.33	29,008.37	15,000.00	(14,008.37)	93.39-
	<b>4,607.33</b>	<b>29,008.37</b>	<b>15,000.00</b>	<b>(14,008.37)</b>	<b>93.39-</b>
<b>Professional/Contractual Services</b>					
580-230-100 - UT - Water - Travel, Meals & Subsister			370.00	370.00	100.00
580-250-100 - UT - Water - Memberships/Subscriptio		120.00	120.00		
580-260-100 - UT - Water - Conference/Education Fe		600.00	(80.00)	(680.00)	850.00-
580-280-100 - UT - Water - Contracted Building Maint		5,882.80		(5,882.80)	
580-285-130 - UT - Water - Cont. Repairs - Wells	1,028.33	2,265.88	2,340.00	74.12	3.17
580-285-140 - UT - Water - Cont. Repairs - WTP/RO	335.83	473.63	15,000.00	14,526.37	96.84
580-285-150 - UT - Water - Cont. Repairs - Line Repa	10,390.12	20,916.74	17,500.00	(3,416.74)	19.52-
580-290-100 - UT - Water - Laboratory Testing	241.89	876.99	690.00	(186.99)	27.10-
	<b>11,996.17</b>	<b>31,136.04</b>	<b>35,940.00</b>	<b>4,803.96</b>	<b>13.37</b>
<b>Utilities</b>					
580-300-110 - UT - Water - Heat	324.09	2,229.07	3,250.00	1,020.93	31.41
580-300-115 - UT - Water - Heat - Well	70.32	698.95	740.00	41.05	5.55
580-300-120 - UT - Water - Power	1,075.43	15,667.55	17,680.00	2,012.45	11.38
580-300-125 - UT - Water - Power - Well	389.85	5,538.18	4,140.00	(1,398.18)	33.77-
580-300-140 - UT - Water - Telephone (Alarm - Well)	99.94	1,199.28	1,200.00	0.72	0.06
580-300-160 - UT - Water - Internet Line - RO Plant	74.15	889.80	890.00	0.20	0.02
	<b>2,033.78</b>	<b>26,222.83</b>	<b>27,900.00</b>	<b>1,677.17</b>	<b>6.01</b>
<b>Maintenance, Materials and Supplies</b>					
580-400-110 - UT - Water - Stationary/Postage/Freight	113.32	4,747.58	6,960.00	2,212.42	31.79
580-430-100 - UT - Water - Materials & Supplies		48.75	1,090.00	1,041.25	95.53
580-430-120 - UT - Water - Matis & Suppl - Public Wc	9,414.45	9,424.83	290.00	(9,134.83)	3149.94-
580-430-130 - UT - Water - Matis & Suppl - WTP		46.90	5,520.00	5,473.10	99.15
580-430-131 - UT - Water - Matis & Suppl - RO	276.77	7,701.22		(7,701.22)	
580-430-135 - UT - Water - Parts, Materials - GenSet	93.26	180.03		(180.03)	
580-430-140 - UT - Water - Matis & Suppl - Lines		1,713.95	5,700.00	3,986.05	69.93
580-430-145 - UT - Water - Matls & Supplies- Hydrant	161.14	6,700.94	6,420.00	(280.94)	4.38-
580-440-110 - UT - Water - Small Tools & Equipment		199.30	3,470.00	3,270.70	94.26
580-450-100 - UT - Water - Chemicals	570.35	4,543.26	10,000.00	5,456.74	54.57
	<b>10,629.29</b>	<b>35,306.76</b>	<b>39,450.00</b>	<b>4,143.24</b>	<b>10.50</b>
<b>Capital Expenditures</b>					
580-600-199 - UT - Water - Amortization Expense			44,860.00	44,860.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>44,860.00</b>	<b>44,860.00</b>	<b>100.00</b>
<b>Interest</b>					

**Village of Theodore**  
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	Current	Year To Date	Budget	Variance	%
580-700-120 - UT - WATER - Loan Interest - WTP - F		119.12	2,290.00	2,170.88	94.80
580-700-130 - UT - Water - Loan Interest - Reservoir	248.33	4,278.20	7,140.00	2,861.80	40.08
	<b>248.33</b>	<b>4,397.32</b>	<b>9,430.00</b>	<b>5,032.68</b>	<b>53.37</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>29,514.90</b>	<b>126,071.32</b>	<b>173,580.00</b>	<b>47,508.68</b>	<b>27.37</b>
<b>SEWER</b>					
<b>Professional/Contractual Services</b>					
585-285-110 - UT - Sewer - Cont Repairs - Lift Stator	667.80	667.80	1,650.00	982.20	59.53
585-285-120 - UT - Sewer - Cont Repairs - Line Repa	969.40	10,739.78	6,070.00	(4,669.78)	76.93-
585-290-100 - UT - Sewer - Laboratory Testing		392.58	370.00	(22.58)	6.10-
	<b>1,637.20</b>	<b>11,800.16</b>	<b>8,090.00</b>	<b>(3,710.16)</b>	<b>45.86-</b>
<b>Utilities</b>					
585-300-110 - UT - Sewer - Heat	54.79	606.73	610.00	3.27	0.54
585-300-120 - UT - Sewer - Power	454.91	4,263.36	4,340.00	76.64	1.77
	<b>509.70</b>	<b>4,870.09</b>	<b>4,950.00</b>	<b>79.91</b>	<b>1.61</b>
<b>Maintenance, Materials and Supplies</b>					
585-400-110 - UT - Sewer - Stationary/Postage/Freigl		113.91		(113.91)	
585-410-100 - UT - Sewer - Office Supplies			10.00	10.00	100.00
585-430-100 - UT - Sewer - Building Maint. Mat&Supp		238.12		(238.12)	
585-430-110 - UT - Sewer - Lift Stations		500.11		(500.11)	
585-430-120 - UT - Sewer - Sewer Lines		2,673.32		(2,673.32)	
	<b>0.00</b>	<b>3,525.46</b>	<b>10.00</b>	<b>(3,515.46)</b>	<b>####.##-</b>
<b>TOTAL SEWER:</b>	<b>2,146.90</b>	<b>20,195.71</b>	<b>13,050.00</b>	<b>(7,145.71)</b>	<b>54.76-</b>
<b>TOTAL UTILITIES:</b>	<b>31,661.80</b>	<b>146,267.03</b>	<b>186,630.00</b>	<b>40,362.97</b>	<b>21.63</b>
<b>TOTAL EXPENDITURES:</b>	<b>110,114.42</b>	<b>644,873.14</b>	<b>721,310.00</b>	<b>76,436.86</b>	<b>10.60</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>	<b>(54,711.51)</b>	<b>163,065.98</b>	<b>98,290.00</b>	<b>64,775.98</b>	<b>65.90</b>
<b>CHANGE IN NET ASSETS</b>	<b>(54,711.51)</b>	<b>163,065.98</b>	<b>98,290.00</b>	<b>64,775.98</b>	<b>65.90</b>
<b>CHANGE IN SURPLUS</b>	<b>(54,711.51)</b>	<b>163,065.98</b>	<b>98,290.00</b>	<b>64,775.98</b>	<b>65.90</b>

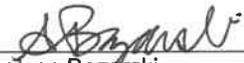
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**Village of Theodore**  
**Statement of Financial Activities - Detailed**  
For the Period Ending December 31, 2025

	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	350.00	700.00		
110-110-120 - Maximizer - Village	(55,313.64)	54,452.38	146,019.43		
110-110-122 - Plan 24 - Cemetery Account	11.41	3,258.78	6,661.41		
110-110-124 - Credit Union Share Accounts			5.00		
110-110-150 - Max - Theodore Heritage Society	(2,834.86)	(3,466.64)	11,761.39		
110-110-155 - Savings - Gas Tax Account	40.21	18,907.70	19,310.61		
<b>Total Cash and Investments:</b>	<b>(57,746.88)</b>	<b>73,502.22</b>	<b>184,457.84</b>		
<b>Municipal Taxes Receivable</b>					
110-200-100 - Municipal - Tax Receivable - Current	(41,414.02)	66,824.21	56,760.90		
110-200-110 - Municipal - Tax Receivable - Arrears	(36,949.49)	(107,484.29)	40,513.16		
110-200-900 - Municipal - Allow. for Uncollected			(95,000.00)		
<b>Total Municipal Taxes Receivable:</b>	<b>(78,363.51)</b>	<b>(40,660.08)</b>	<b>2,274.06</b>		

Certified correct and in accordance with the records presented to council on ~~December 17th,~~  
~~2025~~

January 14, 2026 *AB*

  
\_\_\_\_\_  
Shaelynn Bazariski  
Acting Administrator

  
\_\_\_\_\_  
Kevin Urbanoski  
Mayor

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

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