

**Village of Theodore**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 28, 2026

	Current	Year To Date	Budget	Variance	%
<b>REVENUES</b>					
<b>TAXATION</b>					
<b>Municipal Taxes</b>					
410-110-150 - Capital Works Levy		7.24		7.24	
	0.00	7.24	0.00	7.24	0.00
<b>Penalties on Tax Arrears</b>					
410-400-210 - Penalty on Mun Taxes Arrears - Proper	969.74	2,144.52		2,144.52	
	969.74	2,144.52	0.00	2,144.52	0.00
<b>TOTAL TAXATION:</b>	<b>969.74</b>	<b>2,151.76</b>	<b>0.00</b>	<b>2,151.76</b>	<b>0.00</b>
<b>FEES AND CHARGES</b>					
<b>Custom Work</b>					
420-100-110 - F&C - Custom Work - Snow Removal	150.00	150.00		150.00	
	150.00	150.00	0.00	150.00	0.00
<b>Licenses and Permits</b>					
420-700-210 - F&C - Licenses - Dogs	41.00	210.00		210.00	
	41.00	210.00	0.00	210.00	0.00
<b>Other</b>					
<b>Tax Certificate</b>					
420-800-100 - F&C - Tax Certificate	20.00	40.00		40.00	
	20.00	40.00	0.00	40.00	0.00
<b>Landfill/Waste Collection Fees</b>					
420-850-120 - F&C - Waste Collection Fees		13.08		13.08	
420-850-220 - F&C - Recycling Recovery		2,411.27		2,411.27	
	0.00	2,424.35	0.00	2,424.35	0.00
	20.00	2,464.35	0.00	2,464.35	0.00
<b>TOTAL FEES AND CHARGES:</b>	<b>211.00</b>	<b>2,824.35</b>	<b>0.00</b>	<b>2,824.35</b>	<b>0.00</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Charges		14.99		14.99	
440-140-100 - Water - Connection Fees	100.00	150.00		150.00	
440-160-500 - Utility Interest Charges	210.32	517.56		517.56	
	310.32	682.55	0.00	682.55	0.00
<b>Sewer</b>					
440-220-100 - Sewer - Charges		4.83		4.83	
	0.00	4.83	0.00	4.83	0.00
<b>TOTAL UTILITIES:</b>	<b>310.32</b>	<b>687.38</b>	<b>0.00</b>	<b>687.38</b>	<b>0.00</b>
<b>CONDITIONAL GRANTS</b>					
<b>Provincial</b>					
450-350-100 - Conditional - Prov - Primary Weight	1,040.00	1,040.00		1,040.00	
	1,040.00	1,040.00	0.00	1,040.00	0.00

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<b>TOTAL CONDITIONAL GRANTS:</b>	<b>1,040.00</b>	<b>1,040.00</b>	<b>0.00</b>	<b>1,040.00</b>	<b>0.00</b>
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Other</b>					
450-800-100 - GIL - Other - SK Power Surcharge	2,389.58	4,503.72		4,503.72	
450-900-100 - GIL - Other - SK Energy Surcharge	1,735.84	3,028.33		3,028.33	
	<b>4,125.42</b>	<b>7,532.05</b>	<b>0.00</b>	<b>7,532.05</b>	<b>0.00</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>4,125.42</b>	<b>7,532.05</b>	<b>0.00</b>	<b>7,532.05</b>	<b>0.00</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue - Village		16.52		16.52	
	<b>0.00</b>	<b>16.52</b>	<b>0.00</b>	<b>16.52</b>	<b>0.00</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>0.00</b>	<b>16.52</b>	<b>0.00</b>	<b>16.52</b>	<b>0.00</b>
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-150-111 - Donation - Cemetary Fund		50.00		50.00	
480-150-117 - Donations- Theodore Economic Comrr		540.00		540.00	
	<b>0.00</b>	<b>590.00</b>	<b>0.00</b>	<b>590.00</b>	<b>0.00</b>
<b>TOTAL OTHER REVENUES:</b>	<b>0.00</b>	<b>590.00</b>	<b>0.00</b>	<b>590.00</b>	<b>0.00</b>
<b>TOTAL REVENUES:</b>	<b>6,656.48</b>	<b>14,842.06</b>	<b>0.00</b>	<b>14,842.06</b>	<b>0.00</b>

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	Current	Year To Date	Budget	Variance	%
<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT SERVICES</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
510-110-110 - GG - Council - Indemnity	8,560.88	9,380.88		(9,380.88)	
	<b>8,560.88</b>	<b>9,380.88</b>	<b>0.00</b>	<b>(9,380.88)</b>	<b>0.00</b>
510-110-230 - GG - Wages - Administrator	4,186.00	8,674.00		(8,674.00)	
	<b>12,746.88</b>	<b>18,054.88</b>	<b>0.00</b>	<b>(18,054.88)</b>	<b>0.00</b>
<b>Benefits</b>					
510-130-230 - GG - Benefits - Admin - MEPP	376.74	780.66		(780.66)	
510-130-231 - GG - Benefits - Admin - CPP	233.59	485.23		(485.23)	
510-130-232 - GG - Benefits - Admin - EI	95.52	197.93		(197.93)	
510-130-236 - GG - Benefits - Admin - SUMA	780.36	780.36		(780.36)	
	<b>1,486.21</b>	<b>2,244.18</b>	<b>0.00</b>	<b>(2,244.18)</b>	<b>0.00</b>
	<b>14,233.09</b>	<b>20,299.06</b>	<b>0.00</b>	<b>(20,299.06)</b>	<b>0.00</b>
<b>Professional/Contract Services</b>					
510-200-110 - GG - Cont. - Legal	424.00	424.00		(424.00)	
510-200-120 - GG - Cont. - Janitor	148.00	368.00		(368.00)	
510-200-140 - GG - Cont - Mentor Contract	231.00	1,287.00		(1,287.00)	
510-200-150 - GG - Cont. - Assessment - SAMA	7,657.00	7,657.00		(7,657.00)	
510-220-100 - GG - Cont. - Office Machines	737.28	889.92		(1,242.65)	
510-230-110 - GG - Cont. - WCB				(1,481.00)	
510-240-100 - GG - Cont. - Memberships & Subscript	1,007.75	1,007.75		(1,007.75)	
510-240-150 - GG - Cont. - Conference Fees				(500.00)	
510-260-100 - GG - Cont. - Tax Enforcement/Collectic	535.00				
510-270-100 - GG - Cont. - Building Maint & Repairs	321.94	321.94		(321.94)	
510-280-150 - GG - Cont. - Website Provider	159.00	159.00		(159.00)	
510-290-104 - GG - Cont. - Terminal Rental		127.92		(127.92)	
	<b>11,220.97</b>	<b>12,242.53</b>	<b>0.00</b>	<b>(14,576.26)</b>	<b>0.00</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat - Mun. Bldg.	449.99	967.48		(967.48)	
510-300-120 - GG - Utility - Power	223.87	346.42		(346.42)	
510-300-140 - GG - Utility - Telephone	161.22	322.11		(322.11)	
510-300-150 - GG - Utility - Wireless Phone Service	54.93	109.86		(109.86)	
	<b>890.01</b>	<b>1,745.87</b>	<b>0.00</b>	<b>(1,745.87)</b>	<b>0.00</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage	467.39	467.39		(467.39)	
510-410-140 - GG - Maint. - Office Supplies	105.98	127.18		(127.18)	
	<b>573.37</b>	<b>594.57</b>	<b>0.00</b>	<b>(594.57)</b>	<b>0.00</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>26,917.44</b>	<b>34,882.03</b>	<b>0.00</b>	<b>(37,215.76)</b>	<b>0.00</b>

**PROTECTIVE SERVICES**

**FIRE PROTECTION**

**Wages and Benefits**

**Wages**

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	Current	Year To Date	Budget	Variance	%
525-110-120 - PS - Fire - Salaries - Fire Chief	200.00	400.00		(400.00)	
	<b>200.00</b>	<b>400.00</b>	<b>0.00</b>	<b>(400.00)</b>	<b>0.00</b>
	<b>200.00</b>	<b>400.00</b>	<b>0.00</b>	<b>(400.00)</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>					
525-230-100 - PS - Fire - Insurance	463.10	463.10		(463.10)	
	<b>463.10</b>	<b>463.10</b>	<b>0.00</b>	<b>(463.10)</b>	<b>0.00</b>
<b>Utilities</b>					
525-300-140 - PS - Fire - Utility - Telephone	68.13	129.84		(129.84)	
	<b>68.13</b>	<b>129.84</b>	<b>0.00</b>	<b>(129.84)</b>	<b>0.00</b>
<b>Maintenance, Materials and Supplies</b>					
525-430-110 - PS - Fire - Oil & Gas				(444.78)	
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(444.78)</b>	<b>0.00</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>731.23</b>	<b>992.94</b>	<b>0.00</b>	<b>(1,437.72)</b>	<b>0.00</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>731.23</b>	<b>992.94</b>	<b>0.00</b>	<b>(1,437.72)</b>	<b>0.00</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-120 - TS - Maint. - Wages - Foreman	2,160.00	2,160.00		(2,160.00)	
530-110-140 - TS - Maint. - Wages - Maint. Assistant	5,143.50	14,035.50		(14,035.50)	
	<b>7,303.50</b>	<b>16,195.50</b>	<b>0.00</b>	<b>(16,195.50)</b>	<b>0.00</b>
<b>Benefits</b>					
530-130-131 - TS - Maint. - Benefits - Asst - MEPP	657.32	1,457.60		(1,457.60)	
530-130-132 - TS - Maint. - Benefits - Asst. - CPP	404.08	902.67		(902.67)	
530-130-133 - TS - Maint. - Benefits - Asst. - EI	166.67	369.59		(369.59)	
530-130-134 - TS - Maint. - Benefits - Asst. - SUMA	1,591.40	1,591.40		(1,591.40)	
	<b>2,819.47</b>	<b>4,321.26</b>	<b>0.00</b>	<b>(4,321.26)</b>	<b>0.00</b>
	<b>10,122.97</b>	<b>20,516.76</b>	<b>0.00</b>	<b>(20,516.76)</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>					
530-210-120 - TS - Maint. - Contract -Equipment Ren	101.76	101.76		(101.76)	
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.				(1,258.38)	
	<b>101.76</b>	<b>101.76</b>	<b>0.00</b>	<b>(1,360.14)</b>	<b>0.00</b>
<b>Utilities</b>					
530-300-110 - TS - Maint. - Utility - Heat	444.19	998.15		(998.15)	
530-300-120 - TS - Maint. - Utility - Power	87.36	225.95		(225.95)	
530-310-100 - TS - Maint. - Utility - Street Lights	1,174.03	2,321.98		(2,321.98)	
	<b>1,705.58</b>	<b>3,546.08</b>	<b>0.00</b>	<b>(3,546.08)</b>	<b>0.00</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-410-120 - TS - Maint. - Shop Supplies	257.18	257.18		(257.18)	
530-410-130 - TS - Maint. - Shop Small Tools	105.99	105.99		(105.99)	
530-420-101 - TS - Maint. - Repair/Parts/Tools-Backl	134.09	134.09		(134.09)	
530-420-103 - TS - Maint. - Repair/Parts/Tools-Grade	162.69	162.69		(290.95)	
530-425-112 - TS - Maint. - Fuel - Grader				(205.09)	

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530-430-115 - TS - Maint. - Fuel - Pickup Truck	237.57	237.57		(237.57)	
530-430-118 - TS - Maint. - Fuel - John Deere	339.06	339.06		(696.25)	
530-430-120 - TS - Maint. - Machine - Blades	61.53	61.53		(61.53)	
530-480-100 - TS - Maint. - CPR Flasher	365.50	365.50		(731.00)	
530-490-120 - TS - Maint. - Contract Snow removal				(301.04)	
	<b>1,663.61</b>	<b>1,663.61</b>	<b>0.00</b>	<b>(3,020.69)</b>	<b>0.00</b>
<b>TOTAL MAINTENANCE:</b>	<b>13,593.92</b>	<b>25,828.21</b>	<b>0.00</b>	<b>(28,443.67)</b>	<b>0.00</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>13,593.92</b>	<b>25,828.21</b>	<b>0.00</b>	<b>(28,443.67)</b>	<b>0.00</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal	5,039.77	5,039.77		(10,079.54)	
540-200-140 - EH - Cont. - Fuel/Carbon Surcharge	541.78	541.78		(1,136.47)	
	<b>5,581.55</b>	<b>5,581.55</b>	<b>0.00</b>	<b>(11,216.01)</b>	<b>0.00</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>5,581.55</b>	<b>5,581.55</b>	<b>0.00</b>	<b>(11,216.01)</b>	<b>0.00</b>
<b>RECREATION AND CULTURAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
570-290-100 - R&C - Cont. - Library Requisition	3,276.00	3,276.00		(3,276.00)	
	<b>3,276.00</b>	<b>3,276.00</b>	<b>0.00</b>	<b>(3,276.00)</b>	<b>0.00</b>
<b>Utilities - Heat</b>					
570-300-160 - R&C - Utility - Heat - Stationhouse	346.56	729.54		(729.54)	
	<b>346.56</b>	<b>729.54</b>	<b>0.00</b>	<b>(729.54)</b>	<b>0.00</b>
<b>Utilities - Power</b>					
570-310-130 - R&C - Utility - Power - GenSet ConcBo	46.69	92.52		(92.52)	
	<b>46.69</b>	<b>92.52</b>	<b>0.00</b>	<b>(92.52)</b>	<b>0.00</b>
<b>Utilities - Telephone</b>					
570-330-130 - R&C - Utility - Telephone - Stationhous	135.88	275.09		(275.09)	
	<b>135.88</b>	<b>275.09</b>	<b>0.00</b>	<b>(275.09)</b>	<b>0.00</b>
<b>Maintenance, Materials and Supplies</b>					
570-430-160 - R&C - Museum Revitalization Project	2,781.94	2,781.94		(3,926.34)	
	<b>2,781.94</b>	<b>2,781.94</b>	<b>0.00</b>	<b>(3,926.34)</b>	<b>0.00</b>
<b>Other</b>					
570-900-110 - R&C - Other	25.00	50.00		(50.00)	
	<b>25.00</b>	<b>50.00</b>	<b>0.00</b>	<b>(50.00)</b>	<b>0.00</b>
<b>TOTAL RECREATION AND CULTURAL SERV</b>	<b>6,612.07</b>	<b>7,205.09</b>	<b>0.00</b>	<b>(8,349.49)</b>	<b>0.00</b>
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Contract Labour	3,682.76	3,682.76		(5,240.29)	
	<b>3,682.76</b>	<b>3,682.76</b>	<b>0.00</b>	<b>(5,240.29)</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>					
580-230-100 - UT - Water - Travel, Meals & Subsister	249.60	249.60		(249.60)	
580-290-100 - UT - Water - Laboratory Testing	65.70	65.70		(109.50)	

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**Village of Theodore**  
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	<b>315.30</b>	<b>315.30</b>	<b>0.00</b>	<b>(359.10)</b>	<b>0.00</b>
<b>Utilities</b>					
580-300-110 - UT - Water - Heat	417.34	906.65		(906.65)	
580-300-115 - UT - Water - Heat - Well	73.25	144.75		(144.75)	
580-300-120 - UT - Water - Power	1,238.07	1,947.03		(1,947.03)	
580-300-125 - UT - Water - Power - Well	519.96	1,205.48		(1,205.48)	
580-300-140 - UT - Water - Telephone (Alarm - Well)	99.94	199.88		(199.88)	
580-300-160 - UT - Water - Internet Line - RO Plant	74.15	148.30		(148.30)	
	<b>2,422.71</b>	<b>4,552.09</b>	<b>0.00</b>	<b>(4,552.09)</b>	<b>0.00</b>
<b>Maintenance, Materials and Supplies</b>					
580-400-110 - UT - Water - Stationary/Postage/Freight	1,287.33	1,287.33		(1,547.71)	
580-430-131 - UT - Water - Matls & Suppl - RO	961.51	961.51		(986.94)	
580-430-145 - UT - Water - Matls & Supplies- Hydrant				(3,881.31)	
580-450-100 - UT - Water - Chemicals	2,121.54	2,121.54		(2,189.66)	
	<b>4,370.38</b>	<b>4,370.38</b>	<b>0.00</b>	<b>(8,605.62)</b>	<b>0.00</b>
<b>Interest</b>					
580-700-130 - UT - Water - Loan Interest - Reservoir		235.51		(235.51)	
	<b>0.00</b>	<b>235.51</b>	<b>0.00</b>	<b>(235.51)</b>	<b>0.00</b>
<b>TOTAL WATER:</b>	<b>10,791.15</b>	<b>13,156.04</b>	<b>0.00</b>	<b>(18,992.61)</b>	<b>0.00</b>
<b>SEWER</b>					
<b>Utilities</b>					
585-300-110 - UT - Sewer - Heat	49.88	118.66		(118.66)	
585-300-120 - UT - Sewer - Power	406.61	872.56		(872.56)	
	<b>456.49</b>	<b>991.22</b>	<b>0.00</b>	<b>(991.22)</b>	<b>0.00</b>
<b>Maintenance, Materials and Supplies</b>					
585-430-120 - UT - Sewer - Sewer Lines	349.76	349.76		(349.76)	
585-440-110 - UT - Sewer - Small tools	265.13	265.13		(265.13)	
	<b>614.89</b>	<b>614.89</b>	<b>0.00</b>	<b>(614.89)</b>	<b>0.00</b>
<b>TOTAL SEWER:</b>	<b>1,071.38</b>	<b>1,606.11</b>	<b>0.00</b>	<b>(1,606.11)</b>	<b>0.00</b>
<b>TOTAL UTILITIES:</b>	<b>11,862.53</b>	<b>14,762.15</b>	<b>0.00</b>	<b>(20,598.72)</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>65,298.74</b>	<b>89,251.97</b>	<b>0.00</b>	<b>(107,261.37)</b>	<b>0.00</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>	<b>(58,642.26)</b>	<b>(74,409.91)</b>	<b>0.00</b>	<b>(92,419.31)</b>	<b>0.00</b>
<b>CHANGE IN NET ASSETS</b>	<b>(58,642.26)</b>	<b>(74,409.91)</b>	<b>0.00</b>	<b>(92,419.31)</b>	<b>0.00</b>
<b>CHANGE IN SURPLUS</b>	<b>(58,642.26)</b>	<b>(74,409.91)</b>	<b>0.00</b>	<b>(92,419.31)</b>	<b>0.00</b>

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**Village of Theodore**  
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For the Period Ending February 28, 2026

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
<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>


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**Village of Theodore**  
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	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	(33,952.86)	350.65	144,170.08		
110-110-122 - Plan 24 - Cemetery Account		50.00	6,711.41		
110-110-124 - Credit Union Share Accounts			5.00		
110-110-150 - Max - Theodore Heritage Society			11,196.39		
110-110-155 - Savings - Gas Tax Account			19,310.61		
<b>Total Cash and Investments:</b>	<b>(33,952.86)</b>	<b>400.65</b>	<b>181,743.49</b>		
<b>Municipal Taxes Receivable</b>					
110-200-100 - Municipal - Tax Receivable - Current	(2,214.99)	(4,142.15)	52,618.75		
110-200-110 - Municipal - Tax Receivable - Arrears	(11,327.95)	(31,277.71)	9,235.45		
110-200-900 - Municipal - Allow. for Uncollected			(40,000.00)		
<b>Total Municipal Taxes Receivable:</b>	<b>(13,542.94)</b>	<b>(35,419.86)</b>	<b>21,854.20</b>		

Certified correct and in accordance with the records presented to council on March 18th, 2026

  
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Shaelynn Bazariski  
Acting Administrator

  
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Cyndi McBride  
Deputy Mayor