

# TOTAL CASH STATEMENT

Village of Elbow

**April 2025**

|                                |                                  |              |
|--------------------------------|----------------------------------|--------------|
| Petty Cash                     |                                  | 100.00       |
| Chequing Account - 110-110-120 |                                  | 56,075.61    |
| Fast Track Savings Account #5  |                                  | 278,336.54   |
| Line of Credit - PCCU          | \$1,135,000                      |              |
| Term Deposits                  |                                  |              |
| #855                           | Term Deposit                     | 250,000.00   |
| #863                           | Term Deposit                     | 250,000.00   |
| #871                           | Term Deposit                     | 250,000.00   |
| #897                           | Term Deposit                     | 250,000.00   |
| #132                           | 12 month term - Due Feb 12, 2026 | 424,126.17   |
| #135                           | 12 month term - Due Feb 12, 2026 | 405,825.57   |
|                                |                                  | 2,164,463.89 |

## Reserve balances as of April 30, 2025

|                           |                                                  |                     |
|---------------------------|--------------------------------------------------|---------------------|
| 310-100-100               | Future Expenditure Reserve                       | 19,000.00           |
| 310-100-200               | Off-site Levy Reserve                            | 24,549.45           |
| 310-100-300               | Maintenance Reserve                              | 62,603.00           |
| 310-100-400               | Lagoon Reserve                                   | 1,188,234.37        |
| 310-100-450               | Utility Reserve                                  | 113,632.22          |
| 310-100-500               | Capital Trust Reserve                            | 105,570.41          |
| 310-100-600               | Elevator Reserve                                 | 26,905.00           |
| 310-100-650               | Fire Equipment Reserve                           | 41,417.27           |
| 310-100-660               | First Responder Reserve                          | 4,976.70            |
| 310-100-750               | Arena Reserve                                    | 19,969.52           |
| 310-100-760               | Harbor Golf Community Center Reserve             | 243,849.13          |
| 310-100-765               | Piano Reserve                                    | 3,468.11            |
| 310-110-770               | Fitness Centre Reserve                           | 62,525.74           |
| 310-100-780               | Community Park Reserve                           | 44,188.73           |
| 310-100-800               | Dedicated Land Acc't Reserve - Municipal Reserve | 14,032.00           |
| 310-100-900               | Saskatchewan Street Reserve                      | 0.00                |
| 310-100-910               | TransCanada Trail Reserve                        | 555.41              |
| 310-100-920               | Canada Day Reserve                               | 6,160.30            |
| 310-100-930               | Tufts Bay Campground Reserve                     | 0.00                |
| 310-100-940               | Bayshore Building Reserve                        | 3,725.41            |
| 310-100-950               | Village Office Reserve                           | 47,559.00           |
| 310-100-960               | Economic Development Reserve                     | 3,441.16            |
| <b>Total Reserves:</b>    |                                                  | <b>2,036,362.93</b> |
| <b>Total Unallocated:</b> |                                                  | <b>128,100.96</b>   |

|                                  |                     |
|----------------------------------|---------------------|
| In Investments/Daily Interest:   | 1,829,951.74        |
| In Chequing/Savings & M/C acc't: | 334,512.15          |
| <b>Total:</b>                    | <b>2,164,463.89</b> |

Report Date  
05/01/2025 9:48 AM

**Village of Elbow**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2025

Page 1

|                                                            | Current         | Year To Date     | Budget            | Variance            | %              |
|------------------------------------------------------------|-----------------|------------------|-------------------|---------------------|----------------|
| <b>REVENUES</b>                                            |                 |                  |                   |                     |                |
| <b>TAXATION</b>                                            |                 |                  |                   |                     |                |
| <b>Municipal Taxes</b>                                     |                 |                  |                   |                     |                |
| 410-110-100 - General Municipal Levy                       |                 |                  | 791,550.00        | (791,550.00)        | 100.00-        |
| 410-120-100 - Abatements and Adjustments                   |                 |                  | (24,500.00)       | 24,500.00           | 100.00         |
| 410-130-100 - Discount on Municipal Tax - Property         | (70.88)         | (153.27)         | (28,000.00)       | 27,846.73           | 99.45          |
|                                                            | <b>(70.88)</b>  | <b>(153.27)</b>  | <b>739,050.00</b> | <b>(739,203.27)</b> | <b>100.02-</b> |
| <b>Penalties on Tax Arrears</b>                            |                 |                  |                   |                     |                |
| 410-400-110 - Penalty on Mun Taxes Curr - Property         | 1,595.07        | 6,689.39         | 10,000.00         | (3,310.61)          | 33.11-         |
|                                                            | <b>1,595.07</b> | <b>6,689.39</b>  | <b>10,000.00</b>  | <b>(3,310.61)</b>   | <b>33.11-</b>  |
| <b>Local Improvement Levy</b>                              |                 |                  |                   |                     |                |
| 410-510-100 - Off-site Levy                                |                 | 3,720.00         | 3,720.00          |                     |                |
|                                                            | <b>0.00</b>     | <b>3,720.00</b>  | <b>3,720.00</b>   | <b>0.00</b>         | <b>0.00</b>    |
| <b>TOTAL TAXATION:</b>                                     | <b>1,524.19</b> | <b>10,256.12</b> | <b>752,770.00</b> | <b>(742,513.88)</b> | <b>98.64-</b>  |
| <b>FEES AND CHARGES</b>                                    |                 |                  |                   |                     |                |
| <b>Custom Work</b>                                         |                 |                  |                   |                     |                |
| 420-100-100 - F&C - Custom Work                            | 592.50          | 757.50           | 3,000.00          | (2,242.50)          | 74.75-         |
| 420-100-130 - F&C - Custom Work - Tax Enforcement          |                 |                  | 1,000.00          | (1,000.00)          | 100.00-        |
|                                                            | <b>592.50</b>   | <b>757.50</b>    | <b>4,000.00</b>   | <b>(3,242.50)</b>   | <b>81.06-</b>  |
| <b>Sale of Goods &amp; Services &amp; Donations</b>        |                 |                  |                   |                     |                |
| 420-200-200 - F&C - Sale of Supplies - Pins Pics Culv      | 900.00          | 900.00           | 610.00            | 290.00              | 47.54          |
| 420-200-215 - F&C - EV Charging                            |                 |                  | 50.00             | (50.00)             | 100.00-        |
| 420-200-220 - F&C - Sign Corridor Rent                     |                 |                  | 600.00            | (600.00)            | 100.00-        |
| 420-200-500 - SUSPENSE ACCOUNT                             |                 | 602.35           |                   | 602.35              |                |
| 420-200-575 - Donations - First Responders                 | 50.00           | 200.00           | 1,000.00          | (800.00)            | 80.00-         |
| 420-200-770 - Donations - Canada Day                       |                 |                  | 5,000.00          | (5,000.00)          | 100.00-        |
| <b>Total Sale of Goods &amp; Services &amp; Donations:</b> | <b>950.00</b>   | <b>1,702.35</b>  | <b>7,260.00</b>   | <b>(5,557.65)</b>   | <b>76.55-</b>  |
| <b>Rentals</b>                                             |                 |                  |                   |                     |                |
| 420-300-100 - F&C - Rentals - Boardroom/Suite              |                 | 300.00           | 1,800.00          | (1,500.00)          | 83.33-         |
| 420-300-110 - F&C - Rentals - Equipment                    |                 |                  | 100.00            | (100.00)            | 100.00-        |
| 420-300-120 - F&C - Rentals - Land                         |                 |                  | 1,500.00          | (1,500.00)          | 100.00-        |
|                                                            | <b>0.00</b>     | <b>300.00</b>    | <b>3,400.00</b>   | <b>(3,100.00)</b>   | <b>91.18-</b>  |
| <b>Policing and Fire Fees</b>                              |                 |                  |                   |                     |                |
| 420-400-100 - F&C - Bylaw Contravention Fines              |                 |                  | 250.00            | (250.00)            | 100.00-        |
| 420-400-300 - F&C - Fire Fees                              |                 | 1,199.26         | 5,000.00          | (3,800.74)          | 76.01-         |
|                                                            | <b>0.00</b>     | <b>1,199.26</b>  | <b>5,250.00</b>   | <b>(4,050.74)</b>   | <b>77.16-</b>  |
| <b>Recreation Fees</b>                                     |                 |                  |                   |                     |                |
| <b>Recreation Fees</b>                                     |                 |                  |                   |                     |                |
| 420-500-100 - F&C - Rec Centre Fees - Skating Rink         |                 |                  | 100.00            | (100.00)            | 100.00-        |
| 420-500-150 - F&C - Rec Centre Fees - Pickle Ball          | 100.00          | 605.00           | 4,000.00          | (3,395.00)          | 84.88-         |
| 420-500-290 - F&C - Rec Centre Fees - Fun & Fitness        | 2,230.00        | 5,640.00         |                   | 5,640.00            |                |
| 420-500-300 - F&C - Rec Centre Fees - Fitness Meml         | 2,060.00        | 5,725.00         | 25,000.00         | (19,275.00)         | 77.10-         |
| 420-500-305 - F&C - Rec Centre Fees - FOB Deposit          | 50.00           | 525.00           | 1,000.00          | (475.00)            | 47.50-         |
| 420-500-310 - F&C - Rec Fees - ESE Sports                  | 339.00          | 969.00           | 2,500.00          | (1,531.00)          | 61.24-         |
| 420-500-315 - F&C - Rec Fees - ESE Events                  | 206.00          | 508.00           | 1,000.00          | (492.00)            | 49.20-         |
| 420-500-320 - F&C - Rec Fees - Kids Program                |                 | 910.00           | 1,000.00          | (90.00)             | 9.00-          |
| 420-500-800 - F&C - Rec Fees - Tuft's Bay Campgrou         | 1,700.00        | 14,300.00        | 14,300.00         |                     |                |

Report Date  
05/01/2025 9:48 AM

**Village of Elbow**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2025

Page 2

|                                                       | Current          | Year To Date     | Budget            | Variance           | %              |
|-------------------------------------------------------|------------------|------------------|-------------------|--------------------|----------------|
| 420-500-850 - F&C - Rec Fees - Bayshore Rentals       | 2,000.00         | 2,000.00         | 2,000.00          |                    |                |
| 420-500-920 - F&C - Rec Fees - Swimming Lessons       |                  |                  | 2,500.00          | (2,500.00)         | 100.00-        |
| 420-530-300 - F&C - Rental Fees - Shuffleboard        |                  |                  | 250.00            | (250.00)           | 100.00-        |
| 420-550-100 - F&C - Rentals - HGCC - Large Meet R     | 1,137.50         | 3,630.00         | 6,500.00          | (2,870.00)         | 44.15-         |
| 420-550-110 - F&C - Rentals - HGCC - Small Meet R     | (90.00)          | 210.00           | 500.00            | (290.00)           | 58.00-         |
| 420-550-120 - F&C - Rentals - HGCC - Auditorium       | 335.00           | 4,085.00         | 12,000.00         | (7,915.00)         | 65.96-         |
| 420-550-130 - F&C - Rentals - HGCC - Kitchen          |                  | 150.00           | 100.00            | 50.00              | 50.00          |
| 420-550-190 - F&C - Rentals - HGCC - Whole Building   | 2,000.00         | 2,700.00         | 5,000.00          | (2,300.00)         | 46.00-         |
| 420-550-200 - F&C - Rentals - HGCC - Damage Depc      |                  | (75.00)          |                   | (75.00)            |                |
| <b>Total Recreation Fees:</b>                         | <b>12,067.50</b> | <b>41,882.00</b> | <b>77,750.00</b>  | <b>(35,868.00)</b> | <b>46.13-</b>  |
|                                                       | <b>12,067.50</b> | <b>41,882.00</b> | <b>77,750.00</b>  | <b>(35,868.00)</b> | <b>46.13-</b>  |
| <b>Cemetery Fees</b>                                  |                  |                  |                   |                    |                |
| 420-600-100 - F&C - Cemetery Fees                     | 300.00           | 340.00           | 1,000.00          | (660.00)           | 66.00-         |
|                                                       | <b>300.00</b>    | <b>340.00</b>    | <b>1,000.00</b>   | <b>(660.00)</b>    | <b>66.00-</b>  |
| <b>Licenses and Permits</b>                           |                  |                  |                   |                    |                |
| 420-700-100 - F&C - Licenses & Permits - SGI Rebate   |                  |                  | 1,000.00          | (1,000.00)         | 100.00-        |
| 420-700-200 - F&C - Licenses - Business               | 100.00           | 100.00           | 200.00            | (100.00)           | 50.00-         |
| 420-710-050 - F&C - Development Permits               |                  |                  | 250.00            | (250.00)           | 100.00-        |
| 420-710-100 - F&C - Building Permits                  | 702.75           | 1,038.95         | 8,000.00          | (6,961.05)         | 87.01-         |
| 420-710-130 - F&C - SAMA Maintenance Fee              | 75.00            | 125.00           | 500.00            | (375.00)           | 75.00-         |
|                                                       | <b>877.75</b>    | <b>1,263.95</b>  | <b>9,950.00</b>   | <b>(8,686.05)</b>  | <b>87.30-</b>  |
| <b>Other</b>                                          |                  |                  |                   |                    |                |
| <b>Tax Certificate</b>                                |                  |                  |                   |                    |                |
| 420-800-100 - F&C - Tax Certificate                   | 40.00            | 90.00            | 340.00            | (250.00)           | 73.53-         |
|                                                       | <b>40.00</b>     | <b>90.00</b>     | <b>340.00</b>     | <b>(250.00)</b>    | <b>73.53-</b>  |
| <b>General Office Services Provided</b>               |                  |                  |                   |                    |                |
| 420-800-210 - F&C - Photocopy/Fax                     | 286.60           | 334.80           | 150.00            | 184.80             | 123.20         |
| 420-800-230 - F&C - Tax Additions                     |                  | 593.00           | 500.00            | 93.00              | 18.60          |
|                                                       | <b>286.60</b>    | <b>927.80</b>    | <b>650.00</b>     | <b>277.80</b>      | <b>42.74</b>   |
| <b>Scavenging Fees</b>                                |                  |                  |                   |                    |                |
| 420-850-100 - F&C - Metal Recycling Fee               |                  |                  | 250.00            | (250.00)           | 100.00-        |
|                                                       | <b>0.00</b>      | <b>0.00</b>      | <b>250.00</b>     | <b>(250.00)</b>    | <b>100.00-</b> |
| <b>Landfill/Waste Collection Fees</b>                 |                  |                  |                   |                    |                |
| 420-850-110 - F&C - Landfill Fees                     | 10.00            | 10.00            | 2,500.00          | (2,490.00)         | 99.60-         |
| 420-850-120 - F&C - Waste Collection Fees - Res/Com   |                  | 1,464.53         | 6,600.00          | (5,135.47)         | 77.81-         |
| 420-850-130 - F&C - Waste Collection - Constructi Bir | 414.00           | 621.00           | 7,000.00          | (6,379.00)         | 91.13-         |
|                                                       | <b>424.00</b>    | <b>2,095.53</b>  | <b>16,100.00</b>  | <b>(14,004.47)</b> | <b>86.98-</b>  |
|                                                       | <b>750.60</b>    | <b>3,113.33</b>  | <b>17,340.00</b>  | <b>(14,226.67)</b> | <b>82.05-</b>  |
| <b>TOTAL FEES AND CHARGES:</b>                        | <b>15,538.35</b> | <b>50,558.39</b> | <b>125,950.00</b> | <b>(75,391.61)</b> | <b>59.86-</b>  |
| <b>UTILITIES</b>                                      |                  |                  |                   |                    |                |
| <b>Water</b>                                          |                  |                  |                   |                    |                |
| 440-110-100 - Water - Water Sales - Variable Rate     | 12.28            | 14,113.39        | 105,000.00        | (90,886.61)        | 86.56-         |

Report Date  
05/01/2025 9:48 AM

**Village of Elbow**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2025

Page 3

|                                                       | Current         | Year To Date     | Budget            | Variance            | %              |
|-------------------------------------------------------|-----------------|------------------|-------------------|---------------------|----------------|
| 440-110-105 - Water - Water Sales - Fixed Rate        | 42.83           | 45,467.57        | 184,000.00        | (138,532.43)        | 75.29-         |
| 440-110-110 - Water - Bulk Water Sales                |                 | 425.00           | 500.00            | (75.00)             | 15.00-         |
| 440-140-100 - Water - Connection Fees                 |                 | 50.00            | 1,000.00          | (950.00)            | 95.00-         |
| 440-140-200 - Water - Line 19/SE Credit               | 652.28          | 2,070.92         | 9,500.00          | (7,429.08)          | 78.20-         |
| 440-140-300 - Water - Infrastructure Charge           | 12.43           | 13,232.72        | 53,750.00         | (40,517.28)         | 75.38-         |
| 440-160-500 - Water - Penalty Calculation             |                 | 883.75           | 2,500.00          | (1,616.25)          | 64.65-         |
|                                                       | <b>719.82</b>   | <b>76,243.35</b> | <b>356,250.00</b> | <b>(280,006.65)</b> | <b>78.60-</b>  |
| <b>Sewer</b>                                          |                 |                  |                   |                     |                |
| 440-220-100 - Sewer - Infrastructure Charge           | 12.43           | 12,646.55        | 50,000.00         | (37,353.45)         | 74.71-         |
| 440-270-300 - Sewer - Permits - Lagoon Access         | 600.00          | 798.00           | 110,000.00        | (109,202.00)        | 99.27-         |
| 440-300-100 - Sewer - \$12 Lagoon Fee                 | 11.47           | 10,260.81        | 42,000.00         | (31,739.19)         | 75.57-         |
|                                                       | <b>623.90</b>   | <b>23,705.36</b> | <b>202,000.00</b> | <b>(178,294.64)</b> | <b>88.26-</b>  |
| <b>TOTAL UTILITIES:</b>                               | <b>1,343.72</b> | <b>99,948.71</b> | <b>558,250.00</b> | <b>(458,301.29)</b> | <b>82.10-</b>  |
| <b>UNCONDITIONAL TRANSFERS</b>                        |                 |                  |                   |                     |                |
| <b>Unconditional Transfers</b>                        |                 |                  |                   |                     |                |
| 450-110-100 - Unconditional - (Revenue Sharing)       |                 |                  | 102,550.00        | (102,550.00)        | 100.00-        |
| 450-140-100 - Unconditional - Other                   |                 | 2,500.00         |                   | 2,500.00            |                |
|                                                       | <b>0.00</b>     | <b>2,500.00</b>  | <b>102,550.00</b> | <b>(100,050.00)</b> | <b>97.56-</b>  |
| <b>TOTAL UNCONDITIONAL TRANSFERS:</b>                 | <b>0.00</b>     | <b>2,500.00</b>  | <b>102,550.00</b> | <b>(100,050.00)</b> | <b>97.56-</b>  |
| <b>CONDITIONAL GRANTS</b>                             |                 |                  |                   |                     |                |
| <b>Federal</b>                                        |                 |                  |                   |                     |                |
| 450-240-100 - Conditional - Federal - Canada Day      |                 |                  | 2,400.00          | (2,400.00)          | 100.00-        |
|                                                       | <b>0.00</b>     | <b>0.00</b>      | <b>2,400.00</b>   | <b>(2,400.00)</b>   | <b>100.00-</b> |
| <b>Provincial</b>                                     |                 |                  |                   |                     |                |
| 450-300-050 - Conditional - Fed/Prov. - Gas Tax Grar  |                 | 10,400.50        | 21,690.00         | (11,289.50)         | 52.05-         |
| 450-300-106 - Conditional - Community Initiatives Fur | 2,688.00        | 2,688.00         | 10,500.00         | (7,812.00)          | 74.40-         |
| 450-300-107 - Conditional - Prov- Particip. Grant     |                 |                  | 1,200.00          | (1,200.00)          | 100.00-        |
| 450-300-108 - Conditional - Prov - Framework in Actic |                 |                  | 2,250.00          | (2,250.00)          | 100.00-        |
| 450-310-100 - Conditional - Prov - Recycle            |                 |                  | 9,650.00          | (9,650.00)          | 100.00-        |
| 450-335-100 - Conditional - Prov - CRAG - SPRA        |                 |                  | 2,500.00          | (2,500.00)          | 100.00-        |
|                                                       | <b>2,688.00</b> | <b>13,088.50</b> | <b>47,790.00</b>  | <b>(34,701.50)</b>  | <b>72.61-</b>  |
| <b>Local</b>                                          |                 |                  |                   |                     |                |
| 450-430-100 - Conditional - Local - 911 Fire Agreeme  |                 |                  | 12,290.00         | (12,290.00)         | 100.00-        |
|                                                       | <b>0.00</b>     | <b>0.00</b>      | <b>12,290.00</b>  | <b>(12,290.00)</b>  | <b>100.00-</b> |
| <b>TOTAL CONDITIONAL GRANTS:</b>                      | <b>2,688.00</b> | <b>13,088.50</b> | <b>62,480.00</b>  | <b>(49,391.50)</b>  | <b>79.05-</b>  |
| <b>GRANTS IN LIEU OF TAXES</b>                        |                 |                  |                   |                     |                |
| <b>Federal</b>                                        |                 |                  |                   |                     |                |
| 450-500-100 - GIL - Federal                           |                 |                  | 3,250.00          | (3,250.00)          | 100.00-        |
|                                                       | <b>0.00</b>     | <b>0.00</b>      | <b>3,250.00</b>   | <b>(3,250.00)</b>   | <b>100.00-</b> |
| <b>Provincial</b>                                     |                 |                  |                   |                     |                |
| 450-650-100 - GIL - Prov - Sask Tel                   |                 |                  | 1,270.00          | (1,270.00)          | 100.00-        |
|                                                       | <b>0.00</b>     | <b>0.00</b>      | <b>1,270.00</b>   | <b>(1,270.00)</b>   | <b>100.00-</b> |
| <b>Other</b>                                          |                 |                  |                   |                     |                |
| 450-800-100 - GIL - Other - SPC Surcharge             | 2,654.64        | 8,661.49         | 35,000.00         | (26,338.51)         | 75.25-         |

Report Date  
05/01/2025 9:48 AM

**Village of Elbow**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2025

Page 4

|                                                | Current   | Year To Date | Budget       | Variance       | %       |
|------------------------------------------------|-----------|--------------|--------------|----------------|---------|
|                                                | 2,654.64  | 8,661.49     | 35,000.00    | (26,338.51)    | 75.25-  |
| <b>TOTAL GRANTS IN LIEU OF TAXES:</b>          | 2,654.64  | 8,661.49     | 39,520.00    | (30,858.51)    | 78.08-  |
| <b>LAND SALES - GAIN</b>                       |           |              |              |                |         |
| <b>Land Sales Gain</b>                         |           |              |              |                |         |
| 460-500-100 - Land Sales - Gain                |           |              | 166,250.00   | (166,250.00)   | 100.00- |
|                                                | 0.00      | 0.00         | 166,250.00   | (166,250.00)   | 100.00- |
|                                                | 0.00      | 0.00         | 166,250.00   | (166,250.00)   | 100.00- |
| <b>INVESTMENT INCOME AND COMMISSIONS</b>       |           |              |              |                |         |
| <b>Investment and Income Revenue</b>           |           |              |              |                |         |
| 470-100-100 - Interest Revenue - Bank          | 218.55    | 1,779.60     | 3,000.00     | (1,220.40)     | 40.68-  |
| 470-120-100 - Dividends Revenue                |           | 38,834.11    | 38,830.00    | 4.11           | 0.01    |
| 470-900-100 - Other Investment Revenue         |           |              | 30,000.00    | (30,000.00)    | 100.00- |
|                                                | 218.55    | 40,613.71    | 71,830.00    | (31,216.29)    | 43.46-  |
| <b>TOTAL INVESTMENT INCOME AND COMMIS</b>      | 218.55    | 40,613.71    | 71,830.00    | (31,216.29)    | 43.46-  |
| <b>OTHER REVENUES</b>                          |           |              |              |                |         |
| <b>Other Revenue</b>                           |           |              |              |                |         |
| 480-100-100 - Grant - Sask Lotteries           |           |              | 4,360.00     | (4,360.00)     | 100.00- |
| 480-130-105 - Grant - Fire Department          | 9,100.00  | 9,100.00     |              | 9,100.00       |         |
| 480-130-115 - Grant - Rec Board                |           |              | 5,000.00     | (5,000.00)     | 100.00- |
| 480-150-100 - Donations - Donor's Choice       | 2,000.00  | 2,000.00     | 1,000.00     | 1,000.00       | 100.00  |
| 480-150-101 - Donations - Boat Parade          |           |              | 850.00       | (850.00)       | 100.00- |
| 480-150-103 - Event Sponsorship                |           |              | 500.00       | (500.00)       | 100.00- |
| 480-150-104 - Donations - HGCC - Naming Rights | 2,000.00  | 20,499.99    | 44,500.00    | (24,000.01)    | 53.93-  |
| 480-150-105 - Donations - HGCC                 |           | 3,000.00     | 10,000.00    | (7,000.00)     | 70.00-  |
| 480-150-106 - Donations - In Memoriam - HGCC   |           |              | 1,000.00     | (1,000.00)     | 100.00- |
| 480-150-109 - Donations - Rink                 |           | 241.00       | 100.00       | 141.00         | 141.00  |
| 480-150-111 - Donations - Orchard              | 200.00    | 3,200.00     | 5,000.00     | (1,800.00)     | 36.00-  |
|                                                | 13,300.00 | 38,040.99    | 72,310.00    | (34,269.01)    | 47.39-  |
| <b>TOTAL OTHER REVENUES:</b>                   | 13,300.00 | 38,040.99    | 72,310.00    | (34,269.01)    | 47.39-  |
| <b>TOTAL REVENUES:</b>                         | 37,267.45 | 263,667.91   | 1,951,910.00 | (1,688,242.09) | 86.49-  |

Report Date  
05/01/2025 9:48 AM

**Village of Elbow**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2025

Page 5

|                                                        | 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                 | 2,240.00         | 5,470.00         | 12,000.00         | 6,530.00          | 54.42        |
| 510-110-115 - GG - Council - Mayor's Honorarium        | 400.00           | 1,600.00         | 3,300.00          | 1,700.00          | 51.52        |
|                                                        | <b>2,640.00</b>  | <b>7,070.00</b>  | <b>15,300.00</b>  | <b>8,230.00</b>   | <b>53.79</b> |
| 510-110-230 - GG - Salaries - Administrator            | 6,373.50         | 25,494.00        | 71,020.00         | 45,526.00         | 64.10        |
| 510-110-330 - GG - Salaries - Assistant                | 4,188.49         | 16,373.20        | 48,000.00         | 31,626.80         | 65.89        |
|                                                        | <b>13,201.99</b> | <b>48,937.20</b> | <b>134,320.00</b> | <b>85,382.80</b>  | <b>63.57</b> |
| <b>Benefits</b>                                        |                  |                  |                   |                   |              |
| 510-120-110 - GG - Council - Payroll Benefits          | 61.58            | 108.49           | 350.00            | 241.51            | 69.00        |
| 510-130-230 - GG - Benefits - Administrator            | 1,119.78         | 4,349.95         | 15,000.00         | 10,650.05         | 71.00        |
| 510-130-234 - GG - Benefits - Worker Compensation      |                  |                  | 5,500.00          | 5,500.00          | 100.00       |
| 510-140-330 - GG - Benefits - Assistant                | 870.21           | 3,206.42         | 10,000.00         | 6,793.58          | 67.94        |
|                                                        | <b>2,051.57</b>  | <b>7,664.86</b>  | <b>30,850.00</b>  | <b>23,185.14</b>  | <b>75.15</b> |
|                                                        | <b>15,253.56</b> | <b>56,602.06</b> | <b>165,170.00</b> | <b>108,567.94</b> | <b>65.73</b> |
| <b>Professional/Contract Services</b>                  |                  |                  |                   |                   |              |
| 510-200-110 - GG - Cont. - Legal                       |                  |                  | 6,000.00          | 6,000.00          | 100.00       |
| 510-200-130 - GG - Cont. - Audit/Accounting            |                  |                  | 11,930.00         | 11,930.00         | 100.00       |
| 510-200-150 - GG - Cont. - Assessment - SAMA           |                  | 11,507.00        | 11,510.00         | 3.00              | 0.03         |
| 510-200-155 - GG - Cont -Assessment-Board of Revis     |                  |                  | 1,500.00          | 1,500.00          | 100.00       |
| 510-200-170 - GG - Cont. - Advertising                 | 120.00           | 120.00           | 2,500.00          | 2,380.00          | 95.20        |
| 510-200-175 - GG - Cont. - Website                     |                  | 131.79           | 2,000.00          | 1,868.21          | 93.41        |
| 510-200-177 - GG - Cont - Aerial Photography           |                  |                  | 500.00            | 500.00            | 100.00       |
| 510-200-180 - GG - Cont. - Tourism Advertising         |                  | 234.04           | 1,850.00          | 1,615.96          | 87.35        |
| 510-200-190 - GG - Cont. - Fireworks                   |                  |                  | 6,500.00          | 6,500.00          | 100.00       |
| 510-200-195 - GG - Cont - Canada Day Activities        |                  | 768.85           | 5,000.00          | 4,231.15          | 84.62        |
| 510-200-200 - GG - Cont. - Printing Village Maps       |                  | 143.10           | 1,500.00          | 1,356.90          | 90.46        |
| 510-210-100 - GG - Christmas                           |                  |                  | 1,000.00          | 1,000.00          | 100.00       |
| 510-210-110 - GG - Mayor - Travel & Meals              |                  | 71.43            |                   | (71.43)           |              |
| 510-210-140 - GG - Council - Committee/Travel/Meals    | 607.00           | 790.95           | 250.00            | (540.95)          | 216.38-      |
| 510-210-150 - GG - Council - SUMA Conv - Mileage/A     | 1,564.56         | 3,896.56         | 4,000.00          | 103.44            | 2.59         |
| 510-210-160 - GG - Travel, Meals & Subsistence         |                  |                  | 500.00            | 500.00            | 100.00       |
| 510-210-170 - GG - Admin. - Training, Travel & Meals   | 847.31           | 1,525.71         | 2,500.00          | 974.29            | 38.97        |
| 510-210-175 - GG - Assist Admin - Training, Travel, Me |                  |                  | 500.00            | 500.00            | 100.00       |
| 510-220-100 - GG - Cont. - Library Caretaking          | 80.00            | 320.00           | 960.00            | 640.00            | 66.67        |
| 510-230-100 - GG - Cont. - Insurance - General & Bor   |                  | 55,761.00        | 57,000.00         | 1,239.00          | 2.17         |
| 510-230-110 - GG - Cont. - Insurance - SUMA Admin      | 16.00            | 48.00            | 190.00            | 142.00            | 74.74        |
| 510-240-100 - GG - Cont. - Memberships                 | 22.78            | 3,406.29         | 2,900.00          | (506.29)          | 17.46-       |
| 510-240-150 - GG - Cont. - Conference Fees             | 200.00           | 200.00           |                   | (200.00)          |              |
| 510-260-100 - GG - Cont. - Tax Enforcement/Collectic   |                  |                  | 250.00            | 250.00            | 100.00       |
| 510-270-100 - GG - Cont. - Maint & Caretaking          | 711.16           | 1,017.16         | 1,200.00          | 182.84            | 15.24        |
| 510-280-100 - GG - Cont. - ITSoftware/Hardware Agre    |                  | 7,039.64         | 8,000.00          | 960.36            | 12.00        |
| 510-280-120 - GG - Cont- Messaging System              | 137.47           | 549.88           | 1,700.00          | 1,150.12          | 67.65        |
| 510-280-130 - GG - Economic Development Committe       |                  | 1,202.04         | 4,200.00          | 2,997.96          | 71.38        |
| 510-280-150 - GG - Volunteer Recognition BBQ           |                  |                  | 1,500.00          | 1,500.00          | 100.00       |
| 510-290-100 - GG - Cont. - Bank Charges                |                  | 1,155.97         | 1,000.00          | (155.97)          | 15.60-       |

Report Date  
05/01/2025 9:48 AM

**Village of Elbow**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2025

Page 6

|                                                        | Current          | Year To Date      | Budget            | Variance          | %             |
|--------------------------------------------------------|------------------|-------------------|-------------------|-------------------|---------------|
| <b>Utilities</b>                                       | <b>4,306.28</b>  | <b>89,889.41</b>  | <b>138,440.00</b> | <b>48,550.59</b>  | <b>35.07</b>  |
| 510-300-110 - GG - Utility - Heat - Office/Suite       | 217.79           | 957.97            | 2,140.00          | 1,182.03          | 55.24         |
| 510-300-120 - GG - Utility - Power - Office/Suite      | 266.80           | 824.73            | 3,130.00          | 2,305.27          | 73.65         |
| 510-300-130 - GG - Utility - Water - Office/Suite      | 112.67           | 338.00            | 1,430.00          | 1,092.00          | 76.36         |
| 510-300-140 - GG - Utility - Phone/Internet/Cell Allow | 509.28           | 1,505.06          | 5,280.00          | 3,774.94          | 71.50         |
|                                                        | <b>1,106.54</b>  | <b>3,625.76</b>   | <b>11,980.00</b>  | <b>8,354.24</b>   | <b>69.73</b>  |
| <b>Maintenance, Material and Supplies</b>              |                  |                   |                   |                   |               |
| 510-400-110 - GG - Maint. - Postage                    | 372.00           | 863.37            | 1,500.00          | 636.63            | 42.44         |
| 510-410-140 - GG - Maint. - Office Supplies            | 398.86           | 1,850.68          | 7,000.00          | 5,149.32          | 73.56         |
| 510-410-160 - GG - Maint. - Shredding                  | 285.20           | 586.84            | 2,000.00          | 1,413.16          | 70.66         |
| 510-410-180 - GG - Maint. - Software                   | 192.90           | 3,409.13          | 3,000.00          | (409.13)          | 13.64         |
| 510-470-100 - GG - Maint. - Volunteer Appreciation     |                  |                   | 1,500.00          | 1,500.00          | 100.00        |
| 510-490-100 - GG - Maint. - Office/Suite Repairs/Mair  |                  |                   | 20,000.00         | 20,000.00         | 100.00        |
| 510-490-120 - GG - Maint. - Security                   |                  |                   | 500.00            | 500.00            | 100.00        |
|                                                        | <b>1,248.96</b>  | <b>6,710.02</b>   | <b>35,500.00</b>  | <b>28,789.98</b>  | <b>81.10</b>  |
| <b>Grants and Contributions</b>                        |                  |                   |                   |                   |               |
| 510-500-110 - GG - Grants and Contributions            |                  |                   | 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>Capital Expenditures</b>                            |                  |                   |                   |                   |               |
| 510-600-140 - GG - Purchase of Cap Assets - Equippr    |                  |                   | 2,000.00          | 2,000.00          | 100.00        |
| 510-600-599 - GG - Amort - Office & Information Tech   |                  |                   | 860.00            | 860.00            | 100.00        |
|                                                        | <b>0.00</b>      | <b>0.00</b>       | <b>2,860.00</b>   | <b>2,860.00</b>   | <b>100.00</b> |
| <b>Other</b>                                           |                  |                   |                   |                   |               |
| 510-900-110 - GG - Donations                           |                  |                   | 270.00            | 270.00            | 100.00        |
|                                                        | <b>0.00</b>      | <b>0.00</b>       | <b>270.00</b>     | <b>270.00</b>     | <b>100.00</b> |
| <b>TOTAL GENERAL GOVERNMENT SERVICES</b>               | <b>21,915.34</b> | <b>156,827.25</b> | <b>355,220.00</b> | <b>198,392.75</b> | <b>55.85</b>  |
| <b>PROTECTIVE SERVICES</b>                             |                  |                   |                   |                   |               |
| <b>POLICE PROTECTION</b>                               |                  |                   |                   |                   |               |
| <b>Professional/Contractual Services</b>               |                  |                   |                   |                   |               |
| 520-210-100 - PS - Police - RCMP Requisition           |                  |                   | 35,000.00         | 35,000.00         | 100.00        |
| 520-210-110 - PS - Police - Cont - Bylaw Enforcemen    |                  |                   | 2,500.00          | 2,500.00          | 100.00        |
|                                                        | <b>0.00</b>      | <b>0.00</b>       | <b>37,500.00</b>  | <b>37,500.00</b>  | <b>100.00</b> |
| <b>TOTAL POLICE PROTECTION:</b>                        | <b>0.00</b>      | <b>0.00</b>       | <b>37,500.00</b>  | <b>37,500.00</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        |                  |                   | 1,500.00          | 1,500.00          | 100.00        |
| 525-110-140 - PS - Fire - Salaries - Fire Fighters     |                  |                   | 5,000.00          | 5,000.00          | 100.00        |
|                                                        | <b>0.00</b>      | <b>0.00</b>       | <b>6,500.00</b>   | <b>6,500.00</b>   | <b>100.00</b> |
|                                                        | <b>0.00</b>      | <b>0.00</b>       | <b>6,500.00</b>   | <b>6,500.00</b>   | <b>100.00</b> |
| <b>Professional/Contractual Services</b>               |                  |                   |                   |                   |               |
| 525-210-100 - PS - Fire - EMS Contract - 911           |                  |                   | 750.00            | 750.00            | 100.00        |
| 525-210-115 - PS - EMS - AED Costs                     |                  |                   | 500.00            | 500.00            | 100.00        |

Report Date  
05/01/2025 9:48 AM

**Village of Elbow**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2025

Page 7

|                                                       | Current          | Year To Date     | Budget            | Variance         | %             |
|-------------------------------------------------------|------------------|------------------|-------------------|------------------|---------------|
| 525-210-117 - PS - EMS - First Responder Call Fees    |                  |                  | 3,000.00          | 3,000.00         | 100.00        |
| 525-210-120 - PS - EMS - First Responders Expenses    |                  | 1,318.38         | 7,500.00          | 6,181.62         | 82.42         |
| 525-220-100 - PS - Fire - Training Costs              | 350.00           | 1,903.40         | 14,000.00         | 12,096.60        | 86.40         |
| 525-230-100 - PS - Fire - Insurance                   |                  | 463.10           | 470.00            | 6.90             | 1.47          |
| 525-240-100 - PS - Fire - Memberships/Subscriptions   | 526.29           | 1,855.39         | 2,000.00          | 144.61           | 7.23          |
| 525-250-100 - PS - Fire - Contracted Repairs          | 3,923.62         | 4,604.31         | 5,000.00          | 395.69           | 7.91          |
| 525-260-100 - PS - Fire - EMO Costs                   |                  | 493.95           | 200.00            | (293.95)         | 146.98        |
|                                                       | <b>4,799.91</b>  | <b>10,638.53</b> | <b>33,420.00</b>  | <b>22,781.47</b> | <b>68.17</b>  |
| <b>Utilities</b>                                      |                  |                  |                   |                  |               |
| 525-300-140 - PS - Fire - Utility - Fire Phone System | 413.40           | 1,095.40         | 2,000.00          | 904.60           | 45.23         |
|                                                       | <b>413.40</b>    | <b>1,095.40</b>  | <b>2,000.00</b>   | <b>904.60</b>    | <b>45.23</b>  |
| <b>Maintenance, Materials and Supplies</b>            |                  |                  |                   |                  |               |
| 525-420-100 - PS - Fire - Office Supplies             | 27.02            | 229.98           | 250.00            | 20.02            | 8.01          |
| 525-430-100 - PS - Fire - Vehi/Equip Rpr/Prts/Tools   | 7,600.87         | 10,071.73        | 7,500.00          | (2,571.73)       | 34.29         |
| 525-430-110 - PS - Fire - Oil & Gas                   | 250.40           | 250.40           | 1,500.00          | 1,249.60         | 83.31         |
| 525-440-100 - PS - Fire - Small Tools/Equipment       | 999.01           | 12,321.00        | 12,000.00         | (321.00)         | 2.68          |
| 525-450-100 - PS - Fire - Fire Hydrants               |                  |                  | 15,000.00         | 15,000.00        | 100.00        |
|                                                       | <b>8,877.30</b>  | <b>22,873.11</b> | <b>36,250.00</b>  | <b>13,376.89</b> | <b>36.90</b>  |
| <b>Grants and Contributions</b>                       |                  |                  |                   |                  |               |
| 525-520-110 - PS - Fire - Grants and Contributions    |                  |                  | 200.00            | 200.00           | 100.00        |
|                                                       | <b>0.00</b>      | <b>0.00</b>      | <b>200.00</b>     | <b>200.00</b>    | <b>100.00</b> |
| <b>Capital Expenditures</b>                           |                  |                  |                   |                  |               |
| 525-600-299 - PS - Fire - Amort - Bldgs/Impr&Eng Str  |                  |                  | 540.00            | 540.00           | 100.00        |
| 525-600-399 - PS - Fire - Amort - Machinery & Eqmt    |                  |                  | 2,580.00          | 2,580.00         | 100.00        |
| 525-600-499 - PS - Fire - Amort - Vehicles            |                  |                  | 2,000.00          | 2,000.00         | 100.00        |
|                                                       | <b>0.00</b>      | <b>0.00</b>      | <b>5,120.00</b>   | <b>5,120.00</b>  | <b>100.00</b> |
| <b>TOTAL FIRE PROTECTION:</b>                         | <b>14,090.61</b> | <b>34,607.04</b> | <b>83,490.00</b>  | <b>48,882.96</b> | <b>58.55</b>  |
| <b>TOTAL PROTECTIVE SERVICES:</b>                     | <b>14,090.61</b> | <b>34,607.04</b> | <b>120,990.00</b> | <b>86,382.96</b> | <b>71.40</b>  |
| <b>TRANSPORTATION SERVICES</b>                        |                  |                  |                   |                  |               |
| <b>MAINTENANCE</b>                                    |                  |                  |                   |                  |               |
| <b>Wages &amp; Benefits</b>                           |                  |                  |                   |                  |               |
| <b>Wages</b>                                          |                  |                  |                   |                  |               |
| 530-110-120 - TS - Maint. - Salaries - Foreman        | 8,175.07         | 25,925.63        | 62,400.00         | 36,474.37        | 58.45         |
| 530-110-130 - TS - Maint. - Salaries - Labourers      |                  |                  | 36,000.00         | 36,000.00        | 100.00        |
| 530-110-140 - TS - Maint. - Salaries - Casual Help    |                  | 192.00           |                   | (192.00)         |               |
| 530-110-150 - TS - Maint. - Salaries - Seasonal       |                  |                  | 5,500.00          | 5,500.00         | 100.00        |
|                                                       | <b>8,175.07</b>  | <b>26,117.63</b> | <b>103,900.00</b> | <b>77,782.37</b> | <b>74.86</b>  |
| <b>Benefits</b>                                       |                  |                  |                   |                  |               |
| 530-120-120 - TS - Maint. - Benefits - Foreman        | 1,634.03         | 5,149.12         | 12,000.00         | 6,850.88         | 57.09         |
| 530-130-130 - TS - Maint. - Benefits - Labourers      |                  |                  | 3,000.00          | 3,000.00         | 100.00        |
| 530-140-140 - TS - Maint. - Benefits - Casual Help    |                  | 4.41             |                   | (4.41)           |               |
| 530-150-150 - TS - Maint. - Benefits - Seasonal       |                  |                  | 500.00            | 500.00           | 100.00        |
|                                                       | <b>1,634.03</b>  | <b>5,153.53</b>  | <b>15,500.00</b>  | <b>10,346.47</b> | <b>66.75</b>  |
|                                                       | <b>9,809.10</b>  | <b>31,271.16</b> | <b>119,400.00</b> | <b>88,128.84</b> | <b>73.81</b>  |
| <b>Professional/Contractual Services</b>              |                  |                  |                   |                  |               |

Report Date  
05/01/2025 9:48 AM

**Village of Elbow**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2025

Page 8

|                                                         | Current          | Year To Date     | Budget            | Variance          | %             |
|---------------------------------------------------------|------------------|------------------|-------------------|-------------------|---------------|
| 530-210-100 - TS - Cont. - Dust Control                 |                  |                  | 1,000.00          | 1,000.00          | 100.00        |
| 530-210-110 - TS - Cont. - Surfacing/Sidewalks          |                  |                  | 16,350.00         | 16,350.00         | 100.00        |
| 530-210-120 - TS - Cont - Equip Rental                  |                  |                  | 500.00            | 500.00            | 100.00        |
| 530-210-130 - TS - Cont - Employee Train                |                  |                  | 1,000.00          | 1,000.00          | 100.00        |
| 530-210-140 - TS - Cont - Maint Yard cleanup            |                  |                  | 1,000.00          | 1,000.00          | 100.00        |
| 530-210-145 - TS - Cont - RM/Street Maint               |                  |                  | 2,500.00          | 2,500.00          | 100.00        |
| 530-240-100 - TS - Maint. - Advertising                 |                  |                  | 100.00            | 100.00            | 100.00        |
| 530-250-100 - TS - Maint. - Travel, Meal & Subsistenc   |                  |                  | 250.00            | 250.00            | 100.00        |
| 530-260-100 - TS - Maint. - Insurance/Vehicle Reg.      | 2,606.86         | 2,787.70         | 2,000.00          | (787.70)          | 39.39         |
| 530-290-100 - TS - Maint. - Contracted Repairs          | 217.83           | 6,929.75         | 37,000.00         | 30,070.25         | 81.27         |
| 530-290-101 - TS - Maint. - Cont. Repairs - Tractor     |                  | 3,346.18         | 10,000.00         | 6,653.82          | 66.54         |
| 530-290-102 - TS - Maint. - Cont. Repairs - Skid Steer  |                  | 2,814.78         | 3,200.00          | 385.22            | 12.04         |
| 530-290-103 - TS - Maint. - Cont. Repairs - Grader      |                  | 622.67           | 8,900.00          | 8,277.33          | 93.00         |
|                                                         | <b>2,824.69</b>  | <b>16,501.08</b> | <b>83,800.00</b>  | <b>67,298.92</b>  | <b>80.31</b>  |
| <b>Utilities</b>                                        |                  |                  |                   |                   |               |
| 530-300-110 - TS - Maint. - Utility - Heat - Shop       | 220.65           | 1,146.99         | 3,400.00          | 2,253.01          | 66.27         |
| 530-300-120 - TS - Maint. - Utility - Power - Shop      | 264.42           | 1,445.98         | 3,750.00          | 2,304.02          | 61.44         |
| 530-300-130 - TS - Maint. - Utility - Water - Shop      | 117.58           | 350.28           | 1,480.00          | 1,129.72          | 76.33         |
| 530-300-140 - TS - Maint. - Utility - Phone/Internet    | 226.54           | 679.62           | 2,900.00          | 2,220.38          | 76.56         |
| 530-310-100 - TS - Maint. - Utility - Street Lights     | 1,170.60         | 3,523.76         | 15,000.00         | 11,476.24         | 76.51         |
| 530-310-200 - TS - Maint. - Utility - Decorative Lights | 132.58           | 417.41           | 1,600.00          | 1,182.59          | 73.91         |
|                                                         | <b>2,132.37</b>  | <b>7,564.04</b>  | <b>28,130.00</b>  | <b>20,565.96</b>  | <b>73.11</b>  |
| <b>Maintenance, Materials &amp; Supplies</b>            |                  |                  |                   |                   |               |
| 530-400-110 - TS - Maint. - Materials & Supplies        |                  | 1,670.97         | 6,500.00          | 4,829.03          | 74.29         |
| 530-410-100 - TS - Maint. - Shop Supply & Small Too     | 446.72           | 1,976.01         | 5,000.00          | 3,023.99          | 60.48         |
| 530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools    |                  |                  | 20,000.00         | 20,000.00         | 100.00        |
| 530-425-110 - TS - Maint. - Oil & Gas                   | 634.67           | 3,238.86         | 20,000.00         | 16,761.14         | 83.81         |
| 530-430-130 - TS - Maint. - Bldg Supplies & Upkeep      | 118.69           | 118.69           | 1,000.00          | 881.31            | 88.13         |
| 530-440-100 - TS - Maint. - Gravel/Sand                 |                  |                  | 20,000.00         | 20,000.00         | 100.00        |
| 530-450-100 - TS - Maint. - Culverts/Drainage           |                  |                  | 10,000.00         | 10,000.00         | 100.00        |
| 530-460-100 - TS - Maint. - Asphalt/Surfacing Materia   |                  |                  | 15,000.00         | 15,000.00         | 100.00        |
| 530-460-110 - TS - Maint. - Dust Control                |                  |                  | 1,520.00          | 1,520.00          | 100.00        |
| 530-470-100 - TS - Maint. - Road/Street Signs           |                  |                  | 3,500.00          | 3,500.00          | 100.00        |
| 530-470-110 - TS - Maint. - SK Street Beautification    | 548.64           | 829.53           | 1,000.00          | 170.47            | 17.05         |
|                                                         | <b>1,748.72</b>  | <b>7,834.06</b>  | <b>103,520.00</b> | <b>95,685.94</b>  | <b>92.43</b>  |
| <b>Capital Expenditures</b>                             |                  |                  |                   |                   |               |
| 530-600-140 - TS - Purchase of Cap Assets - Equipm      |                  | 3,761.46         |                   | (3,761.46)        |               |
| 530-600-199 - TS - Maint. - Amort - Land Improvemer     |                  |                  | 960.00            | 960.00            | 100.00        |
| 530-600-299 - TS - Maint. - Amort - Bldgs/Impr&Eng S    |                  |                  | 540.00            | 540.00            | 100.00        |
| 530-600-399 - TS - Maint. - Amort - Machinery & Eqm     |                  |                  | 20,000.00         | 20,000.00         | 100.00        |
| 530-600-499 - TS - Maint. - Amort - Vehicles            |                  |                  | 1,000.00          | 1,000.00          | 100.00        |
| 530-600-699 - TS - Maint. - Amort - Infrastructure      |                  |                  | 47,650.00         | 47,650.00         | 100.00        |
|                                                         | <b>0.00</b>      | <b>3,761.46</b>  | <b>70,150.00</b>  | <b>66,388.54</b>  | <b>94.64</b>  |
| <b>TOTAL MAINTENANCE:</b>                               | <b>16,514.88</b> | <b>66,931.80</b> | <b>405,000.00</b> | <b>338,068.20</b> | <b>83.47</b>  |
| <b>CONSTRUCTION</b>                                     |                  |                  |                   |                   |               |
| <b>Professional/Contractual Services</b>                |                  |                  |                   |                   |               |
| 535-200-110 - TS - Const. - Engineering                 |                  |                  | 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>TOTAL CONSTRUCTION:</b>                              | <b>0.00</b>      | <b>0.00</b>      | <b>5,000.00</b>   | <b>5,000.00</b>   | <b>100.00</b> |

**Village of Elbow**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2025

|                                                       | Current          | Year To Date     | Budget            | Variance          | %             |
|-------------------------------------------------------|------------------|------------------|-------------------|-------------------|---------------|
| <b>SNOW REMOVAL</b>                                   |                  |                  |                   |                   |               |
| <b>Professional/Contractual Services</b>              |                  |                  |                   |                   |               |
| 537-210-100 - TS - Snow - Contracted Removal          | 262.50           | 7,262.50         | 10,000.00         | 2,737.50          | 27.38         |
|                                                       | <b>262.50</b>    | <b>7,262.50</b>  | <b>10,000.00</b>  | <b>2,737.50</b>   | <b>27.38</b>  |
| <b>Maintenance, Materials &amp; Supplies</b>          |                  |                  |                   |                   |               |
| 537-420-130 - TS - Snow - Other - snow fence/posts    |                  |                  | 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>Capital Expenditures</b>                           |                  |                  |                   |                   |               |
| 537-600-130 - TS - Snow - Pur of Cap Asset - Machin   |                  |                  | 1,700.00          | 1,700.00          | 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>TOTAL SNOW REMOVAL:</b>                            | <b>262.50</b>    | <b>7,262.50</b>  | <b>12,700.00</b>  | <b>5,437.50</b>   | <b>42.81</b>  |
| <b>TOTAL TRANSPORTATION SERVICES:</b>                 | <b>16,777.38</b> | <b>74,194.30</b> | <b>422,700.00</b> | <b>348,505.70</b> | <b>82.45</b>  |
| <b>ENVIRONMENTAL SERVICES</b>                         |                  |                  |                   |                   |               |
| <b>Wages and Benefits</b>                             |                  |                  |                   |                   |               |
| 540-110-110 - EH - Salaries                           |                  |                  | 2,800.00          | 2,800.00          | 100.00        |
| 540-120-100 - EH - Benefits                           |                  |                  | 350.00            | 350.00            | 100.00        |
|                                                       | <b>0.00</b>      | <b>0.00</b>      | <b>3,150.00</b>   | <b>3,150.00</b>   | <b>100.00</b> |
| <b>Professional/Contractual Services</b>              |                  |                  |                   |                   |               |
| 540-200-110 - EH - Cont. - Waste Collect - Transfer S |                  | 240.00           | 6,600.00          | 6,360.00          | 96.36         |
| 540-200-120 - EH - Cont - Waste Collection-Res/Com    |                  | 13,513.56        | 81,200.00         | 67,686.44         | 83.36         |
| 540-200-125 - EH - Cont - Waste Collect - Constr Bins |                  | 797.42           | 6,700.00          | 5,902.58          | 88.10         |
| 540-210-300 - EH - Cont. - Tree Removal               |                  |                  | 10,000.00         | 10,000.00         | 100.00        |
|                                                       | <b>0.00</b>      | <b>14,550.98</b> | <b>104,500.00</b> | <b>89,949.02</b>  | <b>86.08</b>  |
| <b>Capital Expenditures</b>                           |                  |                  |                   |                   |               |
| 540-600-199 - EH&W - Amort - Land Improvements        |                  |                  | 540.00            | 540.00            | 100.00        |
|                                                       | <b>0.00</b>      | <b>0.00</b>      | <b>540.00</b>     | <b>540.00</b>     | <b>100.00</b> |
| <b>TOTAL ENVIRONMENTAL SERVICES:</b>                  | <b>0.00</b>      | <b>14,550.98</b> | <b>108,190.00</b> | <b>93,639.02</b>  | <b>86.55</b>  |
| <b>PUBLIC HEALTH AND WELFARE SERVICES</b>             |                  |                  |                   |                   |               |
| <b>Professional/Contractual Services</b>              |                  |                  |                   |                   |               |
| 550-200-110 - H&W - Cont. - Cemetery Maint.           |                  |                  | 1,000.00          | 1,000.00          | 100.00        |
| 550-200-120 - H&W - Cont. - Building Inspector        | 532.50           | 748.70           | 8,000.00          | 7,251.30          | 90.64         |
|                                                       | <b>532.50</b>    | <b>748.70</b>    | <b>9,000.00</b>   | <b>8,251.30</b>   | <b>91.68</b>  |
| <b>Grants and Contributions</b>                       |                  |                  |                   |                   |               |
| 550-540-100 - H&W - Housing/Nursing Home Deficits     |                  |                  | 1,500.00          | 1,500.00          | 100.00        |
|                                                       | <b>0.00</b>      | <b>0.00</b>      | <b>1,500.00</b>   | <b>1,500.00</b>   | <b>100.00</b> |
| <b>Total PUBLIC HEALTH AND WELFARE SERV</b>           | <b>532.50</b>    | <b>748.70</b>    | <b>10,500.00</b>  | <b>9,751.30</b>   | <b>92.87</b>  |
| <b>PLANNING AND DEVELOPMENT SERVICES</b>              |                  |                  |                   |                   |               |
| <b>Professional/Contractual Services</b>              |                  |                  |                   |                   |               |
| 560-200-110 - P&D - Cont. - Community Planner         |                  | 385.50           | 10,000.00         | 9,614.50          | 96.15         |
| 560-210-100 - P&D - Cont. - Advertising               | 360.00           | 360.00           | 500.00            | 140.00            | 28.00         |
| 560-230-100 - P&D - Cont. - Engineering               |                  |                  | 10,000.00         | 10,000.00         | 100.00        |
| 560-240-100 - P&D - Cont. - Legal                     |                  |                  | 5,000.00          | 5,000.00          | 100.00        |

Report Date  
05/01/2025 9:48 AM

**Village of Elbow**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2025

Page 10

|                                                      | Current         | Year To Date     | Budget            | Variance         | %             |
|------------------------------------------------------|-----------------|------------------|-------------------|------------------|---------------|
| 560-245-100 - P&D - Cont - Asset Management          |                 |                  | 2,000.00          | 2,000.00         | 100.00        |
|                                                      | <b>360.00</b>   | <b>745.50</b>    | <b>27,500.00</b>  | <b>26,754.50</b> | <b>97.29</b>  |
| <b>Utilities</b>                                     |                 |                  |                   |                  |               |
| 560-300-150 - P&D - Utility - Other                  |                 |                  | 12,000.00         | 12,000.00        | 100.00        |
|                                                      | <b>0.00</b>     | <b>0.00</b>      | <b>12,000.00</b>  | <b>12,000.00</b> | <b>100.00</b> |
| <b>TOTAL PLANNING AND DEVELOPMENT SEF</b>            | <b>360.00</b>   | <b>745.50</b>    | <b>39,500.00</b>  | <b>38,754.50</b> | <b>98.11</b>  |
| <b>RECREATION AND CULTURAL SERVICES</b>              |                 |                  |                   |                  |               |
| <b>Wages</b>                                         |                 |                  |                   |                  |               |
| 570-110-120 - R&C - Salaries - Recreation Manager    | 3,200.54        | 11,526.57        | 30,000.00         | 18,473.43        | 61.58         |
|                                                      | <b>3,200.54</b> | <b>11,526.57</b> | <b>30,000.00</b>  | <b>18,473.43</b> | <b>61.58</b>  |
| <b>Benefits</b>                                      |                 |                  |                   |                  |               |
| 570-120-180 - R&C - Benefits - Recreation Director   | 714.16          | 2,260.26         | 7,100.00          | 4,839.74         | 68.17         |
|                                                      | <b>714.16</b>   | <b>2,260.26</b>  | <b>7,100.00</b>   | <b>4,839.74</b>  | <b>68.17</b>  |
| <b>Professional/Contractual Services</b>             |                 |                  |                   |                  |               |
| 570-200-110 - R&C - Cont. - Caretaking - RINK        |                 | 56.25            | 100.00            | 43.75            | 43.75         |
| 570-200-140 - R&C - Cont - Caretaking - HGCC         | 2,154.03        | 6,337.55         | 20,000.00         | 13,662.45        | 68.31         |
| 570-210-150 - R&C - Cont - Swimming Lessons          |                 |                  | 2,500.00          | 2,500.00         | 100.00        |
| 570-220-100 - R&C - Cont. - Travel, Meal & Subsister |                 | 344.60           | 500.00            | 155.40           | 31.08         |
| 570-240-100 - R&C - Cont. -Memberships               |                 | 50.00            | 200.00            | 150.00           | 75.00         |
| 570-240-110 - R&C - Contract Services - HGCC         |                 | 6,639.47         | 6,500.00          | (139.47)         | 2.15-         |
| 570-250-100 - R&C - Cont - Repairs - HGCC            |                 | 580.35           | 5,000.00          | 4,419.65         | 88.39         |
| 570-250-111 - R&C - Dr. Horeak Grand Piano Costs     |                 | 312.70           | 760.00            | 447.30           | 58.86         |
| 570-250-115 - R&C - Cont - Repairs - Library         |                 |                  | 250.00            | 250.00           | 100.00        |
| 570-250-120 - R&C - Cont - Repairs - Old playground  |                 |                  | 1,000.00          | 1,000.00         | 100.00        |
| 570-270-300 - R&C - Cont. - TransCanada Trail        |                 |                  | 1,000.00          | 1,000.00         | 100.00        |
| 570-280-110 - R&C - Cont. - Repairs - Tuft's Bay     | 85.10           | 13,053.10        | 34,000.00         | 20,946.90        | 61.61         |
| 570-280-150 - R&C - Community Park Expenses          |                 |                  | 6,000.00          | 6,000.00         | 100.00        |
| 570-280-152 - R&C - Repairs - Tufts Boat Launch      |                 |                  | 10,000.00         | 10,000.00        | 100.00        |
| 570-280-155 - R&C - Repairs - Bayshore               |                 |                  | 12,000.00         | 12,000.00        | 100.00        |
| 570-290-100 - R&C - Cont. - Library Requisition      |                 | 10,000.69        | 8,110.00          | (1,890.69)       | 23.31-        |
|                                                      | <b>2,239.13</b> | <b>37,374.71</b> | <b>107,920.00</b> | <b>70,545.29</b> | <b>65.37</b>  |
| <b>Utilities - Heat</b>                              |                 |                  |                   |                  |               |
| 570-300-110 - R&C - Utility - Heat - Skating Rink    | 251.27          | 1,414.02         | 2,180.00          | 765.98           | 35.14         |
| 570-300-120 - R&C - Utility - Heat - HGCC            | 1,068.15        | 4,544.79         | 8,350.00          | 3,805.21         | 45.57         |
| 570-300-150 - R&C - Utility - Power - Museum         | 45.83           | 135.71           | 600.00            | 464.29           | 77.38         |
|                                                      | <b>1,365.25</b> | <b>6,094.52</b>  | <b>11,130.00</b>  | <b>5,035.48</b>  | <b>45.24</b>  |
| <b>Utilities - Power</b>                             |                 |                  |                   |                  |               |
| 570-310-110 - R&C - Utility - Power - Skating Rink   | 167.55          | 1,137.89         | 1,500.00          | 362.11           | 24.14         |
| 570-310-120 - R&C - Utility - Power - HGCC           | 2,634.88        | 8,085.50         | 33,700.00         | 25,614.50        | 76.01         |
| 570-310-159 - R&C - Utility - Power - Community Park | 45.83           | 137.49           | 550.00            | 412.51           | 75.00         |
|                                                      | <b>2,848.26</b> | <b>9,360.88</b>  | <b>35,750.00</b>  | <b>26,389.12</b> | <b>73.82</b>  |
| <b>Utilities - Water</b>                             |                 |                  |                   |                  |               |
| 570-320-105 - R&C - Utility - Water - HGCC           | 132.31          | 404.29           | 2,700.00          | 2,295.71         | 85.03         |
| 570-320-110 - R&C - Utility - Water - Rink           | 112.67          | 495.13           | 1,390.00          | 894.87           | 64.38         |
| 570-320-120 - R&C - Utility - Water - Museum         | 57.80           | 173.40           | 780.00            | 606.60           | 77.77         |
| 570-320-125 - R&C - Utility - Water - Park/Orchard   |                 |                  | 1,050.00          | 1,050.00         | 100.00        |
| 570-320-160 - R&C - Utility - Water - Tuft's Bay     | 57.80           | 173.40           | 700.00            | 526.60           | 75.23         |
|                                                      | <b>360.58</b>   | <b>1,246.22</b>  | <b>6,620.00</b>   | <b>5,373.78</b>  | <b>81.17</b>  |

Report Date  
05/01/2025 9:48 AM

**Village of Elbow**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2025

Page 11

|                                                        | Current          | Year To Date     | Budget            | Variance          | %             |
|--------------------------------------------------------|------------------|------------------|-------------------|-------------------|---------------|
| <b>Utilities - Telephone</b>                           |                  |                  |                   |                   |               |
| 570-330-130 - R&C - Utility - Rec Cell - HGCC          | 87.53            | 262.59           | 1,100.00          | 837.41            | 76.13         |
| 570-330-140 - R&C - Utility - Internet - HGCC          | 106.00           | 424.00           | 1,450.00          | 1,026.00          | 70.76         |
|                                                        | <b>193.53</b>    | <b>686.59</b>    | <b>2,550.00</b>   | <b>1,863.41</b>   | <b>73.07</b>  |
| <b>Maintenance, Materials and Supplies</b>             |                  |                  |                   |                   |               |
| 570-400-110 - R&C - Supplies - Stationery & Postage    |                  |                  | 200.00            | 200.00            | 100.00        |
| 570-400-120 - R&C - Supplies - CIF Grant               |                  | 909.89           | 10,500.00         | 9,590.11          | 91.33         |
| 570-400-130 - R&C - General Programs/Event Expenses    |                  | 188.53           | 1,000.00          | 811.47            | 81.15         |
| 570-400-140 - R&C - Kids Holiday Camps                 |                  |                  | 500.00            | 500.00            | 100.00        |
| 570-410-100 - R&C - Supplies - Office Supplies         | 498.16           | 533.12           | 1,000.00          | 466.88            | 46.69         |
| 570-420-120 - R&C - Supplies - Orchard                 |                  |                  | 6,500.00          | 6,500.00          | 100.00        |
| 570-420-190 - R&C - Supplies - Bayshore                |                  |                  | 1,000.00          | 1,000.00          | 100.00        |
| 570-430-150 - R&C - Bldg Mat/Supply - Fitness Centre   | 628.02           | 1,299.22         | 3,000.00          | 1,700.78          | 56.69         |
| 570-430-170 - R&C - Bldg Mat/Supply - HGCC             | 153.11           | 1,609.60         | 19,250.00         | 17,640.40         | 91.64         |
|                                                        | <b>1,279.29</b>  | <b>4,540.36</b>  | <b>42,950.00</b>  | <b>38,409.64</b>  | <b>89.43</b>  |
| <b>Grants and Contributions</b>                        |                  |                  |                   |                   |               |
| 570-500-115 - R&C - Grants - Sask Lotteries            |                  |                  | 4,360.00          | 4,360.00          | 100.00        |
| 570-500-120 - R&C - Grants - Park & Rec Committee      |                  |                  | 5,000.00          | 5,000.00          | 100.00        |
|                                                        | <b>0.00</b>      | <b>0.00</b>      | <b>9,360.00</b>   | <b>9,360.00</b>   | <b>100.00</b> |
| <b>Capital Expenditures</b>                            |                  |                  |                   |                   |               |
| 570-600-120 - R&C - Purchase of Cap Assets - Building  |                  |                  | 55,000.00         | 55,000.00         | 100.00        |
| 570-600-299 - R&C - Amort - Bldgs/Improv & Eng Str     |                  |                  | 40,000.00         | 40,000.00         | 100.00        |
| 570-600-399 - R&C - Amort - Machinery & Equipment      |                  |                  | 900.00            | 900.00            | 100.00        |
|                                                        | <b>0.00</b>      | <b>0.00</b>      | <b>95,900.00</b>  | <b>95,900.00</b>  | <b>100.00</b> |
| <b>TOTAL RECREATION AND CULTURAL SERVICES</b>          | <b>12,200.74</b> | <b>73,090.11</b> | <b>349,280.00</b> | <b>276,189.89</b> | <b>79.07</b>  |
| <b>UTILITIES</b>                                       |                  |                  |                   |                   |               |
| <b>WATER</b>                                           |                  |                  |                   |                   |               |
| <b>Professional/Contractual Services</b>               |                  |                  |                   |                   |               |
| 580-250-100 - UT - Water - Memberships/Subscription    |                  |                  | 3,500.00          | 3,500.00          | 100.00        |
| 580-285-100 - UT - Cont. Repairs - Building & Equip.   |                  |                  | 500.00            | 500.00            | 100.00        |
| 580-285-140 - UT - Water - Cont. Repairs - W.T.P.      |                  |                  | 8,000.00          | 8,000.00          | 100.00        |
| 580-285-150 - UT - Water - Cont. Repairs - Line Repair |                  |                  | 5,000.00          | 5,000.00          | 100.00        |
| 580-285-160 - UT - Water - Bulk Loader Repair          |                  |                  | 500.00            | 500.00            | 100.00        |
| 580-290-100 - UT - Water - Laboratory Testing          | 109.50           | 284.70           | 2,470.00          | 2,185.30          | 88.47         |
| 580-295-200 - UT - Water - SKWater Cont (O & M)        | 3,293.98         | 9,881.94         | 24,300.00         | 14,418.06         | 59.33         |
| 580-295-201 - UT - Water - SW (Water Supply) VARIABLE  | 3,175.96         | 10,607.36        | 90,000.00         | 79,392.64         | 88.21         |
| 580-295-202 - UT - Water - SW (Water Supply) FIXED     | 12,712.21        | 38,136.63        | 160,000.00        | 121,863.37        | 76.16         |
|                                                        | <b>19,291.65</b> | <b>58,910.63</b> | <b>294,270.00</b> | <b>235,359.37</b> | <b>79.98</b>  |
| <b>Utilities</b>                                       |                  |                  |                   |                   |               |
| 580-300-130 - UT - Water - Water - Bulk Loader         | 57.80            | 173.40           | 1,200.00          | 1,026.60          | 85.55         |
|                                                        | <b>57.80</b>     | <b>173.40</b>    | <b>1,200.00</b>   | <b>1,026.60</b>   | <b>85.55</b>  |
| <b>Maintenance, Materials and Supplies</b>             |                  |                  |                   |                   |               |
| 580-400-110 - UT - Water - Postage                     |                  |                  | 100.00            | 100.00            | 100.00        |
| 580-430-100 - UT - Water - Materials & Supplies        |                  |                  | 28,270.00         | 28,270.00         | 100.00        |
|                                                        | <b>0.00</b>      | <b>0.00</b>      | <b>28,370.00</b>  | <b>28,370.00</b>  | <b>100.00</b> |
| <b>Capital Expenditures</b>                            |                  |                  |                   |                   |               |
| 580-600-699 - UT - Water - Amort - Infrastructure      |                  |                  | 30,000.00         | 30,000.00         | 100.00        |
|                                                        | <b>0.00</b>      | <b>0.00</b>      | <b>30,000.00</b>  | <b>30,000.00</b>  | <b>100.00</b> |

Report Date  
05/01/2025 9:48 AM

**Village of Elbow**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2025

Page 12

|                                                      | Current            | Year To Date        | Budget              | Variance            | %              |
|------------------------------------------------------|--------------------|---------------------|---------------------|---------------------|----------------|
| <b>TOTAL WATER:</b>                                  | <b>19,349.45</b>   | <b>59,084.03</b>    | <b>353,840.00</b>   | <b>294,755.97</b>   | <b>83.30</b>   |
| <b>SEWER</b>                                         |                    |                     |                     |                     |                |
| <b>Professional/Contractual Services</b>             |                    |                     |                     |                     |                |
| 585-220-100 - UT - Sewer - Engineering Study         | 12,784.28          | 12,784.28           |                     | (12,784.28)         |                |
| 585-285-100 - UT - Sewer - Cont Repairs - Bldg & Eq  |                    |                     | 500.00              | 500.00              | 100.00         |
| 585-290-100 - UT - Sewer - Laboratory Testing        |                    |                     | 200.00              | 200.00              | 100.00         |
| 585-295-100 - UT - Sewer - SKWater Cont. (O & M)     |                    |                     | 22,000.00           | 22,000.00           | 100.00         |
| 585-295-110 - UT - Sewer - Cont - Line Flushing      |                    |                     | 15,000.00           | 15,000.00           | 100.00         |
|                                                      | <b>12,784.28</b>   | <b>12,784.28</b>    | <b>37,700.00</b>    | <b>24,915.72</b>    | <b>66.09</b>   |
| <b>Utilities</b>                                     |                    |                     |                     |                     |                |
| 585-300-120 - UT - Sewer - Power                     | 352.16             | 1,145.27            | 3,700.00            | 2,554.73            | 69.05          |
|                                                      | <b>352.16</b>      | <b>1,145.27</b>     | <b>3,700.00</b>     | <b>2,554.73</b>     | <b>69.05</b>   |
| <b>Capital Expenditures</b>                          |                    |                     |                     |                     |                |
| 585-600-120 - UT - Sewer - Cap Assets - sewer line e |                    |                     | 50,000.00           | 50,000.00           | 100.00         |
| 585-600-299 - UT - Sewer - Amort - Bldgs/Imp&Eng S   |                    |                     | 10,910.00           | 10,910.00           | 100.00         |
|                                                      | <b>0.00</b>        | <b>0.00</b>         | <b>60,910.00</b>    | <b>60,910.00</b>    | <b>100.00</b>  |
| <b>TOTAL SEWER:</b>                                  | <b>13,136.44</b>   | <b>13,929.55</b>    | <b>102,310.00</b>   | <b>88,380.45</b>    | <b>86.38</b>   |
| <b>TOTAL UTILITIES:</b>                              | <b>32,485.89</b>   | <b>73,013.58</b>    | <b>456,150.00</b>   | <b>383,136.42</b>   | <b>83.99</b>   |
| <b>TOTAL EXPENDITURES:</b>                           | <b>98,362.46</b>   | <b>427,777.46</b>   | <b>1,862,530.00</b> | <b>1,434,752.54</b> | <b>77.03</b>   |
| <b>CHANGE IN NET-FINANCIAL ASSETS</b>                | <b>(61,095.01)</b> | <b>(164,109.55)</b> | <b>89,380.00</b>    | <b>(253,489.55)</b> | <b>283.61-</b> |
| <b>CHANGE IN NET ASSETS</b>                          | <b>(61,095.01)</b> | <b>(164,109.55)</b> | <b>89,380.00</b>    | <b>(253,489.55)</b> | <b>283.61-</b> |
| <b>CHANGE IN SURPLUS</b>                             | <b>(61,095.01)</b> | <b>(164,109.55)</b> | <b>89,380.00</b>    | <b>(253,489.55)</b> | <b>283.61-</b> |

Report Date  
05/01/2025 9:48 AM

**Village of Elbow**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2025

Page 13

|                                                      | Current           | Year To Date        | Budget              | Variance | % |
|------------------------------------------------------|-------------------|---------------------|---------------------|----------|---|
| <b>ACCOUNT BALANCES</b>                              |                   |                     |                     |          |   |
| <b>Cash and Investments</b>                          | <b>Current</b>    | <b>Year to Date</b> | <b>Balance</b>      |          |   |
| 110-110-110 - Cash - On Hand - Petty Cash            |                   | 7.25                | 100.00              |          |   |
| 110-110-120 - Cash - Bank - Chequing                 | 20,372.43         | (43,323.44)         | 56,075.61           |          |   |
| 110-110-132 - Cash - Bank - Term Deposit - Feb 26 \$ |                   | 19,172.20           | 424,126.17          |          |   |
| 110-110-135 - Cash - Bank - Term Deposit - Feb 26 \$ |                   | 19,661.91           | 405,825.57          |          |   |
| 110-110-139 - Cash - Bank - Term Deposit #897 2025   |                   |                     | 250,000.00          |          |   |
| 110-110-141 - Cash - Bank - Term Deposit #871 2025   |                   |                     | 250,000.00          |          |   |
| 110-110-143 - Cash - Bank - Term Deposit #863 2025   |                   |                     | 250,000.00          |          |   |
| 110-110-147 - Cash - Bank - Term Deposit #855 2025   |                   |                     | 250,000.00          |          |   |
| 110-110-163 - Cash - Fast Track #5 Savings           | 205.74            | (39,004.24)         | 278,336.54          |          |   |
| 110-110-170 - Cash - MasterCard Account              | 1,591.50          | 1,591.50            | 1,591.49            |          |   |
| <b>Total Cash and Investments:</b>                   | <b>22,169.67</b>  | <b>(41,894.82)</b>  | <b>2,166,055.38</b> |          |   |
| <b>Municipal Taxes Receivable</b>                    |                   |                     |                     |          |   |
| 110-200-100 - Municipal - Tax Receivable - Current   | (1,403.61)        | (2,427.96)          | 94,446.51           |          |   |
| 110-200-105 - Municipal - Tax Received - Current     |                   | (97.57)             | (181.90)            |          |   |
| 110-200-110 - Municipal - Tax Receivable - Arrears   | (6,022.00)        | (14,257.67)         | (28,180.39)         |          |   |
| 110-200-900 - Municipal - Allow. for Uncollected     |                   |                     | (30,000.00)         |          |   |
| <b>Total Municipal Taxes Receivable:</b>             | <b>(7,425.61)</b> | <b>(16,783.20)</b>  | <b>36,084.22</b>    |          |   |