

## TOTAL CASH STATEMENT

April 30 2026

Village of Elbow

Petty Cash		100.00
Chequing Account - 110-110-120		25,516.83
Fast Track Savings Account #5		443,254.23
Line of Credit - Prosperity	\$1,135,000	
<b>Term Deposits</b>		
#855	Redeemable Term Deposit, Dec.31, 2026 3.01%	257,499.94
#863	Redeemable Term Deposit, Dec.31, 2026 3.01%	257,499.94
#871	Redeemable Term Deposit, Dec.31, 2026 3.01%	257,499.94
#897	Redeemable Term Deposit, Dec.31, 2026 3.01%	257,499.94
#132	12 month term - Due Feb 12, 2027	444,090.08
#135	12 month term - Due Feb 12, 2027	420,070.05
		2,363,030.95

**Reserve balances as of April 30, 2026**

310-100-100	Future Expenditure Reserve	19,000.00
310-100-200	Off-site Levy Reserve	31,989.45
310-100-300	Maintenance Reserve	0.00
310-100-400	Lagoon Reserve	1,342,624.51
310-100-450	Utility Reserve	107,416.46
310-100-500	Capital Trust Reserve	72,697.34
310-100-600	Elevator Reserve	60,109.33
310-100-650	Fire Equipment Reserve	58,792.27
310-100-660	First Responder Reserve	6,176.70
310-100-750	Arena Reserve	19,969.52
310-100-760	Harbor Golf Community Center Reserve	191,469.12
310-100-765	Piano Reserve	3,155.41
310-110-770	Fitness Centre Reserve	81,162.61
310-100-780	Community Park Reserve	4,252.34
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	4,519.61
310-100-930	Tufts Bay Campground Reserve	0.00
310-100-940	Bayshore Building Reserve	3,725.41
310-100-950	Village Office Reserve	19,388.46
310-100-960	Economic Development Reserve	371.77
	<b>Health Centre</b>	<b>150,000.00</b>
	<b>Total Reserves:</b>	<b>2,191,407.72</b>
	<b>Total Unallocated:</b>	<b>171,623.23</b>

In Investments/Daily Interest:	1,894,159.89
In Chequing/Savings & M/C acc't:	468,871.06
Total:	2,363,030.95

Village of Elbow  
Statement of Financial Activities - Detailed

Printed: 05/29/2026 4:40:40 PM

Start Date: 01/01/2026 End date: 04/30/2026

Page 1 of 12

		Current Month	Year to Date	Budget	Variance	%
<b>Revenue</b>						
<b>Taxation</b>						
<b>Municipal Taxes</b>						
410-130-100	Discount on Municipal Tax - Prope	-57.24	-376.46	0.00	-376.46	0.00
<b>Total Municipal Taxes:</b>		<b>-57.24</b>	<b>-376.46</b>	<b>0.00</b>	<b>-376.46</b>	
<b>Penalties on Tax Arrears</b>						
410-400-110	Penalty on Mun Taxes Curr - Prop	1,077.90	5,861.21	0.00	5,861.21	0.00
<b>Total Penalties on Tax Arrears:</b>		<b>1,077.90</b>	<b>5,861.21</b>	<b>0.00</b>	<b>5,861.21</b>	
<b>Local Improvement Levy</b>						
No accounts with activity						
<b>Total Local Improvement Levy:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Special Municipal Levy</b>						
No accounts with activity						
<b>Total Special Municipal Levy:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Taxation:</b>		<b>1,020.66</b>	<b>5,484.75</b>	<b>0.00</b>	<b>5,484.75</b>	
<b>Fees and Charges</b>						
<b>Custom Work</b>						
420-100-100	F&C - Custom Work	0.00	240.00	0.00	240.00	0.00
<b>Total Custom Work:</b>		<b>0.00</b>	<b>240.00</b>	<b>0.00</b>	<b>240.00</b>	
<b>Sale of Goods Services &amp; Donations</b>						
420-200-500	SUSPENSE ACCOUNT	-1,381.69	40.00	0.00	40.00	0.00
420-200-525	Donations - Line 19 Healthcare C	250,000.00	250,000.00	0.00	250,000.00	0.00
420-200-575	Donations - First Responders	200.00	200.00	0.00	200.00	0.00
420-200-580	Donations - Fire Department	0.00	3,330.00	0.00	3,330.00	0.00
420-200-770	Donations - Canada Day	100.00	100.00	0.00	100.00	0.00
<b>Total Sale of Goods Services &amp; Donations:</b>		<b>248,918.31</b>	<b>253,670.00</b>	<b>0.00</b>	<b>253,670.00</b>	
<b>Rentals</b>						
No accounts with activity						
<b>Total Rentals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Policing &amp; Fire Fees</b>						
No accounts with activity						
<b>Total Policing &amp; Fire Fees:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Recreation Fees</b>						
<b>Recreation Centre Fees</b>						
420-500-150	F&C - Rec Centre Fees - Pickle B	232.00	811.00	0.00	811.00	0.00
420-500-290	F&C - Rec Centre Fees - Fun & Fi	1,133.00	2,992.00	0.00	2,992.00	0.00
420-500-300	F&C - Rec Centre Fees - Fitness	4,023.64	6,728.64	0.00	6,728.64	0.00
420-500-305	F&C - Rec Centre Fees - FOB De	150.00	353.00	0.00	353.00	0.00
420-500-310	F&C - Rec Fees - ESE Sports	82.00	689.50	0.00	689.50	0.00
420-500-320	F&C - Rec Fees - Kids Program	0.00	400.00	0.00	400.00	0.00

Village of Elbow  
Statement of Financial Activities - Detailed

Printed: 05/29/2026 4:40:40 PM

Start Date: 01/01/2026 End date: 04/30/2026

Page 2 of 12

		Current Month	Year to Date	Budget	Variance	%
420-500-800	F&C - Rec Fees - Tuft's Bay Cam	16,900.00	16,900.00	0.00	16,900.00	0.00
<b>Total Recreation Centre Fees:</b>		<b>22,520.64</b>	<b>28,874.14</b>	<b>0.00</b>	<b>28,874.14</b>	
<b>Recreation Program Fees</b>						
420-520-800	F&C - Rec Program Fees - OTHE	200.00	200.00	0.00	200.00	0.00
<b>Total Recreation Program Fees:</b>		<b>200.00</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>	
<b>Other Recreation Fees</b>						
420-550-100	F&C - Rentals - HGCC - Elbow R	750.00	1,604.50	0.00	1,604.50	0.00
420-550-110	F&C - Rentals - HGCC - Ector Bo	0.00	60.00	0.00	60.00	0.00
420-550-120	F&C - Rentals - HGCC - Auditoriu	550.00	2,375.71	0.00	2,375.71	0.00
420-550-130	F&C - Rentals - HGCC - JGL Kitc	100.00	150.00	0.00	150.00	0.00
420-550-200	F&C - Rentals - HGCC - Damage	0.00	60.00	0.00	60.00	0.00
420-550-250	F&C - Dinner Theatre	2,625.00	33,075.00	0.00	33,075.00	0.00
<b>Total Other Recreation Fees:</b>		<b>4,025.00</b>	<b>37,325.21</b>	<b>0.00</b>	<b>37,325.21</b>	
<b>Total Recreation Fees:</b>		<b>26,745.64</b>	<b>66,399.35</b>	<b>0.00</b>	<b>66,399.35</b>	
<b>Cemetery Fees</b>						
420-600-100	F&C - Cemetery Fees	400.00	800.00	0.00	800.00	0.00
<b>Total Cemetery Fees:</b>		<b>400.00</b>	<b>800.00</b>	<b>0.00</b>	<b>800.00</b>	
<b>Licenses &amp; Permits</b>						
420-700-210	F&C - Licenses - Urban Hens	0.00	50.00	0.00	50.00	0.00
420-710-050	F&C - Development Permits	0.00	100.00	0.00	100.00	0.00
420-710-100	F&C - Building Permits	0.00	504.00	0.00	504.00	0.00
420-710-130	F&C - SAMA Maintenance Fee	0.00	100.00	0.00	100.00	0.00
<b>Total Licenses &amp; Permits:</b>		<b>0.00</b>	<b>754.00</b>	<b>0.00</b>	<b>754.00</b>	
<b>Other Fees and Charges</b>						
<b>Tax Certificates</b>						
420-800-100	F&C - Tax Certificate	40.00	50.00	0.00	50.00	0.00
<b>Total Tax Certificates:</b>		<b>40.00</b>	<b>50.00</b>	<b>0.00</b>	<b>50.00</b>	
<b>General Office Services Provided</b>						
420-800-205	F&C - Credit Card Use Fee	28.93	30.26	0.00	30.26	0.00
420-800-210	F&C - Photocopy/Fax	22.23	94.98	0.00	94.98	0.00
420-800-230	F&C - Tax Additions	0.00	118.00	0.00	118.00	0.00
<b>Total General Office Services Provided:</b>		<b>51.16</b>	<b>243.24</b>	<b>0.00</b>	<b>243.24</b>	
<b>Landfill/Waste Collection Fees</b>						
420-850-110	F&C - Landfill Fees	0.00	-600.00	0.00	-600.00	0.00
420-850-120	F&C - Waste Collection Fees - Re	515.09	2,210.74	0.00	2,210.74	0.00
420-850-130	F&C - Waste Collection - Constru	1,125.00	2,792.00	0.00	2,792.00	0.00
<b>Total Landfill/Waste Collection Fees:</b>		<b>1,640.09</b>	<b>4,402.74</b>	<b>0.00</b>	<b>4,402.74</b>	

**Fines**

Village of Elbow  
Statement of Financial Activities - Detailed

Printed: 05/29/2026 4:40:40 PM

Start Date: 01/01/2026 End date: 04/30/2026

Page 3 of 12

		Current Month	Year to Date	Budget	Variance	%
No accounts with activity						
<b>Total Fines:</b>		0.00	0.00	0.00	0.00	
<b>Total Other Fees and Charges:</b>		1,731.25	4,695.98	0.00	4,695.98	
<b>Total Fees and Charges:</b>		277,795.20	326,559.33	0.00	326,559.33	
<b>Utility Revenue</b>						
<b>Water Revenue</b>						
440-110-100	Water - Water Sales - Variable Ra	1,156.70	14,644.62	0.00	14,644.62	0.00
440-110-105	Water - Water Sales - Fixed Rate	3,583.51	49,474.46	0.00	49,474.46	0.00
440-140-100	Water - Connection Fees	100.00	218.68	0.00	218.68	0.00
440-140-200	Water - Line 19/SE Credit	704.95	2,261.13	0.00	2,261.13	0.00
440-140-300	Water - Infrastructure Charge	1,052.86	14,408.43	0.00	14,408.43	0.00
440-160-500	Water - Penalty Calculation	287.77	1,213.03	0.00	1,213.03	0.00
<b>Total Water Revenue:</b>		<b>6,885.79</b>	<b>82,220.35</b>	<b>0.00</b>	<b>82,220.35</b>	
<b>Sewer Revenue</b>						
440-220-100	Sewer - Infrastructure Charge	875.87	13,613.27	0.00	13,613.27	0.00
440-270-300	Sewer - Permits - Lagoon Access	0.00	673.75	0.00	673.75	0.00
440-300-100	Sewer - \$12 Lagoon Fee	1,072.32	11,663.54	0.00	11,663.54	0.00
<b>Total Sewer Revenue:</b>		<b>1,948.19</b>	<b>25,950.56</b>	<b>0.00</b>	<b>25,950.56</b>	
<b>Total Utility Revenue:</b>		<b>8,833.98</b>	<b>108,170.91</b>	<b>0.00</b>	<b>108,170.91</b>	
<b>Unconditional Transfers</b>						
450-140-100	Unconditional - Other	5,000.00	5,000.00	0.00	5,000.00	0.00
<b>Total Unconditional Transfers:</b>		<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	
<b>Conditional Grants</b>						
<b>Federal Conditional Grants</b>						
No accounts with activity						
<b>Total Federal Conditional Grants:</b>		0.00	0.00	0.00	0.00	
<b>Provincial Conditional Grants</b>						
450-300-050	Conditional - Fed/Prov. - Gas Tax	0.00	10,843.80	0.00	10,843.80	0.00
450-300-106	Conditional - Community Initiative	-266.97	-266.97	0.00	-266.97	0.00
<b>Total Provincial Conditional Grants:</b>		<b>-266.97</b>	<b>10,576.83</b>	<b>0.00</b>	<b>10,576.83</b>	
<b>Local Conditional Grants</b>						
450-400-050	Conditional - Local - Target Sector	0.00	724.30	0.00	724.30	0.00
450-430-100	Conditional - Local - 911 Fire Agree	0.00	-675.68	0.00	-675.68	0.00
<b>Total Local Conditional Grants:</b>		<b>0.00</b>	<b>48.62</b>	<b>0.00</b>	<b>48.62</b>	
<b>Total Conditional Grants:</b>		<b>-266.97</b>	<b>10,625.45</b>	<b>0.00</b>	<b>10,625.45</b>	
<b>Grants in Lieu of Taxes</b>						
<b>Federal Grants in Lieu of Taxes</b>						

Village of Elbow  
Statement of Financial Activities - Detailed

Printed: 05/29/2026 4:40:40 PM

Start Date: 01/01/2026 End date: 04/30/2026

Page 4 of 12

		Current Month	Year to Date	Budget	Variance	%
No accounts with activity						
<b>Total Federal Grants in Lieu of Taxes:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Provincial Grants in Lieu of Taxes</b>						
No accounts with activity						
<b>Total Provincial Grants in Lieu of Taxes:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Other Grants in Lieu of Taxes</b>						
450-800-100	GIL - Other - SPC Surcharge	2,787.60	9,000.62	0.00	9,000.62	0.00
<b>Total Other Grants in Lieu of Taxes:</b>		<b>2,787.60</b>	<b>9,000.62</b>	<b>0.00</b>	<b>9,000.62</b>	
<b>Total Grants in Lieu of Taxes:</b>		<b>2,787.60</b>	<b>9,000.62</b>	<b>0.00</b>	<b>9,000.62</b>	
<b>Capital Assets Proceeds</b>						
No accounts with activity						
<b>Total Capital Assets Proceeds:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Land Sales - Gain</b>						
No accounts with activity						
<b>Total Land Sales - Gain:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Investment Income and Commissions</b>						
470-100-100	Interest Revenue - Bank	247.90	928.02	0.00	928.02	0.00
470-120-100	Dividends Revenue	0.00	34,208.39	0.00	34,208.39	0.00
<b>Total Investment Income and Commissions:</b>		<b>247.90</b>	<b>35,136.41</b>	<b>0.00</b>	<b>35,136.41</b>	
<b>Other Revenues</b>						
480-150-100	Donations - Donor's Choice	2,200.00	2,200.00	0.00	2,200.00	0.00
480-150-101	Donations - Boat Parade	100.00	100.00	0.00	100.00	0.00
480-150-104	Donations - HGCC - Naming Righ	2,000.00	6,000.00	0.00	6,000.00	0.00
480-150-105	Donations - HGCC	500.00	500.00	0.00	500.00	0.00
480-150-109	Donations - Rink	0.00	442.00	0.00	442.00	0.00
480-160-100	Elevator Fund Donations	0.00	1,200.00	0.00	1,200.00	0.00
<b>Total Other Revenues:</b>		<b>4,800.00</b>	<b>10,442.00</b>	<b>0.00</b>	<b>10,442.00</b>	
<b>Total Revenue:</b>		<b>300,218.37</b>	<b>510,419.47</b>	<b>0.00</b>	<b>510,419.47</b>	
<b>Expenses</b>						
<b>General Government Services</b>						
<b>GG Wages &amp; Benefits</b>						
<b>GG Wages</b>						
510-110-110	GG - Council - Indemnity	1,790.00	4,200.00	0.00	-4,200.00	0.00
510-110-115	GG - Council - Mayor's Honorariu	400.00	1,200.00	0.00	-1,200.00	0.00
510-110-230	GG - Salaries - Administrator	5,759.93	24,047.72	0.00	-24,047.72	0.00
510-110-330	GG - Salaries - Assistant	4,011.38	16,112.94	0.00	-16,112.94	0.00
<b>Total GG Wages:</b>		<b>11,961.31</b>	<b>45,560.66</b>	<b>0.00</b>	<b>-45,560.66</b>	
<b>GG Benefits</b>						
510-120-110	GG - Council - Payroll Benefits	1.39	15.47	0.00	-15.47	0.00

Village of Elbow  
Statement of Financial Activities - Detailed

Printed: 05/29/2026 4:40:40 PM

Start Date: 01/01/2026 End date: 04/30/2026

Page 5 of 12

		Current Month	Year to Date	Budget	Variance	%
510-130-230	GG - Benefits - Administrator	0.00	546.72	0.00	-546.72	0.00
510-130-234	GG - Benefits - Worker Compens	3,361.84	7,368.84	0.00	-7,368.84	0.00
510-140-330	GG - Benefits - Assistant	0.00	400.18	0.00	-400.18	0.00
<b>Total GG Benefits:</b>		<b>3,363.23</b>	<b>8,331.21</b>	<b>0.00</b>	<b>-8,331.21</b>	
<b>Total GG Wages &amp; Benefits:</b>		<b>15,324.54</b>	<b>53,891.87</b>	<b>0.00</b>	<b>-53,891.87</b>	
<b>GG Professional/Contract Services</b>						
510-200-110	GG - Cont. - Legal	0.00	5,920.81	0.00	-5,920.81	0.00
510-200-150	GG - Cont. - Assessment - SAMA	0.00	11,609.00	0.00	-11,609.00	0.00
510-200-155	GG - Cont -Assessment-Board of	0.00	100.00	0.00	-100.00	0.00
510-200-170	GG - Cont. - Advertising	848.75	848.75	0.00	-848.75	0.00
510-200-180	GG - Cont. - Tourism Advertising	0.00	350.00	0.00	-350.00	0.00
510-210-100	GG - Christmas	0.00	201.92	0.00	-201.92	0.00
510-210-110	GG - Mayor - Travel & Meals	76.19	76.19	0.00	-76.19	0.00
510-210-140	GG - Council - Committee/Travel/	0.00	75.00	0.00	-75.00	0.00
510-210-150	GG - Council - SUMA Conv - Mile	1,718.61	3,659.36	0.00	-3,659.36	0.00
510-210-170	GG - Admin. - Training, Travel &	0.00	1,280.29	0.00	-1,280.29	0.00
510-220-100	GG - Cont. - Library Caretaking	80.00	320.00	0.00	-320.00	0.00
510-230-100	GG - Cont. - Insurance - General	728.00	66,457.38	0.00	-66,457.38	0.00
510-230-110	GG - Cont. - Insurance - SUMA A	0.00	72.00	0.00	-72.00	0.00
510-240-100	GG - Cont. - Memberships	0.00	3,638.51	0.00	-3,638.51	0.00
510-240-150	GG - Cont. - Conference Fees	200.00	200.00	0.00	-200.00	0.00
510-260-100	GG - Cont. - Tax Enforcement/Col	0.00	60.00	0.00	-60.00	0.00
510-270-100	GG - Cont. - Maint & Caretaking	75.00	341.47	0.00	-341.47	0.00
510-270-150	GG - Cont. - Repairs	0.00	9,540.00	0.00	-9,540.00	0.00
510-280-100	GG - Cont. - ITSoftware/Hardware	59.58	7,954.90	0.00	-7,954.90	0.00
510-280-120	GG - Cont- Messaging System	137.47	549.88	0.00	-549.88	0.00
510-280-130	GG - Economic Development Co	33.89	1,736.98	0.00	-1,736.98	0.00
510-290-100	GG - Cont. - Bank Charges	50.00	227.01	0.00	-227.01	0.00
<b>Total GG Professional/Contract Services:</b>		<b>4,007.49</b>	<b>115,219.45</b>	<b>0.00</b>	<b>-115,219.45</b>	
<b>GG Utilities</b>						
510-300-110	GG - Utility - Heat - Office/Suite	98.35	475.66	0.00	-475.66	0.00
510-300-120	GG - Utility - Power - Office/Suite	620.49	1,388.44	0.00	-1,388.44	0.00
510-300-130	GG - Utility - Water - Office/Suite	120.71	358.23	0.00	-358.23	0.00
510-300-140	GG - Utility - Phone/Internet/Cell	467.98	1,464.61	0.00	-1,464.61	0.00
<b>Total GG Utilities:</b>		<b>1,307.53</b>	<b>3,686.94</b>	<b>0.00</b>	<b>-3,686.94</b>	
<b>GG Maintenance, Materials &amp; Supplies</b>						
510-400-110	GG - Maint. - Postage	0.00	27.80	0.00	-27.80	0.00
510-410-140	GG - Maint. - Office Supplies	313.13	609.12	0.00	-609.12	0.00
510-410-160	GG - Maint. - Shredding	16.16	398.02	0.00	-398.02	0.00
510-410-180	GG - Maint. - Software	65.70	812.79	0.00	-812.79	0.00
510-490-100	GG - Maint. - Office/Suite Repairs	9,536.45	32,257.28	0.00	-32,257.28	0.00
<b>Total GG Maintenance, Materials &amp; Supplies:</b>		<b>9,931.44</b>	<b>34,105.01</b>	<b>0.00</b>	<b>-34,105.01</b>	

Village of Elbow  
Statement of Financial Activities - Detailed

Printed: 05/29/2026 4:40:40 PM

Start Date: 01/01/2026 End date: 04/30/2026

Page 6 of 12

		Current Month	Year to Date	Budget	Variance	%
<b>GG Grants &amp; Contributions</b>						
No accounts with activity						
<b>Total GG Grants &amp; Contributions:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>GG Capital Expenditures</b>						
510-600-110	GG - Purchase of Cap Assets - La	0.00	30,000.00	0.00	-30,000.00	0.00
510-600-120	GG - Purchase of Cap Assets - B	0.00	140,000.00	0.00	-140,000.00	0.00
<b>Total GG Capital Expenditures:</b>		<b>0.00</b>	<b>170,000.00</b>	<b>0.00</b>	<b>-170,000.00</b>	
<b>GG Other</b>						
No accounts with activity						
<b>Total GG Other:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total General Government Services:</b>		<b>30,571.00</b>	<b>376,903.27</b>	<b>0.00</b>	<b>-376,903.27</b>	
<b>Protective Services</b>						
<b>Police Protections</b>						
<b>Police Professional/Contract Services</b>						
No accounts with activity						
<b>Total Police Professional/Contract Services:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Police Protections:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Fire Services</b>						
<b>Fire Wages &amp; Benefits</b>						
No accounts with activity						
<b>Total Fire Wages &amp; Benefits:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Fire Professional/Contract Services</b>						
525-210-100	PS - Fire - EMS Contract - 911	0.00	682.00	0.00	-682.00	0.00
525-210-120	PS - EMS - First Responders Exp	126.38	1,733.32	0.00	-1,733.32	0.00
525-220-100	PS - Fire - Training Costs	0.00	348.09	0.00	-348.09	0.00
525-230-100	PS - Fire - Insurance	0.00	463.10	0.00	-463.10	0.00
525-240-100	PS - Fire - Memberships/Subscrip	0.00	1,056.14	0.00	-1,056.14	0.00
525-250-100	PS - Fire - Contracted Repairs	0.00	2,528.84	0.00	-2,528.84	0.00
<b>Total Fire Professional/Contract Services:</b>		<b>126.38</b>	<b>6,811.49</b>	<b>0.00</b>	<b>-6,811.49</b>	
<b>Fire Utilities</b>						
525-300-140	PS - Fire - Utility - Fire Phone Sys	413.40	413.40	0.00	-413.40	0.00
<b>Total Fire Utilities:</b>		<b>413.40</b>	<b>413.40</b>	<b>0.00</b>	<b>-413.40</b>	
<b>Fire Maintenance, Materials &amp; Supplies</b>						
525-420-100	PS - Fire - Office Supplies	789.07	881.26	0.00	-881.26	0.00
525-430-100	PS - Fire - Vehi/Equip Rpr/Prts/To	581.70	2,750.29	0.00	-2,750.29	0.00
525-430-110	PS - Fire - Oil & Gas	132.91	3,723.23	0.00	-3,723.23	0.00
525-440-100	PS - Fire - Small Tools/Equipment	0.00	2,467.89	0.00	-2,467.89	0.00
<b>Total Fire Maintenance, Materials &amp; Supplies:</b>		<b>1,503.68</b>	<b>9,822.67</b>	<b>0.00</b>	<b>-9,822.67</b>	
<b>Fire Grants &amp; Contributions</b>						

Village of Elbow  
Statement of Financial Activities - Detailed

Printed: 05/29/2026 4:40:40 PM

Start Date: 01/01/2026 End date: 04/30/2026

Page 7 of 12

		Current Month	Year to Date	Budget	Variance	%
No accounts with activity						
<b>Total Fire Grants &amp; Contributions:</b>		0.00	0.00	0.00	0.00	
<b>Fire Capital Expenditures</b>						
No accounts with activity						
<b>Total Fire Capital Expenditures:</b>		0.00	0.00	0.00	0.00	
<b>Total Fire Services:</b>		2,043.46	17,047.56	0.00	-17,047.56	
<b>Total Protective Services:</b>		2,043.46	17,047.56	0.00	-17,047.56	
<b>Transportation Services</b>						
<b>Maintenance</b>						
<b>Maintenance Wages &amp; Benefits</b>						
<b>Maintenance Wages</b>						
530-110-120	TS - Maint. - Salaries - Foreman	5,438.40	35,169.96	0.00	-35,169.96	0.00
530-110-130	TS - Maint. - Salaries - Labourers	3,846.05	3,846.05	0.00	-3,846.05	0.00
<b>Total Maintenance Wages:</b>		9,284.45	39,016.01	0.00	-39,016.01	
<b>Maintenance Benefits</b>						
530-120-120	TS - Maint. - Benefits - Foreman	0.00	1,360.04	0.00	-1,360.04	0.00
530-130-130	TS - Maint. - Benefits - Labourers	0.00	1,340.48	0.00	-1,340.48	0.00
<b>Total Maintenance Benefits:</b>		0.00	2,700.52	0.00	-2,700.52	
<b>Total Maintenance Wages &amp; Benefits:</b>		9,284.45	41,716.53	0.00	-41,716.53	
<b>Maintenance Professional/Contract Services</b>						
530-260-100	TS - Maint. - Insurance/Vehicle R	0.00	2,787.70	0.00	-2,787.70	0.00
<b>Total Maintenance Professional/Contract Servi</b>		0.00	2,787.70	0.00	-2,787.70	
<b>Maintenance Utilities</b>						
530-300-110	TS - Maint. - Utility - Heat - Shop	88.07	428.00	0.00	-428.00	0.00
530-300-120	TS - Maint. - Utility - Power - Shop	525.52	1,479.92	0.00	-1,479.92	0.00
530-300-130	TS - Maint. - Utility - Water - Shop	125.62	375.41	0.00	-375.41	0.00
530-300-140	TS - Maint. - Utility - Phone/Intern	297.20	951.54	0.00	-951.54	0.00
530-310-100	TS - Maint. - Utility - Street Lights	1,194.73	3,548.81	0.00	-3,548.81	0.00
530-310-200	TS - Maint. - Utility - Decorative Li	136.58	407.80	0.00	-407.80	0.00
<b>Total Maintenance Utilities:</b>		2,367.72	7,191.48	0.00	-7,191.48	
<b>Maintenance: Maintenance, Materials &amp; Supplies</b>						
530-400-110	TS - Maint. - Materials & Supplies	102.04	306.83	0.00	-306.83	0.00
530-410-100	TS - Maint. - Shop Supply & Small	124.22	1,840.89	0.00	-1,840.89	0.00
530-425-110	TS - Maint. - Oil & Gas	1,112.74	3,583.25	0.00	-3,583.25	0.00
530-470-110	TS - Maint. - SK Street Beautificat	0.00	790.71	0.00	-790.71	0.00
<b>Total Maintenance: Maintenance, Materials &amp; S</b>		1,339.00	6,521.68	0.00	-6,521.68	
<b>Maintenance Capital Expenditures</b>						

Village of Elbow  
Statement of Financial Activities - Detailed

Printed: 05/29/2026 4:40:40 PM

Start Date: 01/01/2026 End date: 04/30/2026

Page 8 of 12

	Current Month	Year to Date	Budget	Variance	%
No accounts with activity					
<b>Total Maintenance Capital Expenditures:</b>	0.00	0.00	0.00	0.00	
<b>Total Maintenance:</b>	12,991.17	58,217.39	0.00	-58,217.39	
<b>Construction</b>					
<b>Construction Professional/Contract Services</b>					
No accounts with activity					
<b>Total Construction Professional/Contract Servi</b>	0.00	0.00	0.00	0.00	
<b>Construction Maintenance, Materials &amp; Supplies</b>					
No accounts with activity					
<b>Total Construction Maintenance, Materials &amp; S</b>	0.00	0.00	0.00	0.00	
<b>Total Construction:</b>	0.00	0.00	0.00	0.00	
<b>Snow Removal</b>					
<b>Snow Removal Wages &amp; Benefits</b>					
No accounts with activity					
<b>Total Snow Removal Wages &amp; Benefits:</b>	0.00	0.00	0.00	0.00	
<b>Snow Removal Professional/Contract Services</b>					
No accounts with activity					
<b>Total Snow Removal Professional/Contract Ser</b>	0.00	0.00	0.00	0.00	
<b>Snow Removal Maintenance, Materials &amp; Supplies</b>					
No accounts with activity					
<b>Total Snow Removal Maintenance, Materials &amp;</b>	0.00	0.00	0.00	0.00	
<b>Snow Removal Capital Expenditures</b>					
No accounts with activity					
<b>Total Snow Removal Capital Expenditures:</b>	0.00	0.00	0.00	0.00	
<b>Total Snow Removal:</b>	0.00	0.00	0.00	0.00	
<b>Total Transportation Services:</b>	12,991.17	58,217.39	0.00	-58,217.39	
<b>Environmental Services</b>					
<b>EH Wages &amp; Benefits</b>					
No accounts with activity					
<b>Total EH Wages &amp; Benefits:</b>	0.00	0.00	0.00	0.00	
<b>EH Professional/Contract Services</b>					
540-200-110 EH - Cont. - Waste Collect - Trans	120.00	360.00	0.00	-360.00	0.00
540-200-120 EH - Cont - Waste Collection-Res/	7,756.03	23,268.09	0.00	-23,268.09	0.00
540-200-125 EH - Cont - Waste Collect - Const	557.70	2,055.10	0.00	-2,055.10	0.00
<b>Total EH Professional/Contract Services:</b>	8,433.73	25,683.19	0.00	-25,683.19	
<b>EH Maintenance, Material &amp; Supplies</b>					

Village of Elbow  
Statement of Financial Activities - Detailed

Printed: 05/29/2026 4:40:40 PM

Start Date: 01/01/2026 End date: 04/30/2026

Page 9 of 12

		Current Month	Year to Date	Budget	Variance	%
No accounts with activity						
<b>Total EH Maintenance, Material &amp; Supplies:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>EH Capital Expenditures</b>						
No accounts with activity						
<b>Total EH Capital Expenditures:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Environmental Services:</b>		<b>8,433.73</b>	<b>25,683.19</b>	<b>0.00</b>	<b>-25,683.19</b>	
<b>Public Health and Welfare Services</b>						
<b>PH Professional/Contract Services</b>						
550-200-120	H&W - Cont. - Building Inspector	284.00	284.00	0.00	-284.00	0.00
<b>Total PH Professional/Contract Services:</b>		<b>284.00</b>	<b>284.00</b>	<b>0.00</b>	<b>-284.00</b>	
<b>PH Grants &amp; Contributions</b>						
No accounts with activity						
<b>Total PH Grants &amp; Contributions:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Public Health and Welfare Services:</b>		<b>284.00</b>	<b>284.00</b>	<b>0.00</b>	<b>-284.00</b>	
<b>Planning and Development Services</b>						
<b>PD Professional/Contract Services</b>						
560-200-110	P&D - Cont. - Community Planner	8,123.05	8,490.55	0.00	-8,490.55	0.00
560-200-140	P&D - Cont - Development Appeal	0.00	300.00	0.00	-300.00	0.00
560-210-100	P&D - Cont. - Advertising	0.00	1,073.34	0.00	-1,073.34	0.00
560-245-100	P&D - Cont - Asset Management	0.00	380.00	0.00	-380.00	0.00
<b>Total PD Professional/Contract Services:</b>		<b>8,123.05</b>	<b>10,243.89</b>	<b>0.00</b>	<b>-10,243.89</b>	
<b>PD Utilities</b>						
No accounts with activity						
<b>Total PD Utilities:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>PD Capital Expenditures</b>						
No accounts with activity						
<b>Total PD Capital Expenditures:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Planning and Development Services:</b>		<b>8,123.05</b>	<b>10,243.89</b>	<b>0.00</b>	<b>-10,243.89</b>	
<b>Recreation and Cultural Services</b>						
<b>RC Wages &amp; Benefits</b>						
570-110-120	R&C - Salaries - Recreation Mana	2,931.64	11,294.21	0.00	-11,294.21	0.00
570-120-180	R&C - Benefits - Recreation Direc	0.00	845.80	0.00	-845.80	0.00
<b>Total RC Wages &amp; Benefits:</b>		<b>2,931.64</b>	<b>12,140.01</b>	<b>0.00</b>	<b>-12,140.01</b>	
<b>RC Professional/Contract Services</b>						
570-200-140	R&C - Cont - Caretaking - HGCC	3,155.73	8,209.75	0.00	-8,209.75	0.00
570-240-100	R&C - Cont. -Memberships	0.00	190.00	0.00	-190.00	0.00
570-240-110	R&C - Contract Services - HGCC	4,493.20	5,702.81	0.00	-5,702.81	0.00
570-250-100	R&C - Cont - Repairs - HGCC	0.00	3,661.24	0.00	-3,661.24	0.00
570-250-108	R&C - Construction - HGCC	0.00	1,802.00	0.00	-1,802.00	0.00

Village of Elbow  
Statement of Financial Activities - Detailed

Printed: 05/29/2026 4:40:40 PM

Start Date: 01/01/2026 End date: 04/30/2026

Page 10 of 12

		Current Month	Year to Date	Budget	Variance	%
570-280-110	R&C - Cont. - Repairs - Tuft's Bay	0.00	32.70	0.00	-32.70	0.00
570-280-150	R&C - Community Park Expenses	127.12	127.12	0.00	-127.12	0.00
570-280-155	R&C - Repairs - Bayshore	34.97	34.97	0.00	-34.97	0.00
570-290-100	R&C - Cont. - Library Requisition	0.00	8,289.21	0.00	-8,289.21	0.00
<b>Total RC Professional/Contract Services:</b>		<b>7,811.02</b>	<b>28,049.80</b>	<b>0.00</b>	<b>-28,049.80</b>	
<b>RC Utilities</b>						
<b>RC Utilities - Heat</b>						
570-300-110	R&C - Utility - Heat - Skating Rink	236.61	838.76	0.00	-838.76	0.00
570-300-120	R&C - Utility - Heat - HGCC	666.98	2,335.51	0.00	-2,335.51	0.00
570-300-150	R&C - Utility - Power - Museum	48.49	142.84	0.00	-142.84	0.00
<b>Total RC Utilities - Heat:</b>		<b>952.08</b>	<b>3,317.11</b>	<b>0.00</b>	<b>-3,317.11</b>	
<b>RC Utilities - Power</b>						
570-310-110	R&C - Utility - Power - Skating Rin	145.85	554.37	0.00	-554.37	0.00
570-310-120	R&C - Utility - Power - HGCC	2,579.78	7,035.15	0.00	-7,035.15	0.00
570-310-150	R&C - Utility - Power - Bayshore	0.00	300.00	0.00	-300.00	0.00
570-310-159	R&C - Utility - Power - Community	47.81	142.51	0.00	-142.51	0.00
<b>Total RC Utilities - Power:</b>		<b>2,773.44</b>	<b>8,032.03</b>	<b>0.00</b>	<b>-8,032.03</b>	
<b>RC Utilities - Water</b>						
570-320-105	R&C - Utility - Water - HGCC	150.17	434.33	0.00	-434.33	0.00
570-320-110	R&C - Utility - Water - Rink	85.26	298.51	0.00	-298.51	0.00
570-320-120	R&C - Utility - Water - Museum	57.80	173.40	0.00	-173.40	0.00
570-320-160	R&C - Utility - Water - Tuft's Bay	57.80	173.40	0.00	-173.40	0.00
<b>Total RC Utilities - Water:</b>		<b>351.03</b>	<b>1,079.64</b>	<b>0.00</b>	<b>-1,079.64</b>	
<b>RC Utilities - Telephone</b>						
570-330-130	R&C - Utility - Rec Cell - HGCC	68.07	352.53	0.00	-352.53	0.00
<b>Total RC Utilities - Telephone:</b>		<b>68.07</b>	<b>352.53</b>	<b>0.00</b>	<b>-352.53</b>	
<b>RC Utilities - Other</b>						
No accounts with activity						
<b>Total RC Utilities - Other:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total RC Utilities:</b>		<b>4,144.62</b>	<b>12,781.31</b>	<b>0.00</b>	<b>-12,781.31</b>	
<b>RC Maintenance, Material &amp; Supplies</b>						
570-400-110	R&C - Supplies - Stationery & Pos	0.00	196.09	0.00	-196.09	0.00
570-400-120	R&C - Supplies - CIF Grant	0.00	785.08	0.00	-785.08	0.00
570-400-130	R&C - General Programs/Event E	700.00	800.00	0.00	-800.00	0.00
570-410-100	R&C - Supplies - Office Supplies	0.00	24.44	0.00	-24.44	0.00
570-430-110	R&C - Bldg Mat/Supply - Skating	0.00	65.13	0.00	-65.13	0.00
570-430-120	R&C - Bldg Mat/Supply - Elevator	0.00	51.93	0.00	-51.93	0.00
570-430-150	R&C - Bldg Mat/Supply - Fitness	5,355.57	5,355.57	0.00	-5,355.57	0.00
570-430-170	R&C - Bldg Mat/Supply - HGCC	1,256.34	1,646.42	0.00	-1,646.42	0.00
<b>Total RC Maintenance, Material &amp; Supplies:</b>		<b>7,311.91</b>	<b>8,924.66</b>	<b>0.00</b>	<b>-8,924.66</b>	

Village of Elbow  
**Statement of Financial Activities - Detailed**

Printed: 05/29/2026 4:40:40 PM

Page 11 of 12

Start Date: 01/01/2026 End date: 04/30/2026

		Current Month	Year to Date	Budget	Variance	%
<b>RC Grants &amp; Contributions</b>						
570-500-120	R&C - Grants - Park & Rec Comm	0.00	500.00	0.00	-500.00	0.00
<b>Total RC Grants &amp; Contributions:</b>		<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>-500.00</b>	
<b>RC Capital Expenditures</b>						
No accounts with activity						
<b>Total RC Capital Expenditures:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Recreation and Cultural Services:</b>		<b>22,199.19</b>	<b>62,395.78</b>	<b>0.00</b>	<b>-62,395.78</b>	
<b>Utility Expenses</b>						
<b>Water Expense</b>						
<b>Water Wages &amp; Benefits</b>						
No accounts with activity						
<b>Total Water Wages &amp; Benefits:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Water Professional/Contract Services</b>						
580-285-150	UT - Water - Cont. Repairs - Line	363.29	707.79	0.00	-707.79	0.00
580-290-100	UT - Water - Laboratory Testing	164.50	743.30	0.00	-743.30	0.00
580-295-200	UT - Water - SKWater Cont (O &	3,293.98	9,881.94	0.00	-9,881.94	0.00
580-295-201	UT - Water - SW (Water Supply) V	3,606.27	11,640.85	0.00	-11,640.85	0.00
580-295-202	UT - Water - SW (Water Supply) F	12,712.21	38,136.63	0.00	-38,136.63	0.00
<b>Total Water Professional/Contract Services:</b>		<b>20,140.25</b>	<b>61,110.51</b>	<b>0.00</b>	<b>-61,110.51</b>	
<b>Water Utilities</b>						
580-300-130	UT - Water - Water - Bulk Loader	67.62	183.22	0.00	-183.22	0.00
<b>Total Water Utilities:</b>		<b>67.62</b>	<b>183.22</b>	<b>0.00</b>	<b>-183.22</b>	
<b>Water Maintenance, Materials &amp; Supplies</b>						
580-430-100	UT - Water - Materials & Supplies	21,102.48	21,102.48	0.00	-21,102.48	0.00
<b>Total Water Maintenance, Materials &amp; Supplies:</b>		<b>21,102.48</b>	<b>21,102.48</b>	<b>0.00</b>	<b>-21,102.48</b>	
<b>Water Grants &amp; Contributions</b>						
No accounts with activity						
<b>Total Water Grants &amp; Contributions:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Water Capital Expenditures</b>						
No accounts with activity						
<b>Total Water Capital Expenditures:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Water Expense:</b>		<b>41,310.35</b>	<b>82,396.21</b>	<b>0.00</b>	<b>-82,396.21</b>	
<b>Sewer Expenses</b>						
<b>Sewer Wages &amp; Benefits</b>						
No accounts with activity						
<b>Total Sewer Wages &amp; Benefits:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Sewer Professional/Contract Services</b>						

Village of Elbow  
**Statement of Financial Activities - Detailed**

Printed: 05/29/2026 4:40:40 PM

Start Date: 01/01/2026 End date: 04/30/2026

Page 12 of 12

	Current Month	Year to Date	Budget	Variance	%
No accounts with activity					
<b>Total Sewer Professional/Contract Services:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Sewer Utilities</b>					
585-300-120 UT - Sewer - Power	422.58	1,194.38	0.00	-1,194.38	0.00
<b>Total Sewer Utilities:</b>	<b>422.58</b>	<b>1,194.38</b>	<b>0.00</b>	<b>-1,194.38</b>	
<b>Sewer Maintenance, Materials &amp; Supplies</b>					
No accounts with activity					
<b>Total Sewer Maintenance, Materials &amp; Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Sewer Grants &amp; Contributions</b>					
No accounts with activity					
<b>Total Sewer Grants &amp; Contributions:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Sewer Capital Expenditures</b>					
No accounts with activity					
<b>Total Sewer Capital Expenditures:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Sewer Expenses:</b>	<b>422.58</b>	<b>1,194.38</b>	<b>0.00</b>	<b>-1,194.38</b>	
<b>Total Utility Expenses:</b>	<b>41,732.93</b>	<b>83,590.59</b>	<b>0.00</b>	<b>-83,590.59</b>	
<b>Total Expenses:</b>	<b>126,378.53</b>	<b>634,365.67</b>	<b>0.00</b>	<b>-634,365.67</b>	
<b>Change in Net Financial Assets</b>	114,750.02	-163,036.02	0.00	1,223,874.96	0.00
<b>Change in Non-Financial Assets</b>	0.00	0.00	0.00	0.00	0.00
<b>Change in Net Assets</b>	114,750.02	-163,036.02	0.00	1,223,874.96	0.00
<b>Transfers to Reserves</b>	0.00	0.00	0.00	0.00	0.00
<b>Transfers from Reserves</b>	0.00	0.00	0.00	0.00	0.00
<b>Change in Surplus</b>	114,750.02	-163,036.02	0.00	1,223,874.96	0.00

Certified correct and in accordance with the records. Presented to Council on \_\_\_\_\_  
 (Date)

\_\_\_\_\_  
 Administrator

\_\_\_\_\_  
 Mayor