

TOTAL CASH STATEMENT

Village of Elbow

December 2024

Petty Cash	92.75
New Chequing Account - 110-110-120	99,399.05
Fast Track Savings Account #5	317,340.78
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
#405 12 month term - Due Feb 12, 2025	386,163.66
12 month term - Due Feb 12, 2026	404,953.97
	2,207,950.21

Reserve balances as of December 31, 2024

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
	Total Reserves:	2,036,362.93
	Total Unallocated:	171,587.28

In Investments/Daily Interest:	1,791,117.63
In Chequing/Savings & M/C acc't:	416,832.58
Total:	2,207,950.21

Village of Elbow
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2024

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		759,111.29	760,017.00	(905.71)	0.12-
410-120-100 - Abatements and Adjustments		(30,883.98)	(20,225.00)	(10,658.98)	52.70-
410-130-100 - Discount on Municipal Tax - Property		(26,548.00)	(28,000.00)	1,452.00	5.19
	0.00	701,679.31	711,792.00	(10,112.69)	1.42-
Penalties on Tax Arrears					
410-400-110 - Penalty on Mun Taxes Curr - Property	855.93	15,044.86	10,000.00	5,044.86	50.45
	855.93	15,044.86	10,000.00	5,044.86	50.45
Local Improvement Levy					
410-510-100 - Off-site Levy	7,440.00	14,880.00	7,440.00	7,440.00	100.00
	7,440.00	14,880.00	7,440.00	7,440.00	100.00
TOTAL TAXATION:	8,295.93	731,604.17	729,232.00	2,372.17	0.33
FEES AND CHARGES					
Custom Work					
420-100-100 - F&C - Custom Work	45.00	5,324.00	2,000.00	3,324.00	166.20
	45.00	5,324.00	2,000.00	3,324.00	166.20
Sale of Goods & Services & Donations					
420-200-210 - F&C - Sale of Supplies - Culverts		550.00	500.00	50.00	10.00
420-200-215 - F&C - EV Charging		40.00		40.00	
420-200-220 - F&C - Sign Corridor Rent			300.00	(300.00)	100.00-
420-200-500 - SUSPENSE ACCOUNT	(1,867.93)	282.70		282.70	
420-200-510 - Donations - Museum/Sod House	(50.00)	(50.00)		(50.00)	
420-200-515 - Donations - Elbow Path		340.00		340.00	
420-200-565 - Donations - Elbow Cemetery Fund	200.00	575.00		575.00	
420-200-575 - Donations - First Responders		1,556.00		1,556.00	
420-200-770 - Donations - Canada Day		6,775.10	5,000.00	1,775.10	35.50
Total Sale of Goods & Services & Donations	(1,717.93)	10,068.80	5,800.00	4,268.80	73.60
Rentals					
420-300-100 - F&C - Rentals - Boardroom/Suite		1,680.00	1,000.00	680.00	68.00
420-300-110 - F&C - Rentals - Equipment		245.00	50.00	195.00	390.00
420-300-120 - F&C - Rentals - Land		1,500.00	1,500.00		
	0.00	3,425.00	2,550.00	875.00	34.31
Policing and Fire Fees					
420-400-100 - F&C - Bylaw Contravention Fines		1,500.00		1,500.00	
420-400-300 - F&C - Fire Fees	600.00	9,853.91	5,000.00	4,853.91	97.08
420-400-320 - F&C - Shared Fire Training Costs		(99.00)	500.00	(599.00)	119.80-
420-400-700 - F&C - Pound Fees		50.00		50.00	
	600.00	11,304.91	5,500.00	5,804.91	105.54
Recreation Fees					
Recreation Fees					
420-500-150 - F&C - Rec Centre Fees - Pickle Ball	195.00	5,140.00	3,500.00	1,640.00	46.86
420-500-300 - F&C - Rec Centre Fees - Fitness Mem	2,017.50	32,436.25	20,000.00	12,436.25	62.18
420-500-305 - F&C - Rec Centre Fees - FOB Deposit	150.00	2,655.00	1,000.00	1,655.00	165.50
420-500-310 - F&C - Rec Fees - ESE Sports	140.00	3,337.50	2,500.00	837.50	33.50
420-500-315 - F&C - Rec Fees - ESE Events	47.00	513.00	1,500.00	(987.00)	65.80-

Village of Elbow
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2024

	Current	Year To Date	Budget	Variance	%
420-500-320 - F&C - Rec Fees - Kids Program	(66.00)	2,236.75	850.00	1,386.75	163.15
420-500-800 - F&C - Rec Fees - Tuft's Bay Campgrou		14,300.00	14,300.00		
420-500-850 - F&C - Rec Fees - Bayshore Rentals		2,000.00	2,000.00		
420-500-920 - F&C - Rec Fees - Swimming Lessons		1,780.00	1,500.00	280.00	18.67
420-530-300 - F&C - Rental Fees - Shuffleboard		240.00	750.00	(510.00)	68.00-
420-530-320 - F&C - Rentals - HGCC - Court Rental		140.00		140.00	
420-550-100 - F&C - Rentals - HGCC - Large Meet R	(75.00)	6,255.00	6,500.00	(245.00)	3.77-
420-550-110 - F&C - Rentals - HGCC - Small Meet R	30.00	445.00	500.00	(55.00)	11.00-
420-550-120 - F&C - Rentals - HGCC - Auditorium	550.00	11,640.00	12,000.00	(360.00)	3.00-
420-550-130 - F&C - Rentals - HGCC - Kitchen		50.00		50.00	
420-550-150 - F&C - Rentals - HGCC - Tables and Cl			100.00	(100.00)	100.00-
420-550-190 - F&C - Rentals - HGCC - Whole Buildin		9,100.00		9,100.00	
420-550-200 - F&C - Rentals - HGCC - Damage Depo		(515.00)		(515.00)	
Total Recreation Fees:	2,988.50	91,753.50	67,000.00	24,753.50	36.95
	2,988.50	91,753.50	67,000.00	24,753.50	36.95
Cemetery Fees					
420-600-100 - F&C - Cemetery Fees		2,705.00	1,000.00	1,705.00	170.50
	0.00	2,705.00	1,000.00	1,705.00	170.50
Licenses and Permits					
420-700-100 - F&C - Licenses & Permits - SGI Rebat			1,000.00	(1,000.00)	100.00-
420-700-200 - F&C - Licenses - Business		200.00	200.00		
420-700-220 - F&C - Re-zoning app fees		350.00		350.00	
420-710-050 - F&C - Development Permits		50.00	500.00	(450.00)	90.00-
420-710-100 - F&C - Building Permits	2,317.50	8,994.64	5,000.00	3,994.64	79.89
420-710-130 - F&C - SAMA Maintenance Fee	25.00	325.00	500.00	(175.00)	35.00-
	2,342.50	9,919.64	7,200.00	2,719.64	37.77
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	30.00	340.00	300.00	40.00	13.33
	30.00	340.00	300.00	40.00	13.33
General Office Services Provided					
420-800-210 - F&C - Photocopy/Fax		230.50	150.00	80.50	53.67
420-800-230 - F&C - Tax Additions		244.48		244.48	
	0.00	474.98	150.00	324.98	216.65
Scavenging Fees					
420-850-100 - F&C - Metal Recycling Fee			250.00	(250.00)	100.00-
	0.00	0.00	250.00	(250.00)	100.00-
Landfill/Waste Collection Fees					
420-850-110 - F&C - Landfill Fees	25.00	3,270.00	2,500.00	770.00	30.80
420-850-120 - F&C - Waste Collection Fees - Res/Co	621.21	6,158.70	6,500.00	(341.30)	5.25-
420-850-130 - F&C - Waste Collection - Constructi Bi		6,414.00	6,500.00	(86.00)	1.32-
	646.21	15,842.70	15,500.00	342.70	2.21
	676.21	16,657.68	16,200.00	457.68	2.83

Village of Elbow
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2024

	Current	Year To Date	Budget	Variance	%
TOTAL FEES AND CHARGES:	4,934.28	151,158.53	107,250.00	43,908.53	40.94
UTILITIES					
Water					
440-110-100 - Water - Water Sales - Variable Rate	12,525.99	102,525.83	124,000.00	(21,474.17)	17.32-
440-110-105 - Water - Water Sales - Fixed Rate	38,572.80	180,105.57	177,000.00	3,105.57	1.75
440-110-110 - Water - Bulk Water Sales		317.20	1,500.00	(1,182.80)	78.85-
440-140-100 - Water - Connection Fees		1,450.00	1,000.00	450.00	45.00
440-140-200 - Water - Line 19/SE Credit	1,262.24	10,511.46	10,000.00	511.46	5.11
440-140-300 - Water - Infrastructure Charge	11,206.00	52,645.76	48,000.00	4,645.76	9.68
440-160-500 - Water - Penalty Calculation	270.33	2,903.64	2,500.00	403.64	16.15
440-190-900 - Water - Other Revenue		147.84		147.84	
	63,837.36	350,607.30	364,000.00	(13,392.70)	3.68-
Sewer					
440-220-100 - Sewer - Infrastructure Charge	10,827.83	50,301.08	46,000.00	4,301.08	9.35
440-270-300 - Sewer - Permits - Lagoon Access		110,447.00	112,313.00	(1,866.00)	1.66-
440-300-100 - Sewer - \$12 Lagoon Fee	8,865.14	42,052.51	41,500.00	552.51	1.33
	19,692.97	202,800.59	199,813.00	2,987.59	1.50
TOTAL UTILITIES:	83,530.33	553,407.89	563,813.00	(10,405.11)	1.85-
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)		96,388.00	96,388.00		
	0.00	96,388.00	96,388.00	0.00	0.00
TOTAL UNCONDITIONAL TRANSFERS:	0.00	96,388.00	96,388.00	0.00	0.00
CONDITIONAL GRANTS					
Federal					
450-240-100 - Conditional - Federal - Canada Day		2,400.00	1,440.00	960.00	66.67
	0.00	2,400.00	1,440.00	960.00	66.67
Provincial					
450-300-050 - Conditional - Fed/Prov. - Gas Tax Grar		21,218.20	21,635.00	(416.80)	1.93-
450-300-106 - Conditional - Community Initiatives Fur	(334.36)	11,015.64	10,500.00	515.64	4.91
450-300-107 - Conditional - Prov- Particip. Grant			1,500.00	(1,500.00)	100.00-
450-300-108 - Conditional - Prov - Framework in Actic		2,250.00	3,000.00	(750.00)	25.00-
450-310-100 - Conditional - Prov - Recycle	2,411.27	9,645.08	10,000.00	(354.92)	3.55-
450-325-100 - Conditional - Prov - SGI Traffic Safety		26,100.00	29,000.00	(2,900.00)	10.00-
450-335-100 - Conditional - Prov - CRAG - SPRA			2,500.00	(2,500.00)	100.00-
450-350-100 - Conditional - Prov - Forever in Motion			1,500.00	(1,500.00)	100.00-
	2,076.91	70,228.92	79,635.00	(9,406.08)	11.81-
Local					
450-400-050 - Conditional - Local - Target Sector Sup	44,875.00	57,337.50	58,338.00	(1,000.50)	1.72-
450-430-100 - Conditional - Local - 911 Fire Agreeeme		5,717.55	5,718.00	(0.45)	0.01-
450-440-100 - Conditional - Local - Comm Center Equ		200.00		200.00	
	44,875.00	63,255.05	64,056.00	(800.95)	1.25-
TOTAL CONDITIONAL GRANTS:	46,951.91	135,883.97	145,131.00	(9,247.03)	6.37-

GRANTS IN LIEU OF TAXES

Federal

Village of Elbow
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2024

	Current	Year To Date	Budget	Variance	%
450-500-100 - GIL - Federal	3,245.73	3,245.73	3,245.00	0.73	0.02
	3,245.73	3,245.73	3,245.00	0.73	0.02
Provincial					
450-650-100 - GIL - Prov - Sask Tel		1,266.05	1,266.00	0.05	
	0.00	1,266.05	1,266.00	0.05	0.00
Other					
450-800-100 - GIL - Other - SPC Surcharge	5,250.09	33,508.98	35,000.00	(1,491.02)	4.26-
	5,250.09	33,508.98	35,000.00	(1,491.02)	4.26-
TOTAL GRANTS IN LIEU OF TAXES:	8,495.82	38,020.76	39,511.00	(1,490.24)	3.77-
CAPITAL ASSET PROCEEDS					
Capital Asset Proceeds					
460-200-100 - GG - Land Sales - Gain/Loss		139,913.38	139,913.00	0.38	
460-200-300 - GG - Sale of Buildings - Gain/Loss		67,000.00		67,000.00	
	0.00	206,913.38	139,913.00	67,000.38	47.89
TOTAL CAPITAL ASSET PROCEEDS:	0.00	206,913.38	139,913.00	67,000.38	47.89
LAND SALES - GAIN					
Land Sales Gain					
460-500-100 - Land Sales - Gain			214,286.00	(214,286.00)	100.00-
	0.00	0.00	214,286.00	(214,286.00)	100.00-
	0.00	0.00	214,286.00	(214,286.00)	100.00-
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue - Bank	2,022.73	25,199.72	25,000.00	199.72	0.80
470-120-100 - Dividends Revenue		38,948.88	38,949.00	(0.12)	
	2,022.73	64,148.60	63,949.00	199.60	0.31
TOTAL INVESTMENT INCOME AND COMMIS	2,022.73	64,148.60	63,949.00	199.60	0.31
OTHER REVENUES					
Other Revenue					
480-100-100 - Grant - Sask Lotteries		4,362.00	3,500.00	862.00	24.63
480-130-115 - Grant - Rec Board			6,000.00	(6,000.00)	100.00-
480-150-100 - Donations - Donor's Choice	100.00		1,000.00	(1,000.00)	100.00-
480-150-101 - Donations - Boat Parade		875.00	850.00	25.00	2.94
480-150-103 - Event Sponsorship			1,000.00	(1,000.00)	100.00-
480-150-104 - Donations - HGCC - Naming Rights	14,499.99	101,999.95	107,000.00	(5,000.05)	4.67-
480-150-105 - Donations - HGCC	3,500.00	22,620.00	20,000.00	2,620.00	13.10
480-150-106 - Donations - In Memoriam - HGCC		1,020.00	1,000.00	20.00	2.00
480-150-109 - Donations - Rink	50.00	50.00		50.00	
480-150-111 - Donations - Orchard	123.00	8,362.22	5,000.00	3,362.22	67.24
480-160-100 - Elevator Fund Donations		1,905.40	5,000.00	(3,094.60)	61.89-
	18,272.99	141,194.57	150,350.00	(9,155.43)	6.09-
TOTAL OTHER REVENUES:	18,272.99	141,194.57	150,350.00	(9,155.43)	6.09-
TOTAL REVENUES:	172,503.99	2,118,719.87	2,249,823.00	(131,103.13)	5.83-

Report Date
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Village of Elbow
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2024

<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
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Village of Elbow
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2024

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	2,875.00	9,915.00	15,000.00	5,085.00	33.90
510-110-115 - GG - Council - Mayor's Honorarium	950.00	3,295.00	3,300.00	5.00	0.15
	3,825.00	13,210.00	18,300.00	5,090.00	27.81
510-110-230 - GG - Salaries - Administrator	16,920.31	67,262.39	68,289.00	1,026.61	1.50
510-110-330 - GG - Salaries - Assistant	11,756.34	47,027.84	45,000.00	(2,027.84)	4.51-
	32,501.65	127,500.23	131,589.00	4,088.77	3.11
Benefits					
510-120-110 - GG - Council - Payroll Benefits	58.81	151.26	350.00	198.74	56.78
510-130-230 - GG - Benefits - Administrator	3,006.72	12,843.78	15,000.00	2,156.22	14.37
510-130-234 - GG - Benefits - Worker Compensation		5,322.81	5,000.00	(322.81)	6.46-
510-140-330 - GG - Benefits - Assistant	2,350.89	10,135.73	10,000.00	(135.73)	1.36-
	5,416.42	28,453.58	30,350.00	1,896.42	6.25
	37,918.07	155,953.81	161,939.00	5,985.19	3.70
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal	997.85	997.85	2,500.00	1,502.15	60.09
510-200-130 - GG - Cont. - Audit/Accounting		11,925.00	10,500.00	(1,425.00)	13.57-
510-200-150 - GG - Cont. - Assessment - SAMA		11,338.00	11,338.00		
510-200-155 - GG - Cont -Assessment-Board of Revi:			1,000.00	1,000.00	100.00
510-200-160 - GG - Cont. - Asset Management	561.50	561.50		(561.50)	
510-200-170 - GG - Cont. - Advertising	216.00	3,431.97	1,500.00	(1,931.97)	128.80-
510-200-175 - GG - Cont. - Website		499.52	1,000.00	500.48	50.05
510-200-177 - GG - Cont - Aerial Photography			100.00	100.00	100.00
510-200-180 - GG - Cont. - Tourism Advertising		1,875.00	2,000.00	125.00	6.25
510-200-190 - GG - Cont. - Fireworks		5,825.31	6,500.00	674.69	10.38
510-200-195 - GG - Cont - Canada Day Activities		5,709.77	5,000.00	(709.77)	14.20-
510-200-200 - GG - Cont. - Printing Village Maps		1,754.51	1,834.00	79.49	4.33
510-210-100 - GG - Christmas		1,091.39	1,000.00	(91.39)	9.14-
510-210-120 - GG - Council - Meeting - Travel/Meals			750.00	750.00	100.00
510-210-140 - GG - Council - Committee/Travel/Meal:		137.00	250.00	113.00	45.20
510-210-150 - GG - Council - SUMA Conv - Mileage/		3,087.54	3,000.00	(87.54)	2.92-
510-210-160 - GG - Travel, Meals & Subsistence			500.00	500.00	100.00
510-210-170 - GG - Admin. - Training, Travel & Meals		2,370.30	2,500.00	129.70	5.19
510-210-175 - GG - Assist Admin - Training,Travel,Me		478.68	500.00	21.32	4.26
510-210-190 - GG - Cont - Bylaw Enforcement		48.59		(48.59)	
510-220-100 - GG - Cont. - Library Caretaking	80.00	960.00	960.00		
510-230-100 - GG - Cont. - Insurance - General & Boi		59,053.44	59,054.00	0.56	
510-230-110 - GG - Cont. - Insurance - SUMA Admin	32.00	197.59	192.00	(5.59)	2.91-
510-240-100 - GG - Cont. - Memberships	22.78	2,726.12	1,549.00	(1,177.12)	75.99-
510-240-150 - GG - Cont. - Conference Fees		200.00		(200.00)	
510-250-150 - GG - Cont. - Community Signage		609.50	2,500.00	1,890.50	75.62
510-260-100 - GG - Cont. - Tax Enforcement/Collecti		231.53	250.00	18.47	7.39
510-260-150 - GG - Cont. - Elections	270.94	1,228.89	1,500.00	271.11	18.07
510-270-100 - GG - Cont. - Maint & Caretaking	100.00	1,360.57	1,000.00	(360.57)	36.06-
510-280-100 - GG - Cont. - ITSoftware/Hardware Agr	706.62	8,608.79	7,600.00	(1,008.79)	13.27-

Village of Elbow
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For the Period Ending December 31, 2024

	Current	Year To Date	Budget	Variance	%
510-280-120 - GG - Cont- Messaging System	137.47	1,649.64	1,700.00	50.36	2.96
510-280-130 - GG - Economic Development Committ		1,200.00	3,000.00	1,800.00	60.00
510-290-100 - GG - Cont. - Bank Charges	26.50	(608.44)	1,000.00	1,608.44	160.84
	3,151.66	128,549.56	132,077.00	3,527.44	2.67
Utilities					
510-300-110 - GG - Utility - Heat - Office/Suite	604.24	2,034.46	2,210.00	175.54	7.94
510-300-120 - GG - Utility - Power - Office/Suite	478.42	2,977.73	2,820.00	(157.73)	5.59-
510-300-130 - GG - Utility - Water - Office/Suite	225.33	1,354.08	1,405.00	50.92	3.62
510-300-140 - GG - Utility - Phone/Internet/Cell Allow	499.13	5,024.47	5,440.00	415.53	7.64
	1,807.12	11,390.74	11,875.00	484.26	4.08
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Postage		1,662.03	2,500.00	837.97	33.52
510-410-140 - GG - Maint. - Office Supplies	501.01	6,471.84	7,000.00	528.16	7.55
510-410-160 - GG - Maint. - Shredding	670.99	2,413.65	2,000.00	(413.65)	20.68-
510-410-180 - GG - Maint. - Software	485.70	6,416.18	4,744.00	(1,672.18)	35.25-
510-490-100 - GG - Maint. - Office/Suite Repairs/Mair		405.64	500.00	94.36	18.87
510-490-120 - GG - Maint. - Security	467.40	467.40	250.00	(217.40)	86.96-
510-490-150 - GG - Maint. - Other #3	27.98	635.81		(635.81)	
	2,153.08	18,472.55	16,994.00	(1,478.55)	8.70-
Capital Expenditures					
510-600-599 - GG - Amort - Office & Information Tect			858.00	858.00	100.00
	0.00	0.00	858.00	858.00	100.00
Interest					
510-700-110 - GG - Bank Interest		1.33	50.00	48.67	97.34
	0.00	1.33	50.00	48.67	97.34
Other					
510-900-110 - GG - Donations		265.00	15.00	(250.00)	1666.67-
	0.00	265.00	15.00	(250.00)	1666.67-
TOTAL GENERAL GOVERNMENT SERVICES	45,029.93	314,632.99	323,808.00	9,175.01	2.83
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - RCMP Requisition		32,608.13	35,000.00	2,391.87	6.83
520-210-110 - PS - Police - Cont - Bylaw Enforcemen			1,700.00	1,700.00	100.00
	0.00	32,608.13	36,700.00	4,091.87	11.15
TOTAL POLICE PROTECTION:	0.00	32,608.13	36,700.00	4,091.87	11.15
FIRE PROTECTION					
Wages and Benefits					
Wages					
525-110-120 - PS - Fire - Salaries - Fire Chief	1,025.00	650.00	500.00	(150.00)	30.00-
525-110-130 - PS - Fire - Salaries - Deputy Fire Chief	100.00	200.00		(200.00)	
525-110-140 - PS - Fire - Salaries - Fire Fighters	2,800.00	4,361.84	2,000.00	(2,361.84)	118.09-
	3,925.00	5,211.84	2,500.00	(2,711.84)	108.47-
	3,925.00	5,211.84	2,500.00	(2,711.84)	108.47-

Village of Elbow
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	Current	Year To Date	Budget	Variance	%
Professional/Contractual Services					
525-210-100 - PS - Fire - EMS Contract - 911		682.00	597.00	(85.00)	14.24-
525-210-110 - PS - Fire - Contracted Services		1,403.90	1,000.00	(403.90)	40.39-
525-210-115 - PS - EMS - AED Costs		477.00	600.00	123.00	20.50
525-210-117 - PS - EMS - First Responder Call Fees	3,350.00	3,350.00	1,000.00	(2,350.00)	235.00-
525-210-120 - PS - EMS - First Responders Expense:		5,459.39	7,500.00	2,040.61	27.21
525-220-100 - PS - Fire - Training Costs	3,137.31	10,544.34	14,800.00	4,255.66	28.75
525-230-100 - PS - Fire - Insurance		463.10	463.00	(0.10)	0.02-
525-230-110 - PS - Fire - Building Inspection	1,521.10	1,521.10		(1,521.10)	
525-240-100 - PS - Fire - Memberships/Subscriptions		2,349.68	1,373.00	(976.68)	71.13-
525-250-100 - PS - Fire - Contracted Repairs			5,000.00	5,000.00	100.00
525-260-100 - PS - Fire - EMO Costs	200.00	200.00	200.00		
	8,208.41	26,450.51	32,533.00	6,082.49	18.70
Utilities					
525-300-130 - PS - Fire - Utility - Water			100.00	100.00	100.00
525-300-140 - PS - Fire - Utility - Fire Phone System		1,144.80	1,400.00	255.20	18.23
	0.00	1,144.80	1,500.00	355.20	23.68
Maintenance, Materials and Supplies					
525-420-100 - PS - Fire - Office Supplies		145.52	100.00	(45.52)	45.52-
525-430-100 - PS - Fire - Vehi/Equip Rpr/Prts/Tools	2,316.08	7,761.20	5,000.00	(2,761.20)	55.22-
525-430-110 - PS - Fire - Oil & Gas		1,226.56	1,000.00	(226.56)	22.66-
525-440-100 - PS - Fire - Small Tools/Equipment	5,167.76	10,978.67	19,850.00	8,871.33	44.69
525-450-100 - PS - Fire - Fire Hydrants		1,154.34	15,000.00	13,845.66	92.30
	7,483.84	21,266.29	40,950.00	19,683.71	48.07
Grants and Contributions					
525-520-110 - PS - Fire - Grants and Contributions	200.00	200.00	200.00		
	200.00	200.00	200.00	0.00	0.00
Capital Expenditures					
525-600-299 - PS - Fire - Amort - Bldgs/Impr&Eng Str			539.00	539.00	100.00
525-600-399 - PS - Fire - Amort - Machinery & Eqmt			2,581.00	2,581.00	100.00
525-600-499 - PS - Fire - Amort - Vehicles			2,000.00	2,000.00	100.00
	0.00	0.00	5,120.00	5,120.00	100.00
TOTAL FIRE PROTECTION:	19,817.25	54,273.44	82,803.00	28,529.56	34.45
TOTAL PROTECTIVE SERVICES:	19,817.25	86,881.57	119,503.00	32,621.43	27.30
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-120 - TS - Maint. - Salaries - Foreman	16,851.65	72,457.52	64,700.00	(7,757.52)	11.99-
530-110-140 - TS - Maint. - Salaries - Casual Help	3,147.86	20,327.86	10,000.00	(10,327.86)	103.28-
530-110-150 - TS - Maint. - Salaries - Seasonal	4,064.74	21,950.91	18,000.00	(3,950.91)	21.95-
	24,064.25	114,736.29	92,700.00	(22,036.29)	23.77-
Benefits					
530-120-120 - TS - Maint. - Benefits - Foreman	3,283.30	14,090.54	12,000.00	(2,090.54)	17.42-
530-140-140 - TS - Maint. - Benefits - Casual Help	99.26	744.30	1,000.00	255.70	25.57
530-150-150 - TS - Maint. - Benefits - Seasonal	672.06	3,395.14	2,500.00	(895.14)	35.81-
	4,054.62	18,229.98	15,500.00	(2,729.98)	17.61-

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	28,118.87	132,966.27	108,200.00	(24,766.27)	22.89-
Professional/Contractual Services					
530-210-100 - TS - Cont. - Dust Control		1,007.00		(1,007.00)	
530-210-120 - TS - Cont - Equip Rental		196.10	500.00	303.90	60.78
530-210-130 - TS - Cont - Employee Train		1,012.59	1,000.00	(12.59)	1.26-
530-210-140 - TS - Cont - Maint Yard cleanup		168.01	1,000.00	831.99	83.20
530-210-145 - TS - Cont - RM/Street Maint	682.50	682.50	500.00	(182.50)	36.50-
530-240-100 - TS - Maint. - Advertising		51.93	50.00	(1.93)	3.86-
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		197.34	200.00	2.66	1.33
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		1,963.84	1,500.00	(463.84)	30.92-
530-290-100 - TS - Maint. - Contracted Repairs	2,247.96	12,495.37	16,000.00	3,504.63	21.90
	2,930.46	17,774.68	20,750.00	2,975.32	14.34
Utilities					
530-300-110 - TS - Maint. - Utility - Heat - Shop	1,133.20	3,243.26	2,700.00	(543.26)	20.12-
530-300-120 - TS - Maint. - Utility - Power - Shop	529.44	3,563.27	2,850.00	(713.27)	25.03-
530-300-130 - TS - Maint. - Utility - Water - Shop	227.79	1,403.29	1,400.00	(3.29)	0.24-
530-300-140 - TS - Maint. - Utility - Phone/Internet	508.68	2,768.35	2,450.00	(318.35)	12.99-
530-310-100 - TS - Maint. - Utility - Street Lights	2,345.08	13,879.48	14,000.00	120.52	0.86
530-310-200 - TS - Maint - Utility - Decorative Lights	266.30	1,518.99	1,000.00	(518.99)	51.90-
	5,010.49	26,376.64	24,400.00	(1,976.64)	8.10-
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		6,780.09	5,000.00	(1,780.09)	35.60-
530-410-100 - TS - Maint. - Shop Supply & Small Too	1,872.68	5,584.82	3,000.00	(2,584.82)	86.16-
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	2,009.03	15,945.51	19,000.00	3,054.49	16.08
530-425-110 - TS - Maint. - Oil & Gas	2,770.73	19,647.18	16,000.00	(3,647.18)	22.79-
530-430-120 - TS - Maint. - Machine - Blades		505.36	1,000.00	494.64	49.46
530-430-130 - TS - Maint. - Bldg Supplies & Upkeep		552.00	3,000.00	2,448.00	81.60
530-440-100 - TS - Maint. - Gravel/Sand	1,000.00	14,250.00	22,000.00	7,750.00	35.23
530-460-100 - TS - Maint. - Asphalt/Surfacing Materia		74,200.00	60,500.00	(13,700.00)	22.64-
530-470-100 - TS - Maint. - Road/Street Signs	138.33	2,954.05	3,500.00	545.95	15.60
530-470-110 - TS - Maint. - SK Street Beautification		9,140.38	7,000.00	(2,140.38)	30.58-
	7,790.77	149,559.39	140,000.00	(9,559.39)	6.83-
Capital Expenditures					
530-600-140 - TS - Purchase of Cap Assets - Equipm		34,863.22	35,000.00	136.78	0.39
530-600-199 - TS - Maint. - Amort - Land Improvemer			956.00	956.00	100.00
530-600-299 - TS - Maint. - Amort - Bldgs/Impr&Eng			539.00	539.00	100.00
530-600-399 - TS - Maint. - Amort - Machinery & Eqm			15,680.00	15,680.00	100.00
530-600-699 - TS - Maint. - Amort - Infrastructure			47,650.00	47,650.00	100.00
	0.00	34,863.22	99,825.00	64,961.78	65.08
TOTAL MAINTENANCE:	43,850.59	361,540.20	393,175.00	31,634.80	8.05
CONSTRUCTION					
Maintenance, Materials & Supplies					
535-400-110 - TS - Const. - Building Maint. Mat & Sup		163.24		(163.24)	
535-410-100 - TS - Const. - Shop Supply & Small Toc		63.17		(63.17)	
535-420-100 - TS - Vehicle Equip. Repair/Parts/Tools		166.71		(166.71)	
535-450-100 - TS - Const. - Culverts/Drainage		5,112.33	5,000.00	(112.33)	2.25-
535-490-110 - TS - Const. - Infrastructure		27,274.66	27,500.00	225.34	0.82
	0.00	32,780.11	32,500.00	(280.11)	0.86-

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TOTAL CONSTRUCTION:	0.00	32,780.11	32,500.00	(280.11)	0.86-
SNOW REMOVAL					
Professional/Contractual Services					
537-210-100 - TS - Snow - Contracted Removal	4,125.00	5,700.00	10,000.00	4,300.00	43.00
	4,125.00	5,700.00	10,000.00	4,300.00	43.00
Maintenance, Materials & Supplies					
537-420-130 - TS - Snow - Other - snow fence/posts		1,048.92	1,500.00	451.08	30.07
	0.00	1,048.92	1,500.00	451.08	30.07
TOTAL SNOW REMOVAL:	4,125.00	6,748.92	11,500.00	4,751.08	41.31
TOTAL TRANSPORTATION SERVICES:	47,975.59	401,069.23	437,175.00	36,105.77	8.26
ENVIRONMENTAL SERVICES					
Wages and Benefits					
540-110-110 - EH - Salaries			2,500.00	2,500.00	100.00
540-120-100 - EH - Benefits			200.00	200.00	100.00
	0.00	0.00	2,700.00	2,700.00	100.00
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collect - Transfer S	218.00	5,916.42	6,800.00	883.58	12.99
540-200-120 - EH - Cont - Waste Collection-Res/Corr	12,294.08	73,816.03	76,500.00	2,683.97	3.51
540-200-125 - EH - Cont - Waste Collect - Constr Bin	1,171.31	7,294.42	9,050.00	1,755.58	19.40
540-210-100 - EH - Cont. - Pest Control			250.00	250.00	100.00
540-210-200 - EH - Cont. - Weed Control			250.00	250.00	100.00
540-210-300 - EH - Cont. - Tree Removal	9,540.00	10,240.00	10,000.00	(240.00)	2.40-
	23,223.39	97,266.87	102,850.00	5,583.13	5.43
Capital Expenditures					
540-600-199 - EH&W - Amort - Land Improvements			542.00	542.00	100.00
	0.00	0.00	542.00	542.00	100.00
TOTAL ENVIRONMENTAL SERVICES:	23,223.39	97,266.87	106,092.00	8,825.13	8.32
PUBLIC HEALTH AND WELFARE SERVICES					
Professional/Contractual Services					
550-200-110 - H&W - Cont. - Cemetery Maint.			3,500.00	3,500.00	100.00
550-200-120 - H&W - Cont. - Building Inspector	3,841.92	7,982.15	10,000.00	2,017.85	20.18
	3,841.92	7,982.15	13,500.00	5,517.85	40.87
Grants and Contributions					
550-540-100 - H&W - Housing/Nursing Home Deficits		1,302.01	1,000.00	(302.01)	30.20-
	0.00	1,302.01	1,000.00	(302.01)	30.20-
Total PUBLIC HEALTH AND WELFARE SERV	3,841.92	9,284.16	14,500.00	5,215.84	35.97
PLANNING AND DEVELOPMENT SERVICES					
Professional/Contractual Services					
560-200-110 - P&D - Cont. - Community Planner	3,507.50	7,692.50	4,500.00	(3,192.50)	70.94-
560-210-100 - P&D - Cont. - Advertising			500.00	500.00	100.00
560-230-100 - P&D - Cont. - Engineering	(16,252.50)	1,181.44	11,500.00	10,318.56	89.73
560-240-100 - P&D - Cont. - Legal			10,000.00	10,000.00	100.00
560-245-100 - P&D - Cont - Asset Management			2,000.00	2,000.00	100.00

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560-250-100 - P&D - Cont. - Survey	(875.00)	875.00		(875.00)	
	(13,620.00)	9,748.94	28,500.00	18,751.06	65.79
Utilities					
560-300-120 - P&D - Utility - Power		24,834.54		(24,834.54)	
	0.00	24,834.54	0.00	(24,834.54)	0.00
TOTAL PLANNING AND DEVELOPMENT SEF	(13,620.00)	34,583.48	28,500.00	(6,083.48)	21.35-
RECREATION AND CULTURAL SERVICES					
Wages					
570-110-120 - R&C - Salaries - Recreation Manager	7,365.32	29,689.55	22,000.00	(7,689.55)	34.95-
570-110-180 - R&C - Salaries - CIF Grant Program		7,158.00	7,158.00		
	7,365.32	36,847.55	29,158.00	(7,689.55)	26.37-
Benefits					
570-120-180 - R&C - Benefits - Recreation Director	1,562.01	7,088.14	4,750.00	(2,338.14)	49.22-
	1,562.01	7,088.14	4,750.00	(2,338.14)	49.22-
Professional/Contractual Services					
570-200-110 - R&C - Cont. - Caretaking - RINK			200.00	200.00	100.00
570-200-130 - R&C - Cont. - Caretaking - PARK		150.40		(150.40)	
570-200-140 - R&C - Cont - Caretaking - HGCC	1,293.75	17,468.75	18,000.00	531.25	2.95
570-210-150 - R&C - Cont - Swimming Lessons		1,330.00	2,500.00	1,170.00	46.80
570-220-100 - R&C - Cont. - Travel, Meal & Subsister		348.89	1,000.00	651.11	65.11
570-240-100 - R&C - Cont. -Memberships		50.00	225.00	175.00	77.78
570-240-110 - R&C - Contract Services - HGCC		13,092.15	6,040.00	(7,052.15)	116.76-
570-250-100 - R&C - Cont - Repairs - HGCC	196.74	8,170.05	6,500.00	(1,670.05)	25.69-
570-250-105 - R&C - Cont - Repairs - Rink			100.00	100.00	100.00
570-250-110 - R&C - Cont - Repairs - Civic Centre		752.34	500.00	(252.34)	50.47-
570-250-111 - R&C - Dr. Horeak Grand Piano Costs			500.00	500.00	100.00
570-250-115 - R&C - Cont - Repairs - Library			250.00	250.00	100.00
570-250-120 - R&C - Cont - Repairs - Old playground			300.00	300.00	100.00
570-270-200 - R&C - Cont. - Orchard		925.00	1,500.00	575.00	38.33
570-280-100 - R&C - Cont.- Repairs - Tufts Bay Show		10,672.43	9,305.00	(1,367.43)	14.70-
570-280-110 - R&C - Cont. - Repairs - Tuft's Bay	1,000.00	7,392.96		(7,392.96)	
570-280-150 - R&C - Community Park Expenses		553.98	2,500.00	1,946.02	77.84
570-280-155 - R&C - Repairs - Bayshore		289.99	1,500.00	1,210.01	80.67
570-290-100 - R&C - Cont. - Library Requisition	(1,890.00)	5,985.40	7,875.00	1,889.60	23.99
	600.49	67,182.34	58,795.00	(8,387.34)	14.27-
Utilities - Heat					
570-300-110 - R&C - Utility - Heat - Skating Rink	879.07	2,069.99	2,250.00	180.01	8.00
570-300-120 - R&C - Utility - Heat - HGCC	2,687.29	7,945.75	7,500.00	(445.75)	5.94-
570-300-130 - R&C - Utility - Heat - Civic Centre		1,082.33	750.00	(332.33)	44.31-
570-300-150 - R&C - Utility - Power - Museum	92.72	569.77	550.00	(19.77)	3.59-
	3,659.08	11,667.84	11,050.00	(617.84)	5.59-
Utilities - Power					
570-310-110 - R&C - Utility - Power - Skating Rink	335.30	1,428.32	3,000.00	1,571.68	52.39
570-310-120 - R&C - Utility - Power - HGCC	5,386.03	32,103.96	32,000.00	(103.96)	0.32-
570-310-155 - R&C - Utility - Power - Library		(26.84)	(28.00)	(1.16)	4.14-
570-310-157 - R&C - Utility - Power - Civic Centre		290.02	750.00	459.98	61.33
570-310-159 - R&C - Utility - Power - Community Parl	91.66	523.02	650.00	126.98	19.54
	5,812.99	34,318.48	36,372.00	2,053.52	5.65

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Utilities - Water					
570-320-105 - R&C - Utility - Water - HGCC	291.62	2,317.60	5,340.00	3,022.40	56.60
570-320-110 - R&C - Utility - Water - Rink	222.88	1,324.80	500.00	(824.80)	164.96-
570-320-120 - R&C - Utility - Water - Museum	115.60	740.96	850.00	109.04	12.83
570-320-125 - R&C - Utility - Water - Park/Orchard		1,006.64	4,000.00	2,993.36	74.83
570-320-150 - R&C - Utility - Water - Civic Centre		179.91	200.00	20.09	10.05
570-320-160 - R&C - Utility - Water - Tuft's Bay	115.60	2,693.71	1,500.00	(1,193.71)	79.58-
	745.70	8,263.62	12,390.00	4,126.38	33.30
Utilities - Telephone					
570-330-130 - R&C - Utility - Rec Cell - HGCC	164.46	1,039.34	1,100.00	60.66	5.51
570-330-140 - R&C - Utility - Internet - HGCC	106.00	1,378.00	1,300.00	(78.00)	6.00-
	270.46	2,417.34	2,400.00	(17.34)	0.72-
Maintenance, Materials and Supplies					
570-400-110 - R&C - Supplies - Stationery & Postage			100.00	100.00	100.00
570-400-120 - R&C - Supplies - CIF Grant	100.21	3,449.16	2,142.00	(1,307.16)	61.03-
570-400-130 - R&C - General Programs/Event Expen	172.74	907.99	500.00	(407.99)	81.60-
570-400-140 - R&C - Kids Holiday Camps			1,500.00	1,500.00	100.00
570-410-100 - R&C - Supplies - Office Supplies	27.02	918.52	1,500.00	581.48	38.77
570-420-110 - R&C - Supplies - Rink			100.00	100.00	100.00
570-420-120 - R&C - Supplies - Orchard	680.00	680.00	500.00	(180.00)	36.00-
570-420-135 - R&C - Supplies - HGCC	845.36	4,318.52	4,000.00	(318.52)	7.96-
570-420-137 - R&C - Supplies - Fitness Centre		2,932.43	1,000.00	(1,932.43)	193.24-
570-420-190 - R&C - Supplies - Bayshore			500.00	500.00	100.00
570-430-150 - R&C - Bldg Mat/Supply - Fitness Cente		219.18		(219.18)	
570-430-170 - R&C - Bldg Mat/Supply - HGCC	290.44	13,631.12	27,500.00	13,868.88	50.43
	2,115.77	27,056.92	39,342.00	12,285.08	31.23
Grants and Contributions					
570-500-115 - R&C - Grants - Sask Lotteries	500.00	4,862.00	4,700.00	(162.00)	3.45-
570-500-120 - R&C - Grants - Park & Rec Committee			6,600.00	6,600.00	100.00
570-500-135 - R&C - Grants - Museum			100.00	100.00	100.00
570-500-140 - R&C - Grants - Donations		250.00	250.00		
	500.00	5,112.00	11,650.00	6,538.00	56.12
Capital Expenditures					
570-600-299 - R&C - Amort - Bldgs/Improv & Eng Str			20,000.00	20,000.00	100.00
570-600-399 - R&C - Amort - Machinery & Equipment			897.00	897.00	100.00
	0.00	0.00	20,897.00	20,897.00	100.00
TOTAL RECREATION AND CULTURAL SERV	22,631.82	199,954.23	226,804.00	26,849.77	11.84

UTILITIES

WATER

Professional/Contractual Services

580-285-100 - UT - Cont. Repairs - Building & Equip.		312.70	1,000.00	687.30	68.73
580-285-140 - UT - Water - Cont. Repairs - W.T.P.			73,000.00	73,000.00	100.00
580-285-150 - UT - Water - Cont. Repairs - Line Repa		2,577.92	10,000.00	7,422.08	74.22
580-290-100 - UT - Water - Laboratory Testing	197.10	2,354.55	3,200.00	845.45	26.42
580-295-100 - UT - Water - Other - Water Eng Study			3,000.00	3,000.00	100.00
580-295-200 - UT - Water - SKWater Cont (O & M)	(13,175.92)	23,123.88	22,000.00	(1,123.88)	5.11-
580-295-201 - UT - Water - SW (Water Supply) VARI	7,630.01	84,378.04	98,000.00	13,621.96	13.90
580-295-202 - UT - Water - SW (Water Supply) FIXEI	25,424.42	151,549.47	150,000.00	(1,549.47)	1.03-
	20,075.61	264,296.56	360,200.00	95,903.44	26.63

Village of Elbow
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2024

	Current	Year To Date	Budget	Variance	%
Utilities					
580-300-130 - UT - Water - Water - Bulk Loader	125.42	992.91	2,000.00	1,007.09	50.35
	125.42	992.91	2,000.00	1,007.09	50.35
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Postage		87.17	500.00	412.83	82.57
580-430-100 - UT - Water - Materials & Supplies		16,332.38	28,273.00	11,940.62	42.23
580-440-110 - UT - Water - Small Tools & Equipment			1,000.00	1,000.00	100.00
	0.00	16,419.55	29,773.00	13,353.45	44.85
Capital Expenditures					
580-600-120 - UT - Water - Cap Assets - water line e		126,084.98	110,000.00	(16,084.98)	14.62-
580-600-699 - UT - Water - Amort - Infrastructure			40,218.00	40,218.00	100.00
	0.00	126,084.98	150,218.00	24,133.02	16.07
TOTAL WATER:	20,201.03	407,794.00	542,191.00	134,397.00	24.79
SEWER					
Professional/Contractual Services					
585-220-100 - UT - Sewer - Engineering Study	58,872.51	58,872.51	13,463.00	(45,409.51)	337.29-
585-285-100 - UT - Sewer - Cont Repairs - Bldg & Eq			500.00	500.00	100.00
585-285-110 - UT - Sewer - Cont Repairs - Lift Statio		315.00	1,000.00	685.00	68.50
585-285-120 - UT - Sewer - Cont Repairs - Line Repa		4,457.83	5,000.00	542.17	10.84
585-290-100 - UT - Sewer - Laboratory Testing			200.00	200.00	100.00
585-295-100 - UT - Sewer - SKWater Cont. (O & M)	19,763.88	19,763.88	22,000.00	2,236.12	10.16
585-295-110 - UT - Sewer - Cont - Line Flushing		16,425.04	7,000.00	(9,425.04)	134.64-
	78,636.39	99,834.26	49,163.00	(50,671.26)	103.07-
Utilities					
585-300-120 - UT - Sewer - Power	756.85	3,506.36	3,650.00	143.64	3.94
585-300-150 - UT - Sewer - Other			750.00	750.00	100.00
	756.85	3,506.36	4,400.00	893.64	20.31
Maintenance, Materials and Supplies					
585-430-120 - UT - Sewer - Sewer Lines			50,000.00	50,000.00	100.00
585-430-130 - UT - Sewer - Lagoon		2,168.76	2,000.00	(168.76)	8.44-
585-450-100 - UT - Sewer - Chemicals		6,908.04	2,500.00	(4,408.04)	176.32-
	0.00	9,076.80	54,500.00	45,423.20	83.35
Capital Expenditures					
585-600-299 - UT - Sewer - Amort - Bldgs/Imp&Eng S			10,913.00	10,913.00	100.00
	0.00	0.00	10,913.00	10,913.00	100.00
TOTAL SEWER:	79,393.24	112,417.42	118,976.00	6,558.58	5.51
TOTAL UTILITIES:	99,594.27	520,211.42	661,167.00	140,955.58	21.32
TOTAL EXPENDITURES:	248,494.17	1,663,883.95	1,917,549.00	253,665.05	13.23
CHANGE IN NET-FINANCIAL ASSETS	(75,990.18)	454,835.92	332,274.00	122,561.92	36.89
Change in Non-Financial Assets		19,687.87	15,000.00	4,687.87	31.25
CHANGE IN NET ASSETS	(75,990.18)	435,148.05	317,274.00	117,874.05	37.15

Report Date
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Village of Elbow
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2024

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
CHANGE IN SURPLUS	<u>(75,990.18)</u>	<u>435,148.05</u>	<u>317,274.00</u>	<u>117,874.05</u>	<u>37.15</u>

Village of Elbow
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2024

	Current	Year To Date	Budget	Variance	%
ACCOUNT BALANCES					
	Current	Year to Date	Balance		
Cash and Investments					
110-110-110 - Cash - On Hand - Petty Cash			92.75		
110-110-115 - Cash - Bank - CLOSED		(16,825.47)			
110-110-120 - Cash - Bank - Chequing	(98,199.18)	99,399.05	99,399.05		
110-110-132 - Cash - Bank - Term Deposit - Feb 25		22,855.87	404,953.97		
110-110-135 - Cash - Bank - Term Deposit - Feb 26		16,093.01	386,163.66		
110-110-139 - Cash - Bank - Term Deposit #897 2024	250,000.00	250,000.00	250,000.00		
110-110-141 - Cash - Bank - Term Deposit #871 2024	250,000.00	250,000.00	250,000.00		
110-110-143 - Cash - Bank - Term Deposit #863 2024	250,000.00	250,000.00	250,000.00		
110-110-147 - Cash - Bank - Term Deposit #855 2024	250,000.00	250,000.00	250,000.00		
110-110-163 - Cash - Fast Track #5 Savings	(998,623.35)	(581,588.08)	317,340.78		
110-110-170 - Cash - MasterCard Account	(0.01)	(0.01)	(0.01)		
Total Cash and Investments:	(96,822.54)	539,934.37	2,207,950.20		
Municipal Taxes Receivable					
110-200-100 - Municipal - Tax Receivable - Current	(73,060.17)	46,623.35	96,874.47		
110-200-105 - Municipal - Tax Received - Current		(84.33)	(84.33)		
110-200-110 - Municipal - Tax Receivable - Arrears	(1,732.96)	(53,194.46)	(13,922.72)		
110-200-900 - Municipal - Allow. for Uncollected			(30,000.00)		
Total Municipal Taxes Receivable:	(74,793.13)	(6,655.44)	52,867.42		