

TOTAL CASH STATEMENT

Village of Elbow

January 2025

Petty Cash	92.75
New Chequing Account - 110-110-120	70,612.61
Fast Track Savings Account #5	317,632.91
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
	2,179,455.90

Reserve balances as of January 31, 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
	Total Reserves:	2,036,362.93
	Total Unallocated:	143,092.97

In Investments/Daily Interest:	1,791,117.63
In Chequing/Savings & M/C acc't:	388,338.27
Total:	2,179,455.90

Village of Elbow
Statement of Financial Activities - Detailed
For the Period Ending January 31, 2025

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-130-100 - Discount on Municipal Tax - Property	(53.68)	(53.68)		(53.68)	
	(53.68)	(53.68)	0.00	(53.68)	0.00
Penalties on Tax Arrears					
410-400-110 - Penalty on Mun Taxes Curr - Property	1,755.69	1,755.69		1,755.69	
	1,755.69	1,755.69	0.00	1,755.69	0.00
Local Improvement Levy					
410-510-100 - Off-site Levy	3,720.00	3,720.00		3,720.00	
	3,720.00	3,720.00	0.00	3,720.00	0.00
TOTAL TAXATION:	5,422.01	5,422.01	0.00	5,422.01	0.00
FEES AND CHARGES					
Sale of Goods & Services & Donations					
420-200-500 - SUSPENSE ACCOUNT	2.35	2.35		2.35	
Total Sale of Goods & Services & Donations:	2.35	2.35	0.00	2.35	0.00
Rentals					
420-300-100 - F&C - Rentals - Boardroom/Suite	300.00	300.00		300.00	
	300.00	300.00	0.00	300.00	0.00
Policing and Fire Fees					
420-400-300 - F&C - Fire Fees	1,218.44	1,218.44		1,218.44	
	1,218.44	1,218.44	0.00	1,218.44	0.00
Recreation Fees					
Recreation Fees					
420-500-150 - F&C - Rec Centre Fees - Pickle Ball	90.00	90.00		90.00	
420-500-290 - F&C - Rec Centre Fees - Fun & Fitness	495.00	495.00		495.00	
420-500-300 - F&C - Rec Centre Fees - Fitness Mem	1,450.00	1,450.00		1,450.00	
420-500-305 - F&C - Rec Centre Fees - FOB Deposit	250.00	250.00		250.00	
420-500-310 - F&C - Rec Fees - ESE Sports	170.00	170.00		170.00	
420-500-315 - F&C - Rec Fees - ESE Events	70.00	70.00		70.00	
420-500-320 - F&C - Rec Fees - Kids Program	548.00	548.00		548.00	
420-550-100 - F&C - Rentals - HGCC - Large Meet R	1,232.50	1,232.50		1,232.50	
420-550-120 - F&C - Rentals - HGCC - Auditorium	110.00	110.00		110.00	
420-550-200 - F&C - Rentals - HGCC - Damage Dep	(75.00)	(75.00)		(75.00)	
Total Recreation Fees:	4,340.50	4,340.50	0.00	4,340.50	0.00
	4,340.50	4,340.50	0.00	4,340.50	0.00
Cemetery Fees					
420-600-100 - F&C - Cemetery Fees	40.00	40.00		40.00	
	40.00	40.00	0.00	40.00	0.00
Licenses and Permits					
420-710-100 - F&C - Building Permits	110.00	110.00		110.00	
420-710-130 - F&C - SAMA Maintenance Fee	25.00	25.00		25.00	
	135.00	135.00	0.00	135.00	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	40.00	40.00		40.00	

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	40.00	40.00	0.00	40.00	0.00
General Office Services Provided					
420-800-210 - F&C - Photocopy/Fax	42.20	42.20		42.20	
420-800-230 - F&C - Tax Additions	593.00	593.00		593.00	
	635.20	635.20	0.00	635.20	0.00
Landfill/Waste Collection Fees					
420-850-120 - F&C - Waste Collection Fees - Res/Co	401.40	401.40		401.40	
	401.40	401.40	0.00	401.40	0.00
	1,076.60	1,076.60	0.00	1,076.60	0.00
TOTAL FEES AND CHARGES:	7,112.89	7,112.89	0.00	7,112.89	0.00
UTILITIES					
Water					
440-110-100 - Water - Water Sales - Variable Rate	1,524.69	1,524.69		1,524.69	
440-110-105 - Water - Water Sales - Fixed Rate	3,494.40	3,494.40		3,494.40	
440-110-110 - Water - Bulk Water Sales	425.00	425.00		425.00	
440-140-300 - Water - Infrastructure Charge	1,027.00	1,027.00		1,027.00	
440-160-500 - Water - Penalty Calculation	348.14	348.14		348.14	
	6,819.23	6,819.23	0.00	6,819.23	0.00
Sewer					
440-220-100 - Sewer - Infrastructure Charge	923.00	923.00		923.00	
440-300-100 - Sewer - \$12 Lagoon Fee	744.00	744.00		744.00	
	1,667.00	1,667.00	0.00	1,667.00	0.00
TOTAL UTILITIES:	8,486.23	8,486.23	0.00	8,486.23	0.00
CAPITAL ASSET PROCEEDS					
Capital Asset Proceeds					
460-200-300 - GG - Sale of Buildings - Gain/Loss	5,000.00	5,000.00		5,000.00	
	5,000.00	5,000.00	0.00	5,000.00	0.00
TOTAL CAPITAL ASSET PROCEEDS:	5,000.00	5,000.00	0.00	5,000.00	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue - Bank	904.50	904.50		904.50	
	904.50	904.50	0.00	904.50	0.00
TOTAL INVESTMENT INCOME AND COMMIS	904.50	904.50	0.00	904.50	0.00
OTHER REVENUES					
Other Revenue					
480-150-104 - Donations - HGCC - Naming Rights	2,000.00	2,000.00		2,000.00	
480-150-105 - Donations - HGCC	3,000.00	3,000.00		3,000.00	
480-150-109 - Donations - Rink	165.00	165.00		165.00	
	5,165.00	5,165.00	0.00	5,165.00	0.00

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Village of Elbow
Statement of Financial Activities - Detailed
For the Period Ending January 31, 2025

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
TOTAL OTHER REVENUES:	5,165.00	5,165.00	0.00	5,165.00	0.00
TOTAL REVENUES:	32,090.63	32,090.63	0.00	32,090.63	0.00

Village of Elbow
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EXPENDITURES	Current	Year To Date	Budget	Variance	%
GENERAL GOVERNMENT SERVICES					
Professional/Contract Services					
510-210-140 - GG - Council - Committee/Travel/Meal:	103.95	103.95		(103.95)	
510-220-100 - GG - Cont. - Library Caretaking	80.00	80.00		(80.00)	
510-230-100 - GG - Cont. - Insurance - General & Boi	55,761.00	55,761.00		(55,761.00)	
510-240-100 - GG - Cont. - Memberships	2,337.95	2,337.95		(3,337.95)	
510-270-100 - GG - Cont. - Maint & Caretaking	75.00	75.00		(75.00)	
510-280-100 - GG - Cont. - ITSoftware/Hardware Agr	5,523.13	5,523.13		(5,523.13)	
510-280-120 - GG - Cont- Messaging System	137.47	137.47		(137.47)	
510-290-100 - GG - Cont. - Bank Charges	905.45	905.45		(905.45)	
	64,923.95	64,923.95	0.00	(65,923.95)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Postage	77.36	77.36		(77.36)	
510-410-140 - GG - Maint. - Office Supplies	370.95	370.95		(370.95)	
510-410-180 - GG - Maint. - Software	65.70	65.70		(65.70)	
	514.01	514.01	0.00	(514.01)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	65,437.96	65,437.96	0.00	(66,437.96)	0.00
PROTECTIVE SERVICES					
FIRE PROTECTION					
Professional/Contractual Services					
525-230-100 - PS - Fire - Insurance	463.10	463.10		(463.10)	
525-240-100 - PS - Fire - Memberships/Subscriptions	350.00	350.00		(350.00)	
	813.10	813.10	0.00	(813.10)	0.00
Utilities					
525-300-140 - PS - Fire - Utility - Fire Phone System	682.00	682.00		(682.00)	
	682.00	682.00	0.00	(682.00)	0.00
Maintenance, Materials and Supplies					
525-420-100 - PS - Fire - Office Supplies	27.02	27.02		(27.02)	
525-430-100 - PS - Fire - Vehi/Equip Rpr/Prts/Tools	1,543.36	1,543.36		(1,543.36)	
	1,570.38	1,570.38	0.00	(1,570.38)	0.00
TOTAL FIRE PROTECTION:	3,065.48	3,065.48	0.00	(3,065.48)	0.00
TOTAL PROTECTIVE SERVICES:	3,065.48	3,065.48	0.00	(3,065.48)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Professional/Contractual Services					
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	114.68	114.68		(114.68)	
	114.68	114.68	0.00	(114.68)	0.00
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies	1,670.97	1,670.97		(1,670.97)	
530-410-100 - TS - Maint. - Shop Supply & Small Too	421.81	421.81		(421.81)	
	2,092.78	2,092.78	0.00	(2,092.78)	0.00
TOTAL MAINTENANCE:	2,207.46	2,207.46	0.00	(2,207.46)	0.00

Village of Elbow
Statement of Financial Activities - Detailed
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	Current	Year To Date	Budget	Variance	%
TOTAL TRANSPORTATION SERVICES:	2,207.46	2,207.46	0.00	(2,207.46)	0.00
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-200-110 - R&C - Cont. - Caretaking - RINK	56.25	56.25		(56.25)	
570-200-140 - R&C - Cont - Caretaking - HGCC	1,385.90	1,385.90		(1,385.90)	
570-240-100 - R&C - Cont. -Memberships	50.00	50.00		(50.00)	
570-250-100 - R&C - Cont - Repairs - HGCC	135.15	135.15		(135.15)	
570-290-100 - R&C - Cont. - Library Requisition	10,000.69	10,000.69		(10,000.69)	
	11,627.99	11,627.99	0.00	(11,627.99)	0.00
Utilities - Telephone					
570-330-140 - R&C - Utility - Internet - HGCC	106.00	106.00		(106.00)	
	106.00	106.00	0.00	(106.00)	0.00
Maintenance, Materials and Supplies					
570-400-130 - R&C - General Programs/Event Expen	76.97	76.97		(76.97)	
570-410-100 - R&C - Supplies - Office Supplies	34.96	34.96		(34.96)	
570-430-150 - R&C - Bldg Mat/Supply - Fitness Cente	671.20	671.20		(671.20)	
	783.13	783.13	0.00	(783.13)	0.00
TOTAL RECREATION AND CULTURAL SERV	12,517.12	12,517.12	0.00	(12,517.12)	0.00
UTILITIES					
WATER					
Professional/Contractual Services					
580-290-100 - UT - Water - Laboratory Testing	21.90	21.90		(21.90)	
	21.90	21.90	0.00	(21.90)	0.00
TOTAL WATER:	21.90	21.90	0.00	(21.90)	0.00
TOTAL UTILITIES:	21.90	21.90	0.00	(21.90)	0.00
TOTAL EXPENDITURES:	83,249.92	83,249.92	0.00	(84,249.92)	0.00
CHANGE IN NET-FINANCIAL ASSETS	(51,159.29)	(51,159.29)	0.00	(52,159.29)	0.00
CHANGE IN NET ASSETS	(51,159.29)	(51,159.29)	0.00	(52,159.29)	0.00
CHANGE IN SURPLUS	(51,159.29)	(51,159.29)	0.00	(52,159.29)	0.00

Village of Elbow
Statement of Financial Activities - Detailed
For the Period Ending January 31, 2025

	Current	Year To Date	Budget	Variance	%
ACCOUNT BALANCES					
Cash and Investments					
110-110-110 - Cash - On Hand - Petty Cash	7.25	7.25			
110-110-120 - Cash - Bank - Chequing	(28,786.44)	(28,786.44)			
110-110-132 - Cash - Bank - Term Deposit - Feb 25			404,953.97		
110-110-135 - Cash - Bank - Term Deposit - Feb 26			386,163.66		
110-110-139 - Cash - Bank - Term Deposit #897 2024			250,000.00		
110-110-141 - Cash - Bank - Term Deposit #871 2024			250,000.00		
110-110-143 - Cash - Bank - Term Deposit #863 2024			250,000.00		
110-110-147 - Cash - Bank - Term Deposit #855 2024			250,000.00		
110-110-163 - Cash - Fast Track #5 Savings	292.13	292.13	317,632.91		
110-110-170 - Cash - MasterCard Account	(107.99)	(107.99)	(108.00)		
Total Cash and Investments:	(28,595.05)	(28,595.05)	2,179,355.15		
Municipal Taxes Receivable					
110-200-100 - Municipal - Tax Receivable - Current	(477.41)	(477.41)	96,397.06		
110-200-105 - Municipal - Tax Received - Current	(97.57)	(97.57)	(181.90)		
110-200-110 - Municipal - Tax Receivable - Arrears	(3,141.31)	(3,141.31)	(17,064.03)		
110-200-900 - Municipal - Allow. for Uncollected			(30,000.00)		
Total Municipal Taxes Receivable:	(3,716.29)	(3,716.29)	49,151.13		