

Town of Carman
 General Fund - Operating Balance Sheet
 For the Twelve Months Ending December 31, 2022



ASSETS

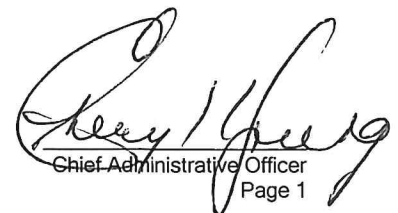
CASH ON HAND		\$500.00
CASH ON DEPOSIT		(814,714.27)
TAX ASSETS		
Taxes on Roll	(42,191.92)	
Tax Titles	1,129.43	
Allowance for Uncollectible Tax Assets		
TOTAL TAX ASSETS:		(41,062.49)
A/R - OTHER GOVERNMENT		249.00
A/R - TRADE		891,407.83
A/R - GST		30,825.02
DUE FROM OWN FUNDS		3,516,485.81
ASSETS UNDER CONSTRUCTION		
INVENTORIES		78,848.06
PREPAIDS		24,904.02
TOTAL ASSETS		<u>\$3687442.98</u>

LIABILITIES AND SURPLUS

EDUCATION PAYABLE		\$57831.85
A/P - LOC - Additional		1,500,000.00
A/P - TRADE		910,765.04
A/P - GST		3,052.93
A/P - OTHER		88,196.68
PAYROLL LIABILITES		(1,830.12)
DEBENTURE LIABILITIES		
ACCRUED ACCOUNTS		281,489.11
DUE TO OWN FUNDS		496,413.49
DEFERRED REVENUES		64,365.43
AIRPORT LOAN SNIDAL INVESTMENTS		
TOTAL LIABILITES		<u>3,400,284.41</u>
NOMINAL SURPLUS FUND	277,815.94	
CURRENT SURPLUS	9,342.63	
TOTAL SURPLUS		<u>287,158.57</u>
TOTAL LIABILITIES & SURPLUS		<u>\$3687442.98</u>


 Head of Council

I hereby certify that this return has been compiled according to the provisions of the "Municipal Act", and according to the records at the Municipality as at December 31, 2022
 Examined & Referred to Council
 February 9, 2023


 Chief Administrative Officer
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TOWN OF CARMAN
GENERAL FUND REVENUE & EXPENDITURE
For the Twelve Months Ending December 31, 2022

	Budget	Actual	Variance
REVENUE			
Tax Levy	\$5,165,055.00	\$5,165,021.59	\$33.41
Grants in Lieu of Taxes	129,841.00	129,885.70	(44.70)
Sub-total	<u>5,294,896.00</u>	<u>5,294,907.29</u>	<u>(11.29)</u>
Requisitions - School Levies	<u>(1,801,001.00)</u>	<u>(1,801,001.00)</u>	<u>0.00</u>
Net Municipal Taxes and Grant in Lieu of Taxes	3,493,895.00	3,493,906.29	(11.29)
Other Revenue	2,974,784.00	3,378,619.95	(403,835.95)
Transfers from Reserves/Surplus	420,900.00	113,394.94	307,505.06
Total Revenue	<u>\$6889579.00</u>	<u>\$6985921.18</u>	<u>-\$96342.18</u>
EXPENDITURE			
General Government Services	\$740000.00	\$715386.49	\$24613.51
Protective Services	1,223,960.00	1,188,831.75	35,128.25
Transportation Services	1,261,510.00	1,382,190.22	(120,680.22)
Environmental Health Services	411,000.00	437,805.32	(26,805.32)
Public Health and Welfare Services	30,000.00	28,224.96	1,775.04
Environmental Development Services	200,000.00	186,709.64	13,290.36
Economic Development Services	200,660.00	184,659.85	16,000.15
Recreation and Cultural Services	1,439,400.00	1,719,958.70	(280,558.70)
Fiscal Services	1,345,040.00	1,100,733.37	244,306.63
Transfers - Deferred Surplus			
Transfers - To Reserve Funds	30,000.00	30,000.00	0.00
Total Basic Expenditures	<u>6,881,570.00</u>	<u>6,974,500.30</u>	<u>(92,930.30)</u>
Allowance for Tax Assets	8,009.00	2,078.25	5,930.75
Total Expenditures	<u>\$6889579.00</u>	<u>\$6976578.55</u>	<u>(\$86999.55)</u>
Net Operating Surplus (Deficit)	<u>\$0.00</u>	<u>\$9342.63</u>	<u>(\$9342.63)</u>

TOWN OF CARMAN
 SCHEDULE OF OTHER REVENUE
 For the Twelve Months Ending December 31, 2022

	Budget	Actual	Variance
OTHER REVENUE			
Taxes Added	\$90,000.00	\$123,033.16	(\$33,033.16)
Licenses			
Dogs/Cats	750.00	795.00	(45.00)
Business	4,000.00	4,700.00	(700.00)
Lottery	2,500.00	1,976.93	523.07
Trailer	120,000.00	114,458.61	5,541.39
Other	0.00	0.00	0.00
Permits			
Grading	500.00	675.00	(175.00)
CDPD - Building Permits	62,500.00	75,226.34	(12,726.34)
CDPD - Variation Order	7,500.00	6,710.00	790.00
CDPD - Conditional Use	3,800.00	4,900.00	(1,100.00)
CDPD - Zoning Memorandums	850.00	3,000.00	(2,150.00)
CDPD - Demolition	1,500.00	3,200.00	(1,700.00)
CDPD - Plumbing	3,500.00	6,435.00	(2,935.00)
CDPD - Development	3,000.00	3,225.00	(225.00)
CDPD - Building Inspector Revenue	12,000.00	18,075.00	(6,075.00)
CDPD - Mileage Revenue	3,000.00	6,233.10	(3,233.10)
Fines			
Fines - Dogs/Cats	0.00	0.00	0.00
Fines - Parking	0.00	120.00	(120.00)
Sales of Service			
General Government	2,000.00	2,375.00	(375.00)
Protective - Fire/Other	7,000.00	4,570.00	2,430.00
Protective - Other	0.00	0.00	0.00
Protective - Policing Fines	10,500.00	9,859.14	640.86
Transportation	2,500.00	21,154.20	(18,654.20)
Environmental Health	120,000.00	165,143.83	(45,143.83)
Public Health and Welfare	0.00	0.00	0.00
Environmental Development			
Economic Development			
Recreation and Culture - Advertising	23,000.00	22,755.00	245.00
Recreation and Culture - Programming	70,000.00	80,270.24	(10,270.24)
Recreation and Culture - Swim Pass	65,000.00	70,535.90	(5,535.90)
Recreation and Culture - Swim Lesson	66,000.00	89,089.92	(23,089.92)
Recreation and Culture - Security/Bartenders	2,250.00	2,250.00	0.00
Sales of Goods			
General Government	0.00	105.90	(105.90)
Protective Services	0.00	0.00	0.00
Transportation	10,000.00	0.00	10,000.00
Environmental Health	25,000.00	679.63	24,320.37
Public Health and Welfare-Graves	9,500.00	11,700.00	(2,200.00)
Public Health and Welfare-Perpetual Care	0.00	0.00	0.00
Public Health and Welfare-Niche	0.00	0.00	0.00
Public Health and Welfare-Transfer Fee	0.00	0.00	0.00

TOWN OF CARMAN
 SCHEDULE OF OTHER REVENUE
 For the Twelve Months Ending December 31, 2022

	Budget	Actual	Variance
Public Health and Welfare-Additional Burial	0.00	0.00	0.00
Environmental Development	0.00	0.00	0.00
Economic Development	0.00	0.00	0.00
Recreation and Culture - Sale of Goods	0.00	0.00	0.00
Recreation and Culture - Arena/Pool/Concessio...	2,600.00	6,459.27	(3,859.27)
Rentals			
General Government	2,000.00	101.00	1,899.00
Protective	0.00	0.00	0.00
Transportation	0.00	600.00	(600.00)
Environmental Health	0.00	0.00	0.00
Public Health and Welfare-Leases	500.00	500.00	0.00
Economic Development	0.00	0.00	0.00
Recreation and Culture - Memorial Hall Rentals	0.00	240.00	(240.00)
Recreation and Culture - GPAC Rentals	4,800.00	4,800.00	0.00
Recreation and Culture - Baseball Diamonds	12,000.00	6,762.76	5,237.24
Recreation and Culture - Soccer Pitches	4,500.00	3,563.29	936.71
Recreation and Culture - Campground Revenue	65,000.00	61,726.60	3,273.40
Recreation and Culture - Ice Rental	113,000.00	111,188.99	1,811.01
Recreation and Culture - Arena	200.00	2,154.46	(1,954.46)
Recreation and Culture - Community Hall	11,250.00	18,996.43	(7,746.43)
Recreation and Culture - Pool	6,500.00	9,157.13	(2,657.13)
Returns From Investments			
GG - Operating	3,500.00	11,588.80	(8,088.80)
Public Health and Welfare - Cemetery	0.00	0.00	0.00
Tax and Redemption Penalties	20,000.00	23,532.86	(3,532.86)
Taxes Add to Roll - Tax Sale Costs	2,500.00	3,690.00	(1,190.00)
Provincial Municipal Tax Sharing (Pop.)	575,000.00	627,402.05	(52,402.05)
Video Lottery Terminal Transfers	0.00	0.00	0.00
Conditional Transfers			
Federal Government			
GG - Federal Government-Gas Tax	175,276.00	178,016.00	(2,740.00)
RC - Federal Government-Celebrate Canada	650.00	840.00	(190.00)
RC - Federal Government-Service Canada	7,500.00	8,851.00	(1,351.00)
RC - Federal Government - Horizon Seniors	0.00	0.00	0.00
RC - Fed. Govt. - Recreation Opportunities	0.00	0.00	0.00
Provincial Government			
GG - Prov. Govt. - DFA	0.00	0.00	0.00
GG - Prov. Govt. - Fire Protection	174,145.00	165,940.65	8,204.35
GG - Prov. Govt. - Age Friendly	0.00	0.00	0.00
GG - Prov. Govt. - CDI	163,000.00	167,532.00	(4,532.00)
GG - Prov. Govt. - Dutch Elm	12,000.00	10,840.00	1,160.00
GG - Prov. Govt. - Handi Van	20,000.00	20,000.00	0.00
GG - Prov. Govt.-Road Infrastructure	0.00	0.00	0.00
GG - Prov. Govt. - Sport Culture & Heritage	0.00	25,000.00	(25,000.00)
GG - Prov. Govt. - EMO	48,236.00	20,490.85	27,745.15
RC - Prov. Govt. - Building Sustainable Commun...	10,352.00	66,767.00	(56,415.00)
RC - Prov. Govt. -Green Team	0.00	0.00	0.00
RC - Prov. Govt.-Sector Support Grant	0.00	3,000.00	(3,000.00)

TOWN OF CARMAN
 SCHEDULE OF OTHER REVENUE
 For the Twelve Months Ending December 31, 2022

	Budget	Actual	Variance
RC - Prov. Govt. - Green Team	16,000.00	15,727.00	273.00
RC - Prov. Govt. - Bridge Grant Program	0.00	0.00	0.00
RC - Prov. Govt. - Stay Safe at Home Grant	0.00	0.00	0.00
RC - MB Community Services Council	0.00	0.00	0.00
Municipal Government			
PS - Fire	169,790.00	189,424.48	(19,634.48)
PS - Emergency Co-ordinator	0.00	0.00	0.00
EH - Transfer Station	0.00	0.00	0.00
EH - Greenwood Cemetery	8,200.00	6,223.08	1,976.92
EN - CDPD	48,232.00	22,199.80	26,032.20
EC - Economic Development	40,450.00	35,851.07	4,598.93
EC - Municipal Services	34,925.00	32,095.69	2,829.31
RC - Memorial Hall	67,000.00	63,049.64	3,950.36
RC - Recreation Services	355,475.00	400,907.65	(45,432.65)
RC - Town of Carman	0.00	0.00	0.00
RC - RM of Dufferin	0.00	0.00	0.00
RC - RM of Grey	0.00	0.00	0.00
RC - RM of Roland	0.00	0.00	0.00
RC - RM of Thompson	0.00	0.00	0.00
Other Grants			
RC - Carman Area Foundation	10,700.00	9,040.00	1,660.00
RC - Healthy Living Together	0.00	0.00	0.00
PS - Safe Communities	0.00	2,000.00	(2,000.00)
RC - Heartland Community Futures	0.00	0.00	0.00
GG - Grants - FCC	0.00	50,000.00	(50,000.00)
RC - MB Trails	0.00	21,528.60	(21,528.60)
RC - FCC	0.00	15,000.00	(15,000.00)
RC - Tax Sharing Agreement	0.00	0.00	0.00
RC - Efficiency Manitoba	0.00	12,000.00	(12,000.00)
EC - Heartland Community Futures	2,000.00	3,870.00	(1,870.00)
EC - BCH 2016 Tax Sharing	40,000.00	40,000.00	0.00
Miscellaneous Revenue			
GG - Patronage	3,500.00	4,022.68	(522.68)
GG - Miscellaneous	15,000.00	39,273.06	(24,273.06)
EN - CDPD - Miscellaneous	0.00	0.00	0.00
RC - Patronage	0.00	0.00	0.00
RC - Miscellaneous Revenue	153.00	0.00	153.00
RC - Donation Revenue	700.00	3,414.16	(2,714.16)
Total Other Revenue	<u>2,974,784.00</u>	<u>3,378,619.95</u>	<u>(403,835.95)</u>
Transfers From Accumulated Surplus			
Reserves	420,900.00	113,394.94	307,505.06
Total Transfers	<u>420,900.00</u>	<u>113,394.94</u>	<u>307,505.06</u>
TOTAL OTHER REVENUE AND TRANSFERS	<u><u>3,395,684.00</u></u>	<u><u>3,492,014.89</u></u>	<u><u>(96,330.89)</u></u>

TOWN OF CARMAN
GENERAL OPERATING FUND EXPENDITURES
For the Twelve Months Ending December 31, 2022

	Budget	Actual	Variance
GENERAL GOVERNMENT SERVICES			
Legislative	\$114780.00	\$114780.00	\$0.00
General Administrative			
Chief Administrative Officer and Staff	300,000.00	291,880.70	8,119.30
Office	32,722.00	26,382.70	6,339.30
Legal	10,860.00	576.00	10,284.00
Audit	31,000.00	46,196.71	(15,196.71)
Assessment	41,640.00	41,631.00	9.00
Taxation	5,200.00	5,954.56	(754.56)
Elections	14,000.00	14,442.55	(442.55)
Conventions Expenses & Per Diem	30,000.00	23,278.54	6,721.46
Damage Claims and Liability Insurance	32,000.00	30,921.73	1,078.27
Grants	38,670.00	31,127.26	7,542.74
Other General Government-Sundry	137,450.00	134,768.74	2,681.26
Sub-total General Government Services	<u>788,322.00</u>	<u>761,940.49</u>	<u>26,381.51</u>
Other General Government			
Recoveries (deduct)			
Utility	(48,322.00)	(46,554.00)	(1,768.00)
Capital			
Sub-total Other General Government	<u>(48,322.00)</u>	<u>(46,554.00)</u>	<u>(1,768.00)</u>
TOTAL GOVERNMENT SERVICES	<u>\$740000.00</u>	<u>\$715386.49</u>	<u>\$24613.51</u>
PROTECTIVE SERVICES			
Police	\$535000.00	\$574180.86	(\$39180.86)
Fire	492,025.00	479,054.89	12,970.11
Town only - Capital Items in Reserve	0.00	0.00	0.00
Town Only Expense - 911	15,000.00	14,327.83	672.17
Town Only Expense - Fire Hydrant rental	15,000.00	15,000.00	0.00
Fire & Safety Officer	53,100.00	55,113.77	(2,013.77)
Emergency Management Team	96,836.00	33,111.80	63,724.20
Total Fire & Emergency Services	<u>671,961.00</u>	<u>596,608.29</u>	<u>75,352.71</u>
Other Protection			
Building Inspection	0.00	0.00	0.00
License Inspection	0.00	0.00	0.00
Fire Inspections	7,000.00	4,500.00	2,500.00
Animal and Pest Control	4,999.00	5,163.30	(164.30)
Other - Protective Services	5,000.00	8,379.30	(3,379.30)
Safe Communities	0.00	0.00	0.00
TOTAL PROTECTIVE SERVICES	<u>\$1223960.00</u>	<u>\$1188831.75</u>	<u>\$35128.25</u>

TOWN OF CARMAN
GENERAL OPERATING FUND EXPENDITURES
For the Twelve Months Ending December 31, 2022

	Budget	Actual	Variance
TRANSPORTATION SERVICES			
Public Works Unallocated Costs			
Equipment Operators' Wages and Benefits	\$710,000.00	\$763,660.12	(\$53,660.12)
Equipment Fuel	95,000.00	147,086.18	(52,086.18)
Equipment Repairs and Maintenance	106,000.00	149,600.81	(43,600.81)
Equipment Insurance and Registration	22,000.00	21,683.73	316.27
Workshop and Yard Operations	80,000.00	71,947.35	8,052.65
Road Maintenance	92,000.00	83,852.89	8,147.11
Sidewalks & Boulevards	48,000.00	63,394.07	(15,394.07)
Ditches & Road Drainage	3,000.00	2,736.16	263.84
Storm Sewers	7,500.00	8,663.83	(1,163.83)
Snow and Ice Removal	33,000.00	19,959.46	13,040.54
Street Lighting	82,000.00	80,390.85	1,609.15
Traffic Services	7,500.00	7,496.88	3.12
Parking	2,903.00	2,460.95	442.05
Other Transportation Services	33,020.00	24,580.94	8,439.06
Recoveries (deduct)			
Utility	(60,413.00)	(65,324.00)	4,911.00
State of Emergency Response			
State of Emergency Recovery	0.00	0.00	0.00
TOTAL TRANSPORTATION SERVICES	\$1261510.00	\$1382190.22	-\$120680.22
ENVIRONMENTAL HEALTH SERVICES			
Garbage Collection	\$290000.00	\$350788.63	(\$60788.63)
Transfer Station	119,000.00	86,271.69	32,728.31
Recycling Program	2,000.00	745.00	1,255.00
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$411000.00	\$437805.32	(\$26805.32)
PUBLIC HEALTH AND WELFARE SERVICES			
PCH Consultation	\$0.00	\$0.00	\$0.00
Cemeteries	26,400.00	24,646.16	1,753.84
Social Welfare Assistance	3,600.00	3,578.80	21.20
TOTAL PUBLIC HEALTH AND WELFARE	\$30000.00	\$28224.96	\$1775.04
ENVIRONMENTAL DEVELOPMENT SERVICES			
Planning and Zoning	\$194156.00	\$171404.04	\$22751.96
Urban Area Weed Control	\$5844.00	\$15305.60	(\$9461.60)
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	\$200000.00	\$186709.64	\$13290.36

TOWN OF CARMAN
GENERAL OPERATING FUND EXPENDITURES
For the Twelve Months Ending December 31, 2022

	Budget	Actual	Variance
ECONOMIC DEVELOPMENT SERVICES			
Water Resources and Conservation	\$3,160.00	\$3,160.50	(\$0.50)
Regional Development	0.00	0.00	0.00
Industrial Development	750.00	1,735.85	(985.85)
Economic Development	126,900.00	115,572.13	11,327.87
Municipal Services	69,850.00	64,191.37	5,658.63
TOTAL ECONOMIC DEVELOPMENT SERVICES	\$200660.00	\$184659.85	\$16000.15
RECREATION & CULTURAL SERVICES			
Recreation	\$1150212.00	\$1467893.05	(\$317681.05)
Roseisle & Graysville Recreation	5,750.00	5,320.47	429.53
Community Centers and Halls	149,700.00	126,339.28	23,360.72
Contribution to Capital - Memorial Hall	0.00	0.00	0.00
Parks and Playgrounds	35,000.00	19,863.82	15,136.18
Other Recreational Facilities	1,420.00	2,100.83	(680.83)
Museums	8,460.00	8,460.00	0.00
Libraries	65,168.00	65,989.52	(821.52)
Other Cultural Facilities	23,690.00	23,991.73	(301.73)
TOTAL RECREATION & CULTURAL SERVICES	\$1439400.00	\$1719958.70	(\$280558.70)
FISCAL SERVICES			
Transfer to Capital	\$304900.00	\$108517.27	\$196382.73
Transfer to Utility	112,640.00	112,631.89	8.11
Debenture Debt Charges	255,000.00	254,066.46	933.54
Other Debt Charges	7,500.00	7,112.97	387.03
H&E Tax	5,000.00	0.00	5,000.00
Gas tax project	660,000.00	618,404.78	41,595.22
TOTAL FISCAL SERVICES	\$1345040.00	\$1100733.37	\$244306.63
TRANSFERS			
General Reserve	\$0.00	\$0.00	\$0.00
Gas Tax Reserve	0.00	0.00	0.00
Replacement Reserve	30,000.00	30,000.00	0.00
Industrial Park Reserve	0.00	0.00	0.00
Fire Reserve	0.00	0.00	0.00
Cemetery Reserve	0.00	0.00	0.00
Recreation Reserve	0.00	0.00	0.00
TOTAL TRANSFERS	\$30000.00	\$30000.00	\$0.00

TOWN OF CARMAN
 CAPITAL BALANCE SHEET
 For the Twelve Months Ending December 31, 2022

ASSETS

Construction in Progress	\$671,122.90
Due to/from Other Funds	0.00
Fixed Assets - Land	1,670,960.32
Fixed Assets - Land Improvements	1,203,000.43
Fixed Assets - Buildings -Brick	4,684,544.45
Fixed Assets - Buildings -Wood	1,346,499.43
Fixed Assets - Vehicles	1,248,826.71
Fixed Assets - Machinery & Equipment	2,529,973.35
Fixed Assets - Office Furniture	628,549.87
Fixed Assets - Road Surface	4,722,277.82
Fixed Assets - Road Grade	3,236,489.01
Fixed Assets - Bridges	388,575.02
Fixed Assets - Street Lights & Signs	566,319.51
TOTAL ASSETS	<u><u>\$22897138.82</u></u>

LIABILITIES & SURPLUS

Debentures Unmatured	\$1,339,152.63
A/P - Laycock Industrial Park	406,500.00
Capital Surplus	21,151,486.19
TOTAL LIABILITES &SURPLUS	<u><u>\$22897138.82</u></u>

TOWN OF CARMAN
 RESERVE FUNDS
 For the Twelve Months Ending December 31, 2022

GENERAL RESERVE - ASSETS	
Cash On Deposit	\$389002.37
Investments	0.00
General Reserve - Due from Other Fund	211,600.00
TOTAL ASSETS	<u><u>\$600602.37</u></u>
GENERAL RESERVE - LIABILITIES & SURPLUS	
Nominal General Reserve Fund Total	\$665821.66
Current General Reserve Fund Total	(65,219.29)
TOTAL LIABILITIES & SURPLUS	<u><u>\$600602.37</u></u>
REVENUE	
Interest Income	\$8180.71
Transfer IN	0.00
EXPENSE	
Transfer from Reserve	(73,400.00)
NET CURRENT REVENUE	<u><u>(\$65219.29)</u></u>

INDUSTRIAL PARK RESERVE - ASSETS	
Cash On Deposit	\$52559.19
Due to/from Industrial Park Reserve	98,690.75
TOTAL ASSETS	<u><u>\$151249.94</u></u>
INDUSTRIAL PARK RESERVE - LIABILITIES & SURPLUS	
Nominal Industrial Park Reserve Fund Total	\$136428.89
Current Industrial Park Reserve Fund Total	14,821.05
TOTAL LIABILITIES & SURPLUS	<u><u>\$151249.94</u></u>
REVENUE	
Interest Income	\$1105.30
Transfer IN	15,900.00
EXPENSE	
Transfer from Reserve	(2,184.25)
NET CURRENT REVENUE	<u><u>\$14821.05</u></u>

MACHINERY REPLACEMENT RESERVE - ASSETS	
Cash On Deposit	\$137416.07
Due to/from Machinery Replacement Reserve	(33,345.00)
TOTAL ASSETS	<u><u>\$104071.07</u></u>
MACHINERY REPLACEMENT RESERVE - LIABILITIES & SU...	
Nominal Machinery Replacement Reserve Fund Total	\$105055.08
Current Nomirnal Machinery Replacement Reserve Fund Total	(984.01)
TOTAL LIABILITES & SURPLUS	<u><u>\$104071.07</u></u>
REVENUE	
Interest Income	\$2360.99
Transfer IN	30,000.00
EXPENSE	
Transfer from Reserve	(33,345.00)
NET CURRENT REVENUE	<u><u>(\$984.01)</u></u>

TOWN OF CARMAN
 RESERVE FUNDS
 For the Twelve Months Ending December 31, 2022

GAS TAX RESERVE - ASSETS	
Cash On Deposit	\$616.79
Due to/from Gas Tax Reserve	
TOTAL ASSETS	<u><u>\$616.79</u></u>
GAS TAX RESERVE - LIABILITIES & SURPLUS	
Gas Tax Reserve Fund Total	\$603.82
Current Gas Tax Reserve Fund Total	12.97
TOTAL LIABILITIES & SURPLUS	<u><u>\$616.79</u></u>
REVENUE	
Interest Income	\$12.97
Revenue - Transfer IN - Gas Tax	
EXPENSE	
Transfer from Reserve	
NET CURRENT REVENUE	<u><u>\$12.97</u></u>

STORM SEWER RESERVE - ASSETS	
Cash On Deposit	\$18681.99
TOTAL ASSETS	<u><u>\$18681.99</u></u>
STORM SEWER RESERVE - LIABILITIES & SURPLUS	
Nominal Storm Sewer Reserve Fund Total	\$18289.10
Current Storm Sewer Reserve Fund Total	392.89
TOTAL LIABILITIES & SURPLUS	<u><u>\$18681.99</u></u>
Interest Income	\$392.89
EXPENSE	
Transfer from Reserve	
NET CURRENT REVENUE	<u><u>\$392.89</u></u>

FIRE RESERVE - ASSETS	
Cash On Deposit	\$78979.87
Due to/from Fire Reserve	\$69909.73
TOTAL ASSETS	<u><u>\$148889.60</u></u>
FIRE RESERVE - LIABILITIES & SURPLUS	
Nominal Fire Reserve Fund Total	125,984.58
Current Fire Reserve Fund Total	22,905.02
TOTAL LIABILITIES & SURPLUS	<u><u>\$148889.60</u></u>
REVENUE	
Interest Income	\$1660.95
Donation Income	
Revenue - Transfer IN	21,244.07
EXPENSE	
Transfer from Reserve	
NET CURRENT REVENUE	<u><u>\$22905.02</u></u>

TOWN OF CARMAN
RESERVE FUNDS

For the Twelve Months Ending December 31, 2022

COMMUNITY HALL RESERVE - ASSETS

Cash On Deposit	\$2839.56
Due to/from Community Hall Reserve	<u>(2,839.56)</u>
TOTAL ASSETS	<u>\$0.00</u>

COMMUNITY HALL RESERVE - LIABILITIES & SURPLUS

Nominal Community Hall Reserve Fund Total	\$2779.83
Current Community Hall Reserve Fund Total	<u>(2,779.83)</u>
TOTAL LIABILITES & SURPLUS	<u>\$0.00</u>

REVENUE

Interest Income	\$59.73
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Transfer In

EXPENSE

Transfer from Reserve	<u>2,839.56</u>
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NET CURRENT REVENUE	<u>(\$2779.83)</u>
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GREENWOOD CEMETERY RESERVE - ASSETS

Cash On Deposit	\$66809.32
Due to/from Greenwood Cemetery Reserve	<u>9,000.00</u>
TOTAL ASSETS	<u>\$75809.32</u>

GREENWOOD CEMETERY RESERVE - LIABILITIES & SURP...

Nominal Greenwood Cemetery Reserve Fund Total	\$63005.44
Current Greenwood Cemetery Reserve Fund Total	<u>12,803.88</u>
TOTAL LIABILITIES & SURPLUS	<u>\$75809.32</u>

REVENUE

Interest Income	\$1403.88
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Transfer IN

EXPENSE

Transfer from Reserve	11,400.00
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NET CURRENT REVENUE	<u>\$12803.88</u>
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RECREATION RESERVE - ASSETS

Cash On Deposit	\$91939.70
Due to/from Recreation Reserve	<u>19,741.78</u>
TOTAL ASSETS	<u>\$111681.48</u>

RECREATION RESERVE - LIABILITIES & SURPLUS

Nominal Recreation Reserve Fund Total	\$117618.98
Current Recreation Reserve Fund Total	<u>(5,937.50)</u>
TOTAL LIABILITIES & SURPLUS	<u>\$111681.48</u>

REVENUE

Interest Income	\$1933.48
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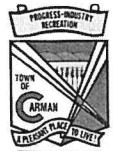
Transfer IN

EXPENSE

Transfer from Reserve	<u>11,886.98</u>
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NET CURRENT REVENUE	<u>(\$5937.50)</u>
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TOWN OF CARMAN
 UTILITY FUND - OPERATING BALANCE SHEET
 For the Twelve Months Ending December 31, 2022



ASSETS	
CASH ON HAND - WTP	\$100.00
ACCOUNTS RECEIVABLE	
Accts. Receivable - Consumer	202,563.44
Accts. Receivable - Federal Govt.	429,131.50
Accts. Receivable - Prov. Govt.	
Acct. Receivable - PWWC	
Acct. Receivable - Debenture	
Due from Utility Reserve Fund	10,616.00
Due from General Operating Fund	
Total Grants & Other Receivable	642,310.94
OTHER ASSETS	
W&S Assets Under Construction	575,564.85
Inventory	36,884.87
Prepaid Expenses	
Total Other Assets	612,449.72
TOTAL ASSETS	\$1254860.66
LIBILITIES AND SURPLUS	
PAYABLES	
Accounts Payable - Other	
Debentures Installment Payable	
Due to General Operating Fund	3,392,794.25
Due to Funds	
Total Payables	3,392,794.25
SURPLUS	
Nominal Surplus Balance Forward	(2,068,228.94)
Current Surplus (Deficit)	(69,704.65)
Total Surplus	(2,137,933.59)
TOTAL LIABILITIES & SURPLUS	\$1254860.66

TOWN OF CARMAN
 Utility Revenue & Expenditures
 For the Twelve Months Ending December 31, 2022

	Budget	Actual	Variance
REVENUE			
Water Consumer Sales	\$966268.00	\$817020.96	\$149247.04
Sewer Service Charge	180,000.00	148,559.81	31,440.19
Penalties	1,500.00	2,721.94	(1,221.94)
Hydrant Rentals	15,000.00	15,000.00	
Installation Service	7,000.00	6,779.00	221.00
Government Grants - Capital	1,766,000.00	1,640,313.17	125,686.83
Other Revenue	1,600.00	3,104.00	(1,504.00)
Transfer from Revenue Fund - Page 5	112,640.00	112,631.89	8.11
Transfer from Reserves - Utility - Page 13			
Transfer from Accumulated Surplus			
Clearing Account			
TOTAL REVENUE	\$3050008.00	\$2746130.77	\$303877.23
EXPENDITURE			
WATER SUPPLY			
Administration	\$51614.00	\$75246.58	(23632.58)
Purification and Treatment	101,832.00	121,918.52	(20,086.52)
Water Purchases	690,500.00	592,640.57	97,859.43
Transmissions and Distribution	224,294.00	218,673.94	5,620.06
Connections - Net Loss			
TOTAL WATER SUPPLY	\$1068240.00	\$1008479.61	\$59760.39
SEWAGE COLLECTION AND DISPOSAL			
Sewage Collection System	\$27650.00	\$22843.48	\$4806.52
Sewage Lift Station	14,778.00	28,162.42	(13,384.42)
Sewage Treatment and Disposal	13,700.00	3,404.85	10,295.15
TOTAL SEWAGE COLLECTION AND DISPOSAL	\$56128.00	\$54410.75	\$1717.25
OTHER			
Transfer to Capital	\$12000.00		\$12000.00
Transfer to Capital - Water Reservoir	1,766,000.00	1,640,313.17	125,686.83
Transfer to S/W Reserve	35,000.00		35,000.00
Transfer to General Reserve - Utility			
Debenture Debt Charges	112,640.00	112,631.89	8.11
TOTAL OTHER	\$1925640.00	\$1752945.06	\$172694.94
TOTAL EXPENDITURE	\$3050008.00	\$2815835.42	\$234172.58
NET OPERATING SURPLUS (DEFICIT)	\$0.00	(\$69704.65)	\$69704.65

TOWN OF CARMAN
UTILITY FUND - CAPITAL BALANCE SHEET
For the Twelve Months Ending December 31, 2022

ASSETS	
Fixed Assets - Land	\$212552.02
Fixed Assets - Land Improvements	660,099.15
Fixed Assets - Buildings	0.00
Fixed Assets - Machinery & Equipment	219,162.47
Fixed Assets - Networks	15,201,605.58
Assets Under Construction	2,626,533.58
TOTAL ASSETS	<u>\$18919952.80</u>
LIABILITIES AND SURPLUS:	
Debentures Unmatured	\$271714.82
Capital Surplus	18,648,237.98
TOTAL LIABILITIES & SURPLUS	<u>\$18919952.80</u>

TOWN OF CARMAN
 UTILITY FUND
 RESERVE FUND BALANCE SHEET
 For the Twelve Months Ending December 31, 2022

S/W REPLACEMENT RESERVE - ASSETS	
Cash On Deposit	\$250475.61
Investments - S/W Replacement Reserve	29,581.12
S/W Replacement Reserve Due from Other Fund	<u>(10,616.00)</u>
TOTAL ASSETS	<u><u>\$269440.73</u></u>

S/W REPLACEMENT RESERVE- LIABILITIES & SURPLUS	
S/W Replacement Reserve Due to Other Fund	\$0.00
S/W Replacement Reserve Fund Total	262,315.70
Current S/W Replacement Reserve Fund Total	<u>7,125.03</u>
TOTAL LIABILITIES & SURPLUS	<u><u>\$269440.73</u></u>

REVENUE	
Interest Income	\$7125.03
Revenue - Transfer IN - S&W Reserve	0.00
Expense - Transfer OUT - S&W Reserve	<u>0.00</u>
NET REVENUE	<u><u>\$7125.03</u></u>

WATER SUPPLY PROJECT - ASSETS	
Cash On Deposit	\$0.00
Due to/from Water Supply Project Reserve	<u>0.00</u>
TOTAL ASSETS	<u><u>\$0.00</u></u>

WATER SUPPLY PROJECT - LIABILITIES & SURPLUS	
Nominal Water Supply Project Reserve Fund Total	\$35.00
Current Water Supply Project Reserve Fund Total	<u>(35.00)</u>
TOTAL LIABILITIES & SURPLUS	<u><u>\$0.00</u></u>

REVENUE	
Interest Income	\$0.77
Transfer IN	0.00
EXPENSE	
Transfer from Reserve	<u>35.77</u>
NET REVENUE	<u><u>(\$35.00)</u></u>

TOWN OF CARMAN
 COUNCIL COMPENSATION & EXPENSES
 For the Twelve Months Ending December 31, 2022

MAYOR BRENT OWEN	
Mayor - Indemnity	\$20940.00
Mayor - Electronic Allowance	1,200.00
Mayor - Per Diem	825.00
Mayor - Expenses	2,848.39
Total Mayor Brent Owen	<u>\$25813.39</u>
DEPUTY MAYOR RICHARD DYCK	
Councillor - Indemnity	\$13980.00
Councillor - Electronic Allowance	1,200.00
Councillor - Per Diem	750.00
Councillor - Expenses	2,746.97
Total Deputy Mayor Richard Dyck	<u>\$18676.97</u>
COUNCILLOR CARLY BOKLASCHUK	
Councillor - Indemnity	\$2330.00
Councillor - Electronic Allowance	200.00
Councillor - Per Diem	600.00
Councillor - Expenses	2,417.87
Total Councillor Carly Boklaschuk	<u>\$5547.87</u>
COUNCILLOR LINDSAY BOEVE	
Councillor - Indemnity	\$2330.00
Councillor - Electronic Allowance	200.00
Councillor - Per Diem	600.00
Councillor - Expenses	2,824.29
Total Councillor Lindsay Boeve	<u>\$6104.29</u>
COUNCILLOR ROBERT BRYSON	
Councillor - Indemnity	\$2590.00
Councillor - Electronic Allowance	200.00
Councillor - Per Diem	
Councillor - Expenses	1,892.38
Total Councillor Robert Bryson	<u>\$4682.38</u>
COUNCILLOR ERIN LEMKY	
Councillor - Indemnity	\$2330.00
Councillor - Electronic Allowance	200.00
Councillor - Per Diem	300.00
Councillor - Expenses	2,031.38
Total Councillor Erin Lemky	<u>\$4861.38</u>
COUNCILLOR DALE REIMER	
Councillor - Indemnity	\$2330.00
Councillor - Electronic Allowance	200.00
Councillor - Per Diem	225.00
Councillor - Expenses	1,256.58
Total Councillor Dale Reimer	<u>\$4011.58</u>
DEPUTY MAYOR BRAD JOHNSTON	
Deputy Mayor - Indemnity	\$12950.00
Deputy Mayor - Electronic Allowance	1,000.00
Deputy Mayor - Per Diem	150.00
Deputy Mayor - Expenses	261.39
Total Deputy Mayor Brad Johnston	<u>\$14361.39</u>

TOWN OF CARMAN
 COUNCIL COMPENSATION & EXPENSES
 For the Twelve Months Ending December 31, 2022

COUNCILLOR MATT GRAY

Councillor - Indemnity	\$11650.00
Councillor - Electronic Allowance	1,000.00
Councillor - Per Diem	
Councillor - Expenses	268.00
Total Councillor Matt Gray	<u>\$12918.00</u>

COUNCILLOR CHRIS HASELL

Councillor - Indemnity	\$11650.00
Councillor - Electronic Allowance	1,000.00
Councillor - Per Diem	
Councillor - Expenses	227.89
Total Councillor Chris Hasell	<u>\$12877.89</u>

COUNCILLOR JANE SWANTON

Councillor - Indemnity	\$11650.00
Councillor - Electronic Allowance	1,000.00
Councillor - Per Diem	150.00
Councillor - Expenses	273.35
Total Councillor Jane Swanton	<u>\$13073.35</u>

COUNCILLOR BERNIE TOWNSEND

Councillor - Indemnity	\$11650.00
Councillor - Electronic Allowance	1,000.00
Councillor - Per Diem	
Councillor - Expenses	227.89
Total Councillor Bernie Townsend	<u>\$12877.89</u>