

As of 12/31/2023

Fund	Beginning Balance	Receipts	Sale of Investments	Transfers In	Disbursements	Purchase of Investments	Transfers Out	Ending Balance	Investment Balance	Total Balance
General Fund	758,861.69	736,402.52	0.00	2,500.00	573,188.35	0.00	0.00	924,575.86	0.00	924,575.86
Special Rev Projects	3,420.69	15,750.00	0.00	0.00	5,847.64	0.00	2,500.00	10,823.05	0.00	10,823.05
Capital Project PW	111,711.31	0.00	0.00	0.00	35,969.82	0.00	0.00	75,741.49	0.00	75,741.49
Water	51,557.07	159,150.33	0.00	0.00	139,921.78	0.00	0.00	70,785.62	0.00	70,785.62
Sewer	95,053.21	117,767.88	0.00	0.00	125,590.56	0.00	0.00	87,230.53	0.00	87,230.53
Total :	1,020,603.97	1,029,070.73	0.00	2,500.00	880,518.15	0.00	2,500.00	1,169,156.55	0.00	1,169,156.55

SCHEDULE 2

As Of: As of 12/31/2023

100: General Fund

Receipts:

Taxes

General Property Taxes (31001 through 31299)	507,475.79	
Total		507,475.79

Licenses and Permits

LICENSES AND PERMITS	2,153.23	
Building Permits	85,904.73	
Kayak/Canoe Permits	1,710.00	
Zoning Permits	300.00	
Animal Licenses	110.00	
Total		90,177.96

Intergovernmental Revenues (IGR)

State Grants and Aid	37,809.00	
Total		37,809.00

Charges for Services

City/Town Hall Rent	520.00	
Leaf Collection	3,316.01	
Total		3,836.01

Fines and Forfeits

Court Fines	933.75	
Total		933.75

Miscellaneous

Interest Earning	48,393.14	
Contributions and Donations from Private Sources	20.00	
Refund-Reimbursemnt-Dividend	17,756.87	
Escrow Deposits	30,000.00	
Total		96,170.01

Total Receipts	736,402.52
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Other Financing Sources:

Transfers from other Funds	2,500.00
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Disbursements:

General Government

GENERAL GOVERNMENT- Current	139.70
Ordinances and Proceedings- Current	4,343.90
Mayor- Current	1,612.30
Clerk - Treasurer- Current	123,650.75
Elections- Current	1,185.00
Financial Administration- Current	636.39
Assessing- Current	5,645.89
Legal Services- Current	22,738.00
Personnel Administration (44801 through 41899)- Current	1,126.33
Grants- Current	1,957.95
Office Operations Supplies- Current	2,249.54
Insurance - employee- Current	1,902.00
City Training and Development- Current	2,656.97

SCHEDULE 2

As Of: As of 12/31/2023

100: General Fund (Continued)

Disbursements: (Continued)

General Government (Continued)

Animal Control- Current	1,148.12	
Software Expense- Current	4,000.00	
General Fund Engineering Expense- Current	31,886.00	
General Government Buildings and Plant- Current	12,916.04	
City Insurance- Current	12,133.00	
Cable Eqpmt and Service- Current	11,749.96	
Refund of Overpayment of Permit Fees- Current	416.63	
Kayak / Canoe Permit Labels- Current	167.95	
Total		244,262.42

Public Safety

Police- Current	36,216.53	
Fire- Current	39,327.08	
Building Inspections Administration- Current	52,892.55	
Other Protection- Current	68.38	
Total		128,504.54

Public Works

PUBLIC WORKS- Current	850.00	
Streets and Road Mntnc- Current	11,250.00	
Street Sweeping- Current	3,500.00	
Ice and Snow Removal- Current	76,170.79	
Tree Removal- Current	23,000.00	
Street Lighting- Current	16,472.20	
Survey - Public Property- Current	1,000.00	
Recycle- Current	17,480.00	
Total		149,722.99

Culture and Recreation

Parks- Current	31,418.22	
Total		31,418.22

Conservation of Natural Resources

Water Resources- Current	1,100.18	
Total		1,100.18

Miscellaneous Expenditures

MISCELLANEOUS- Current	60.00	
Escrow Refunds- Current	18,000.00	
Sewer Utility- Current	120.00	
Total		18,180.00

Total Disbursements 573,188.35

Other Financing Uses:

SCHEDULE 2

As Of: As of 12/31/2023

210: Special Rev Projects

Receipts:

Licenses and Permits

Dock/Lift Permit Fee

15,750.00

Total

15,750.00

Total Receipts

15,750.00

Other Financing Sources:

Disbursements:

Culture and Recreation

Recreation- Current

3,359.99

Parks- Current

2,487.65

Total

5,847.64

Total Disbursements

5,847.64

Other Financing Uses:

Transfers to other Funds

2,500.00

SCHEDULE 2

As Of: As of 12/31/2023

406: Capital Project PW

Receipts:

Total Receipts

0.00

Other Financing Sources:

Disbursements:

General Government

Capital Project Engineering Expense- Current

3,469.82

Total

3,469.82

Public Works

Streets and Road Mntnc- Current

32,500.00

Total

32,500.00

Total Disbursements

35,969.82

Other Financing Uses:

SCHEDULE 2

As Of: As of 12/31/2023

601: Water

Receipts:

Proprietary Fund Revenues	
Water Consumption	96,530.68
Water Utility User Fee	46,808.51
Water Main-break Surcharge	10,000.31
Special Water Charges	1,025.73
State Surcharge	3,367.77
Certified Bills Collections	44.49
Administrative Fee Move/Out	478.98
Penalties and Forfeited Discounts	893.86
Total	159,150.33
Total Receipts	159,150.33

Other Financing Sources:

Disbursements:

General Government	
Financial Administration- Current	12,084.81
Total	12,084.81
Miscellaneous Expenditures	
Water Utility- Current	88,836.11
Wtr/Swr Emergency- Current	38,085.71
Newsletter- Current	915.15
Total	127,836.97
Total Disbursements	139,921.78

Other Financing Uses:

SCHEDULE 2

As Of: As of 12/31/2023

605: Sewer

Receipts:

Proprietary Fund Revenues	
Sewer Consumption	62,597.59
Sewer Minimum Charge	54,538.90
Sewer Only	29.07
Penalties and Forfeited Discounts	602.32
Total	<u>117,767.88</u>
Total Receipts	<u>117,767.88</u>

Other Financing Sources:

Disbursements:

Miscellaneous Expenditures	
Utility Locates- Current	396.95
Sewer Utility- Current	73,581.61
Sewer Engineering Expense- Current	50,715.75
Postage/Postal Permits- Current	896.25
Total	<u>125,590.56</u>
Total Disbursements	<u>125,590.56</u>

Other Financing Uses:

Water

STATEMENT OF REVENUES AND EXPENSES

For the Year Ended December 31, 2023

Operating Revenues

Water Consumption	96,530.68
Water Utility User Fee	46,808.51
Water Main-break Surcharge	10,000.31
Special Water Charges	1,025.73
State Surcharge	3,367.77
Certified Bills Collections	44.49
Administrative Fee Move/Out	478.98
Penalties and Forfeited Discounts	893.86
Total Operating Revenues	<u>159,150.33</u>

Operating Expenses

Financial Administration	12,084.81
Water Utility	88,836.11
Wtr/Swr Emergency	38,085.71
Newsletter	915.15
Total Operating Expenses	<u>139,921.78</u>

Operating Income (Loss)

19,228.55

Nonoperating Revenue (Expenses)

Total Nonoperating Revenues (Expenses)

Net Income (Loss) Before Operating Transfers

19,228.55

Transfers From Other Funds

0.00

Transfers To Other Funds

0.00

Net Income

19,228.55

Sewer

STATEMENT OF REVENUES AND EXPENSES

For the Year Ended December 31, 2023

Operating Revenues	
Sewer Consumption	62,597.59
Sewer Minimum Charge	54,538.90
Sewer Only	29.07
Penalties and Forfeited Discounts	602.32
Total Operating Revenues	<u>117,767.88</u>
Operating Expenses	
Utility Locates	396.95
Sewer Utility	73,581.61
Sewer Engineering Expense	50,715.75
Postage/Postal Permits	896.25
Total Operating Expenses	<u>125,590.56</u>
Operating Income (Loss)	<u>(7,822.68)</u>
Nonoperating Revenue (Expenses)	
Total Nonoperating Revenues (Expenses)	<u></u>
Net Income (Loss) Before Operating Transfers	<u>(7,822.68)</u>
Transfers From Other Funds	0.00
Transfers To Other Funds	0.00
Net Income	<u>(7,822.68)</u>

City of Birchwood Village

Water

Statement of Cash Flows

For the Year Ended December 31, 2023

Cash Flows From Operating Activities

Water Consumption	96,530.68
Water Utility User Fee	46,808.51
Water Main-break Surcharge	10,000.31
Special Water Charges	1,025.73
State Surcharge	3,367.77
Certified Bills Collections	44.49
Administrative Fee Move/Out	478.98
Penalties and Forfeited Discounts	893.86
Financial Administration	(12,084.81)
Water Utility	(88,836.11)
Wtr/Swr Emergency	(38,085.71)
Newsletter	(915.15)
Net Cash Provided (Used) for Operating Activities	19,228.55

Cash Flows From Noncapital Financing Activities

Net Cash Provided (Used) for Noncapital Financing Activities	0.00
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Cash Flows From Capital and Related Financing Activities

Net Cash Provided (Used) for Capital and Related Financing Activities	0.00
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Cash Flows From Investing Activities

Net Cash Provided (Used) for Investing Activities	0.00
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Net Increase (Decrease) in Cash and Cash Equivalents	19,228.55
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Cash and Cash Equivalents, January 1	51,557.07
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Cash and Cash Equivalents, December 31	70,785.62
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City of Birchwood Village

Sewer

Statement of Cash Flows

For the Year Ended December 31, 2023

Cash Flows From Operating Activities

Sewer Consumption	62,597.59
Sewer Minimum Charge	54,538.90
Sewer Only	29.07
Penalties and Forfeited Discounts	602.32
Utility Locates	(396.95)
Sewer Utility	(73,581.61)
Sewer Engineering Expense	(50,715.75)
Postage/Postal Permits	(896.25)
Net Cash Provided (Used) for Operating Activities	(7,822.68)

Cash Flows From Noncapital Financing Activities

Net Cash Provided (Used) for Noncapital Financing Activities	0.00
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Cash Flows From Capital and Related Financing Activities

Net Cash Provided (Used) for Capital and Related Financing Activities	0.00
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Cash Flows From Investing Activities

Net Cash Provided (Used) for Investing Activities	0.00
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Net Increase (Decrease) in Cash and Cash Equivalents	(7,822.68)
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Cash and Cash Equivalents, January 1	95,053.21
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Cash and Cash Equivalents, December 31	87,230.53
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City of Birchwood Village
 STATEMENT OF INDEBTEDNESS
 For The Year Ended December 31, 2023

Bonded Indebtedness	Interest Rate	Issue Date	Final Maturity Date	Outstanding Jan 1, 2023	Issued in 2023	Paid in 2023	Outstanding Dec 31, 2023
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Total City Indebtedness

[a]

[b]

[c]

Note:

[*] Special Assessment Bonds and Revenue Bonds with General Obligation backing should not be classified as General Obligation Bonds.

[a] The Jan, 1 balance should agree with the Dec. 31 balance of the prior year.

[b] Amounts paid should agree with the amounts shown as principal paid on Schedule 2 and 4.

[c] Bonds Maturing January 1, which are paid on or before December 31, should not be included in the balance outstanding at December 31

For the period : 1/1/2023 To 12/31/2023

Investment Type	Description	Beginning Balance	Date	Deposits	Withdrawals	Ending Balance
	Total			0.00	0.00	0.00
	Total All Investments			0.00	0.00	0.00

As of As of 12/31/2023

Personal Services

IRS - US Treasury	26,832.40
League of MN Cities Insurance Trust	1,902.00
MN Department of Revenue	7,153.21
Payroll Period Ending 01/03/2023	2,263.71
Payroll Period Ending 01/04/2023	2,534.95
Payroll Period Ending 01/19/2023	2,553.55
Payroll Period Ending 01/31/2023	2,730.20
Payroll Period Ending 02/01/2023	2,517.44
Payroll Period Ending 02/16/2023	2,688.36
Payroll Period Ending 03/01/2023	4,140.62
Payroll Period Ending 03/16/2023	1,998.27
Payroll Period Ending 03/31/2023	1,998.27
Payroll Period Ending 04/05/2023	886.09
Payroll Period Ending 04/14/2023	1,998.27
Payroll Period Ending 04/24/2023	2,361.43
Payroll Period Ending 05/02/2023	760.55
Payroll Period Ending 05/09/2023	2,840.18
Payroll Period Ending 05/24/2023	3,303.62
Payroll Period Ending 06/02/2023	1,458.82
Payroll Period Ending 06/09/2023	3,255.33
Payroll Period Ending 06/22/2023	3,507.12
Payroll Period Ending 07/05/2023	5,170.15
Payroll Period Ending 07/20/2023	3,150.90
Payroll Period Ending 08/01/2023	3,007.51
Payroll Period Ending 08/14/2023	3,338.15
Payroll Period Ending 08/31/2023	3,119.56
Payroll Period Ending 09/03/2023	2,110.40
Payroll Period Ending 09/13/2023	2,999.45
Payroll Period Ending 09/27/2023	3,229.23
Payroll Period Ending 10/04/2023	1,861.44
Payroll Period Ending 10/13/2023	5,170.08
Payroll Period Ending 10/26/2023	5,880.18
Payroll Period Ending 11/10/2023	5,012.15
Payroll Period Ending 11/18/2023	3,689.99
Payroll Period Ending 12/07/2023	3,771.07
Payroll Period Ending 12/16/2023	4,404.71
Payroll Period Ending 12/20/2023	1,612.30
PERA	16,364.31

Supplies

Air Chek	38.85
Amazon	429.18
Bellinger, Therese	316.80
BrightView Landscapes, LLC.	44,861.40
Cahill, Mary	113.72
Core & Main	247.19
Deluxe	361.50
Hankins, Ryan	623.84
Kellen, Rebecca	87.97

As of As of 12/31/2023

Supplies (Continued)

MENARD'S - OAKDALE	87.40
Metropolitan Council - Env. Service	55,022.64
Rebecca Kellen	16.35
Rydeen, Jim	702.08
Schwaab, Inc.	167.95
Sorenson, Andy	317.64
St. Paul Stamp Works, Inc	56.10
Therese Bellinger	3,962.53
Washington County - Property & Tax	1,185.00

Other Services and Charges

A T & T Mobility	642.25
AirFresh Industries, Inc.	127.60
Allan Mitchell	159.99
Amazon	297.96
Amy & Adams	300.00
Andrew Gonyou	20.00
Asphalt Restoration Co. Inc	8,000.00
Bellinger, Therese	185.00
Bolton & Menk, Inc.	29,074.07
Brian Ogren	300.00
BrightView Landscapes, LLC.	31,302.40
Cahill, Mary	648.00
CAPRA'S UTILITIES, INC	22,060.28
Catalis LLC	1,000.00
Chase Peloquin	5,400.00
City of St. Anthony Village	9,333.81
City of White Bear Lake	64,841.50
City of White Bear Lake Fire	39,327.08
CivicPlus LLC	4,000.00
Companion Animal Control LLC	1,148.12
Cornerstone Land Surveying, Inc.	1,000.00
Croix Valley Inspections Inc	50,708.99
Dakota Supply Group	2,460.00
Dale Dahlquist	300.00
Dell Marketing LP	3,094.42
Dynamic Earth & Civil, LLC	850.00
Ellen Maas	300.00
Fabulous Fairlanes	300.00
Gopher State One Call	396.95
H.A. Kantrud, P.A.	19,500.00
H2O Analytics	2,000.00
Harmonic Relief	300.00
Heating & Cooling Exxperts, LLC	304.00
Hugo Equipment Company	60.85
Jennifer Eckes	300.00
John Wikstrom	4,800.00
Kamstrup Water Metering LLC	2,494.11
Kellen, Rebecca	935.44

As of As of 12/31/2023

Other Services and Charges (Continued)

Kodiak Power Solutions	1,532.31
League of MN Cities	1,165.00
League of MN Cities Insurance Trust	12,133.00
Legacy Celtic Music, LLC	300.00
LMCIT	3,238.00
LRS Portables, LLC	2,289.00
Lutmer, Tom	300.00
Manship Plumbing & Heating Inc	15,870.00
Mary Cahill	564.47
Menard's - MAPLEWOOD	49.52
MENARD'S - OAKDALE	2,906.11
Merrick Inc.	915.15
Metro - INET	6,156.00
Minnesota Department of Health	3,397.00
Minnesota Mayors Association	30.00
Minutes Solutions	3,275.00
MN Department of Labor and Industry	2,183.56
MN Department of Revenue	81.36
Nitti, Thomas	28.03
Northeast Youth & Family Services	1,957.95
Oakdale Rental	89.40
Press Publications	4,767.90
Rebecca Kellen	944.30
Reiss, Sue	(872.50)
Scottie Miller	300.00
St. Anthony Village	3,278.00
Steve Dean	24,100.00
Stoltzman, Cris	1,710.25
TA Schifsky & Sons, Inc.	50,315.00
Tennis Sanitation, LLC	17,480.00
Thatcher Engineering, Inc	45,370.00
Toshiba America Business Solutions	127.44
TSE, Inc. Work Account	575.71
USS Minnesota One MT LLC	9,691.61
Washington County - Property & Tax	245.89
Washington County Sheriff	36,284.91
Water Conservation Service Inc.	1,406.64
Weier, Katherine	350.00
White Bear Lake Fireworks Fund	200.00
White Bear Lk Conservation District	1,100.18
White Bear Locksmith	148.50
White Bear Township	6,256.53
Wikstrom, John	7,200.00
Xcel Energy	21,003.74

Capital Outlay

Debt Service

Other Financing Uses

As of As of 12/31/2023

Other Financing Uses (Continued)

AcM- DBA Apollo Heating, Air and PI	42.82
All Energy Solar, Inc	3,000.00
Belisle, Kim	16.70
Bernier, Michael and Jessica	14.77
Brunstad, Anthony	37.02
Cahill, Mary	896.25
Correcting Entry	6,000.00
Danks, Aden	60.00
Flattum, David	243.81
Internal Transfer	2,500.00
Judkins, Ross	26.58
Michaels Homes	3,000.00
Ohern, Thomas	44.63
Reis, Susan	3,000.00
Reiss, Sue	3,130.00
Therese Bellinger	113.68

Total **883,018.15**