

**FINANCIAL STATEMENT INDEX**

**MUNICIPALITY OF BIFROST-RIVERTON**

**Unaudited Financials**

**As at March 31, 2021**

**GENERAL OPERATING FUND BALANCE SHEET – ASSETS & LIABILITIES**

**GENERAL OPERATING FUND REVENUE & EXPENDITURE – SUMMARY**

**GENERAL OPERATING FUND REVENUE & EXPENDITURE – DETAILED**

**RESERVE FUND BALANCE SHEET – ASSETS & LIABILITIES**

**UTILITY OPERATING FUND BALANCE SHEET – ASSETS & LIABILITIES**

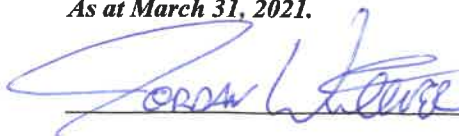
**UTILITY OPERATING FUND REVENUE & EXPENDITURE – SUMMARY**

**UTILITY OPERATING FUND REVENUE & EXPENDITURE – DETAILED**

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*I hereby certify that this return has been compiled according to the provisions of the “The Municipal Act” and according to the records of the Municipality*

*As at March 31, 2021.*

 **C.A.O.**

*Examined and Referred to Council*

*April 14, 2021*

  
**Reeve**

**Municipality of Bifrost-Riverton****Balance Sheet**

For General Operating (10)

March 31, 2021

**Assets****Cash**

10-000-000-1101	Cash on Hand Bifrost	300.00
10-000-000-1102	Cash on Deposit	(20,344.02)
<b>Total Cash</b>		<b>(20,044.02)</b>

**Amounts Receivable - Tax Assets**

10-000-000-1110	Taxes on Roll	9.64
10-000-000-1111	Taxes on Rolls - Arrears Year 1	189,018.02
10-000-000-1112	Taxes on Roll - Arrears Year 2	39,578.29
10-000-000-1113	Taxes on Roll - Arrears Year 3	6,044.16
10-000-000-1117	Winnipeg Land Titles	18.00
10-000-000-1118	Allowance for Tax Assets	19,994.87
<b>Total Amounts Receivable - Tax Assets</b>		<b>254,662.98</b>

**Amounts Receivable - Other****Governments**

10-000-000-1305	Accounts Receivable - Bar Waste Co-op	(1,758.92)
10-000-000-1308	Accounts Receivable - TOA Lease Pmts	64,748.70
10-000-000-1310	Accounts Receivable - Miscellaneous	(25,074.85)
<b>Total Amounts Receivable - Other Governments</b>		<b>37,914.93</b>

**Due To/Due From**

10-000-000-1610	Due To/From Utility Fund	175,320.43
10-000-000-1611	Due To/From Cemetery Trust Fund	1,325.00
10-000-000-1621	Due To/From Riverton & Area Economic Dev. Reserve	(10,000.00)
<b>Total Due To/Due From</b>		<b>166,645.43</b>

**Inventories**

10-000-000-1800	Gravel Inventory	73,542.14
10-000-000-1801	Culvert Inventory	106,896.93
10-000-000-1802	Soil Inventory	17,554.04
<b>Total Inventories</b>		<b>197,993.11</b>

**Prepays**

10-000-000-1900	Prepaid Expenses	89,401.38
<b>Total Prepays</b>		<b>89,401.38</b>

**Due To/Due From**

<b>Total Due To/Due From</b>	<b>.00</b>
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**Tangible Capital Assets**

10-000-000-1700	Capital Surplus Adjustment	(6,055,050.18)
10-000-000-1711	Land Improvements - Cost	2,240,417.29
10-000-000-1712	Land Improvements - Accm Amortization	(159,005.82)
10-000-000-1730	Buildings, Wood Frame - Cost	1,017,023.38
10-000-000-1731	Buildings, Wood Frame - Accm Amortization	(641,841.38)
10-000-000-1750	Vehicles & Equipment - Cost	3,301,914.06

**Municipality of Bifrost-Riverton****Balance Sheet****For General Operating (10)****March 31, 2021**

10-000-000-1751	Vehicles & Equipment - Accm Amortization	(1,654,606.11)
10-000-000-1752	Capital Lease - Equipment	286,590.04
10-000-000-1753	Capital Lease - Equipment - Accm Amortization	(39,023.61)
10-000-000-1760	Computer Hardware & Software - Cost	115,365.65
10-000-000-1761	Computer Hardware & Software - Accm Amortization	(59,428.40)
10-000-000-1780	General TCA - Assets Under Construction	116,855.18
10-000-000-1791	Trans Infra - Road Surface - Cost	25,901,560.88
10-000-000-1792	Trans Infra - Road Surface - Accm Amortization	(20,551,231.18)
<b>Total Tangible Capital Assets</b>		<b>3,819,539.80</b>
<b>Total Assets</b>		<b>\$ 4,546,113.61</b>

**Liabilities and Fund Balance****Accounts Payable**

10-000-000-2200	Accounts Payable - Public Schools Finance Bd.	10.00
10-000-000-2208	Accounts Payable - Bifrost Misc	45,836.06
10-000-000-2209	Accounts Payable - Grants/Donations	2,650.00
10-000-000-2210	Accounts Payable - Other	14,825.72
10-000-000-2211	Accounts Payable - Income Tax	10,743.87
10-000-000-2212	Accounts Payable - C.P.P.	5,552.78
10-000-000-2213	Accounts Payable - E.I.C.	1,881.87
10-000-000-2250	Tax Overpayments	32,798.91
10-000-000-2261	Loan Payable - Road Machinery	583,410.00
10-000-000-2262	Loan Payable - Sewer Project # 2	123,093.57
10-000-000-2264	Riverton Loan Payable - Nat Gas	.09
10-000-000-2266	Capital Lease - SCBA's	137,718.83
<b>Total Accounts Payable</b>		<b>958,521.70</b>

**Accrued Liabilities**

10-000-000-2301	Accrued Vacation Payable	39,909.74
<b>Total Accrued Liabilities</b>		<b>39,909.74</b>

**Deferred Revenue**

<b>Total Deferred Revenue</b>		<b>.00</b>
<b>Total Liabilities</b>		<b>998,431.44</b>

**Surplus**

10-300-000-3100	Nominal Surplus	2,892,335.10
10-300-000-3101	Nominal Surplus - Riverton	1,240,845.91
10-300-000-3200	Fund Balance - Riverton	(53,853.91)
<b>Total Surplus</b>		<b>4,079,327.10</b>
Excess of Revenue Over Expenditures		(531,644.93)
<b>Total Fund Balances</b>		<b>3,547,682.17</b>
<b>Total Liabilities and Fund Balances</b>		<b>\$ 4,546,113.61</b>

**Municipality of Bifrost-Riverton**  
**Statement Of Operations for Funds 10 - 10**  
*Original Budget*

*For the Ending of Fiscal Period 2021-3, March 31, 2021*

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
<b>Revenue</b>			
Property Taxes	0.00	5,321.74	15,662.52
User Fees	0.00	4,545.00	4,460.00
Unconditional Government Transfers	0.00	0.00	0.00
Conditonal Government Transfers	0.00	100,048.66	172,147.04
Investment Income	0.00	1,127.20	555.63
Grants in Lieu	0.00	0.00	0.00
Other Income	0.00	4,272.38	20,490.80
Fees, Permits, Licenses and Fines	0.00	30.00	70.00
<b>TOTAL: Revenue</b>	<b>\$ 0.00</b>	<b>\$ 115,344.98</b>	<b>\$ 213,385.99</b>
<b>Expense</b>			
Wages & Benefits	0.00	170,466.10	186,409.55
Prof/Contract Services	0.00	242,142.85	164,778.70
Utilities	0.00	23,248.86	19,012.05
Materials & Supplies	0.00	153,924.13	68,689.13
Grants & Contributions	0.00	24,122.16	0.00
Amortization	0.00	0.00	0.00
Interest	0.00	168.59	2,303.72
Other	0.00	753.35	5,803.08
Fiscal Services	0.00	32,163.87	34,127.47
<b>TOTAL: Expense</b>	<b>\$ 0.00</b>	<b>\$ 646,989.91</b>	<b>\$ 481,123.70</b>
<b>Net Revenue (Expenses)</b>	<b>\$ 0.00</b>	<b>\$ (531,644.93)</b>	<b>\$ (267,737.71)</b>
<b>Transfer (To) From</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Fund Balance, beginning of year</b>	<b>\$ 2,892,335.10</b>	<b>\$ 2,892,335.10</b>	<b>\$ 2,839,618.51</b>
<b>Fund Balance, end of year</b>	<b>\$ 2,892,335.10</b>	<b>\$ 2,360,690.17</b>	<b>\$ 2,571,880.80</b>

**Municipality of Bifrost-Riverton**  
**Statement of Revenue and Expenditures**

Original Budget  
 For General Operating (10)  
 For the Fiscal Period 2021-3 Ending March 31, 2021

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>Revenues</b>						
10-410-000-4104	Taxes Added To Roll	\$ 0.00	\$ 0.01	\$ 0.00	\$ 0.02	0.00
10-410-000-4108	Tax and Redemption Penalties	0.00	1,586.15	0.00	5,321.72	0.00
10-420-000-4110	Sales of Service - Gen. Gov't	0.00	625.00	0.00	3,770.00	0.00
10-420-000-4112	Sales of Service - Transportation	0.00	40.00	0.00	225.00	0.00
10-420-000-4116	Rentals	0.00	275.00	0.00	550.00	0.00
10-440-000-4131	Conditional Grants	0.00	63,500.00	0.00	87,318.66	0.00
10-440-000-4137	Dutch Elm Disease Mgmt Progra	0.00	0.00	0.00	12,730.00	0.00
10-440-000-4168	Intermunicipal Grant Revenue	0.00	0.00	0.00	27.23	0.00
10-460-000-4140	Return From Investments	0.00	247.11	0.00	1,127.20	0.00
10-490-000-4168	Miscellaneous Revenue	0.00	0.00	0.00	2,198.75	0.00
10-490-000-4169	Hay & Grazing Leases	0.00	2,046.40	0.00	2,046.40	0.00
10-495-000-4180	Lottery Licenses	0.00	5.00	0.00	30.00	0.00
<b>Total General Operating Revenues</b>		<b>\$ 0.00</b>	<b>\$ 68,324.67</b>	<b>\$ 0.00</b>	<b>\$ 115,344.98</b>	<b>0.00</b>

**Expenditures**

10-510-008-5100	Legislative - Indemnities	\$ 0.00	\$ 5,660.83	\$ 0.00	\$ 16,982.57	0.00
10-510-008-5110	Legislative - Benefits	0.00	2,841.35	0.00	8,474.57	0.00
10-510-008-5120	Legislative - Mileage	0.00	96.80	0.00	290.40	0.00
10-510-018-5200	Office - Contract Services	0.00	6,116.82	0.00	8,116.28	0.00
10-510-018-5300	Office - Utilities	0.00	1,108.15	0.00	4,121.87	0.00
10-510-018-5400	Office - Materials & Supplies	0.00	1,689.59	0.00	2,481.75	0.00
10-510-021-5100	Clerk & Staff - Wages	0.00	17,667.56	0.00	48,203.31	0.00
10-510-021-5110	Clerk & Staff - Benefits	0.00	3,008.25	0.00	8,676.06	0.00
10-510-030-5200	Legal	0.00	1,605.00	0.00	1,605.00	0.00
10-510-080-5110	Benefits	0.00	36.09	0.00	67.79	0.00
10-510-080-5200	Conventions, Committes & Meetin	0.00	2,732.52	0.00	4,579.98	0.00
10-510-090-5200	Damage Claims & Liability Insuran	0.00	2,420.86	0.00	35,667.86	0.00
10-510-110-5900	Legislative - General Government	0.00	141.63	0.00	720.95	0.00
10-520-121-5400	ABF&ES Equipment/Capital Purch	0.00	78,474.98	0.00	87,553.08	0.00
10-520-122-5200	ABF&ES Administration - Contract	0.00	340.00	0.00	590.00	0.00
10-520-122-5900	ABF&ES Administration - Other	0.00	0.00	0.00	32.40	0.00
10-520-123-5200	ABF&ES Fire Hall - Contract Servi	0.00	274.92	0.00	498.42	0.00
10-520-123-5300	ABF&ES Fire Hall - Utilities	0.00	3,611.85	0.00	4,913.37	0.00
10-520-123-5400	ABF&ES Fire Hall - Materials & S	0.00	503.08	0.00	546.07	0.00
10-520-124-5200	ABF&ES Equipment R&M - Contr	0.00	796.25	0.00	2,099.35	0.00
10-520-124-5400	ABF&ES Equipment R&M - Materi	0.00	1,003.92	0.00	1,424.39	0.00
10-520-125-5200	ABF&ES Insurance - Contract Ser	0.00	625.00	0.00	625.00	0.00
10-520-126-5200	ABF&ES Recruit/Train - Contract	0.00	0.00	0.00	140.00	0.00
10-520-126-5400	ABF&ES Recruit/Train - Materials	0.00	0.00	0.00	905.74	0.00
10-520-128-5100	ABF&ES Response Wages	0.00	0.00	0.00	565.00	0.00
10-520-172-5200	Rbfd Administration - Contract S	0.00	495.00	0.00	745.00	0.00
10-520-178-5200	Rbfd Fire Hall - Contract Service	0.00	186.18	0.00	442.45	0.00
10-520-178-5300	Rbfd Fire Hall - Utilities	0.00	1,908.07	0.00	4,129.65	0.00
10-520-181-5200	Rbfd Equipment R & M - Contrac	0.00	522.90	0.00	7,467.26	0.00
10-520-181-5400	Rbfd Equipment R & M - Material	0.00	607.86	0.00	718.75	0.00
10-520-182-5400	Rbfd Equip/Capital Purchases	0.00	612.84	0.00	6,250.86	0.00

**Municipality of Bifrost-Riverton**  
**Statement of Revenue and Expenditures**

Original Budget  
 For General Operating (10)  
 For the Fiscal Period 2021-3 Ending March 31, 2021

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
10-530-200-5100	Road Maintenance - Wages	0.00	13,831.50	0.00	33,877.03 \$	0.00
10-530-200-5110	Road Maintenance - Benefits	0.00	3,980.22	0.00	8,342.14 \$	0.00
10-530-200-5120	Road Maintenance - Mileage	0.00	128.48	0.00	287.76 \$	0.00
10-530-201-5100	Riverton PW Foreman - Wages	0.00	4,539.39	0.00	11,837.50 \$	0.00
10-530-201-5110	Riverton PW Foreman - Benefits	0.00	916.22	0.00	2,131.28 \$	0.00
10-530-201-5120	Riverton PW Foreman - Mileage	0.00	55.00	0.00	55.00 \$	0.00
10-530-202-5100	Public Works Manager - Wages	0.00	5,501.28	0.00	14,028.26 \$	0.00
10-530-202-5110	Public Works Manager - Benefits	0.00	1,248.05	0.00	3,135.64 \$	0.00
10-530-202-5300	Public Works Manager - Utilities	0.00	238.21	0.00	337.88 \$	0.00
10-530-220-5100	Ditches & Road Drainage - Wages	0.00	4,628.81	0.00	12,432.71 \$	0.00
10-530-220-5110	Ditches & Road Drainage - Benefit	0.00	390.00	0.00	1,079.08 \$	0.00
10-530-240-5200	R.C. Fees & Mileage - Contract S	0.00	0.00	0.00	558.72 \$	0.00
10-530-250-5200	Engineering - Contract Services	0.00	0.00	0.00	3,030.00 \$	0.00
10-530-260-5200	Equip Repairs & Maintenance - C	0.00	3,869.29	0.00	20,875.84 \$	0.00
10-530-260-5400	Equip Repairs & Maintenance - M	0.00	1,813.73	0.00	12,858.72 \$	0.00
10-530-261-5200	Bifrost Workshop & Yard Operatio	0.00	86.40	0.00	506.61 \$	0.00
10-530-261-5300	Bifrost Workshop & Yard Operatio	0.00	2,140.23	0.00	3,040.80 \$	0.00
10-530-261-5400	Bifrost Workshop & Yard Operatio	0.00	787.06	0.00	9,436.21 \$	0.00
10-530-262-5200	Riverton Workshop & Yard Operat	0.00	85.60	0.00	85.60 \$	0.00
10-530-262-5300	Riverton Workshop & Yard Operat	0.00	1,339.70	0.00	1,843.70 \$	0.00
10-530-263-5400	Equipment Fuel - Bifrost	0.00	16,742.35	0.00	30,728.39 \$	0.00
10-530-264-5400	Equipment Fuel - Riverton	0.00	64.45	0.00	305.88 \$	0.00
10-530-270-5300	Street Lighting - Bifrost	0.00	507.77	0.00	892.08 \$	0.00
10-530-271-5300	Street Lighting - RIVERTON	0.00	2,078.48	0.00	3,292.96 \$	0.00
10-540-300-5200	Nuisance Grounds - Contract Serv	0.00	602.70	0.00	936.70 \$	0.00
10-540-301-5200	Riverton Garbage Collection	0.00	2,600.00	0.00	7,800.00 \$	0.00
10-540-305-5500	Riverdale Place Grant	0.00	0.00	0.00	19,068.66 \$	0.00
10-540-310-5500	Sewage Lagoon Maintenance - Gr	0.00	0.00	0.00	53.50 \$	0.00
10-560-500-5200	Planning & Zoning - Contract Serv	0.00	13,090.00	0.00	13,090.00 \$	0.00
10-570-620-5200	Conservation District - Contract S	0.00	5,000.00	0.00	5,000.00 \$	0.00
10-570-640-5200	Economic Development - Contract	0.00	965.91	0.00	965.91 \$	0.00
10-570-640-5300	Other Econ Dev - Utilities	0.00	513.04	0.00	646.94 \$	0.00
10-580-700-5200	Recreation Commission - Contract	0.00	46,926.50	0.00	100,675.14 \$	0.00
10-580-700-5500	Recreation Grants	0.00	5,000.00	0.00	5,000.00 \$	0.00
10-580-705-5200	Riverton Parks - Contract Services	0.00	200.00	0.00	8,729.48 \$	0.00
10-580-705-5300	Riverton Parks - Hydro	0.00	29.61	0.00	29.61 \$	0.00
10-580-705-5400	Riverton Parks - Materials	0.00	0.00	0.00	714.29 \$	0.00
10-580-720-5200	Libraries - Contract Services	0.00	0.00	0.00	17,312.25 \$	0.00
10-590-000-5790	Credit Union Interest Expense	0.00	85.72	0.00	168.59 \$	0.00
10-590-950-5980	Contribution to Capital	0.00	178.08	0.00	12,778.08 \$	0.00
10-590-950-5991	ABFD Fire Equipment Reserve Pr	0.00	0.00	0.00	883.00 \$	0.00
10-590-950-5999	GST Expense Account	0.00	9,530.55	0.00	18,502.79 \$	0.00
<b>Total General Operating Expenditures</b>		<b>\$ 0.00</b>	<b>\$ 284,782.63</b>	<b>\$ 0.00</b>	<b>\$ 646,989.91</b>	<b>\$ 0.00</b>
<b>General Operating Excess of Revenues Over Expenditu</b>	<b>\$</b>	<b>0.00</b>	<b>(216,457.96)</b>	<b>\$</b>	<b>(531,644.93)</b>	<b>\$ 0.00</b>

**Municipality of Bifrost-Riverton****Balance Sheet****For General Operating Reserve (43)****March 31, 2021****Assets****Cash**

<b>Total Cash</b>	<u>.00</u>
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**Cash**

43-610-000-6142	Riverton Fire Reserve - Bank	149,699.39
43-610-000-6143	Riverton Capital Development Reserve - Bank	70,734.10
43-610-000-6145	Riverton Utility Reserve - Bank	25,319.75
43-610-000-6146	Riverton Lagoon Reserve - Bank	23,969.20
43-610-000-6150	General Reserve Bank	165,384.57
43-610-000-6151	Machinery Replacement Reserve Bank	81,580.28
43-610-000-6152	Building Reserve Bank	122,829.62
43-610-000-6153	Drainage Reserve Bank	44,530.19
43-610-000-6155	ABF&ES Capital Reserve Bank	150,014.17
43-610-000-6156	BIFROST Fire Cap Reserve Bank	92,122.99
43-610-000-6157	Federal Gas Tax Reserve Bank	585,477.78
43-610-000-6159	Riverton & Area Economic Dev Reserve - Bank	42,067.93
<b>Total Cash</b>		<u>1,553,729.97</u>

**Temporary Investments**

<b>Total Temporary Investments</b>	<u>.00</u>
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**Due To/Due From**

43-610-000-6422	Riv & Area Econ Dev Reserve -Due To/From Operating	10,000.00
<b>Total Due To/Due From</b>		<u>10,000.00</u>

**Surplus**

43-620-000-6160	General Reserve	(165,384.57)
43-620-000-6161	Machinery Replacement Reserve	(81,580.28)
43-620-000-6162	Building Reserve Fund	(122,829.62)
43-620-000-6163	Drainage Reserve	(44,530.19)
43-620-000-6165	ABF&ES Capital Reserve Fund	(150,014.17)
43-620-000-6166	BIFROST Fire Capital Reserve Fund	(92,122.99)
43-620-000-6167	Federal Gas Tax Reserve	(585,477.78)
43-620-000-6169	Riverton & Area Economic Dev Reserve Fund	(52,067.93)
43-620-000-6172	Riverton Fire Reserve Fund	(149,699.39)
43-620-000-6173	Riverton Capital Development Reserve Fund	(70,734.10)
43-620-000-6175	Riverton Utility Reserve Fund	(25,319.75)
43-620-000-6176	Riverton Lagoon Reserve - Fund	(23,969.20)
<b>Total Surplus</b>		<u>(1,563,729.97)</u>

<b>Total Assets</b>	<u>\$ .00</u>
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**Municipality of Bifrost-Riverton****Balance Sheet**

For Utility Fund (50)

March 31, 2021

**Assets****Amounts Receivable - Other  
Governments**

50-000-000-7190	Accounts Receivable - Riverton Sewer	2,514.65
	<b>Total Amounts Receivable - Other Governments</b>	<b>2,514.65</b>

**Tangible Capital Assets**

50-000-000-7081	Water & Sewer Network - Cost	2,849,753.76
50-000-000-7082	Water & Sewer Network - Accm Amort	(1,264,517.63)
	<b>Total Tangible Capital Assets</b>	<b>1,585,236.13</b>

**Due To/Due From**

50-000-000-7100	Transfer from GOF	3.20
50-000-000-7160	Utility Fund - Due To/From Operating	(171,339.39)
	<b>Total Due To/Due From</b>	<b>(171,336.19)</b>
	<b>Total Assets</b>	<b>\$ 1,416,414.59</b>

**Liabilities and Fund Balance****Deferred Revenue**

50-000-000-7340	Sewer Debenture	117,607.23
	<b>Total Deferred Revenue</b>	<b>117,607.23</b>

**Accounts Payable**

50-000-000-7320	Accounts Payable - Other	305.76
	<b>Total Accounts Payable</b>	<b>305.76</b>
	<b>Total Liabilities</b>	<b>117,912.99</b>

**Surplus**

50-000-000-7410	Nominal Surplus	1,302,720.04
	<b>Total Surplus</b>	<b>1,302,720.04</b>
	Excess of Revenue Over Expenditures	(4,218.44)
	<b>Total Fund Balances</b>	<b>1,298,501.60</b>
	<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,416,414.59</b>

**Municipality of Bifrost-Riverton**  
**Statement Of Operations for Funds 50 - 50**  
*Original Budget*

*For the Ending of Fiscal Period 2021-3, March 31, 2021*

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
<b>Revenue</b>			
User Fees	0.00	14,815.83	14,966.11
Conditonal Government Transfers	0.00	0.00	0.00
Other Income	0.00	0.00	0.00
<b>TOTAL: Revenue</b>	<b>\$ 0.00</b>	<b>\$ 14,815.83</b>	<b>\$ 14,966.11</b>
<b>Expense</b>			
Prof/Contract Services	0.00	19,034.27	7,007.35
Amortization	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Fiscal Services	0.00	0.00	0.00
Internal Transfers In	0.00	0.00	0.00
Internal Transfers & Surplus Appropriation	0.00	0.00	0.00
<b>TOTAL: Expense</b>	<b>\$ 0.00</b>	<b>\$ 19,034.27</b>	<b>\$ 7,007.35</b>
<b>Net Revenue (Expenses)</b>	<b>\$ 0.00</b>	<b>\$ (4,218.44)</b>	<b>\$ 7,958.76</b>
<b>Transfer (To) From</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Fund Balance, beginning of year</b>	<b>\$ 1,302,720.04</b>	<b>\$ 1,302,720.04</b>	<b>\$ 1,288,906.18</b>
<b>Fund Balance, end of year</b>	<b>\$ 1,302,720.04</b>	<b>\$ 1,298,501.60</b>	<b>\$ 1,296,864.94</b>

**Municipality of Bifrost-Riverton**  
**Statement of Revenue and Expenditures**

Original Budget  
 For Utility Fund (50)  
 For the Fiscal Period 2021-3 Ending March 31, 2021

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>Revenues</b>					
50-000-000-7510 Sewer Rates	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,685.61	\$ 0.00
50-000-000-7513 Penalties	0.00	61.10	0.00	130.22	0.00
<b>Total Utility Fund Revenues</b>	<b>\$ 0.00</b>	<b>\$ 61.10</b>	<b>\$ 0.00</b>	<b>\$ 14,815.83</b>	<b>\$ 0.00</b>
<b>Expenditures</b>					
50-000-000-7610 Administration	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,860.40	\$ 0.00
50-000-000-7614 Service of Supply	0.00	9,420.00	0.00	10,220.00	0.00
50-000-000-7615 Distribution	0.00	401.73	0.00	953.87	0.00
<b>Total Utility Fund Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 9,821.73</b>	<b>\$ 0.00</b>	<b>\$ 19,034.27</b>	<b>\$ 0.00</b>
<b>Utility Fund Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ (9,760.63)</b>	<b>\$ 0.00</b>	<b>\$ (4,218.44)</b>	<b>\$ 0.00</b>