



**FINANCIAL STATEMENT INDEX**  
**MUNICIPALITY OF BIFROST-RIVERTON**

**Unaudited Financials**

**As at April 30, 2023**

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

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

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

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

**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 April 30, 2023.*

  
\_\_\_\_\_ C.A.O.

*Examined and Referred to Council*

*May 11, 2023*

  
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**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND BALANCE SHEET**  
As of April 30, 2023

	<b>Balance</b>
<b>ASSETS</b>	
<b>Cash</b>	
110-100-100 - Petty Cash	
110-100-110 - Cash on Hand - General	300.00
110-100-120 - Cash on Deposit - General	(1,817,498.18)
<b>Total Cash:</b>	<b>(1,817,198.18)</b>
<b>Tax Assets</b>	
120-100-100 - Taxes on Roll	177,795.30
120-100-101 - Taxes on Rolls - Arrears Year 1..	
120-100-120 - Tax Titles	
120-100-199 - Allowance for Uncollectible Tax Assets	
<b>Total Tax Assets:</b>	<b>177,795.30</b>
<b>Receivables &amp; Other Assets</b>	
120-200-000 - AMOUNTS RECEIVABLE - GOVERNMENT GRAN	
120-200-100 - Accounts Receivable - Federal Government	
120-200-120 - Accounts Receivable - Provincial Governm	
120-200-121 - Accounts Receivable - DFA Province of MB	3,198,149.25
120-200-130 - Accounts Receivable - Municipal Governme	
120-200-199 - Allowance for Uncollectible Amounts	
120-300-000 - AMOUNTS RECEIVABLE - OTHER GOVERNMENT	
120-300-100 - Accounts Receivable - ABF&ES	
120-300-110 - Accounts Receivable - BAR Waste Payroll	7,698.87
120-300-111 - Accounts Receivable - BAR Expansion	
120-300-112 - Accounts Receivable - RBPRC Payroll	3,847.94
120-300-130 - Accounts Receivable - ABFES Misc.	28,070.07
120-300-140 - EPTCA	
120-300-150 - GST Refund Receivable	28,686.64
120-300-199 - Allowance for Uncollectible Amounts	
120-400-000 - AMOUNTS RECEIVABLE - OTHER	
120-400-100 - Accounts Receivable - Miscellaneous	
120-400-110 - Accounts Receivable - General	113,788.76
<b>Total Receivables &amp; Other Assets:</b>	<b>3,380,241.53</b>
<b>Loans and Advances</b>	
140-100-100 - Loans and Advances	
<b>Total Loans and Advances:</b>	<b>0.00</b>
<b>Due To/From</b>	
120-600-000 - DUE TO/DUE FROM	
120-600-100 - Due to / from Capital Fund	
120-600-101 - Due to / from General Fund	
120-600-102 - Due to / from Machinery Rep Reserve Fund	
120-600-103 - Due to / from Building Reserve Fund	
120-600-104 - Due to / from Drainage Reserve Fund	
120-600-105 - Due to / from ABF&ES Reserve Fund	
120-600-106 - Due to / from Bifrost Fire Cap Reserve F	
120-600-107 - Due to / from Fed Gas Tax Res Fund(CCBF)	(95,028.00)
120-600-108 - Due to / from Cemetery Trust Fund	
120-600-109 - Due to / from Riverton Cap Dev Res Fund	
120-600-110 - Due to / from Riverton Fire Reserve Fund	
120-600-111 - Due to / from Riverton Fire Hecla-Grinds	
120-600-112 - Due to / from Riverton Eco Devel Reser	(10,000.00)
120-600-190 - Due to / from Utility Fund	125,725.33
120-600-191 - Due to / from Riverton Sewer Reserve Fun	

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND BALANCE SHEET**  
As of April 30, 2023

	<b>Balance</b>
120-600-192 - Due to / from Riverton Utility Reserve F	
120-600-193 - Due to / from Riverton Lagoon Reserve Fu	
<b>Total Due To/From:</b>	<b>20,697.33</b>
<b>Inventories</b>	
180-100-100 - Inventories - General	
180-100-110 - Inventory - Gravel	102,983.94
180-100-111 - Inventory - Soil	17,554.04
180-100-120 - Inventory - Culverts	72,259.84
<b>Total Inventories:</b>	<b>192,797.82</b>
<b>Prepays</b>	
190-100-100 - Prepays - General	70,839.72
190-100-110 - Prepaid Insurance	4,448.50
190-100-120 - Other Assets	
<b>Total Prepays:</b>	<b>75,288.22</b>
<b>Real Estate Held for Resale</b>	
150-100-100 - Properties Held for Resale - Residential	
150-100-110 - Properties Held for Resale - Farmland	
150-100-120 - Propertied Held for Resale - Commercial	
<b>Total Real Estate Held for Resale:</b>	<b>0.00</b>
<b>TCA</b>	
170-000-100 - Capital Surplus Adjustment	(6,055,050.18)
170-100-000 - TANGIBLE CAPITAL ASSETS	
170-100-100 - Land - Cost	
170-100-110 - Land Improvements - Cost	2,351,489.05
170-100-120 - Land Improvements - Accm Amortization	(287,977.34)
170-100-200 - Bldgs- Wood Frame - Cost	1,230,214.14
170-100-210 - Bldgs- Wood Frame - Accm Amortization	(694,923.98)
170-100-300 - Vehicles - Cost	4,764,446.03
170-100-310 - Vehicles - Accm Amort	(2,085,978.98)
170-100-400 - Capital Lease - Equipment	261,507.10
170-100-410 - Capital Lease - Equipment - Accm Amortiz	(65,174.32)
170-100-500 - Computer Hdw & Software - Cost	155,744.34
170-100-510 - Computer Hdw & Software - Accm Amortizat	(98,016.42)
170-100-600 - General TCA - Assets Under Construction	1,139,828.28
170-100-700 - Dams & Water Structures - Cost	
170-100-710 - Dams & Water Structures - Accm Amortizat	
170-100-800 - Transp Infra - Road Surface - Cost	26,449,039.91
170-100-810 - Transp Infra - Road Surface - Accm Amort	(20,944,044.60)
<b>Total TCA:</b>	<b>6,121,103.03</b>
<b>TOTAL ASSETS:</b>	<b>8,150,725.05</b>

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND BALANCE SHEET**  
As of April 30, 2023

	<b>Balance</b>
<b>LIABILITIES AND SURPLUS</b>	
<b>Payables</b>	
200-000-000 - LIABILITIES	
210-100-000 - TEMPORARY LOANS PAYABLE	
210-100-100 - Temporary Borrowing - Bank Loan/LOC	(273.00)
210-100-101 - Accounts Payable - Bifrost Misc	39,860.00
210-100-102 - Accounts Payable - Grants/Donations	4,060.00
210-100-103 - Accounts Payable - Other	(24,423.93)
210-100-104 - RBF D Fire Hall Temp Loan	
210-200-000 - ACCOUNTS PAYABLE	
210-200-100 - C.P.P. Payable	7,902.64
210-200-110 - E.I. Payable	2,572.84
210-200-120 - Income Tax Payable	15,963.49
210-200-130 - Accounts Payable - MEBP Pension	9,240.42
210-200-131 - Accounts Payable - MEBP Insurance	206.50
210-200-132 - Accounts Payable - MEBP Long Term Disabi	946.30
210-200-133 - Accounts Payable - MEBP Life Insurance	6.75
210-200-134 - Accounts Payable - MEBP Accidental Ins	58.05
210-200-150 - GST Payable	
210-200-200 - Accounts Payable - PSFB	(9.38)
210-200-210 - Accounts Payable - Evergreen SD 22	(8,053.53)
210-200-220 - Accounts Payable - Lakeshore SD 23	(559.75)
210-200-240 - Accounts Payable - Federal Government	
210-200-260 - Accounts Payable - Provincial Agencies	
210-200-270 - Accounts Payable - Municipal Governments	
210-200-271 - Accounts Payable - Municipal Refunds	
210-200-280 - Accounts Payable - Tax Sale	50.00
210-200-290 - Debenture Installments Payable	
210-300-000 - ACCRUED LIABILITIES	
210-300-100 - Accrued Wages	
210-300-110 - Accrued Holidays Payable	49,076.03
210-300-120 - Accrued Audit Fees	
210-300-130 - General Accrued Liabilities	122,974.22
<b>Total Payables:</b>	<b>219,597.65</b>
<b>Deferred Revenue</b>	
220-100-100 - Land sale deposits	
220-100-101 - Proceeds From Tax Sale Held	
220-100-102 - Tax Sale Roll #105462	141,011.42
220-100-103 - Tax Sale Roll #266900	200,910.85
220-100-104 - Tax Sale Roll #177625	5,257.51
220-100-105 - Tax Sale Roll #177630	4,140.45
220-100-110 - Contractor's deposits	
220-100-120 - Debenture levies in advance	
220-100-130 - Prepaid taxes	
220-100-131 - Prepaid utilities	
220-100-140 - Deferred revenues	
<b>Total Deferred Revenue:</b>	<b>351,320.23</b>
<b>Long Term Debt</b>	
230-100-100 - Accrued Environmental Liabilities - Cont	
230-100-110 - Accrued Environmental Liabilities - Cont	
230-100-120 - Accrued Environmental Liabilities - Cont	
230-100-130 - Landfill #1 - Closure and Post Closure L	

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND BALANCE SHEET**  
As of April 30, 2023

	<b>Balance</b>
230-100-140 - Landfill #2 - Closure and Post Closure L	
230-100-150 - Landfill #3 - Closure and Post Closure L	
240-100-000 - LONG TERM DEBT	
240-100-100 - Loan Payable - ABFES Pumper Truck	203,548.73
240-100-101 - Loan Payable - Road Machinery	356,787.08
240-100-102 - Loan Payable - Sewer Project # 2	64,838.74
240-100-103 - Riverton Loan Payable - Nat Gas	
240-100-104 - Loan Payable - BAR Waste Landfill Expans	
240-100-105 - Loan Payable - Riverton Fire Hall	1,000,000.00
240-100-190 - Debentures Unmatured	
250-100-000 - OBLIGATIONS UNDER CAPITAL LEASES	
250-100-100 - Capital Lease - JD Loader	
250-100-101 - Capital Lease - SCBA's	68,388.28
<b>Total Long Term Debt:</b>	<b>1,693,562.83</b>
 <b>Surplus (Deficit)</b>	
300-100-100 - Nominal Surplus - Riverton	1,212,222.34
300-100-120 - Fund Balance - Riverton	(53,853.91)
300-100-130 - Nominal Surplus	5,353,335.56
<b>Total Surplus (Deficit):</b>	<b>6,511,703.99</b>
<b>Internal Transfers and Surplus</b>	
590-900-100 - TF - Recoveries (deduct) - utility	
590-900-150 - TF - Recoveries (deduct) - capital	
590-900-200 - TF - Contribution to Capital	
590-900-250 - TF - Contribution to Utility	
590-900-300 - TF - Surplus Appropriation - Deferred Su	
590-900-350 - TF - Surplus Appropriation - General Res	
590-990-100 - TF - Capital Fund Reserve	
590-990-101 - TF - General Fund Reserve	
590-990-102 - TF - Machinery Rep Fund Reserve	
590-990-103 - TF - Building Fund Reserve	
590-990-104 - TF - Drainage Fund Reserve	
590-990-105 - TF - ABF&ES Fund Reserve	
590-990-106 - TF - Bifrost Fire Cap Fund Reserve	
590-990-107 - TF - Fed Gas Tax Fund Reserve	
590-990-108 - TF - Cemetery Trust Fund Reserve	
590-990-109 - TF - Capital Dev Fund Reserve	
590-990-110 - TF - Riverton Fire Fund Reserve	
590-990-111 - TF - Riverton Fire Hecla-Grindstone Fund	
590-990-112 - TF - Economic Development Fund Reserve	
590-990-190 - TF - Utility Fund Reserve	
590-990-191 - TF - Riverton Sewer Fund Reserve	
590-990-192 - TF - Riverton Utility Fund Reserve	
590-990-193 - TF - Riverton Lagoon Fund Reserve	
<b>Total Internal Transfers and Surplus:</b>	<b>0.00</b>
 <b>TOTAL LIABILITIES AND SURPLUS:</b>	<b>8,776,184.70</b>
Excess of Revenue Over Expenditures	<b>(3,169,247.98)</b>

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**  
For the Month Ending April 30, 2023

	Budgeted	Actual	Surplus (Deficit)
<b>REVENUES</b>			
<b>PROPERTY TAXES</b>			
410-100-100 - Tax Levy			
410-100-110 - Taxes Added to Roll			
410-100-120 - Tax and Redemption Penalties		14,928.67	14,928.67
410-100-130 - Other Accounts Added			
<b>Total PROPERTY TAXES:</b>	<b>0.00</b>	<b>14,928.67</b>	<b>14,928.67</b>
<b>GRANT IN LIEU</b>			
480-100-100 - Grants in Lieu - Federal Government			
480-100-120 - Grants in Lieu - Provincial Government			
<b>Total GRANT IN LIEU:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>USER FEES</b>			
420-100-110 - Sales of Service - General Government		47,601.51	47,601.51
420-100-120 - Sales of Service - Rbfd			
420-100-121 - Cost Recovery - ABF&ES TOA			
420-100-122 - Sales of Service - ABF&ES			
420-100-123 - ABFES Reserve Contribution to Operating			
420-100-130 - Sales of Service - Transportation		22,637.00	22,637.00
420-100-140 - Sales of Service - Environmental Health			
420-100-150 - Sales of Service - Public Health & Welfa			
420-100-160 - Sales of Service - Planning & Developmen			
420-100-170 - Sales of Service - Economic Development			
420-100-180 - Sales of Service - Recreation & Culture			
420-100-200 - Rentals		825.00	825.00
<b>Total USER FEES:</b>	<b>0.00</b>	<b>71,063.51</b>	<b>71,063.51</b>
<b>GOVERNMENT TRANSFERS</b>			
430-100-100 - Provincial - Municipal Operating Grant		89,251.94	89,251.94
430-100-110 - Provincial - Hecla/Grindstone Fire Agree	31,872.00	31,827.00	(45.00)
430-100-120 - Provincial - Dutch Elm Disease Mgmt Prog		15,320.00	15,320.00
430-100-130 - Federal Government			
430-100-140 - Intermunicipal Grant Revenue			
<b>CONDITIONAL GOVERNMENT TRANSFERS</b>			
440-100-100 - Federal Government - Gas Tax (CCBF)			
440-100-110 - Grazing Lease Requisition			
440-100-120 - Hay & Grazing Leases		2,604.05	2,604.05
440-100-130 - Conditional Grants - Misc			
440-100-131 - Flow-Through Grant for Entities(RivProj)			
440-100-140 - Summer Student Grant - Fed			
440-100-141 - Summer Student Grant - Prov			
440-100-150 - DFA Claim - Province of Manitoba			
<b>Total GOVERNMENT TRANSFERS:</b>	<b>31,872.00</b>	<b>139,002.99</b>	<b>107,130.99</b>
<b>PERMITS LICENSES AND FINES</b>			
450-100-100 - Licenses - business			
450-100-110 - Licenses - dogs			
450-100-120 - Licenses - Lotto		76.00	76.00
450-100-130 - Permits			
450-100-140 - Fines			

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**  
For the Month Ending April 30, 2023

	Budgeted	Actual	Surplus (Deficit)
<b>Total PERMITS LICENSES AND FINES:</b>	<b>0.00</b>	<b>76.00</b>	<b>76.00</b>
<b>INVESTMENT INCOME</b>			
460-100-100 - Investment Income		2,468.94	2,468.94
460-100-900 - Transfers From Reserve			
<b>Total INVESTMENT INCOME:</b>	<b>0.00</b>	<b>2,468.94</b>	<b>2,468.94</b>
<b>OTHER REVENUE</b>			
490-100-100 - Miscellaneous Revenue		13,718.50	13,718.50
490-100-101 - Flow-Through to Reporting Entity			
490-100-102 - Revenue for Bad Debt Forgiven			
490-100-103 - PS - Rbfd - Donation/Grants		18,232.05	18,232.05
490-100-110 - Gain on Sale of TCA - Vehicles and Equip			
490-100-120 - Gain on Sale of TCA - Land and Buildings			
490-100-130 - Proceeds on Real Estate Held for Resale			
490-100-900 - Goods and Services Tax Rebate			
490-200-100 - TF - Accumulated Surplus			
<b>Total OTHER REVENUE:</b>	<b>0.00</b>	<b>31,950.55</b>	<b>31,950.55</b>
<b>TOTAL REVENUES:</b>	<b>31,872.00</b>	<b>259,490.66</b>	<b>227,618.66</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
510-000-000 - GENERAL GOV'T. SERVICES			
510-100-000 - GG - WAGES & BENEFITS			
510-100-100 - GG - Legislative - Indemnities		24,143.32	(24,143.32)
510-100-110 - GG - General Administrative - Wages		83,502.13	(83,502.13)
510-110-100 - GG - Legislative - Benefits		12,726.67	(12,726.67)
510-110-110 - GG - General Administrative - Benefits		20,391.60	(20,391.60)
510-110-130 - GG - Other - Benefits			
510-120-100 - GG - Legislative - Mileage		949.31	(949.31)
510-120-110 - GG - General Administrative - Mileage		353.86	(353.86)
510-200-000 - GG - PROF/CONTRACT SERVICES			
510-200-200 - GG - Office - Contract Services		11,300.57	(11,300.57)
510-200-210 - GG - Legal - Contract Services		573.00	(573.00)
510-200-220 - GG - Audit - Contract Services.			
510-200-230 - GG - Assessment - Contract Services			
510-200-240 - GG - Taxation - Contract Services			
510-200-250 - GG - Legislative - Contract Services		211.86	(211.86)
510-300-000 - GG - UTILITIES			
510-300-200 - GG - Office - Utilities		7,019.99	(7,019.99)
510-400-000 - GG - MAINTENANCE MATERIALS AND SUPPLIES			
510-400-100 - GG - Legislative - Materials & Supplies			
510-400-200 - GG - Office Supplies - Materials & Suppl		6,753.16	(6,753.16)
510-400-310 - GG - Elections - Materials & Supplies			
510-400-311 - GG - Elections - Contract			
510-400-312 - GG - Elections - Other			
510-400-320 - GG - Conventions - Admin		2,120.36	(2,120.36)
510-400-321 - GG - Conventions - Legislative		(331.70)	331.70
510-400-330 - GG - Damage Claims & Liability Insurance		37,740.00	(37,740.00)
510-500-000 - GG - GRANTS AND CONTRIBUTIONS			

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**  
For the Month Ending April 30, 2023

	<u>Budgeted</u>	<u>Actual</u>	<u>Surplus (Deficit)</u>
510-500-500 - GG - Grants and Contributions			
510-500-501 - GG - Intergovernmental Grants and Contr			
510-600-000 - GG - AMORTIZATION			
510-600-199 - GG - Amortization			
510-800-000 - GG - BAD DEBT EXPENSE			
510-800-800 - GG - Provision for Uncollectible Tax Ass			
510-800-810 - GG - Provision for AR Government Grants			
510-800-820 - GG - Provision for AR Other Government R			
510-800-830 - GG - Provision for AR Other Bad Debt			
510-800-840 - GG - Bad Debt Misc			
510-900-000 - GG - OTHER			
510-900-900 - GG - Legislative Sundry		383.17	(383.17)
510-900-901 - GG - Admin Sundry		389.22	(389.22)
510-900-902 - GG - Misc Flow Through (Not Rec related)			
510-900-910 - GG - Recoveries (deduct) UT			
520-000-000 - PROTECTIVE SERVICES			
<b>Total General Government:</b>	<b>0.00</b>	<b>208,226.52</b>	<b>(208,226.52)</b>
<b>Protective Services</b>			
520-100-000 - PS - WAGES AND BENEFITS			
520-100-100 - PS - Enforcement - Wages			
520-100-105 - PS - Animal & Pest Control - Wages			
520-100-111 - PS - ABF&ES Administration - Wages			
520-100-112 - PS - ABF&ES Response - MBR Wages		13,528.25	(13,528.25)
520-100-113 - PS - ABF&ES Training - Wages			
520-100-120 - PS - ABFES Annual Levy		34,768.93	(34,768.93)
520-100-151 - PS - RFD Administration - Misc			
520-100-152 - PS - RFD Response - Wages	28,000.00	4,584.49	23,415.51
520-100-153 - PS - RFD Training - Wages	30,000.00	2,423.18	27,576.82
520-100-270 - PS - Other - Wages			
520-110-100 - PS - Enforcement - Benefits			
520-110-105 - PS - Animal & Pest Control - Benefits			
520-110-111 - PS - ABF&ES - Benefits			
520-110-151 - PS - RFD - Benefits			
520-110-270 - PS - Other - Benefits			
520-120-111 - PS - ABF&ES Administration Mileage			
520-120-151 - PS - RFD Administration Mileage	500.00	48.40	451.60
520-200-000 - PS - PROF/CONTRACT SERVICES			
520-200-100 - PS - Enforcement - Contract Services			
520-200-105 - PS - Animal & Pest Control - Contract Se			
520-200-109 - PS - Fire Protection Arborg-Bifrost - Co			
520-200-110 - PS - Fire Protection - 911 Cap Fee			
520-200-111 - PS - ABF&ES - Contract Services - Admini			
520-200-112 - PS - ABF&ES - Contract Services - Fire H			
520-200-113 - PS - ABF&ES - Contract Services - Insura			
520-200-114 - PS - ABF&ES - Contract Services - Equipm			
520-200-115 - PS - ABF&ES - Contract Services - Traini			
520-200-151 - PS - RFD - Contract Services - Administr	2,420.00	590.00	1,830.00
520-200-152 - PS - RFD - Contract Services - Fire Hall	470.00	106.79	363.21
520-200-153 - PS - RFD - Contract Services - Insurance	13,000.00	8,756.60	4,243.40
520-200-154 - PS - RFD - Contract Services - Equipment		11,946.23	(11,946.23)
520-200-155 - PS - RFD - Contract Services - Training	500.00		500.00
520-200-200 - PS - NEIMB - Contract Services			

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**  
For the Month Ending April 30, 2023

	<u>Budgeted</u>	<u>Actual</u>	<u>Surplus (Deficit)</u>
520-200-270 - PS - Other - Contract Services			
520-200-301 - PS - CS Flood Protection - Site Specific		34,479.30	(34,479.30)
520-200-302 - PS - CS Flood Protection - Nonsite		7,650.00	(7,650.00)
520-200-303 - PS - MPP - 2022 Spring Flood		3,146.43	(3,146.43)
520-300-000 - PS - UTILITIES			
520-300-111 - PS - ABF&ES - Utilities - Administration			
520-300-112 - PS - ABF&ES - Utilities - Fire Hall			
520-300-151 - PS - RFD - Utilities - Administration			
520-300-152 - PS - RFD - Utilities - Fire Hall	12,120.00	8,155.41	3,964.59
520-400-000 - PS - MAINT. MAT. AND SUPPLIES			
520-400-111 - PS - ABF&ES - Materials & Supplies - Adm			
520-400-112 - PS - ABF&ES - Materials & Supplies - Fir			
520-400-114 - PS - ABF&ES - Materials & Supplies - Equ			
520-400-115 - PS - ABF&ES - Materials & Supplies - Tra			
520-400-116 - PS - ABF&ES - Materials & Supplies - Oth			
520-400-117 - PS - ABF&ES - Mutual Aid Expenses			
520-400-151 - PS - RFD - Materials & Supplies - Admini	6,500.00	53.14	6,446.86
520-400-152 - PS - RFD - Materials & Supplies - Fire H	10,500.00	777.13	9,722.87
520-400-153 - PS - RFD - Materials & Supplies - Equipm	3,500.00	1,579.72	1,920.28
520-400-154 - PS - RFD - Materials & Supplies - Traini	11,200.00	27.81	11,172.19
520-400-270 - PS - Other - Materials & Supplies			
520-500-000 - PS - GRANTS AND CONTRIBUTIONS			
520-500-100 - PS - Crime Stoppers - Grants			
520-500-110 - PS - Fire - Grants			
520-500-270 - PS - Other -Grants			
520-600-000 - PS - AMORTIZATION			
520-600-199 - PS - Amortization			
520-700-000 - PS - INTEREST			
520-700-700 - PS - Fire - Interest on Debentures			
520-800-000 - PS - BAD DEBT EXPENSE			
520-800-800 - PS - Enforcement - Provision for Uncolle			
520-800-810 - PS - Fire - Provision for Uncollectible			
520-900-000 - PS - OTHER			
520-900-110 - PS - Fire - Other			
520-900-111 - PS - ABF&ES - Equipment/Capital Purchase		21,998.48	(21,998.48)
520-900-112 - PS - ABF&ES Transfer to Capital Reserve			
520-900-151 - PS - Rbfd Equipment/Capital Purchases	52,353.76	13,910.56	38,443.20
530-000-000 - TRANSPORTATION SERVICES			
<b>Total Protective Services:</b>	<b>171,063.76</b>	<b>168,530.85</b>	<b>2,532.91</b>

**Transportation**

530-000-000 - TRANSPORTATION SERVICES			
530-100-000 - TS - WAGES AND BENEFITS			
530-100-100 - TS - Public Works Manager - Wages		25,549.77	(25,549.77)
530-100-110 - TS - Riverton Operators - Wages		21,777.13	(21,777.13)
530-100-120 - TS - Road Maintenance - Labour		54,358.09	(54,358.09)
530-100-130 - TS - Road Reconstruction - Labour			
530-100-140 - TS - Ditches and Road Drainage - Labour		25,723.29	(25,723.29)
530-110-095 - TS - Road Commissioners' - Benefits			
530-110-100 - TS - Public Works Manager - Benefits		4,502.70	(4,502.70)
530-110-110 - TS - Riverton Operators - Benefits		3,237.71	(3,237.71)
530-110-120 - TS - Road Maintenance - Benefits		7,714.47	(7,714.47)
530-110-130 - TS - Road Reconstruction - Benefits			

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**  
For the Month Ending April 30, 2023

	<u>Budgeted</u>	<u>Actual</u>	<u>Surplus (Deficit)</u>
530-110-140 - TS - Ditches and Road Drainage - Benefit		5,487.41	(5,487.41)
530-120-100 - TS - Public Works Manager - Utilities		423.00	(423.00)
530-120-110 - TS - Riverton Operators - Mileage			
530-120-120 - TS - Road Maintenance - Mileage		2.95	(2.95)
530-120-130 - TS - Road Reconstruction - Mileage			
530-120-140 - TS - Ditches and Road Drainage - Mileage			
530-200-000 - TS - PROF/CONTRACT SERVICES			
530-200-050 - TS - Road Commissioners' Fee and Mileage		150.47	(150.47)
530-200-100 - TS - Engineering - Contract Services		6,292.80	(6,292.80)
530-200-115 - TS - Equipment Repairs & Mtce - Contract		16,760.12	(16,760.12)
530-200-116 - TS - Bifrost Yard - Contract Services		4,197.08	(4,197.08)
530-200-117 - TS - Riverton Yard - Contract Services		1,500.39	(1,500.39)
530-200-120 - TS - Road Maintenance - Contract Service		586.95	(586.95)
530-200-130 - TS - Road Reconstruction - Contract Serv			
530-200-140 - TS - Ditches and Road Drainage - Contrac		3,670.00	(3,670.00)
530-200-141 - TS - Winter Ditch and Road - Contract			
530-200-150 - TS - Snow & Ice Removal - Contract Servi		9,000.00	(9,000.00)
530-200-160 - TS - Street Lighting - Contract Services			
530-200-170 - TS - Sidewalks & Boulevards - Contract S			
530-200-180 - TS - Flood - Contract Services			
530-200-190 - TS - Insurance Bifrost - Contract Servic		16,013.97	(16,013.97)
530-200-191 - TS - Insurance Riverton - Contract Servi			
530-300-000 - TS - UTILITIES			
530-300-116 - TS - Bifrost Workshop Operations - Utili		3,190.65	(3,190.65)
530-300-117 - TS - Riverton Workshop Yard Operations -		2,168.34	(2,168.34)
530-300-160 - TS - Bifrost Street Lighting - Utilities		2,222.43	(2,222.43)
530-300-161 - TS - Riverton Street Lighting - Utilitie		2,132.28	(2,132.28)
530-400-000 - TS - MATERIALS AND SUPPLIES			
530-400-111 - TS - Equipment Fuel Rural		39,046.91	(39,046.91)
530-400-112 - TS - Equipment Fuel Urban		3,525.20	(3,525.20)
530-400-115 - TS - Equip Repairs & Mtce - Materials an		7,558.26	(7,558.26)
530-400-116 - TS - Bifrost Yard - Materials and Suppli		2,122.97	(2,122.97)
530-400-117 - TS - Riverton Yard - Materials and Suppl		81.32	(81.32)
530-400-120 - TS - Road Maintenance - Materials and Su			
530-400-130 - TS - Road Reconstruction - Materials and			
530-400-140 - TS - Ditches & Road Drainage - Materials			
530-400-150 - TS - Airport		178.14	(178.14)
530-400-160 - TS - Street Lighting - Materials and Sup			
530-400-170 - TS - Sidewalks & Boulevards - Materials			
530-400-180 - TS - Flood - Materials and Supplies			
530-400-190 - TS - Traffic Services - Materials and Su			
530-400-320 - TS - Memberships and Conventions			
530-500-000 - TS - GRANTS AND CONTRIBUTIONS			
530-500-500 - TS - Grants and Contributions			
530-600-000 - TS - AMORTIZATION			
530-600-199 - TS - Amortization			
530-700-000 - TS - INTEREST			
530-700-700 - TS - Interest on Debentures			
530-700-710 - TS - Interest on Bank Loans			
530-800-000 - TS - BAD DEBT EXPENSE			
530-800-800 - TS - Provision for Uncollectible Amounts			
530-900-000 - TS - OTHER			
530-900-900 - TS - Other Road Transport - Other			

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**  
For the Month Ending April 30, 2023

	Budgeted	Actual	Surplus (Deficit)
540-000-000 - ENVIRONMENT HEALTH SERVICES			
<b>Total Transportation:</b>	0.00	269,174.80	(269,174.80)
<b>Environmental Health</b>			
540-000-000 - ENVIRONMENT HEALTH SERVICES			
540-100-000 - EH - WAGES & BENEFITS			
540-100-110 - EH - Nuisance Grounds - Wages			
540-100-150 - EH - Other - Wages			
540-110-110 - EH - Nuisance Grounds - Benefits			
540-110-150 - EH - Other - Benefits			
540-200-000 - EH - PROF/CONTRACT SERVICES			
540-200-100 - EH - Garbage Collection - Contract Servi		12,000.00	(12,000.00)
540-200-110 - EH - Nuisance Grounds - Contract Service		8,372.00	(8,372.00)
540-200-120 - EH - Landfill Closure & Post Closure Cos			
540-200-130 - EH - Municipal Wells - Contract Services			
540-200-140 - EH - Public Rest Rooms - Contract Servic			
540-200-150 - EH - Lagoon - Contract Services			
540-300-000 - EH - UTILITIES			
540-300-300 - EH - Utilities			
540-400-000 - EH - MATERIALS AND SUPPLIES			
540-400-100 - EH - Garbage Collection - Material & Sup			
540-400-110 - EH - Nuisance Grounds - Materials & Supp			
540-400-130 - EH - Municipal Wells - Materials & Suppl			
540-400-140 - EH - Public Rest Rooms - Materials & Sup			
540-400-150 - EH - Other - Materials & Supplies			
540-500-000 - EH - GRANTS AND CONTRIBUTIONS			
540-500-500 - EH - Grants and Contributions - Riverdal			
540-500-501 - EH - Grants - BAR			
540-600-000 - EH - AMORTIZATION			
540-600-199 - EH - Amortization			
540-700-000 - EH - INTEREST			
540-700-700 - EH - Interest on Debentures			
540-700-710 - EH - Interest on Bank Loans			
540-800-000 - EH - BAD DEBT EXPENSE			
540-800-800 - EH - Provision for Uncollectible Amounts			
540-900-000 - EH - OTHER			
540-900-150 - EH - Other - Other			
540-900-900 - EH - Landfill Closure & Post Closure Cos			
550-000-000 - PUBLIC HEALTH AND WELFARE SERVICES			
<b>Total Environmental Health:</b>	0.00	20,372.00	(20,372.00)
<b>Public Health &amp; Welfare</b>			
550-000-000 - PUBLIC HEALTH AND WELFARE SERVICES			
550-200-000 - H&W - PROF/CONTRACT SERVICES			
550-200-100 - H&W - Social Welfare - Contract Services			
550-500-000 - H&W - GRANTS AND CONTRIBUTIONS			
550-500-500 - H&W - Grants and Contributions			
550-600-000 - H&W - AMORTIZATION			
550-600-199 - H&W - Amortization			
560-000-000 - ENVIRONMENTAL DEVELOPMENT SERVICES			
<b>Total Public Health &amp; Welfare:</b>	0.00	0.00	0.00

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**  
For the Month Ending April 30, 2023

	Budgeted	Actual	Surplus (Deficit)
<b>Environmental Development</b>			
560-000-000 - ENVIRONMENTAL DEVELOPMENT SERVICES			
560-200-000 - ED - PROF/CONTRACT SERVICES			
560-200-100 - ED - Planning & Zoning - Contract Servic		11,305.00	(11,305.00)
560-200-110 - ED - Rural Area Weed Control - Contract			
560-200-120 - ED - Veterinary Services - Contract Serv			
560-200-130 - ED - Conservation District - Contract Se		5,000.00	(5,000.00)
570-000-000 - ECONOMIC DEVELOPMENT SERVICES			
<b>Total Environmental Development:</b>	<b>0.00</b>	<b>16,305.00</b>	<b>(16,305.00)</b>
<b>Economic Development</b>			
570-000-000 - ECONOMIC DEVELOPMENT SERVICES			
570-200-000 - EC - PROF/CONTRACT SERVICES			
570-200-100 - EC - Contract Services		350.00	(350.00)
570-300-000 - EC - UTILITIES			
570-300-100 - EC - Utilities		194.93	(194.93)
570-500-000 - EC - GRANTS AND CONTRIBUTIONS			
570-500-100 - EC - Grants		200.00	(200.00)
570-500-101 - EC - Gen Mill Sharing With TOA			
570-600-000 - EC - AMORTIZATION			
570-600-199 - EC - Amortization			
570-700-700 - EC - Interest			
580-000-000 - RECREATION- CULTURAL EXPENDITURES			
<b>Total Economic Development:</b>	<b>0.00</b>	<b>744.93</b>	<b>(744.93)</b>
<b>Recreation &amp; Culture</b>			
580-000-000 - RECREATION- CULTURAL EXPENDITURES			
580-200-000 - R&C - PROF/CONTRACT SERVICES			
580-200-100 - R&C - Recreation Commission & Administra		177,089.69	(177,089.69)
580-200-110 - R&C - Riverton Parks - Contract Services		12,737.94	(12,737.94)
580-200-111 - R&C - Dutch Elm Program			
580-200-150 - R&C - Libraries - Contract Services		17,015.00	(17,015.00)
580-300-000 - R&C - UTILITIES			
580-300-110 - R&C - Riverton Parks - Utilities		88.76	(88.76)
580-400-000 - R&C - MAINT. MATERIAL AND SUPPLIES			
580-400-110 - R&C - Riverton Parks - Materials & Suppl			
580-500-000 - R&C - GRANTS AND CONTRIBUTIONS			
580-500-100 - R&C - Grants			
580-500-101 - R&C - Flow Through Accounts			
580-600-000 - R&C - AMORTIZATION			
580-600-199 - R&C - Amortization			
580-700-000 - R&C - INTEREST			
580-700-700 - R&C - Interest on Debentures			
580-700-710 - R&C - Interest on Bank Loans			
580-800-000 - R&C - BAD DEBT EXPENSE			
580-800-800 - R&C - Allowance for Uncollectibles			
590-000-000 - FS - FISCAL SERVICES			
<b>Total Recreation &amp; Culture:</b>	<b>0.00</b>	<b>206,931.39</b>	<b>(206,931.39)</b>
<b>Fiscal Services</b>			
590-500-000 - FS - FISCAL SERVICES			
590-500-500 - FS - Contribution to Capital		20,372.18	(20,372.18)
590-600-100 - FS - Contribution to Utility			
590-700-700 - FS - Debenture Debt Charges			
590-700-710 - FS - Other Long Term Debt Charges			

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**  
For the Month Ending April 30, 2023

	<u>Budgeted</u>	<u>Actual</u>	<u>Surplus (Deficit)</u>
590-700-720 - FS - Tax Discount			
590-700-721 - FS - Interest from Financial Institution		30,233.58	(30,233.58)
590-700-730 - FS - Deficit Recovery			
590-800-000 - FS - PROVISION TO RESERVES/BAD DEBT			
590-800-100 - FS - Provision - Capital Fund			
590-800-101 - FS - Provision - General Fund			
590-800-102 - FS - Provision - Machinery Rep Reserve F			
590-800-103 - FS - Provision -Building Reserve Fund			
590-800-104 - FS - Provision - Drainage Reserve Fund			
590-800-105 - FS - Provision - ABF&ES Reserve Fund			
590-800-106 - FS - Provision - Bifrost Fire Cap Reserv			
590-800-107 - FS - Provision - Fed Gas Tax (CCBF) Res			
590-800-108 - FS - Provision - Cemetery Trust Fund			
590-800-109 - FS - Provision - Riverton Cap Dev Res			
590-800-110 - FS - Provision - Riverton Fire Reserve F			
590-800-111 - FS - Provision - Riverton Fire Hecla-Gri			
590-800-112 - FS - Provision - Economic Development Re			
590-800-700 - FS - Provision - Riverton Utility Reserv			
590-800-701 - FS - Provision - Lagoon Reserve Fund			
590-800-800 - FS - Allowance For Tax Assets		243.41	(243.41)
590-800-801 - FS - Phasing Out of Penny			
590-800-802 - FS - Loss on Sale of Asset			
590-900-000 - INTERNAL TRANSFERS AND SURPLUS			
590-900-100 - TF - Recoveries (deduct) - utility			
590-900-150 - TF - Recoveries (deduct) - capital			
590-900-200 - TF - Contribution to Capital			
590-900-250 - TF - Contribution to Utility			
590-900-300 - TF - Surplus Appropriation - Deferred Su			
590-900-350 - TF - Surplus Appropriation - General Res			
590-990-100 - TF - Capital Fund Reserve			
590-990-101 - TF - General Fund Reserve			
590-990-102 - TF - Machinery Rep Fund Reserve			
590-990-103 - TF - Building Fund Reserve			
590-990-104 - TF - Drainage Fund Reserve			
590-990-105 - TF - ABF&ES Fund Reserve			
590-990-106 - TF - Bifrost Fire Cap Fund Reserve			
590-990-107 - TF - Fed Gas Tax Fund Reserve			
590-990-108 - TF - Cemetery Trust Fund Reserve			
590-990-109 - TF - Capital Dev Fund Reserve			
590-990-110 - TF - Riverton Fire Fund Reserve			
590-990-111 - TF - Riverton Fire Hecla-Grindstone Fund			
590-990-112 - TF - Economic Development Fund Reserve			
590-990-190 - TF - Utility Fund Reserve			
590-990-191 - TF - Riverton Sewer Fund Reserve			
590-990-192 - TF - Riverton Utility Fund Reserve			
590-990-193 - TF - Riverton Lagoon Fund Reserve			
<b>Total Fiscal Services:</b>	<b>0.00</b>	<b>50,849.17</b>	<b>(50,849.17)</b>
<b>TOTAL EXPENDITURES:</b>	<b>171,063.76</b>	<b>941,134.66</b>	<b>(770,070.90)</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(139,191.76)</b>	<b>(681,644.00)</b>	<b>(542,452.24)</b>

**MUNICIPALITY OF BIFROST-RIVERTON**  
**CAPITAL FUND BALANCE SHEET**  
As of April 30, 2023

	<b>Balance</b>
<b>ASSETS</b>	
<b>Cash</b>	
610-100-100 - Cash on Deposit - Capital Fund Bank	
610-100-101 - Cash on Deposit - General Fund Bank	207,661.54
610-100-102 - Cash on Deposit - Machinery Rep Reserve	54,718.81
610-100-103 - Cash on Deposit - Building Reserve Fund	129,575.16
610-100-104 - Cash on Deposit - Drainage Reserve Fund	90,210.95
610-100-105 - Cash on Deposit - ABF&ES Reserve Fund B	
610-100-106 - Cash on Deposit - Bifrost Fire Cap Rese	97,194.35
610-100-107 - Cash on Deposit - Fed Gas Tax Res(CCBF)	285,784.16
610-100-108 - Cash on Deposit - Cemetery Trust Fund B	
610-100-109 - Cash on Deposit - Riverton Capital Dev	73,183.93
610-100-110 - Cash on Deposit - Riverton Fire Reserve	250,892.24
610-100-111 - Cash on Deposit - Riverton Fire Hecla-G	
610-100-112 - Cash on Deposit - Riverton Eco Devel	44,380.74
610-100-190 - Cash on Deposit - Utility Fund Bank	
610-100-191 - Cash on Deposit - Riverton Sewer Reserve	
610-100-192 - Cash on Deposit - Riverton Utility Reser	26,161.28
610-100-193 - Cash on Deposit - Riverton Lagoon Reserv	24,765.84
<b>Total Cash:</b>	<b>1,284,529.00</b>
<b>Due To / Due From</b>	
610-400-100 - Due to / from Capital Fund	
610-400-101 - Due to / from General Fund	
610-400-102 - Due to / from Machinery Rep Reserve Fund	
610-400-103 - Due to / from Building Reserve Fund	
610-400-104 - Due to / from Drainage Reserve Fund	
610-400-105 - Due to / from ABF&ES Reserve Fund	
610-400-106 - Due to / from Bifrost Fire Cap Reserve F	
610-400-107 - Due to / from Fed Gas Tax (CCBF) Res	95,028.00
610-400-108 - Due to / from Cemetery Trust Fund	
610-400-109 - Due to / from Riverton Capital Dev Fund	
610-400-110 - Due to / from Riverton Fire Reserve Fund	
610-400-111 - Due to / from Riverton Fire Hecla-Grinds	
610-400-112 - Due to / from Riverton Eco Devel Reser	10,000.00
610-400-190 - Due to / from Utility Fund	
610-400-191 - Due to / from Riverton Sewer Reserve Fun	
610-400-192 - Due to / from Riverton Utility Reserve F	
610-400-193 - Due to / from Riverton Lagoon Reserve Fu	
<b>Total Due To / Due From:</b>	<b>105,028.00</b>
<b>Total ASSETS:</b>	<b>1,389,557.00</b>
<b>RESERVE FUNDS LIABILITIES</b>	
<b>Surplus</b>	
620-100-100 - Capital Fund Surplus	
620-100-101 - General Fund Surplus	207,661.54
620-100-102 - Machinery Rep Reserve Fund Surplus	54,718.81
620-100-103 - Building Reserve Fund Surplus	129,575.16
620-100-104 - Drainage Reserve Fund Surplus	90,210.95
620-100-105 - ABF&ES Reserve Fund Surplus	
620-100-106 - Bifrost Fire Cap Reserve Fund Surplus	97,194.35

**MUNICIPALITY OF BIFROST-RIVERTON**  
**CAPITAL FUND BALANCE SHEET**  
As of April 30, 2023

	<u>Balance</u>
620-100-107 - Fed Gas Tax Reserve Fund (CCBF) Surplus	380,812.16
620-100-108 - Cemetery Trust Fund Surplus	
620-100-109 - Riverton Capital Dev Reserve Fund Surpl	73,183.93
620-100-110 - Riverton Fire Reserve Fund Surplus	250,892.24
620-100-111 - Riverton Fire Hecla-Grindstone Reserve F	
620-100-112 - Riverton Eco Devel Reserve Fund Surplus	54,380.74
620-100-190 - Utility Fund Surplus	
620-100-191 - Riverton Sewer Reserve Fund Surplus	
620-100-192 - Riverton Utility Reserve Fund Surplus	26,161.28
620-100-193 - Riverton Lagoon Reserve Fund Surplus	24,765.84
<b>Total Surplus:</b>	<u><b>1,389,557.00</b></u>
 <b>TOTAL RESERVE FUNDS LIABILITIES</b>	 <u><u><b>1,389,557.00</b></u></u>

MUNICIPALITY OF BIFROST-RIVERTON  
U.O.F. BALANCE SHEET  
As of April 30, 2023

	<u>Balance</u>
<b>ASSETS</b>	
<b>Accounts Receivable</b>	
710-300-100 - Accounts Receivable-Riverton Sewer Billi	5,141.80
<b>Total Accounts Receivable:</b>	<u>5,141.80</u>
<b>Tangible Capital Assets</b>	
720-100-200 - Water & Sewer Infra - Structures - Cost	
720-100-210 - Water & Sewer Infra - Structures - Accm	
720-100-500 - Water & Sewer Infra - Networks - Cost	2,862,353.76
720-100-510 - Water & Sewer Infra - Networks - Accm Am	(1,388,266.69)
720-100-800 - Water & Sewer Infra - Assets Under Const	
<b>Total Tangible Capital Assets:</b>	<u>1,474,087.07</u>
<b>Due To / Due From</b>	
710-600-100 - Due to / from Operating Fund	(128,875.33)
710-600-200 - Transfer From Operating Fund	
<b>Total Due To / Due From:</b>	<u>(128,875.33)</u>
<b>Total ASSETS:</b>	<u><u>1,350,353.54</u></u>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>Accounts Payable</b>	
730-200-110 - Accounts Payable - Other	
730-200-120 - Debenture Installments Payable	87,230.99
<b>Total Accounts Payable:</b>	<u>87,230.99</u>
<b>Nominal Surplus</b>	
740-100-100 - Nominal Surplus	1,305,108.65
<b>Total Nominal Surplus:</b>	<u>1,305,108.65</u>
Excess of Revenue Over Expenditures	(41,986.10)
<b>Total LIABILITIES AND FUND BALANCE:</b>	<u><u>1,350,353.54</u></u>

Report Date  
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**MUNICIPALITY OF BIFROST-RIVERTON**  
**UTILITY REVENUES AND EXPENDITURES**  
For the Month Ending April 30, 2023

	Budgeted	Actual	Surplus (Deficit)
<b>REVENUES</b>			
<b>Sewer Charges</b>			
750-100-100 - Sewer Service Charges		29,371.22	29,371.22
750-100-130 - Penalties		208.80	208.80
<b>Total Sewer Charges:</b>	<b>0.00</b>	<b>29,580.02</b>	<b>29,580.02</b>
<b>Other Revenue</b>			
750-100-170 - Conditional Grants			
750-100-180 - Other Revenue			
<b>Total Other Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES:</b>	<b>0.00</b>	<b>29,580.02</b>	<b>29,580.02</b>
<b>EXPENDITURES</b>			
<b>Sewage Collection &amp; Disposal</b>			
770-000-000 - UTILITIES - SEWER			
770-100-000 - UT - SEWER - WAGES & BENEFITS			
770-100-100 - UT - Sewer Administration			
770-100-200 - UT - Contract Administrative Services			
770-200-000 - UT - SEWER - SERVICE OF SUPPLY			
770-200-100 - UT - Sewer - Service of Supply		1,487.47	(1,487.47)
770-300-000 - UT - SEWER - DISTRIBUTION			
770-300-100 - UT - Sewer - Distribution		2,134.50	(2,134.50)
770-400-100 - UT - Sewer Treatment and Disposal		11,759.80	(11,759.80)
770-500-000 - UT - SEWER - GRANTS AND CONTRIBUTIONS			
770-500-500 - UT - Sewer - Grants and Contributions			
770-600-000 - UT - SEWER - AMORTIZATION			
770-600-199 - UT - Amortization			
770-700-000 - UT - SEWER - INTEREST			
770-700-700 - UT - Interest on Debentures			
770-800-000 - UT - SEWER - BAD DEBT EXPENSE			
770-800-800 - UT - Water - Allowance for Uncollectible			
770-800-801 - UT - Sewer - Allowance for Uncollectible			
<b>Total Sewage Collection &amp; Disposal:</b>	<b>0.00</b>	<b>15,381.77</b>	<b>(15,381.77)</b>
<b>Other</b>			
780-000-000 - INTERNAL TRANSFERS IN			
780-100-100 - Contribution From GOF			
780-100-110 - Transfer from General Reserve - Utility			
780-100-120 - Transfer from Accumulated Surplus			
790-000-000 - TRANSFERS AND SURPLUS APPROPRIATIONS			
790-100-100 - UT - Contributions to Utility Capital			
<b>Total Other:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>15,381.77</b>	<b>15,381.77</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>			
<b>Revenues</b>	<b>0.00</b>	<b>29,580.02</b>	<b>29,580.02</b>
<b>Expenses</b>	<b>0.00</b>	<b>15,381.77</b>	<b>(15,381.77)</b>
<b>Net Surplus (Deficit)</b>	<b>0.00</b>	<b>14,198.25</b>	<b>14,198.25</b>