



FINANCIAL STATEMENT INDEX
MUNICIPALITY OF BIFROST-RIVERTON

Unaudited Financials

As at September 30, 2021

GENERAL OPERATING FUND BALANCE SHEET – ASSETS & LIABILITIES

GENERAL OPERATING FUND REVENUE & EXPENDITURE – DETAILED

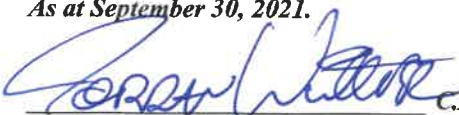
RESERVE FUND BALANCE SHEET – ASSETS & LIABILITIES

UTILITY OPERATING FUND BALANCE SHEET – ASSETS & LIABILITIES

UTILITY OPERATING FUND REVENUE & EXPENDITURE - DETAILED

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 September 30, 2021.


C.A.O.

Examined and Referred to Council

October 14, 2021


Reeve

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of September 30, 2021

	Balance
ASSETS	
Cash	
110-100-110 - Cash on Hand - General	300.00
110-100-120 - Cash on Deposit - General	3,169,519.24
Total Cash:	3,169,819.24
Tax Assets	
120-100-100 - Taxes on Roll	891,089.36
120-100-120 - Tax Titles	18.00
120-100-199 - Allowance for Uncollectible Tax Assets	19,994.87
Total Tax Assets:	911,102.23
Receivables & Other Assets	
120-300-110 - Accounts Receivable - BAR Waste Co-op Lt	1,713.05
120-300-111 - Accounts Receivable - BAR Expansion	175,067.74
120-300-130 - Accounts Receivable - Municipal Governme	64,748.70
120-300-140 - EPTCA	381,666.84
120-300-150 - GST Refund Receivable	43,915.30
120-400-100 - Accounts Receivable - Miscellaneous	13,333.80
Total Receivables & Other Assets:	680,445.43
Due To/From	
120-600-108 - Due to / from Cemetery Trust Fund	1,325.00
120-600-112 - Due to / from Riverton Eco Devel Reser	(10,000.00)
120-600-190 - Due to / from Utility Fund	163,099.37
Total Due To/From:	154,424.37
Inventories	
180-100-110 - Inventory - Gravel	73,542.14
180-100-111 - Inventory - Soil	17,554.04
180-100-120 - Inventory - Culverts	106,896.93
Total Inventories:	197,993.11
Prepays	
190-100-100 - Prepays - General	35,971.84
Total Prepays:	35,971.84
TCA	
170-000-100 - Capital Surplus Adjustment	(6,055,050.18)
170-100-110 - Land Improvements - Cost	2,240,417.29
170-100-120 - Land Improvements - Accm Amortization	(159,005.82)
170-100-200 - Bldgs- Wood Frame - Cost	1,017,023.38
170-100-210 - Bldgs- Wood Frame - Accm Amortization	(641,841.38)
170-100-300 - Vehicles - Cost	3,301,914.06
170-100-310 - Vehicles - Accm Amort	(1,654,606.11)
170-100-400 - Capital Lease - Equipment	286,590.04
170-100-410 - Capital Lease - Equipment - Accm Amortiz	(39,023.61)
170-100-500 - Computer Hdw & Software - Cost	115,365.65
170-100-510 - Computer Hdw & Software - Accm Amortizat	(59,428.40)
170-100-600 - General TCA - Assets Under Construction	670,860.60
170-100-800 - Transp Infra - Road Surface - Cost	25,901,560.88
170-100-810 - Transp Infra - Road Surface - Accm Amort	(20,551,231.18)
Total TCA:	4,373,545.22
TOTAL ASSETS:	9,523,301.44

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of September 30, 2021

	Balance
LIABILITIES AND SURPLUS	
Payables	
210-100-101 - Accounts Payable - Bifrost Misc	50,017.69
210-100-102 - Accounts Payable - Grants/Donations	5,135.00
210-100-103 - Accounts Payable - Other	14,825.72
210-100-104 - Rbfd Fire Hall Temp Loan	332,823.35
210-200-100 - C.P.P. Payable	5,794.62
210-200-110 - E.I. Payable	2,048.89
210-200-120 - Income Tax Payable	13,851.94
210-200-134 - Accounts Payable - MEBP Accidental Ins	(0.12)
210-200-150 - GST Payable	(504.27)
210-200-200 - Accounts Payable - PSFB	183,959.13
210-200-210 - Accounts Payable - Evergreen SD 22	2,285,245.05
210-200-220 - Accounts Payable - Lakeshore SD 23	32,697.56
210-300-110 - Accrued Holidays Payable	39,909.74
Total Payables:	2,965,804.30
Deferred Revenue	
220-100-101 - Proceeds From Tax Sale Held	11,705.73
Total Deferred Revenue:	11,705.73
Long Term Debt	
240-100-101 - Loan Payable - Road Machinery	583,410.00
240-100-102 - Loan Payable - Sewer Project # 2	123,093.57
240-100-103 - Riverton Loan Payable - Nat Gas	0.09
250-100-101 - Capital Lease - SCBA's	137,718.83
Total Long Term Debt:	844,222.49
Surplus (Deficit)	
300-100-100 - Nominal Surplus - Riverton	1,240,845.91
300-100-120 - Fund Balance - Riverton	(53,853.91)
300-100-130 - Nominal Surplus	2,894,179.10
Total Surplus (Deficit):	4,081,171.10
TOTAL LIABILITIES AND SURPLUS:	7,902,903.62
Excess of Revenue Over Expenditures	1,632,103.55

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2021

	Budgeted	Actual	Surplus (Deficit)
REVENUES			
PROPERTY TAXES			
410-100-100 - Tax Levy	3,849,775.00	3,858,713.94	8,938.94
410-100-110 - Taxes Added to Roll	60,000.00	56,188.42	(3,811.58)
410-100-120 - Tax and Redemption Penalties	60,000.00	23,386.35	(36,613.65)
Total PROPERTY TAXES:	3,969,775.00	3,938,288.71	(31,486.29)
GRANT IN LIEU			
480-100-100 - Grants in Lieu - Federal Government	111,982.00	111,981.82	(0.18)
Total GRANT IN LIEU:	111,982.00	111,981.82	(0.18)
USER FEES			
420-100-110 - Sales of Service - General Government	11,100.00	11,216.75	116.75
420-100-120 - Sales of Service - RBFd	2,000.00		(2,000.00)
420-100-121 - Cost Recovery - ABF&ES TOA	110,590.00	158,095.10	47,505.10
420-100-123 - ABFES Reserve Contribution to Operating	15,000.00		(15,000.00)
420-100-130 - Sales of Service - Transportation	40,950.00	55,996.50	15,046.50
420-100-200 - Rentals	8,550.00	3,475.00	(5,075.00)
Total USER FEES:	188,190.00	228,783.35	40,593.35
GOVERNMENT TRANSFERS			
430-100-100 - Provincial - Municipal Operating Grant	254,032.00	258,150.78	4,118.78
430-100-110 - Provincial - Hecla/Grindstone Fire Agree	30,000.00		(30,000.00)
430-100-120 - Provincial - Dutch Elm Disease Mgmt Prog	12,730.00	12,730.00	
430-100-140 - Intermunicipal Grant Revenue	3,100.00	3,183.70	83.70
440-100-100 - Federal Government - Gas Tax	181,793.00	371,849.00	190,056.00
440-100-120 - Hay & Grazing Leases	16,000.00	17,737.95	1,737.95
440-100-130 - Conditional Grants - Misc	85,000.00	132,293.67	47,293.67
440-100-131 - Flow-Through Grant for Entities	12,010.00	84.73	(11,925.27)
440-100-140 - Summer Student Grant - Fed	5,000.00		(5,000.00)
Total GOVERNMENT TRANSFERS:	599,665.00	796,029.83	196,364.83
PERMITS LICENSES AND FINES			
450-100-120 - Licenses - Lotto	100.00	75.00	(25.00)
Total PERMITS LICENSES AND FINES:	100.00	75.00	(25.00)
INVESTMENT INCOME			
460-100-100 - Investment Income	4,000.00	1,264.22	(2,735.78)
Total INVESTMENT INCOME:	4,000.00	1,264.22	(2,735.78)
OTHER REVENUE			
490-100-100 - Miscellaneous Revenue	42,700.00	63,665.50	20,965.50
490-100-101 - Flow-Through to Reporting Entity	76,789.00		(76,789.00)
Total OTHER REVENUE:	119,489.00	63,665.50	(55,823.50)
TOTAL REVENUES:	4,993,201.00	5,140,088.43	146,887.43
EXPENDITURES			
General Government			

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2021

	Budgeted	Actual	Surplus (Deficit)
510-100-100 - GG - Legislative - Indemnities	68,050.00	55,207.05	12,842.95
510-100-110 - GG - General Administrative - Wages	234,650.00	151,748.27	82,901.73
510-110-100 - GG - Legislative - Benefits	37,100.00	22,943.34	14,156.66
510-110-110 - GG - General Administrative - Benefits	44,250.00	25,456.66	18,793.34
510-120-100 - GG - Legislative - Mileage	5,400.00	3,104.64	2,295.36
510-120-110 - GG - General Administrative - Mileage	1,000.00		1,000.00
510-200-200 - GG - Office - Contract Services	55,876.00	23,826.44	32,049.56
510-200-210 - GG - Legal - Contract Services	15,000.00	2,846.87	12,153.13
510-200-220 - GG - Audit - Contract Services.	25,000.00		25,000.00
510-200-230 - GG - Assessment - Contract Services	46,205.00		46,205.00
510-200-240 - GG - Taxation - Contract Services	10,500.00	8,617.10	1,882.90
510-200-250 - GG - Legislative - Contract Services	400.00	286.85	113.15
510-300-200 - GG - Office - Utilities	16,000.00	11,571.91	4,428.09
510-400-100 - GG - Legislative - Materials & Supplies	700.00	629.51	70.49
510-400-200 - GG - Office Supplies - Materials & Suppl	18,250.00	12,833.42	5,416.58
510-400-310 - GG - Elections - Materials & Supplies	1,500.00	549.83	950.17
510-400-311 - GG - Elections - Contract	5,500.00	2,023.49	3,476.51
510-400-320 - GG - Conventions - Admin	10,050.00	6,520.85	3,529.15
510-400-321 - GG - Conventions - Legislative	30,550.00	2,500.00	28,050.00
510-400-330 - GG - Damage Claims & Liability Insurance	34,000.00	69,731.08	(35,731.08)
510-500-500 - GG - Grants and Contributions	6,500.00	800.00	5,700.00
510-900-900 - GG - Legislative Sundry	7,000.00	1,803.61	5,196.39
510-900-901 - GG - Admin Sundry	500.00		500.00
510-900-910 - GG - Recoveries (deduct) UT	(2,856.00)	(2,856.00)	
Total General Government:	671,125.00	400,144.92	270,980.08
Protective Services			
520-100-111 - PS - ABF&ES Administration - Wages	19,331.00	9,184.39	10,146.61
520-100-112 - PS - ABF&ES Response - MBR Wages	24,835.00	17,475.76	7,359.24
520-100-113 - PS - ABF&ES Training - Wages	30,000.00	17,534.06	12,465.94
520-100-152 - PS - RFD Response - Wages	21,300.00	10,785.42	10,514.58
520-100-153 - PS - RFD Training - Wages	20,000.00	10,104.02	9,895.98
520-110-151 - PS - RFD - Benefits	500.00		500.00
520-120-111 - PS - ABF&ES Administration Mileage	800.00	168.08	631.92
520-120-151 - PS - RFD Administration Mileage	1,000.00	104.28	895.72
520-200-105 - PS - Animal & Pest Control - Contract Se	500.00		500.00
520-200-110 - PS - Fire Protection - 911 Cap Fee	15,553.00	15,538.80	14.20
520-200-111 - PS - ABF&ES - Contract Services - Admini	5,500.00	590.00	4,910.00
520-200-112 - PS - ABF&ES - Contract Services - Fire H	11,300.00	2,311.82	8,988.18
520-200-113 - PS - ABF&ES - Contract Services - Insura	22,250.00	14,460.21	7,789.79
520-200-114 - PS - ABF&ES - Contract Services - Equipm	29,575.00	7,065.07	22,509.93
520-200-115 - PS - ABF&ES - Contract Services - Traini	2,400.00	2,190.00	210.00
520-200-151 - PS - RFD - Contract Services - Administr	2,420.00	745.00	1,675.00
520-200-152 - PS - RFD - Contract Services - Fire Hall	470.00	442.45	27.55
520-200-153 - PS - RFD - Contract Services - Insurance	8,500.00	8,043.98	456.02
520-200-154 - PS - RFD - Contract Services - Equipment	15,000.00	10,812.08	4,187.92
520-200-155 - PS - RFD - Contract Services - Training	7,000.00	1,621.57	5,378.43
520-200-200 - PS - NEIMB - Contract Services	4,250.00	4,000.00	250.00
520-300-111 - PS - ABF&ES - Utilities - Administration	1,800.00	637.50	1,162.50
520-300-112 - PS - ABF&ES - Utilities - Fire Hall	11,500.00	7,498.93	4,001.07
520-300-152 - PS - RFD - Utilities - Fire Hall	9,980.00	7,539.37	2,440.63
520-400-112 - PS - ABF&ES - Materials & Supplies - Fir	1,750.00	2,367.96	(617.96)
520-400-114 - PS - ABF&ES - Materials & Supplies - Equ	5,000.00	4,909.83	90.17

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2021

	Budgeted	Actual	Surplus (Deficit)
520-400-115 - PS - ABF&ES - Materials & Supplies - Tra	24,700.00	2,106.02	22,593.98
520-400-116 - PS - ABF&ES - Materials & Supplies - Oth	500.00	69.90	430.10
520-400-151 - PS - RFD - Materials & Supplies - Admini	100.00	495.08	(395.08)
520-400-152 - PS - RFD - Materials & Supplies - Fire H	600.00	624.11	(24.11)
520-400-153 - PS - RFD - Materials & Supplies - Equipm	2,200.00	3,902.44	(1,702.44)
520-400-154 - PS - RFD - Materials & Supplies - Traini	320.00		320.00
520-900-111 - PS - ABF&ES - Equipment/Capital Purchase	94,350.00	56,013.80	38,336.20
520-900-151 - PS - RBFD Equipment/Capital Purchases		12,970.23	(12,970.23)
Total Protective Services:	395,284.00	232,312.16	162,971.84
Transportation			
530-100-100 - TS - Public Works Manager - Wages	73,500.00	49,784.66	23,715.34
530-100-110 - TS - Riverton Operators - Wages	64,800.00	50,333.62	14,466.38
530-100-120 - TS - Road Maintenance - Labour	220,250.00	162,375.35	57,874.65
530-100-140 - TS - Ditches and Road Drainage - Labour	100,700.00	51,541.72	49,158.28
530-110-100 - TS - Public Works Manager - Benefits	15,500.00	11,081.28	4,418.72
530-110-110 - TS - Riverton Operators - Benefits	12,000.00	8,627.93	3,372.07
530-110-120 - TS - Road Maintenance - Benefits	46,200.00	40,289.88	5,910.12
530-110-140 - TS - Ditches and Road Drainage - Benefit	26,020.00	7,117.54	18,902.46
530-120-100 - TS - Public Works Manager - Utilities	1,225.00	778.40	446.60
530-120-110 - TS - Riverton Operators - Mileage	500.00	55.00	445.00
530-120-120 - TS - Road Maintenance - Mileage	1,000.00	593.56	406.44
530-120-130 - TS - Road Reconstruction - Mileage	1,000.00	214.72	785.28
530-120-140 - TS - Ditches and Road Drainage - Mileage	500.00		500.00
530-200-050 - TS - Road Commissioners' Fee and Mileage	5,000.00	1,606.84	3,393.16
530-200-100 - TS - Engineering - Contract Services	24,000.00	3,580.00	20,420.00
530-200-115 - TS - Equipment Repairs & Mtce - Contract	50,000.00	36,366.16	13,633.84
530-200-116 - TS - Bifrost Yard - Contract Services	15,070.00	5,648.52	9,421.48
530-200-117 - TS - Riverton Yard - Contract Services	3,750.00	2,070.20	1,679.80
530-200-120 - TS - Road Maintenance - Contract Service	398,850.00	307,913.98	90,936.02
530-200-130 - TS - Road Reconstruction - Contract Serv	5,000.00	2,728.56	2,271.44
530-200-140 - TS - Ditches and Road Drainage - Contrac	250,000.00	3,455.60	246,544.40
530-200-170 - TS - Sidewalks & Boulevards - Contract S	5,000.00	231.80	4,768.20
530-200-190 - TS - Insurance Bifrost - Contract Servic	35,000.00	22,854.60	12,145.40
530-300-116 - TS - Bifrost Workshop Operations - Utili	5,700.00	4,577.58	1,122.42
530-300-117 - TS - Riverton Workshop Yard Operations -	4,500.00	3,112.36	1,387.64
530-300-160 - TS - Bifrost Street Lighting - Utilities	6,000.00	3,170.48	2,829.52
530-300-161 - TS - Riverton Street Lighting - Utilitie	12,500.00	9,599.08	2,900.92
530-400-111 - TS - Equipment Fuel Rural	120,000.00	97,828.16	22,171.84
530-400-112 - TS - Equipment Fuel Urban	5,000.00	1,666.36	3,333.64
530-400-115 - TS - Equip Repairs & Mtce - Materials an	56,000.00	19,295.53	36,704.47
530-400-116 - TS - Bifrost Yard - Materials and Suppli	15,000.00	12,387.51	2,612.49
530-400-117 - TS - Riverton Yard - Materials and Suppl	3,000.00	686.27	2,313.73
530-400-120 - TS - Road Maintenance - Materials and Su	540,500.00	604,394.99	(63,894.99)
530-400-130 - TS - Road Reconstruction - Materials and	2,000.00		2,000.00
530-400-140 - TS - Ditches & Road Drainage - Materials	116,300.00	38,937.46	77,362.54
530-400-150 - TS - Snow & Ice Removal - Materials and	6,000.00	3,500.00	2,500.00
530-400-180 - TS - Flood - Materials and Supplies	750.00		750.00
530-400-190 - TS - Traffic Services - Materials and Su	7,000.00	4,072.02	2,927.98
Total Transportation:	2,255,115.00	1,572,477.72	682,637.28
Environmental Health			

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2021

	Budgeted	Actual	Surplus (Deficit)
540-200-100 - EH - Garbage Collection - Contract Servi	31,200.00	23,400.00	7,800.00
540-200-110 - EH - Nuisance Grounds - Contract Service	117,850.00	26,566.72	91,283.28
540-200-150 - EH - Lagoon - Contract Services	3,000.00	3,000.00	
540-500-500 - EH - Grants and Contributions - Riverdal	65,700.00	39,786.33	25,913.67
Total Environmental Health:	217,750.00	92,753.05	124,996.95
Public Health & Welfare			
550-200-100 - H&W - Social Welfare - Contract Services	6,520.00		6,520.00
550-500-500 - H&W - Grants and Contributions	38,889.00	24,618.19	14,270.81
Total Public Health & Welfare:	45,409.00	24,618.19	20,790.81
Environmental Development			
560-200-100 - ED - Planning & Zoning - Contract Servic	28,180.00	28,935.00	(755.00)
560-200-110 - ED - Rural Area Weed Control - Contract	9,200.00	9,200.00	
560-200-120 - ED - Veterinary Services - Contract Serv	11,500.00	11,500.00	
560-200-130 - ED - Conservation District - Contract Se	10,000.00	10,000.00	
Total Environmental Development:	58,880.00	59,635.00	(755.00)
Economic Development			
570-200-100 - EC - Contract Services	2,500.00	2,709.47	(209.47)
570-300-100 - EC - Utilities	2,000.00	1,490.41	509.59
570-500-100 - EC - Grants	59,000.00	14,000.00	45,000.00
570-500-101 - EC - Gen Mill Sharing With TOA	35,000.00	34,747.18	252.82
Total Economic Development:	98,500.00	52,947.06	45,552.94
Recreation & Culture			
580-200-100 - R&C - Recreation Commission & Administra	381,500.00	267,481.00	114,019.00
580-200-110 - R&C - Riverton Parks - Contract Services	14,500.00	16,862.24	(2,362.24)
580-200-150 - R&C - Libraries - Contract Services	34,625.00	34,624.50	0.50
580-300-110 - R&C - Riverton Parks - Utilities	300.00	162.12	137.88
580-400-110 - R&C - Riverton Parks - Materials & Suppl	2,300.00	1,475.30	824.70
580-500-100 - R&C - Grants	2,000.00	1,500.00	500.00
580-500-101 - R&C - Flow Through Accounts	15,000.00	26,700.06	(11,700.06)
Total Recreation & Culture:	450,225.00	348,805.22	101,419.78
Fiscal Services			
590-500-500 - FS - Contribution to Capital	501,223.00	327,164.97	174,058.03
590-700-700 - FS - Debenture Debt Charges	178,517.00		178,517.00
590-700-721 - FS - Interest from Financial Institution	25,000.00	7,301.22	17,698.78
590-700-730 - FS - Deficit Recovery	58,435.00		58,435.00
590-800-105 - FS - Provision - ABF&ES Reserve Fund		883.00	(883.00)
590-800-107 - FS - Provision - Fed Gas Tax Reserve Fun		371,849.00	(371,849.00)
590-800-111 - FS - Provision - Riverton Fire Hecla-Gri	30,000.00		30,000.00
590-800-800 - FS - Allowance For Tax Assets	7,738.00	28,799.12	(21,061.12)
Total Fiscal Services:	800,913.00	735,997.31	64,915.69
TOTAL EXPENDITURES:	4,993,201.00	3,519,690.63	1,473,510.37
NET OPERATING SURPLUS/(DEFICIT)	0.00	1,620,397.80	1,620,397.80

MUNICIPALITY OF BIFROST-RIVERTON
CAPITAL FUND BALANCE SHEET
As of September 30, 2021

	Balance
ASSETS	
Cash	
610-100-101 - Cash on Deposit - General Fund Bank	165,939.92
610-100-102 - Cash on Deposit - Machinery Rep Reserve	81,991.34
610-100-103 - Cash on Deposit - Building Reserve Fund	123,448.55
610-100-104 - Cash on Deposit - Drainage Reserve Fund	44,754.58
610-100-105 - Cash on Deposit - ABF&ES Reserve Fund B	151,656.65
610-100-106 - Cash on Deposit - Bifrost Fire Cap Rese	92,587.19
610-100-107 - Cash on Deposit - Fed Gas Tax Reserve F	959,538.89
610-100-109 - Cash on Deposit - Riverton Capital Dev	70,971.62
610-100-110 - Cash on Deposit - Riverton Fire Reserve	150,202.07
610-100-112 - Cash on Deposit - Riverton Eco Devel	42,279.90
610-100-192 - Cash on Deposit - Riverton Utility Reser	25,394.14
610-100-193 - Cash on Deposit - Riverton Lagoon Reserv	24,039.61
Total Cash:	1,932,804.46
Due To / Due From	
610-400-112 - Due to / from Riverton Eco Devel Reser	10,000.00
Total Due To / Due From:	10,000.00
Total ASSETS:	1,942,804.46
RESERVE FUNDS LIABILITIES	
Surplus	
620-100-101 - General Fund Surplus	165,939.92
620-100-102 - Machinery Rep Reserve Fund Surplus	81,991.34
620-100-103 - Building Reserve Fund Surplus	123,448.55
620-100-104 - Drainage Reserve Fund Surplus	44,754.58
620-100-105 - ABF&ES Reserve Fund Surplus	151,656.65
620-100-106 - Bifrost Fire Cap Reserve Fund Surplus	92,587.19
620-100-107 - Fed Gas Tax Reserve Fund Surplus	959,538.89
620-100-109 - Riverton Capital Dev Reserve Fund Surpl	70,971.62
620-100-110 - Riverton Fire Reserve Fund Surplus	150,202.07
620-100-112 - Riverton Eco Devel Reserve Fund Surplus	52,279.90
620-100-192 - Riverton Utility Reserve Fund Surplus	25,394.14
620-100-193 - Riverton Lagoon Reserve Fund Surplus	24,039.61
Total Surplus:	1,942,804.46
TOTAL RESERVE FUNDS LIABILITIES	1,942,804.46

MUNICIPALITY OF BIFROST-RIVERTON
U.O.F. BALANCE SHEET - RESERVES
As of September 30, 2021

	<u>Balance</u>
ASSETS	
Accounts Receivable	
710-300-100 - Accounts Receivable-Riverton Sewer Billi	7,945.48
Total Accounts Receivable:	7,945.48
Tangible Capital Assets	
720-100-500 - Water & Sewer Infra - Networks - Cost	2,849,753.76
720-100-510 - Water & Sewer Infra - Networks - Accm Am	(1,264,517.63)
Total Tangible Capital Assets:	1,585,236.13
Due To / Due From	
710-600-100 - Due to / from Operating Fund	(168,466.93)
710-600-200 - Transfer From Operating Fund	3.20
Total Due To / Due From:	(168,463.73)
Total ASSETS:	1,424,717.88
LIABILITIES AND FUND BALANCE	
Accounts Payable	
730-200-110 - Accounts Payable - Other	305.76
730-200-120 - Debenture Installments Payable	117,607.23
Total Accounts Payable:	117,912.99
Nominal Surplus	
740-100-100 - Nominal Surplus	1,302,720.04
Total Nominal Surplus:	1,302,720.04
Excess of Revenue Over Expenditures	4,084.85
Total LIABILITIES AND FUND BALANCE:	1,424,717.88

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MUNICIPALITY OF BIFROST-RIVERTON
UTILITY REVENUES AND EXPENDITURES
For the Month Ending September 30, 2021

	Budgeted	Actual	Surplus (Deficit)
REVENUES			
Sewer Charges			
750-100-100 - Sewer Service Charges	58,750.00	44,135.91	(14,614.09)
750-100-130 - Penalties	1,500.00	901.00	(599.00)
Total Sewer Charges:	60,250.00	45,036.91	(15,213.09)
Other Revenue			
750-100-180 - Other Revenue		360.00	360.00
Total Other Revenue:	0.00	360.00	360.00
TOTAL REVENUES:	60,250.00	45,396.91	(14,853.09)
EXPENDITURES			
Sewage Collection & Disposal			
770-100-100 - UT - Sewer Administration	17,800.00	13,491.61	4,308.39
770-200-100 - UT - Sewer - Service of Supply	17,250.00	17,042.50	207.50
770-300-100 - UT - Sewer - Distribution	21,700.00	4,482.23	17,217.77
770-400-100 - UT - Sewer Treatment and Disposal	3,500.00	6,295.70	(2,795.70)
Total Sewage Collection & Disposal:	60,250.00	41,312.04	18,937.96
TOTAL EXPENDITURES:	60,250.00	41,312.04	(18,937.96)
NET OPERATING SURPLUS/(DEFICIT)			
Revenues	60,250.00	45,396.91	(14,853.09)
Expenses	60,250.00	41,312.04	18,937.96
Net Surplus (Deficit)	0.00	4,084.87	4,084.87