



FINANCIAL STATEMENT INDEX
MUNICIPALITY OF BIFROST-RIVERTON

Unaudited Financials

As at September 30, 2022

GENERAL OPERATING FUND BALANCE SHEET – ASSETS & LIABILITIES

GENERAL OPERATING FUND REVENUE & EXPENDITURE – DETAILED

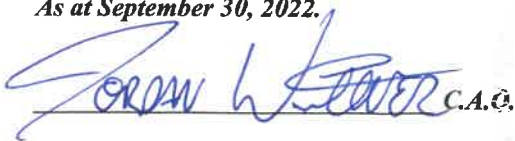
RESERVE FUND BALANCE SHEET – ASSETS & LIABILITIES

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, 2022.


GORDON W. STEWART C.A.O.

Examined and Referred to Council

October 13, 2022



Reeve

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of September 30, 2022

	Balance
ASSETS	
Cash	
110-100-110 - Cash on Hand - General	300.00
110-100-120 - Cash on Deposit - General	1,084,435.75
Total Cash:	1,084,735.75
Tax Assets	
120-100-100 - Taxes on Roll	1,113,037.42
Total Tax Assets:	1,113,037.42
Receivables & Other Assets	
120-200-121 - Accounts Receivable - DFA Province of MB	(35,401.87)
120-300-130 - Accounts Receivable - ABFES Lease	28,430.07
120-300-140 - EPTCA	315,822.69
120-300-150 - GST Refund Receivable	223,714.78
120-400-100 - Accounts Receivable - Miscellaneous	27,526.84
120-400-110 - Accounts Receivable - General	23,244.28
Total Receivables & Other Assets:	583,336.79
Due To/From	
120-600-112 - Due to / from Riverton Eco Devel Reser	(10,000.00)
120-600-190 - Due to / from Utility Fund	114,176.17
Total Due To/From:	104,176.17
Inventories	
180-100-110 - Inventory - Gravel	102,983.94
180-100-111 - Inventory - Soil	17,554.04
180-100-120 - Inventory - Culverts	86,436.99
Total Inventories:	206,974.97
Prepays	
190-100-100 - Prepays - General	37,633.60
190-100-110 - Prepaid Insurance	2,448.50
Total Prepays:	40,082.10
TCA	
170-000-100 - Capital Surplus Adjustment	(6,055,050.18)
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	1,014,701.47
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)
Total TCA:	5,995,976.22
TOTAL ASSETS:	9,128,319.42

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of September 30, 2022

	Balance
LIABILITIES AND SURPLUS	
Payables	
210-100-101 - Accounts Payable - Bifrost Misc	74,133.21
210-100-102 - Accounts Payable - Grants/Donations	1,969.42
210-100-103 - Accounts Payable - Other	12,394.75
210-100-104 - RBFDFire Hall Temp Loan	784,952.42
210-200-100 - C.P.P. Payable	9,620.48
210-200-110 - E.I. Payable	3,137.12
210-200-120 - Income Tax Payable	22,157.62
210-200-130 - Accounts Payable - MEBP Pension	16,155.80
210-200-131 - Accounts Payable - MEBP Insurance	357.87
210-200-132 - Accounts Payable - MEBP Long Term Disabi	1,469.22
210-200-133 - Accounts Payable - MEBP Life Insurance	9.00
210-200-134 - Accounts Payable - MEBP Accidental Ins	67.95
210-200-200 - Accounts Payable - PSFB	182,112.62
210-200-210 - Accounts Payable - Evergreen SD 22	2,284,796.47
210-200-220 - Accounts Payable - Lakeshore SD 23	32,375.25
210-200-271 - Accounts Payable - Municipal Refunds	34,923.50
210-300-110 - Accrued Holidays Payable	38,235.55
Total Payables:	3,498,868.25
Deferred Revenue	
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
Total Deferred Revenue:	351,320.23
Long Term Debt	
240-100-100 - Loan Payable - ABFES Pumper Truck	302,500.00
240-100-101 - Loan Payable - Road Machinery	471,214.88
240-100-102 - Loan Payable - Sewer Project # 2	94,745.72
250-100-101 - Capital Lease - SCBA's	68,388.28
Total Long Term Debt:	936,848.88
Surplus (Deficit)	
300-100-100 - Nominal Surplus - Riverton	1,212,222.34
300-100-120 - Fund Balance - Riverton	(53,853.91)
300-100-130 - Nominal Surplus	4,702,794.94
Total Surplus (Deficit):	5,861,163.37
TOTAL LIABILITIES AND SURPLUS:	10,648,200.73
Excess of Revenue Over Expenditures	(856,351.99)

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2022

	Budgeted	Actual	Surplus (Deficit)
REVENUES			
PROPERTY TAXES			
410-100-100 - Tax Levy	4,157,216.00	4,166,154.18	8,938.18
410-100-110 - Taxes Added to Roll	55,000.00	45,550.47	(9,449.53)
410-100-120 - Tax and Redemption Penalties	45,000.00	22,715.09	(22,284.91)
Total PROPERTY TAXES:	4,257,216.00	4,234,419.74	(22,796.26)
GRANT IN LIEU			
480-100-100 - Grants in Lieu - Federal Government	121,163.00	121,162.73	(0.27)
Total GRANT IN LIEU:	121,163.00	121,162.73	(0.27)
USER FEES			
420-100-110 - Sales of Service - General Government	13,650.00	51,030.32	37,380.32
420-100-120 - Sales of Service - RBF D		4,549.00	4,549.00
420-100-130 - Sales of Service - Transportation	56,300.00	7,820.60	(48,479.40)
420-100-180 - Sales of Service - Recreation & Culture		250.00	250.00
420-100-200 - Rentals	8,800.00	2,125.00	(6,675.00)
Total USER FEES:	78,750.00	65,774.92	(12,975.08)
GOVERNMENT TRANSFERS			
430-100-100 - Provincial - Municipal Operating Grant	254,000.00	190,524.44	(63,475.56)
430-100-110 - Provincial - Hecla/Grindstone Fire Agree	30,000.00	30,000.00	
430-100-120 - Provincial - Dutch Elm Disease Mgmt Prog	19,100.00	18,378.72	(721.28)
440-100-100 - Federal Government - Gas Tax (CCBF)	181,793.00	95,028.00	(86,765.00)
440-100-120 - Hay & Grazing Leases	17,000.00	23,976.83	6,976.83
440-100-130 - Conditional Grants - Misc		47,431.05	47,431.05
440-100-131 - Flow-Through Grant for Entities		7,715.24	7,715.24
440-100-141 - Summer Student Grant - Prov	4,000.00		(4,000.00)
Total GOVERNMENT TRANSFERS:	505,893.00	413,054.28	(92,838.72)
PERMITS LICENSES AND FINES			
450-100-120 - Licenses - Lotto	100.00	96.00	(4.00)
Total PERMITS LICENSES AND FINES:	100.00	96.00	(4.00)
INVESTMENT INCOME			
460-100-100 - Investment Income	5,000.00	6,253.59	1,253.59
460-100-900 - Transfers From Reserve		41,144.00	41,144.00
Total INVESTMENT INCOME:	5,000.00	47,397.59	42,397.59
OTHER REVENUE			
490-100-100 - Miscellaneous Revenue	92,750.00	85,187.11	(7,562.89)
490-100-101 - Flow-Through to Reporting Entity	76,700.00	34,000.92	(42,699.08)
490-100-103 - PS - RBF D - Donation/Grants		23,950.00	23,950.00
490-200-100 - TF - Accumulated Surplus	42,600.00	42,600.00	
Total OTHER REVENUE:	212,050.00	185,738.03	(26,311.97)
TOTAL REVENUES:	5,180,172.00	5,067,643.29	(112,528.71)

EXPENDITURES

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2022

	Budgeted	Actual	Surplus (Deficit)
General Government			
510-100-100 - GG - Legislative - Indemnities	80,100.00	56,564.47	23,535.53
510-100-110 - GG - General Administrative - Wages	256,350.00	187,440.35	68,909.65
510-110-100 - GG - Legislative - Benefits	34,000.00	25,299.90	8,700.10
510-110-110 - GG - General Administrative - Benefits	44,250.00	36,072.86	8,177.14
510-120-100 - GG - Legislative - Mileage	7,500.00	5,809.73	1,690.27
510-120-110 - GG - General Administrative - Mileage	1,000.00		1,000.00
510-200-200 - GG - Office - Contract Services	45,000.00	51,976.60	(6,976.60)
510-200-210 - GG - Legal - Contract Services	15,000.00	3,126.93	11,873.07
510-200-220 - GG - Audit - Contract Services.	25,000.00	25,000.00	
510-200-230 - GG - Assessment - Contract Services	45,718.00		45,718.00
510-200-240 - GG - Taxation - Contract Services	10,500.00	8,571.01	1,928.99
510-200-250 - GG - Legislative - Contract Services	500.00	274.48	225.52
510-300-200 - GG - Office - Utilities	16,500.00	11,440.47	5,059.53
510-400-100 - GG - Legislative - Materials & Supplies		67.40	(67.40)
510-400-200 - GG - Office Supplies - Materials & Suppl	23,250.00	12,622.59	10,627.41
510-400-310 - GG - Elections - Materials & Supplies	2,870.00	1,778.96	1,091.04
510-400-311 - GG - Elections - Contract	11,480.00	1,181.26	10,298.74
510-400-320 - GG - Conventions - Admin	11,500.00	5,256.93	6,243.07
510-400-321 - GG - Conventions - Legislative	35,350.00	7,231.86	28,118.14
510-400-330 - GG - Damage Claims & Liability Insurance	51,650.00	44,059.30	7,590.70
510-500-500 - GG - Grants and Contributions	7,300.00	5,257.00	2,043.00
510-800-840 - GG - Bad Debt Misc		8,849.41	(8,849.41)
510-900-900 - GG - Legislative Sundry	2,500.00	2,781.91	(281.91)
510-900-901 - GG - Admin Sundry	9,500.00	79.00	9,421.00
510-900-902 - GG - Misc Flow Through (Not Rec related)		41,911.68	(41,911.68)
510-900-910 - GG - Recoveries (deduct) UT	(2,856.00)	(2,856.00)	
Total General Government:	733,962.00	539,798.10	194,163.90
Protective Services			
520-100-112 - PS - ABF&ES Response - MBR Wages	30,000.00	9,614.26	20,385.74
520-100-120 - PS - ABFES Annual Levy	145,100.00	69,256.68	75,843.32
520-100-151 - PS - RFD Administration - Misc	1,500.00		1,500.00
520-100-152 - PS - RFD Response - Wages	24,000.00	8,150.25	15,849.75
520-100-153 - PS - RFD Training - Wages	23,000.00	7,378.61	15,621.39
520-120-151 - PS - RFD Administration Mileage	500.00	82.60	417.40
520-200-105 - PS - Animal & Pest Control - Contract Se	1,000.00	449.47	550.53
520-200-110 - PS - Fire Protection - 911 Cap Fee	16,000.00	16,011.72	(11.72)
520-200-151 - PS - RFD - Contract Services - Administr	2,420.00	420.00	2,000.00
520-200-152 - PS - RFD - Contract Services - Fire Hall	470.00		470.00
520-200-153 - PS - RFD - Contract Services - Insurance	12,350.00	8,319.47	4,030.53
520-200-154 - PS - RFD - Contract Services - Equipment	11,200.00	4,486.24	6,713.76
520-200-155 - PS - RFD - Contract Services - Training	7,500.00		7,500.00
520-200-200 - PS - NEIMB - Contract Services	12,500.00	10,500.00	2,000.00
520-200-301 - PS - CS Flood Protection - Site Specific		3,646,896.00	(3,646,896.00)
520-200-302 - PS - CS Flood Protection - Nonsite		171,311.49	(171,311.49)
520-300-152 - PS - RFD - Utilities - Fire Hall	11,740.00	10,841.46	898.54
520-400-151 - PS - RFD - Materials & Supplies - Admini	2,000.00		2,000.00
520-400-152 - PS - RFD - Materials & Supplies - Fire H	1,000.00	1,299.90	(299.90)
520-400-153 - PS - RFD - Materials & Supplies - Equipm	3,500.00	1,248.19	2,251.81
520-400-154 - PS - RFD - Materials & Supplies - Traini	2,000.00		2,000.00
520-900-151 - PS - RBFD Equipment/Capital Purchases	38,100.00	15,038.23	23,061.77

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2022

	Budgeted	Actual	Surplus (Deficit)
Total Protective Services:	345,880.00	3,981,304.57	(3,635,424.57)
Transportation			
530-100-100 - TS - Public Works Manager - Wages	74,800.00	54,355.20	20,444.80
530-100-110 - TS - Riverton Operators - Wages	73,200.00	65,810.30	7,389.70
530-100-120 - TS - Road Maintenance - Labour	268,500.00	188,081.82	80,418.18
530-100-140 - TS - Ditches and Road Drainage - Labour	83,000.00	59,236.80	23,763.20
530-110-100 - TS - Public Works Manager - Benefits	17,000.00	11,333.72	5,666.28
530-110-110 - TS - Riverton Operators - Benefits	14,000.00	9,658.25	4,341.75
530-110-120 - TS - Road Maintenance - Benefits	61,500.00	41,802.09	19,697.91
530-110-140 - TS - Ditches and Road Drainage - Benefit	12,100.00	9,297.22	2,802.78
530-120-100 - TS - Public Works Manager - Utilities	1,225.00	1,166.13	58.87
530-120-110 - TS - Riverton Operators - Mileage	500.00		500.00
530-120-120 - TS - Road Maintenance - Mileage	750.00	522.53	227.47
530-120-130 - TS - Road Reconstruction - Mileage	1,000.00	301.57	698.43
530-200-050 - TS - Road Commissioners' Fee and Mileage	5,000.00	6,715.15	(1,715.15)
530-200-100 - TS - Engineering - Contract Services	24,000.00		24,000.00
530-200-115 - TS - Equipment Repairs & Mtce - Contract	50,000.00	87,068.41	(37,068.41)
530-200-116 - TS - Bifrost Yard - Contract Services	11,000.00	6,875.78	4,124.22
530-200-117 - TS - Riverton Yard - Contract Services	3,500.00	5,173.70	(1,673.70)
530-200-120 - TS - Road Maintenance - Contract Service	441,500.00	61,031.70	380,468.30
530-200-130 - TS - Road Reconstruction - Contract Serv	6,500.00	1,600.00	4,900.00
530-200-141 - TS - Winter Ditch and Road - Contract	250,000.00	272,200.00	(22,200.00)
530-200-170 - TS - Sidewalks & Boulevards - Contract S	5,000.00	183.75	4,816.25
530-200-190 - TS - Insurance Bifrost - Contract Servic	35,000.00	24,964.20	10,035.80
530-300-116 - TS - Bifrost Workshop Operations - Utili	7,500.00	5,975.92	1,524.08
530-300-117 - TS - Riverton Workshop Yard Operations -	5,250.00	3,701.49	1,548.51
530-300-160 - TS - Bifrost Street Lighting - Utilities	7,500.00	3,088.50	4,411.50
530-300-161 - TS - Riverton Street Lighting - Utilitie	20,000.00	8,542.46	11,457.54
530-400-111 - TS - Equipment Fuel Rural	250,000.00	168,500.54	81,499.46
530-400-112 - TS - Equipment Fuel Urban	7,500.00	4,411.97	3,088.03
530-400-115 - TS - Equip Repairs & Mtce - Materials an	56,000.00	41,531.45	14,468.55
530-400-116 - TS - Bifrost Yard - Materials and Suppli	20,000.00	4,956.84	15,043.16
530-400-117 - TS - Riverton Yard - Materials and Suppl	5,000.00	1,014.61	3,985.39
530-400-120 - TS - Road Maintenance - Materials and Su	641,750.00	302,459.93	339,290.07
530-400-130 - TS - Road Reconstruction - Materials and	2,500.00		2,500.00
530-400-140 - TS - Ditches & Road Drainage - Materials		29,763.49	(29,763.49)
530-400-150 - TS - Airport	8,600.00	5,055.75	3,544.25
530-400-180 - TS - Flood - Materials and Supplies	1,500.00		1,500.00
530-400-190 - TS - Traffic Services - Materials and Su	9,000.00		9,000.00
530-400-320 - TS - Memberships and Conventions	200.00		200.00
Total Transportation:	2,481,375.00	1,486,381.27	994,993.73
Environmental Health			
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	105,000.00	52,345.65	52,654.35
540-200-150 - EH - Lagoon - Contract Services	3,000.00	3,000.00	
540-500-500 - EH - Grants and Contributions - Rivaldal	60,450.00	39,250.92	21,199.08
Total Environmental Health:	199,650.00	117,996.57	81,653.43
Public Health & Welfare			
550-200-100 - H&W - Social Welfare - Contract Services	6,520.00		6,520.00

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2022

	Budgeted	Actual	Surplus (Deficit)
550-500-500 - H&W - Grants and Contributions	35,000.00	13,000.00	22,000.00
Total Public Health & Welfare:	41,520.00	13,000.00	28,520.00
Environmental Development			
560-200-100 - ED - Planning & Zoning - Contract Serv	34,500.00	28,736.13	5,763.87
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:	65,200.00	59,436.13	5,763.87
Economic Development			
570-200-100 - EC - Contract Services	39,500.00	38,989.59	510.41
570-300-100 - EC - Utilities	2,250.00	1,775.75	474.25
570-500-100 - EC - Grants	53,500.00	19,594.23	33,905.77
Total Economic Development:	95,250.00	60,359.57	34,890.43
Recreation & Culture			
580-200-100 - R&C - Recreation Commission & Administra	440,500.00	395,799.81	44,700.19
580-200-110 - R&C - Riverton Parks - Contract Services	29,850.00	25,267.42	4,582.58
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	177.66	122.34
580-400-110 - R&C - Riverton Parks - Materials & Suppl	2,000.00	2,179.58	(179.58)
580-500-100 - R&C - Grants	5,000.00	1,700.00	3,300.00
Total Recreation & Culture:	512,275.00	459,748.97	52,526.03
Fiscal Services			
590-500-500 - FS - Contribution to Capital	91,000.00	119,933.62	(28,933.62)
590-700-700 - FS - Debenture Debt Charges	283,187.00		283,187.00
590-700-721 - FS - Interest from Financial Institution	20,000.00	19,116.54	883.46
590-700-730 - FS - Deficit Recovery	58,435.00	58,435.00	
590-800-107 - FS - Provision - Fed Gas Tax (CCBF) Res	181,793.00	95,028.00	86,765.00
590-800-110 - FS - Provision - Riverton Fire Reserve F	45,500.00	30,000.00	15,500.00
590-800-800 - FS - Allowance For Tax Assets	25,145.00	26,670.37	(1,525.37)
590-800-801 - FS - Phasing Out of Penny		0.01	(0.01)
Total Fiscal Services:	705,060.00	349,183.54	355,876.46
TOTAL EXPENDITURES:	5,180,172.00	7,067,208.72	(1,887,036.72)
NET OPERATING SURPLUS/(DEFICIT)	0.00	(1,999,565.43)	(1,999,565.43)

MUNICIPALITY OF BIFROST-RIVERTON
CAPITAL FUND BALANCE SHEET
As of September 30, 2022

	Balance
ASSETS	
Cash	
610-100-101 - Cash on Deposit - General Fund Bank	165,128.49
610-100-102 - Cash on Deposit - Machinery Rep Reserve	53,112.69
610-100-103 - Cash on Deposit - Building Reserve Fund	125,783.83
610-100-104 - Cash on Deposit - Drainage Reserve Fund	88,834.27
610-100-106 - Cash on Deposit - Bifrost Fire Cap Rese	94,342.66
610-100-107 - Cash on Deposit - Fed Gas Tax Res(CCBF)	326,552.13
610-100-109 - Cash on Deposit - Riverton Capital Dev	71,932.63
610-100-110 - Cash on Deposit - Riverton Fire Reserve	246,500.76
610-100-112 - Cash on Deposit - Riverton Eco Devel	43,080.53
610-100-192 - Cash on Deposit - Riverton Utility Reser	25,713.98
610-100-193 - Cash on Deposit - Riverton Lagoon Reserv	24,342.39
Total Cash:	1,265,324.36
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:	1,275,324.36
RESERVE FUNDS LIABILITIES	
Surplus	
620-100-101 - General Fund Surplus	165,128.49
620-100-102 - Machinery Rep Reserve Fund Surplus	53,112.69
620-100-103 - Building Reserve Fund Surplus	125,783.83
620-100-104 - Drainage Reserve Fund Surplus	88,834.27
620-100-106 - Bifrost Fire Cap Reserve Fund Surplus	94,342.66
620-100-107 - Fed Gas Tax Reserve Fund (CCBF) Surplus	326,552.13
620-100-109 - Riverton Capital Dev Reserve Fund Surpl	71,932.63
620-100-110 - Riverton Fire Reserve Fund Surplus	246,500.76
620-100-112 - Riverton Eco Devel Reserve Fund Surplus	53,080.53
620-100-192 - Riverton Utility Reserve Fund Surplus	25,713.98
620-100-193 - Riverton Lagoon Reserve Fund Surplus	24,342.39
Total Surplus:	1,275,324.36
TOTAL RESERVE FUNDS LIABILITIES	1,275,324.36

MUNICIPALITY OF BIFROST-RIVERTON
U.O.F. BALANCE SHEET
As of September 30, 2022

	<u>Balance</u>
ASSETS	
Accounts Receivable	
710-300-100 - Accounts Receivable-Riverton Sewer Billi	8,212.09
Total Accounts Receivable:	<u>8,212.09</u>
Tangible Capital Assets	
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)
Total Tangible Capital Assets:	<u>1,474,087.07</u>
Due To / Due From	
710-600-100 - Due to / from Operating Fund	(114,176.17)
Total Due To / Due From:	<u>(114,176.17)</u>
Total ASSETS:	<u><u>1,368,122.99</u></u>
LIABILITIES AND FUND BALANCE	
Accounts Payable	
730-200-120 - Debenture Installments Payable	102,716.92
Total Accounts Payable:	<u>102,716.92</u>
Nominal Surplus	
740-100-100 - Nominal Surplus	1,474,942.26
Total Nominal Surplus:	<u>1,474,942.26</u>
Excess of Revenue Over Expenditures	(209,536.19)
Total LIABILITIES AND FUND BALANCE:	<u><u>1,368,122.99</u></u>

Report Date
10/05/2022 9:09 AM

MUNICIPALITY OF BIFROST-RIVERTON
UTILITY REVENUES AND EXPENDITURES
For the Month Ending September 30, 2022

	Budgeted	Actual	Surplus (Deficit)
REVENUES			
Sewer Charges			
750-100-100 - Sewer Service Charges	58,750.00	44,055.81	(14,694.19)
750-100-130 - Penalties	1,250.00	791.53	(458.47)
Total Sewer Charges:	60,000.00	44,847.34	(15,152.66)
Other Revenue			
750-100-180 - Other Revenue		330.00	330.00
Total Other Revenue:	0.00	330.00	330.00
TOTAL REVENUES:	60,000.00	45,177.34	(14,822.66)
EXPENDITURES			
Sewage Collection & Disposal			
770-100-100 - UT - Sewer Administration	14,500.00	2,956.00	11,544.00
770-100-200 - UT - Contract Administrative Services	5,000.00		5,000.00
770-200-100 - UT - Sewer - Service of Supply	15,000.00	1,792.53	13,207.47
770-300-100 - UT - Sewer - Distribution	10,000.00	5,549.62	4,450.38
770-400-100 - UT - Sewer Treatment and Disposal	15,000.00	7,103.88	7,896.12
770-800-801 - UT - Sewer - Allowance for Uncollectible	500.00	(305.76)	805.76
Total Sewage Collection & Disposal:	60,000.00	17,096.27	42,903.73
TOTAL EXPENDITURES:	60,000.00	17,096.27	(42,903.73)
NET OPERATING SURPLUS/(DEFICIT)			
Revenues	60,000.00	45,177.34	(14,822.66)
Expenses	60,000.00	17,096.27	42,903.73
Net Surplus (Deficit)	0.00	28,081.07	28,081.07