



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

**Unaudited Financials**

**As at September 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 September 30, 2023.*

*Larissa Love*

C.A.O.

*Examined and Referred to Council*

*October 12, 2023*

*B. L. Reeve*

Reeve

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND BALANCE SHEET**  
As of September 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	4,010,510.91
<b>Total Cash:</b>	<b>4,010,810.91</b>
<b>Tax Assets</b>	
120-100-100 - Taxes on Roll	1,120,601.94
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>1,120,601.94</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 GOVERNMEN	
120-300-100 - Accounts Receivable - ABF&ES	
120-300-110 - Accounts Receivable - BAR Waste Payroll	10,273.04
120-300-111 - Accounts Receivable - BAR Expansion	
120-300-112 - Accounts Receivable - RBPRC Payroll	5,792.89
120-300-130 - Accounts Receivable - ABFES Misc.	28,430.07
120-300-140 - EPTCA	254,687.03
120-300-150 - GST Refund Receivable	32,757.71
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	167,109.07
<b>Total Receivables &amp; Other Assets:</b>	<b>3,697,199.06</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	133,459.21
120-600-191 - Due to / from Riverton Sewer Reserve Fun	

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND BALANCE SHEET**  
As of September 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>28,431.21</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	81,939.19
190-100-110 - Prepaid Insurance	4,448.50
190-100-120 - Other Assets	
<b>Total Prepays:</b>	<b>86,387.69</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>15,257,331.66</b>

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND BALANCE SHEET**  
As of September 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	
210-100-101 - Accounts Payable - Bifrost Misc	42,525.00
210-100-102 - Accounts Payable - Grants/Donations	1,460.00
210-100-103 - Accounts Payable - Other	(14,671.11)
210-100-104 - RBFDFire Hall Temp Loan	
210-200-000 - ACCOUNTS PAYABLE	
210-200-100 - C.P.P. Payable	12,479.06
210-200-110 - E.I. Payable	4,121.36
210-200-120 - Income Tax Payable	21,833.04
210-200-130 - Accounts Payable - MEBP Pension	14,135.20
210-200-131 - Accounts Payable - MEBP Insurance	309.75
210-200-132 - Accounts Payable - MEBP Long Term Disabi	1,447.54
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	180,565.69
210-200-210 - Accounts Payable - Evergreen SD 22	2,412,445.61
210-200-220 - Accounts Payable - Lakeshore SD 23	37,333.81
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	6,108.62
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>2,892,208.62</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 September 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>11,448,795.67</b>
Excess of Revenue Over Expenditures	1,211,700.35

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

	Budgeted	Actual	Surplus (Deficit)
<b>REVENUES</b>			
<b>PROPERTY TAXES</b>			
410-100-100 - Tax Levy		5,073,735.22	5,073,735.22
410-100-110 - Taxes Added to Roll	45,000.00	73,951.70	28,951.70
410-100-120 - Tax and Redemption Penalties	45,000.00	26,429.50	(18,570.50)
410-100-130 - Other Accounts Added			
<b>Total PROPERTY TAXES:</b>	<b>90,000.00</b>	<b>5,174,116.42</b>	<b>5,084,116.42</b>
<b>GRANT IN LIEU</b>			
480-100-100 - Grants in Lieu - Federal Government		130,659.02	130,659.02
480-100-120 - Grants in Lieu - Provincial Government			
<b>Total GRANT IN LIEU:</b>	<b>0.00</b>	<b>130,659.02</b>	<b>130,659.02</b>
<b>USER FEES</b>			
420-100-110 - Sales of Service - General Government	15,150.00	2,323.35	(12,826.65)
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	55,000.00	51,149.58	(3,850.42)
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	8,800.00	3,200.00	(5,600.00)
<b>Total USER FEES:</b>	<b>78,950.00</b>	<b>56,672.93</b>	<b>(22,277.07)</b>
<b>GOVERNMENT TRANSFERS</b>			
430-100-100 - Provincial - Municipal Operating Grant	254,030.00	250,640.89	(3,389.11)
430-100-110 - Provincial - Hecla/Grindstone Fire Agree	30,000.00	31,827.00	1,827.00
430-100-120 - Provincial - Dutch Elm Disease Mgmt Prog	13,000.00	15,320.00	2,320.00
430-100-130 - Federal Government			
430-100-140 - Intermunicipal Grant Revenue			
<b>440-100-000 - CONDITIONAL GOVERNMENT TRANSFERS</b>			
440-100-100 - Federal Government - Gas Tax (CCBF)		99,159.50	99,159.50
440-100-110 - Grazing Lease Requisition			
440-100-120 - Hay & Grazing Leases	23,477.00	21,386.05	(2,090.95)
440-100-130 - Conditional Grants - Misc	79,335.00	37,033.85	(42,301.15)
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		530,704.80	530,704.80
<b>Total GOVERNMENT TRANSFERS:</b>	<b>399,842.00</b>	<b>986,072.09</b>	<b>586,230.09</b>
<b>PERMITS LICENSES AND FINES</b>			
450-100-100 - Licenses - business			
450-100-110 - Licenses - dogs			
450-100-120 - Licenses - Lotto	100.00	121.00	21.00
450-100-130 - Permits			
450-100-140 - Fines			

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

	Budgeted	Actual	Surplus (Deficit)
<b>Total PERMITS LICENSES AND FINES:</b>	<b>100.00</b>	<b>121.00</b>	<b>21.00</b>
<b>INVESTMENT INCOME</b>			
460-100-100 - Investment Income	7,500.00	3,820.73	(3,679.27)
460-100-900 - Transfers From Reserve			
<b>Total INVESTMENT INCOME:</b>	<b>7,500.00</b>	<b>3,820.73</b>	<b>(3,679.27)</b>
<b>OTHER REVENUE</b>			
490-100-100 - Miscellaneous Revenue		43,931.63	43,931.63
490-100-101 - Flow-Through to Reporting Entity DONTUSE		17,233.85	17,233.85
490-100-102 - Revenue for Bad Debt Forgiven			
490-100-103 - PS - Rbfd - Donation/Grants		25,382.05	25,382.05
490-100-110 - Gain on Sale of TCA - Vehicles and Equip			
490-100-120 - Gain on Sale of TCA - Land and Buildings		18,500.00	18,500.00
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>105,047.53</b>	<b>105,047.53</b>
<b>TOTAL REVENUES:</b>	<b>576,392.00</b>	<b>6,456,509.72</b>	<b>5,880,117.72</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	77,500.00	59,406.40	18,093.60
510-100-110 - GG - General Administrative - Wages	273,480.00	195,744.87	77,735.13
510-110-100 - GG - Legislative - Benefits	33,300.00	26,106.27	7,193.73
510-110-110 - GG - General Administrative - Benefits	53,845.00	44,589.61	9,255.39
510-110-130 - GG - Other - Benefits			
510-120-100 - GG - Legislative - Mileage	7,500.00	5,361.92	2,138.08
510-120-110 - GG - General Administrative - Mileage	1,000.00	579.91	420.09
510-200-000 - GG - PROF/CONTRACT SERVICES			
510-200-200 - GG - Office - Contract Services	68,000.00	31,808.37	36,191.63
510-200-210 - GG - Legal - Contract Services	15,000.00	4,748.28	10,251.72
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	9,000.00	8,468.87	531.13
510-200-250 - GG - Legislative - Contract Services	500.00	211.86	288.14
510-300-000 - GG - UTILITIES			
510-300-200 - GG - Office - Utilities	16,500.00	12,672.85	3,827.15
510-400-000 - GG - MAINTENANCE MATERIALS AND SUPPLIES			
510-400-100 - GG - Legislative - Materials & Supplies	800.00	119.85	680.15
510-400-200 - GG - Office Supplies - Materials & Suppl	21,000.00	15,533.46	5,466.54
510-400-310 - GG - Elections - Materials & Supplies	750.00		750.00
510-400-311 - GG - Elections - Contract			
510-400-312 - GG - Elections - Other			
510-400-320 - GG - Conventions - Admin	7,500.00	5,307.81	2,192.19
510-400-321 - GG - Conventions - Legislative	35,200.00	3,665.59	31,534.41
510-400-330 - GG - Damage Claims & Liability Insurance	48,000.00	44,976.87	3,023.13
510-500-000 - GG - GRANTS AND CONTRIBUTIONS			

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

	Budgeted	Actual	Surplus (Deficit)
510-500-500 - GG - Grants and Contributions	20,700.00	800.30	19,899.70
510-500-501 - GG - Intergovernmental Grants and Contri			
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		1,043.35	(1,043.35)
510-900-901 - GG - Admin Sundry	9,500.00	2,354.24	7,145.76
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>770,280.00</b>	<b>463,500.68</b>	<b>306,779.32</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		27,399.99	(27,399.99)
520-100-113 - PS - ABF&ES Training - Wages			
520-100-120 - PS - ABFES Annual Levy		69,537.87	(69,537.87)
520-100-151 - PS - RFD Administration - Misc			
520-100-152 - PS - RFD Response - Wages	28,000.00	11,311.86	16,688.14
520-100-153 - PS - RFD Training - Wages	30,000.00	8,032.91	21,967.09
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		15,736.80	(15,736.80)
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	11,200.00	16,947.02	(5,747.02)
520-200-155 - PS - RFD - Contract Services - Training	500.00		500.00
520-200-200 - PS - NEIMB - Contract Services	12,000.00	22,556.45	(10,556.45)

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

	Budgeted	Actual	Surplus (Deficit)
520-200-270 - PS - Other - Contract Services			
520-200-301 - PS - CS Flood Protection - Site Specific		104,722.62	(104,722.62)
520-200-302 - PS - CS Flood Protection - Nonsite		50,641.88	(50,641.88)
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	12,120.00	3,000.00	9,120.00
520-300-152 - PS - RFD - Utilities - Fire Hall	12,120.00	10,722.14	1,397.86
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	2,000.00	1,180.34	819.66
520-400-152 - PS - RFD - Materials & Supplies - Fire H	10,500.00	3,288.09	7,211.91
520-400-153 - PS - RFD - Materials & Supplies - Equipm	3,500.00	4,597.08	(1,097.08)
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		9,427.92	(9,427.92)
520-900-112 - PS - ABF&ES Transfer to Capital Reserve			
520-900-151 - PS - RBFD Equipment/Capital Purchases	52,353.76	17,359.96	34,993.80
530-000-000 - TRANSPORTATION SERVICES			
<b>Total Protective Services:</b>	<b>201,883.76</b>	<b>389,138.96</b>	<b>(187,255.20)</b>
<b>Transportation</b>			
530-000-000 - TRANSPORTATION SERVICES			
530-100-000 - TS - WAGES AND BENEFITS			
530-100-100 - TS - Public Works Manager - Wages	81,500.00	59,725.72	21,774.28
530-100-110 - TS - Riverton Operators - Wages	110,500.00	69,505.27	40,994.73
530-100-120 - TS - Road Maintenance - Labour	289,950.00	165,647.53	124,302.47
530-100-130 - TS - Road Reconstruction - Labour			
530-100-140 - TS - Ditches and Road Drainage - Labour	88,210.00	62,806.87	25,403.13
530-110-095 - TS - Road Commissioners' - Benefits			
530-110-100 - TS - Public Works Manager - Benefits	17,000.00	12,170.43	4,829.57
530-110-110 - TS - Riverton Operators - Benefits	14,750.00	10,368.09	4,381.91
530-110-120 - TS - Road Maintenance - Benefits	61,500.00	23,723.61	37,776.39
530-110-130 - TS - Road Reconstruction - Benefits			

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

	Budgeted	Actual	Surplus (Deficit)
530-110-140 - TS - Ditches and Road Drainage - Benefit	14,000.00	17,684.45	(3,684.45)
530-120-100 - TS - Public Works Manager - Utilities	1,700.00	1,204.21	495.79
530-120-110 - TS - Riverton Operators - Mileage	500.00		500.00
530-120-120 - TS - Road Maintenance - Mileage	750.00	1,700.38	(950.38)
530-120-130 - TS - Road Reconstruction - Mileage	1,000.00	665.14	334.86
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	7,500.00	2,014.82	5,485.18
530-200-100 - TS - Engineering - Contract Services	30,000.00	7,517.80	22,482.20
530-200-115 - TS - Equipment Repairs & Mtce - Contract	80,000.00	52,161.40	27,838.60
530-200-116 - TS - Bifrost Yard - Contract Services	20,000.00	7,458.03	12,541.97
530-200-117 - TS - Riverton Yard - Contract Services	12,000.00	1,500.39	10,499.61
530-200-120 - TS - Road Maintenance - Contract Service	440,000.00	126,914.45	313,085.55
530-200-130 - TS - Road Reconstruction - Contract Serv	9,000.00	4,412.50	4,587.50
530-200-140 - TS - Ditches and Road Drainage - Contrac	7,000.00	6,314.59	685.41
530-200-141 - TS - Winter Ditch and Road - Contract	280,000.00		280,000.00
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	5,000.00	2,569.88	2,430.12
530-200-180 - TS - Flood - Contract Services			
530-200-190 - TS - Insurance Bifrost - Contract Servic	35,000.00	16,013.97	18,986.03
530-200-191 - TS - Insurance Riverton - Contract Servi			
530-300-000 - TS - UTILITIES			
530-300-116 - TS - Bifrost Workshop Operations - Utili	8,500.00	4,586.48	3,913.52
530-300-117 - TS - Riverton Workshop Yard Operations -		2,843.40	(2,843.40)
530-300-160 - TS - Bifrost Street Lighting - Utilities		4,703.52	(4,703.52)
530-300-161 - TS - Riverton Street Lighting - Utilitie		7,462.98	(7,462.98)
530-400-000 - TS - MATERIALS AND SUPPLIES			
530-400-111 - TS - Equipment Fuel Rural	260,000.00	117,873.01	142,126.99
530-400-112 - TS - Equipment Fuel Urban	7,500.00	6,807.59	692.41
530-400-115 - TS - Equip Repairs & Mtce - Materials an	90,000.00	15,083.50	74,916.50
530-400-116 - TS - Bifrost Yard - Materials and Suppli	15,000.00	2,591.11	12,408.89
530-400-117 - TS - Riverton Yard - Materials and Suppl	2,000.00	829.13	1,170.87
530-400-120 - TS - Road Maintenance - Materials and Su	398,000.00	119,807.56	278,192.44
530-400-130 - TS - Road Reconstruction - Materials and	6,500.00	2,340.00	4,160.00
530-400-140 - TS - Ditches & Road Drainage - Materials	105,000.00	55,323.58	49,676.42
530-400-150 - TS - Airport	8,600.00	178.14	8,421.86
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	5,000.00	4,815.45	184.55
530-400-320 - TS - Memberships and Conventions	1,000.00		1,000.00
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	9,377.00		9,377.00
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 September 30, 2023

	Budgeted	Actual	Surplus (Deficit)
540-000-000 - ENVIRONMENT HEALTH SERVICES			
<b>Total Transportation:</b>	<b>2,523,337.00</b>	<b>1,006,324.98</b>	<b>1,517,012.02</b>
<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	36,250.00	27,000.00	9,250.00
540-200-110 - EH - Nuisance Grounds - Contract Service	121,220.00	52,821.83	68,398.17
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	3,000.00	3,000.00	
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	79,250.00	35,161.70	44,088.30
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>	<b>239,720.00</b>	<b>117,983.53</b>	<b>121,736.47</b>
<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	6,520.00		6,520.00
550-500-000 - H&W - GRANTS AND CONTRIBUTIONS			
550-500-500 - H&W - Grants and Contributions	35,500.00		35,500.00
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>	<b>42,020.00</b>	<b>0.00</b>	<b>42,020.00</b>

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**  
For the Month Ending September 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	34,500.00	38,563.99	(4,063.99)
560-200-110 - ED - Rural Area Weed Control - Contract	10,000.00	9,200.00	800.00
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	
570-000-000 - ECONOMIC DEVELOPMENT SERVICES			
<b>Total Environmental Development:</b>	<b>66,000.00</b>	<b>57,763.99</b>	<b>8,236.01</b>
<b>Economic Development</b>			
570-000-000 - ECONOMIC DEVELOPMENT SERVICES			
570-200-000 - EC - PROF/CONTRACT SERVICES			
570-200-100 - EC - Contract Services	41,500.00	42,792.55	(1,292.55)
570-300-000 - EC - UTILITIES			
570-300-100 - EC - Utilities	2,250.00	815.74	1,434.26
570-500-000 - EC - GRANTS AND CONTRIBUTIONS			
570-500-100 - EC - Grants	42,500.00	28,964.85	13,535.15
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>86,250.00</b>	<b>72,573.14</b>	<b>13,676.86</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	456,500.00	346,699.91	109,800.09
580-200-110 - R&C - Riverton Parks - Contract Services	30,000.00	13,673.91	16,326.09
580-200-111 - R&C - Dutch Elm Program			
580-200-150 - R&C - Libraries - Contract Services	35,000.00	34,030.00	970.00
580-300-000 - R&C - UTILITIES			
580-300-110 - R&C - Riverton Parks - Utilities	325.00	177.61	147.39
580-400-000 - R&C - MAINT. MATERIAL AND SUPPLIES			
580-400-110 - R&C - Riverton Parks - Materials & Suppl	2,750.00	2,995.12	(245.12)
580-500-000 - R&C - GRANTS AND CONTRIBUTIONS			
580-500-100 - R&C - Grants	2,500.00		2,500.00
580-500-101 - R&C - Flow Through Accounts	9,645.00	419.47	9,225.53
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>536,720.00</b>	<b>397,996.02</b>	<b>138,723.98</b>
<b>Fiscal Services</b>			
590-500-000 - FS - FISCAL SERVICES			
590-500-500 - FS - Contribution to Capital	36,000.00	101,157.36	(65,157.36)
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 September 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	30,000.00	75,588.81	(45,588.81)
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		22,130.61	(22,130.61)
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>66,000.00</b>	<b>198,876.78</b>	<b>(132,876.78)</b>
<b>TOTAL EXPENDITURES:</b>	<b>4,532,210.76</b>	<b>2,704,158.08</b>	<b>1,828,052.68</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(3,955,818.76)</b>	<b>3,752,351.64</b>	<b>7,708,170.40</b>

**MUNICIPALITY OF BIFROST-RIVERTON**  
**CAPITAL FUND BALANCE SHEET**  
As of September 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	210,531.33
610-100-102 - Cash on Deposit - Machinery Rep Reserve	56,081.57
610-100-103 - Cash on Deposit - Building Reserve Fund	132,792.02
610-100-104 - Cash on Deposit - Drainage Reserve Fund	91,379.03
610-100-105 - Cash on Deposit - ABF&ES Reserve Fund B	
610-100-106 - Cash on Deposit - Bifrost Fire Cap Rese	99,613.95
610-100-107 - Cash on Deposit - Fed Gas Tax Res(CCBF)	289,915.30
610-100-108 - Cash on Deposit - Cemetery Trust Fund B	
610-100-109 - Cash on Deposit - Riverton Capital Dev	74,179.79
610-100-110 - Cash on Deposit - Riverton Fire Reserve	254,519.00
610-100-111 - Cash on Deposit - Riverton Fire Hecla-G	
610-100-112 - Cash on Deposit - Riverton Eco Devel	45,483.93
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	26,517.28
610-100-193 - Cash on Deposit - Riverton Lagoon Reserv	25,102.84
<b>Total Cash:</b>	<b>1,306,116.04</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>1,411,144.04</b>
<b>RESERVE FUNDS LIABILITIES</b>	
<b>Surplus</b>	
620-100-100 - Capital Fund Surplus	
620-100-101 - General Fund Surplus	210,531.33
620-100-102 - Machinery Rep Reserve Fund Surplus	56,081.57
620-100-103 - Building Reserve Fund Surplus	132,792.02
620-100-104 - Drainage Reserve Fund Surplus	91,379.03
620-100-105 - ABF&ES Reserve Fund Surplus	
620-100-106 - Bifrost Fire Cap Reserve Fund Surplus	99,613.95

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

	<u>Balance</u>
620-100-107 - Fed Gas Tax Reserve Fund (CCBF) Surplus	384,943.30
620-100-108 - Cemetery Trust Fund Surplus	
620-100-109 - Riverton Capital Dev Reserve Fund Surpl	74,179.79
620-100-110 - Riverton Fire Reserve Fund Surplus	254,519.00
620-100-111 - Riverton Fire Hecla-Grindstone Reserve F	
620-100-112 - Riverton Eco Devel Reserve Fund Surplus	55,483.93
620-100-190 - Utility Fund Surplus	
620-100-191 - Riverton Sewer Reserve Fund Surplus	
620-100-192 - Riverton Utility Reserve Fund Surplus	26,517.28
620-100-193 - Riverton Lagoon Reserve Fund Surplus	25,102.84
<b>Total Surplus:</b>	<u><b>1,411,144.04</b></u>
 <b>TOTAL RESERVE FUNDS LIABILITIES</b>	 <u><u><b>1,411,144.04</b></u></u>

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

	<u>Balance</u>
<b>ASSETS</b>	
<b>Accounts Receivable</b>	
710-300-100 - Accounts Receivable-Riverton Sewer Billi	4,713.24
<b>Total Accounts Receivable:</b>	<b>4,713.24</b>
<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>	<b>1,474,087.07</b>
<b>Due To / Due From</b>	
710-600-100 - Due to / from Operating Fund	(136,609.21)
710-600-200 - Transfer From Operating Fund	
<b>Total Due To / Due From:</b>	<b>(136,609.21)</b>
<b>Total ASSETS:</b>	<b>1,342,191.10</b>

<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>	<b>87,230.99</b>
<b>Nominal Surplus</b>	
740-100-100 - Nominal Surplus	1,305,108.65
<b>Total Nominal Surplus:</b>	<b>1,305,108.65</b>
Excess of Revenue Over Expenditures	(50,148.54)
<b>Total LIABILITIES AND FUND BALANCE:</b>	<b>1,342,191.10</b>

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

	Budgeted	Actual	Surplus (Deficit)
<b>REVENUES</b>			
<b>Sewer Charges</b>			
750-100-100 - Sewer Service Charges		43,938.18	43,938.18
750-100-130 - Penalties		713.31	713.31
<b>Total Sewer Charges:</b>	<b>0.00</b>	<b>44,651.49</b>	<b>44,651.49</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>44,651.49</b>	<b>44,651.49</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		1,587.47	(1,587.47)
770-300-000 - UT - SEWER - DISTRIBUTION			
770-300-100 - UT - Sewer - Distribution		3,253.27	(3,253.27)
770-400-100 - UT - Sewer Treatment and Disposal		33,774.94	(33,774.94)
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>38,615.68</b>	<b>(38,615.68)</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>38,615.68</b>	<b>38,615.68</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>			
<b>Revenues</b>	<b>0.00</b>	<b>44,651.49</b>	<b>44,651.49</b>
<b>Expenses</b>	<b>0.00</b>	<b>38,615.68</b>	<b>(38,615.68)</b>
<b>Net Surplus (Deficit)</b>	<b>0.00</b>	<b>6,035.81</b>	<b>6,035.81</b>