



FINANCIAL STATEMENT INDEX
MUNICIPALITY OF BIFROST-RIVERTON

Unaudited Financials

As at September 30, 2024

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, 2024



C.A.O.

Examined and Referred to Council

October 10, 2024



Reeve

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of September 30, 2024

	Balance
ASSETS	
Cash	
110-100-100 - Petty Cash	
110-100-110 - Cash on Hand - General	300.00
110-100-120 - Cash on Deposit - General	4,432,673.78
Total Cash:	4,432,973.78
Tax Assets	
120-100-100 - Taxes on Roll	1,132,076.95
120-100-101 - Taxes on Rolls - Arrears Year 1..	
120-100-120 - Tax Titles	
120-100-199 - Allowance for Uncollectible Tax Assets	
Total Tax Assets:	1,132,076.95
Receivables & Other Assets	
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	2,379,379.25
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	
120-300-111 - Accounts Receivable - BAR Expansion	
120-300-112 - Accounts Receivable - RBPRC Payroll	
120-300-130 - Accounts Receivable - ABFES Misc.	28,430.07
120-300-140 - EPTCA	264,147.69
120-300-150 - GST Refund Receivable	52,098.41
120-300-199 - Allowance for Uncollectible Amounts	
120-400-000 - AMOUNTS RECEIVABLE - OTHER	
120-400-100 - Accounts Receivable - Miscellaneous	
120-400-101 - AR Gov't CCFB	82.63
120-400-110 - Accounts Receivable - General	68,037.11
Total Receivables & Other Assets:	2,792,175.16
Loans and Advances	
140-100-100 - Loans and Advances	
Total Loans and Advances:	0.00
Due To/From	
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	(51,600.00)
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)	(95,110.63)
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	(25,382.05)
120-600-111 - Due to / from Riverton Fire Hecla-Grinds	
120-600-112 - Due to / from Riverton Eco Devel Reser	(28,500.00)
120-600-190 - Due to / from Utility Fund	123,964.01

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of September 30, 2024

	Balance
120-600-191 - Due to / from Riverton Sewer Reserve Fun	
120-600-192 - Due to / from Riverton Utility Reserve F	
120-600-193 - Due to / from Riverton Lagoon Reserve Fu	
Total Due To/From:	(76,628.67)
Inventories	
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	89,278.49
Total Inventories:	209,816.47
Prepays	
190-100-100 - Prepays - General	129,857.94
190-100-110 - Prepaid Insurance	46,728.43
190-100-120 - Other Assets	
Total Prepays:	176,586.37
Real Estate Held for Resale	
150-100-100 - Properties Held for Resale - Residential	
150-100-110 - Properties Held for Resale - Farmland	
150-100-120 - Propertied Held for Resale - Commercial	
Total Real Estate Held for Resale:	0.00
TCA	
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	4,934,012.63
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	1,161,798.28
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)
Total TCA:	6,312,639.63
TOTAL ASSETS:	14,979,639.69

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of September 30, 2024

	Balance
LIABILITIES AND SURPLUS	
Payables	
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	64,497.82
210-100-102 - Accounts Payable - Grants/Donations	668.30
210-100-103 - Accounts Payable - Other	
210-100-104 - RBF D Fire Hall Temp Loan	
210-200-000 - ACCOUNTS PAYABLE	
210-200-100 - C.P.P. Payable	4,095.10
210-200-110 - E.I. Payable	1,323.01
210-200-120 - Income Tax Payable	8,021.78
210-200-130 - Accounts Payable - MEBP Pension	10,909.60
210-200-131 - Accounts Payable - MEBP Insurance	253.00
210-200-132 - Accounts Payable - MEBP Long Term Disabi	1,030.24
210-200-133 - Accounts Payable - MEBP Life Insurance	9.00
210-200-134 - Accounts Payable - MEBP Accidental Ins	79.45
210-200-150 - GST Payable	
210-200-200 - Accounts Payable - PSFB	189,412.34
210-200-210 - Accounts Payable - Evergreen SD 22	1,398,268.92
210-200-220 - Accounts Payable - Lakeshore SD 23	18,860.46
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	436.00
210-200-290 - Debenture Installments Payable	
210-300-000 - ACCRUED LIABILITIES	
210-300-100 - Accrued Wages	
210-300-110 - Accrued Holidays Payable	45,274.60
210-300-120 - Accrued Audit Fees	
210-300-130 - General Accrued Liabilities	110,023.61
Total Payables:	1,853,163.23
Deferred Revenue	
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	
Total Deferred Revenue:	351,320.23
Long Term Debt	
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, 2024

	Balance
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	102,678.24
240-100-101 - Loan Payable - Road Machinery	240,082.16
240-100-102 - Loan Payable - Sewer Project # 2	33,286.87
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	952,955.74
240-100-190 - Debentures Unmatured	384,845.84
250-100-000 - OBLIGATIONS UNDER CAPITAL LEASES	
250-100-100 - Capital Lease - JD Loader	(5,748.75)
250-100-101 - Capital Lease - SCBA's	68,388.28
Total Long Term Debt:	1,776,488.38
 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	6,666,505.12
Total Surplus (Deficit):	7,824,873.55
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	
Total Internal Transfers and Surplus:	0.00
 TOTAL LIABILITIES AND SURPLUS:	11,805,845.39
Excess of Revenue Over Expenditures	1,390,299.59

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2024

	Budgeted	Actual	Surplus (Deficit)
REVENUES			
PROPERTY TAXES			
410-100-100 - Tax Levy	5,130,848.60	5,139,657.78	8,809.18
410-100-110 - Taxes Added to Roll	45,000.00	52,561.12	7,561.12
410-100-120 - Tax and Redemption Penalties	45,000.00	35,027.66	(9,972.34)
410-100-130 - Other Accounts Added			
Total PROPERTY TAXES:	5,220,848.60	5,227,246.56	6,397.96
GRANT IN LIEU			
480-100-100 - Grants in Lieu - Federal Government	124,655.40	131,083.35	6,427.95
480-100-120 - Grants in Lieu - Provincial Government			
Total GRANT IN LIEU:	124,655.40	131,083.35	6,427.95
USER FEES			
420-100-110 - Sales of Service - General Government	5,000.00	12,344.00	7,344.00
420-100-120 - Sales of Service - RBCFD			
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	10,000.00	6,018.00	(3,982.00)
420-100-131 - Sales of Service - Dust Control		38,175.00	38,175.00
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	8,500.00	3,475.00	(5,025.00)
Total USER FEES:	23,500.00	60,012.00	36,512.00
GOVERNMENT TRANSFERS			
430-100-100 - Provincial - Municipal Operating Grant	254,000.00	314,452.45	60,452.45
430-100-110 - Provincial - Hecla/Grindstone Fire Agree	30,000.00	32,782.00	2,782.00
430-100-120 - Provincial - Dutch Elm Disease Mgmt Prog	13,000.00	14,464.00	1,464.00
430-100-130 - Federal Government			
430-100-140 - Intermunicipal Grant Revenue			
440-100-000 - CONDITIONAL GOVERNMENT TRANSFERS			
440-100-100 - Federal Government - Gas Tax (CCBF)	190,056.00		(190,056.00)
440-100-110 - Grazing Lease Requisition			
440-100-120 - Hay & Grazing Leases	23,000.00	25,839.30	2,839.30
440-100-130 - Conditional Grants - Misc		644,709.99	644,709.99
440-100-131 - Flow-Through Grant for Entities(RivProj)		6,525.37	6,525.37
440-100-140 - Summer Student Grant - Fed			
440-100-141 - Summer Student Grant - Prov			
440-100-150 - DFA Claim - Province of Manitoba		373,614.19	373,614.19
Total GOVERNMENT TRANSFERS:	510,056.00	1,412,387.30	902,331.30
PERMITS LICENSES AND FINES			
450-100-100 - Licenses - business			
450-100-110 - Licenses - dogs			
450-100-120 - Licenses - Lotto	100.00	318.00	218.00
450-100-130 - Permits			

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2024

	Budgeted	Actual	Surplus (Deficit)
450-100-140 - Fines			
Total PERMITS LICENSES AND FINES:	100.00	318.00	218.00
INVESTMENT INCOME			
460-100-100 - Investment Income	5,000.00	26,121.98	21,121.98
460-100-900 - Transfers From Reserve			
Total INVESTMENT INCOME:	5,000.00	26,121.98	21,121.98
OTHER REVENUE			
490-100-100 - Misc. Revenue	20,000.00	133,755.09	113,755.09
490-100-101 - Misc. Grants			
490-100-102 - Revenue for Bad Debt Forgiven		141.59	141.59
490-100-103 - PS - RBFD - Donation/Grants			
490-100-110 - Gain on Sale of TCA - Vehicles and Equip		8,853.00	8,853.00
490-100-120 - Gain on Sale of TCA - Land and Buildings			
490-100-130 - Proceeds on Real Estate Held for Resale		9,500.00	9,500.00
490-100-900 - Goods and Services Tax Rebate			
490-200-100 - TF - Accumulated Surplus			
Total OTHER REVENUE:	20,000.00	152,249.68	132,249.68
TOTAL REVENUES:	5,904,160.00	7,009,418.87	1,105,258.87
EXPENDITURES			
General Government			
510-000-000 - GENERAL GOV'T. SERVICES			
510-100-000 - GG - WAGES & BENEFITS			
510-100-100 - GG - Legislative - Indemnities	83,000.00	57,277.47	25,722.53
510-100-110 - GG - General Administrative - Wages	287,850.00	179,896.74	107,953.26
510-110-100 - GG - Legislative - Benefits	35,000.00	28,620.64	6,379.36
510-110-110 - GG - General Administrative - Benefits	62,000.00	34,809.90	27,190.10
510-110-130 - GG - Other - Benefits			
510-120-100 - GG - Legislative - Mileage	8,500.00	5,049.81	3,450.19
510-120-110 - GG - General Administrative - Mileage	1,000.00	206.50	793.50
510-200-000 - GG - PROF/CONTRACT SERVICES			
510-200-200 - GG - Office - Contract Services	50,000.00	65,613.30	(15,613.30)
510-200-210 - GG - Legal - Contract Services	25,000.00	17,450.63	7,549.37
510-200-220 - GG - Audit - Contract Services.	30,000.00		30,000.00
510-200-230 - GG - Assessment - Contract Services	46,210.00		46,210.00
510-200-240 - GG - Taxation - Contract Services	9,000.00	8,221.08	778.92
510-200-250 - GG - Legislative - Contract Services	500.00	208.23	291.77
510-300-000 - GG - UTILITIES			
510-300-200 - GG - Office - Utilities	18,000.00	10,945.08	7,054.92
510-400-000 - GG - MAINTENANCE MATERIALS AND SUPPLIES			
510-400-100 - GG - Legislative - Materials & Supplies	800.00		800.00
510-400-200 - GG - Office Supplies - Materials & Suppl	22,000.00	61,821.83	(39,821.83)
510-400-310 - GG - Elections - Materials & Supplies	5,000.00		5,000.00
510-400-311 - GG - Elections - Contract			
510-400-312 - GG - Elections - Other			
510-400-320 - GG - Conventions - Admin	10,000.00	10,625.08	(625.08)
510-400-321 - GG - Conventions - Legislative	15,000.00	1,894.81	13,105.19
510-400-330 - GG - Damage Claims & Liability Insurance	48,000.00	40,656.49	7,343.51

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2024

Report Date
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	Budgeted	Actual	Surplus (Deficit)
510-500-000 - GG - GRANTS AND CONTRIBUTIONS			
510-500-500 - GG - Grants and Contributions	20,700.00	2,600.00	18,100.00
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		(0.18)	0.18
510-900-000 - GG - OTHER			
510-900-900 - GG - Legislative Sundry	2,500.00	4,339.52	(1,839.52)
510-900-901 - GG - Admin Sundry	9,500.00	2,247.28	7,252.72
510-900-902 - GG - Misc Flow Through (Not Rec related)			
510-900-910 - GG - Recoveries (deduct) UT			
520-000-000 - PROTECTIVE SERVICES			
Total General Government:	789,560.00	532,484.21	257,075.79
Protective Services			
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	40,000.00	14,005.48	25,994.52
520-100-113 - PS - ABF&ES Training - Wages		(676.37)	676.37
520-100-120 - PS - ABF&ES Annual Levy	150,000.00	69,953.56	80,046.44
520-100-151 - PS - RFD Administration - Misc			
520-100-152 - PS - RFD Response - Wages	26,000.00	10,882.05	15,117.95
520-100-153 - PS - RFD Training - Wages	20,000.00	8,296.06	11,703.94
520-100-270 - PS - Other - Wages		10,096.77	(10,096.77)
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	100.00	338.07	(238.07)
520-200-000 - PS - PROF/CONTRACT SERVICES			
520-200-100 - PS - Enforcement - Contract Services			
520-200-105 - PS - Animal & Pest Control - Contract Se	1,000.00	2,485.73	(1,485.73)
520-200-109 - PS - Fire Protection Arborg-Bifrost - Co			
520-200-110 - PS - Fire Protection - 911 Cap Fee	16,250.00	16,201.60	48.40
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 - CS - Administration	750.00	590.00	160.00
520-200-152 - PS - RFD - CS - Fire Hall	1,200.00	977.43	222.57
520-200-153 - PS - RFD - CS - Insurance	9,500.00	8,438.06	1,061.94
520-200-154 - PS - RFD - CS - Equipment	17,500.00	1,241.20	16,258.80
520-200-155 - PS - RFD - CS Training	1,500.00	3,414.95	(1,914.95)

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2024

	Budgeted	Actual	Surplus (Deficit)
520-200-200 - PS - NEIMB - Contract Services	23,500.00	1,500.00	22,000.00
520-200-270 - PS - Other - Contract Services		695.00	(695.00)
520-200-301 - PS - CS Flood Protection - Site Specific			
520-200-302 - PS - CS Flood Protection - Nonsite		63,394.46	(63,394.46)
520-200-303 - PS - MPP - 2022 Spring Flood	3,200.00		3,200.00
520-300-000 - PS - UTILITIES			
520-300-111 - PS - ABF&ES - Utilities - Administration		342.35	(342.35)
520-300-112 - PS - ABF&ES - Utilities - Fire Hall			
520-300-151 - PS - RFD - Utilities - Administration	3,000.00		3,000.00
520-300-152 - PS - RFD - Utilities - Fire Hall	13,000.00	8,503.55	4,496.45
520-400-000 - PS - MAINT. MAT. AND SUPPLIES			
520-400-111 - PS - ABF&ES - M&S - Administration			
520-400-112 - PS - ABF&ES - M&S - Fire Hall			
520-400-114 - PS - ABF&ES - M&S - Equipment		260.04	(260.04)
520-400-115 - PS - ABF&ES - M&S - Training			
520-400-116 - PS - ABF&ES - M&S - Other			
520-400-117 - PS - ABF&ES - Mutual Aid Expenses			
520-400-151 - PS - RFD - M&S - Administration	1,300.00	670.42	629.58
520-400-152 - PS - RFD - M&S - Fire Hall	5,500.00	2,396.54	3,103.46
520-400-153 - PS - RFD - M&S - Equipment	10,000.00	13,334.63	(3,334.63)
520-400-154 - PS - RFD - M&S - Training	100.00	1,803.30	(1,703.30)
520-400-155 - PS - RFD M&S - Fuel		874.33	(874.33)
520-400-270 - PS - Other - Materials & Supplies		995.25	(995.25)
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	58,500.00		58,500.00
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			
520-900-112 - PS - ABF&ES Transfer to Capital Reserve			
520-900-151 - PS - Rbfd Equipment/Capital Purchases	50,000.00	18,407.57	31,592.43
530-000-000 - TRANSPORTATION SERVICES			
Total Protective Services:	451,900.00	259,422.03	192,477.97
Transportation			
530-000-000 - TRANSPORTATION SERVICES			
530-100-000 - TS - WAGES AND BENEFITS			
530-100-100 - TS - Public Works Manager - Wages	85,000.00	59,976.00	25,024.00
530-100-110 - TS - Riverton Operators - Wages	110,500.00	81,921.27	28,578.73
530-100-120 - TS - Road Maintenance - Labour	289,950.00	183,796.14	106,153.86
530-100-130 - TS - Road Reconstruction - Labour			
530-100-140 - TS - Ditches and Road Drainage - Labour	88,210.00	66,586.22	21,623.78
530-110-095 - TS - Road Commissioners' - Benefits			
530-110-100 - TS - Public Works Manager - Benefits	18,500.00	12,658.55	5,841.45
530-110-110 - TS - Riverton Operators - Benefits	15,500.00	11,996.31	3,503.69

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

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For the Month Ending September 30, 2024

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	<u>Budgeted</u>	<u>Actual</u>	<u>Surplus (Deficit)</u>
530-110-120 - TS - Road Maintenance - Benefits	61,500.00	40,057.80	21,442.20
530-110-130 - TS - Road Reconstruction - Benefits			
530-110-140 - TS - Ditches and Road Drainage - Benefit	25,000.00	13,937.46	11,062.54
530-120-100 - TS - Public Works Manager - Utilities	1,700.00	1,029.17	670.83
530-120-110 - TS - Riverton Operators - Mileage	500.00	141.85	358.15
530-120-120 - TS - Road Maintenance - Mileage	2,500.00	749.30	1,750.70
530-120-130 - TS - Road Reconstruction - Mileage	1,500.00	(85.36)	1,585.36
530-120-140 - TS - Ditches and Road Drainage - Mileage	250.00	59.00	191.00
530-200-000 - TS - PROF/CONTRACT SERVICES			
530-200-050 - TS - Road Commissioners' Fee and Mileage	7,500.00	911.30	6,588.70
530-200-100 - TS - Survey & Monument Restoration	30,000.00	33,283.75	(3,283.75)
530-200-115 - TS - Equipment Repairs & Maintenance	90,000.00	32,090.43	57,909.57
530-200-116 - TS - Bifrost Yard & Shop	10,000.00	3,922.56	6,077.44
530-200-117 - TS - Riverton Yard & Shop	5,000.00	641.99	4,358.01
530-200-120 - TS - Grass Cutting/Mowing	95,000.00	4,570.00	90,430.00
530-200-130 - TS - Beaver Control	9,000.00	1,400.00	7,600.00
530-200-131 - TS - Beaver Control - Mileage		842.86	(842.86)
530-200-140 - TS - Excavator/Grader Mob/Demob	7,000.00		7,000.00
530-200-141 - TS - Ditch Snow Removal	10,000.00	262.50	9,737.50
530-200-142 - TS - Culverts/Gates/Approaches	7,500.00	2,600.00	4,900.00
530-200-143 - TS - Contract Grading	2,000.00	1,800.00	200.00
530-200-144 - TS - Road Repair		12,711.65	(12,711.65)
530-200-150 - TS - Gravel Hauling	200,000.00	336,634.05	(136,634.05)
530-200-160 - TS - Street Lighting	5,000.00		5,000.00
530-200-170 - TS - Sidewalks & Boulevards	5,000.00	67.00	4,933.00
530-200-180 - TS - Flood - Contract Services			
530-200-190 - TS - Insurance Bifrost	25,000.00	19,835.54	5,164.46
530-200-191 - TS - Insurance Riverton	2,000.00	1,632.01	367.99
530-300-000 - TS - UTILITIES			
530-300-116 - TS - Bifrost Workshop MB Hydro	8,500.00	3,652.95	4,847.05
530-300-117 - TS - Riverton Workshop MB Hydro	5,250.00	2,406.94	2,843.06
530-300-118 - TS - Bifrost Rural Lift Station MB Hydro	2,000.00	378.07	1,621.93
530-300-160 - TS - Bifrost Street Lighting - MB Hydro	6,000.00	3,627.01	2,372.99
530-300-161 - TS - Riverton Street Lighting - MB Hydro	13,000.00	8,817.07	4,182.93
530-400-000 - TS - MATERIALS AND SUPPLIES			
530-400-111 - TS - Bifrost Fuel	175,000.00	155,369.42	19,630.58
530-400-112 - TS - Riverton Fuel	12,000.00	2,070.99	9,929.01
530-400-115 - TS - Equipment Material & Supplies	90,000.00	19,646.27	70,353.73
530-400-116 - TS - Bifrost Yard & Shop M&S	10,500.00	3,038.95	7,461.05
530-400-117 - TS - Riverton Yard & Shop M&S	3,000.00	1,353.71	1,646.29
530-400-120 - TS - Dust Control	130,000.00	97,879.28	32,120.72
530-400-130 - TS - Road Gravel	550,000.00	466,382.50	83,617.50
530-400-140 - TS - Culverts & Gates	70,000.00	127,771.00	(57,771.00)
530-400-150 - TS - Airport	4,000.00	3,500.00	500.00
530-400-160 - TS - Street Lighting - M&S	500.00		500.00
530-400-170 - TS - Sidewalks & Boulevards - M&S			
530-400-180 - TS - Flood - Materials and Supplies			
530-400-190 - TS - Signage	9,000.00	1,378.61	7,621.39
530-400-320 - TS - Member/Conven/Train/Cloth	1,000.00	1,900.00	(900.00)
530-500-000 - TS - GRANTS AND CONTRIBUTIONS			
530-500-500 - TS - Grants and Contributions			
530-600-000 - TS - AMORTIZATION			
530-600-199 - TS - Amortization			

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2024

	Budgeted	Actual	Surplus (Deficit)
530-700-000 - TS - INTEREST			
530-700-700 - TS - Interest on Debentures	7,100.00	3,489.27	3,610.73
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			
540-000-000 - ENVIRONMENT HEALTH SERVICES			
Total Transportation:	2,307,460.00	1,828,691.39	478,768.61
Environmental Health			
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	50,000.00	18,200.00	31,800.00
540-200-110 - EH - Nuisance Grounds - Contract Service	179,000.00	102,856.00	76,144.00
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	5,000.00		5,000.00
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-Riverdale	83,250.00	67,774.89	15,475.11
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			
540-900-110 - EH - BAR Administration			
540-900-115 - EH - BAR Advertising			
540-900-130 - EH - BAR Equipment Rental			
540-900-135 - EH - BAR Eco Centre			
540-900-140 - EH - BAR Hydro			
540-900-145 - EH - BAR Insurance		276.37	(276.37)
540-900-150 - EH - BAR Interest/Bank Charges			
540-900-153 - EH - BAR LOC Interest & S/C			
540-900-200 - EH - Professional Fees			
540-900-300 - EH - BAR Repairs & Maintenance			
540-900-310 - EH - BAR Cleaning Supplies			

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2024

	Budgeted	Actual	Surplus (Deficit)
540-900-330 - EH - BAR Fuel/Oil/Filters			
540-900-335 - EH - BAR Gravel			
540-900-340 - EH - BAR Grounds Maintenance			
540-900-345 - EH - BAR Miscellaneous			
540-900-355 - EH - BAR Tractor Repair			
540-900-360 - EH - BAR Water/Compaction Tests			
540-900-500 - EH - BAR Salaries		7,235.75	(7,235.75)
540-900-510 - EH - BAR Benefits		1,735.47	(1,735.47)
540-900-515 - EH - BAR Mileage			
540-900-550 - EH - BAR Office Supplies		24.00	(24.00)
540-900-600 - EH - BAR Taxes			
540-900-610 - EH - BAR Telephone/Internet		68.00	(68.00)
540-900-640 - EH - BAR WRAR Program			
540-900-900 - EH - Landfill Closure/Post Closure Costs			
550-000-000 - PUBLIC HEALTH AND WELFARE SERVICES			
Total Environmental Health:	317,250.00	198,170.48	119,079.52
Public Health & Welfare			
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	19,676.71	15,823.29
550-600-000 - H&W - AMORTIZATION			
550-600-199 - H&W - Amortization			
560-000-000 - ENVIRONMENTAL DEVELOPMENT SERVICES			
Total Public Health & Welfare:	42,020.00	19,676.71	22,343.29
Environmental Development			
560-000-000 - ENVIRONMENTAL DEVELOPMENT SERVICES			
560-200-000 - ED - PROF/CONTRACT SERVICES			
560-200-100 - ED - Planning & Zoning - Contract Serv	70,000.00	28,515.30	41,484.70
560-200-110 - ED - Rural Area Weed Control - Contract	70,000.00	42,876.25	27,123.75
560-200-120 - ED - Veterinary Services - Contract Serv	11,500.00	12,250.00	(750.00)
560-200-130 - ED - Conservation District - Contract Se	10,000.00	10,000.00	
570-000-000 - ECONOMIC DEVELOPMENT SERVICES			
Total Environmental Development:	161,500.00	93,641.55	67,858.45
Economic Development			
570-000-000 - ECONOMIC DEVELOPMENT SERVICES			
570-200-000 - EC - PROF/CONTRACT SERVICES			
570-200-100 - EC - Contract Services	5,000.00	2,156.95	2,843.05
570-300-000 - EC - UTILITIES			
570-300-100 - EC - Utilities	2,250.00	2,661.22	(411.22)
570-500-000 - EC - GRANTS AND CONTRIBUTIONS			
570-500-100 - EC - Grants	50,000.00	8,481.71	41,518.29
570-500-101 - EC - Gen Mill Sharing With TOA	45,000.00		45,000.00
570-600-000 - EC - AMORTIZATION			
570-600-199 - EC - Amortization			
570-700-700 - EC - Interest	2,000.00		2,000.00
580-000-000 - RECREATION- CULTURAL EXPENDITURES			
Total Economic Development:	104,250.00	13,299.88	90,950.12

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending September 30, 2024

	<u>Budgeted</u>	<u>Actual</u>	<u>Surplus (Deficit)</u>
Recreation & Culture			
580-000-000 - RECREATION- CULTURAL EXPENDITURES			
580-200-000 - R&C - PROF/CONTRACT SERVICES			
580-200-100 - R&C - ABPRC & Administration	215,000.00	174,844.22	40,155.78
580-200-101 - R&C - RBPRC & Administration	205,000.00	143,098.11	61,901.89
580-200-110 - R&C - Riverton Parks - Contract Services	25,000.00	12,388.74	12,611.26
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	350.00	177.52	172.48
580-400-000 - R&C - MAINT. MATERIAL AND SUPPLIES			
580-400-110 - R&C - Riverton Parks - Materials & Suppl	20,000.00	2,253.95	17,746.05
580-500-000 - R&C - GRANTS AND CONTRIBUTIONS			
580-500-100 - R&C - Grants	30,000.00		30,000.00
580-500-101 - R&C - Flow Through Accounts	1,000.00		1,000.00
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			
Total Recreation & Culture:	531,350.00	366,792.54	164,557.46
Fiscal Services			
590-500-000 - FS - FISCAL SERVICES			
590-500-500 - FS - Contribution to Capital	401,205.00	538,801.63	(137,596.63)
590-600-100 - FS - Contribution to Utility	25,000.00		25,000.00
590-700-700 - FS - Debenture Debt Charges	378,230.00		378,230.00
590-700-710 - FS - Other Long Term Debt Charges			
590-700-720 - FS - Tax Discount			
590-700-721 - FS - Interest from Financial Institution	75,759.00	2,910.10	72,848.90
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	30,000.00		30,000.00
590-800-102 - FS - Provision - Machinery Rep Reserve F	40,000.00		40,000.00
590-800-103 - FS - Provision -Building Reserve Fund	11,500.00		11,500.00
590-800-104 - FS - Provision - Drainage Reserve Fund	5,250.00		5,250.00
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	190,056.00		190,056.00
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	31,870.00		31,870.00
590-800-111 - FS - Provision - Riverton Fire Hecla-Gri			
590-800-112 - FS - Provision - Economic Development Re			
590-800-700 - FS - Provision - Riverton Utility Reser			
590-800-701 - FS - Provision - Lagoon Reserve Fund			
590-800-800 - FS - Allowance For Tax Assets	10,000.00	37,908.67	(27,908.67)
590-800-801 - FS - Phasing Out of Penny		(0.27)	0.27
590-800-802 - FS - Loss on Sale of Asset			
590-900-000 - INTERNAL TRANSFERS AND SURPLUS			

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
 For the Month Ending September 30, 2024

	<u>Budgeted</u>	<u>Actual</u>	<u>Surplus (Deficit)</u>
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			
Total Fiscal Services:	1,198,870.00	579,620.13	619,249.87
TOTAL EXPENDITURES:	5,904,160.00	3,891,798.92	2,012,361.08
NET OPERATING SURPLUS/(DEFICIT)	0.00	3,117,619.95	3,117,619.95

MUNICIPALITY OF BIFROST-RIVERTON
CAPITAL FUND BALANCE SHEET
As of September 30, 2024

	Balance
ASSETS	
Cash	
610-100-100 - Cash on Deposit - Capital Fund Bank	
610-100-101 - Cash on Deposit - General Fund Bank	279,594.88
610-100-102 - Cash on Deposit - Machinery Rep Reserve	59,262.55
610-100-103 - Cash on Deposit - Building Reserve Fund	140,315.55
610-100-104 - Cash on Deposit - Drainage Reserve Fund	95,637.59
610-100-105 - Cash on Deposit - ABF&ES Reserve Fund B	
610-100-106 - Cash on Deposit - Bifrost Fire Cap Rese	105,263.78
610-100-107 - Cash on Deposit - Fed Gas Tax Res(CCBF)	494,307.44
610-100-108 - Cash on Deposit - Cemetery Trust Fund B	
610-100-109 - Cash on Deposit - Riverton Capital Dev	76,602.99
610-100-110 - Cash on Deposit - Riverton Fire Reserve	295,946.88
610-100-111 - Cash on Deposit - Riverton Fire Hecla-G	
610-100-112 - Cash on Deposit - Riverton Eco Devel	48,062.59
610-100-190 - Cash on Deposit - Utility Fund Bank	
610-100-191 - Cash on Deposit - Riverton Sewer Reserve	40,000.00
610-100-192 - Cash on Deposit - Riverton Utility Reser	28,227.13
610-100-193 - Cash on Deposit - Riverton Lagoon Reserv	25,923.05
Total Cash:	1,689,144.43
Due To / Due From	
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	51,600.00
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	95,110.63
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	25,382.05
610-400-111 - Due to / from Riverton Fire Hecla-Grinds	
610-400-112 - Due to / from Riverton Eco Devel Reser	28,500.00
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	
Total Due To / Due From:	200,592.68
Total ASSETS:	1,889,737.11
RESERVE FUNDS LIABILITIES	
Surplus	
620-100-100 - Capital Fund Surplus	247.85
620-100-101 - General Fund Surplus	279,594.88
620-100-102 - Machinery Rep Reserve Fund Surplus	110,614.70
620-100-103 - Building Reserve Fund Surplus	140,315.55
620-100-104 - Drainage Reserve Fund Surplus	95,637.59
620-100-105 - ABF&ES Reserve Fund Surplus	
620-100-106 - Bifrost Fire Cap Reserve Fund Surplus	105,263.78

MUNICIPALITY OF BIFROST-RIVERTON
CAPITAL FUND BALANCE SHEET
As of September 30, 2024

	<u>Balance</u>
620-100-107 - Fed Gas Tax Reserve Fund (CCBF) Surplus	589,418.07
620-100-108 - Cemetery Trust Fund Surplus	
620-100-109 - Riverton Capital Dev Reserve Fund Surpl	76,602.99
620-100-110 - Riverton Fire Reserve Fund Surplus	321,328.93
620-100-111 - Riverton Fire Hecla-Grindstone Reserve F	
620-100-112 - Riverton Eco Devel Reserve Fund Surplus	76,562.59
620-100-175 - BAR Waste Surplus	
620-100-190 - Utility Fund Surplus	
620-100-191 - Riverton Sewer Reserve Fund Surplus	
620-100-192 - Riverton Utility Reserve Fund Surplus	68,227.13
620-100-193 - Riverton Lagoon Reserve Fund Surplus	25,923.05
Total Surplus:	<u>1,889,737.11</u>
 TOTAL RESERVE FUNDS LIABILITIES	 <u><u>1,889,737.11</u></u>

MUNICIPALITY OF BIFROST-RIVERTON
U.O.F. BALANCE SHEET
As of September 30, 2024

	Balance
ASSETS	
Accounts Receivable	
710-300-100 - Accounts Receivable-Riverton Sewer Billi	5,798.92
Total Accounts Receivable:	5,798.92
Tangible Capital Assets	
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	
Total Tangible Capital Assets:	1,474,087.07
Due To / Due From	
710-600-100 - Due to / from Operating Fund	(125,501.79)
710-600-200 - Transfer From Operating Fund	
Total Due To / Due From:	(125,501.79)
Total ASSETS:	1,354,384.20
LIABILITIES AND FUND BALANCE	
Accounts Payable	
730-200-110 - Accounts Payable - Other	
730-200-120 - Debenture Installments Payable	55,020.22
Total Accounts Payable:	55,020.22
Nominal Surplus	
740-100-100 - Nominal Surplus	1,335,565.87
Total Nominal Surplus:	1,335,565.87
Excess of Revenue Over Expenditures	(36,201.89)
Total LIABILITIES AND FUND BALANCE:	1,354,384.20

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MUNICIPALITY OF BIFROST-RIVERTON
UTILITY REVENUES AND EXPENDITURES
For the Month Ending September 30, 2024

	Budgeted	Actual	Surplus (Deficit)
REVENUES			
Sewer Charges			
750-100-100 - Sewer Service Charges	58,725.00	43,935.86	(14,789.14)
750-100-130 - Penalties	1,000.00	794.11	(205.89)
Total Sewer Charges:	59,725.00	44,729.97	(14,995.03)
Other Revenue			
750-100-170 - Conditional Grants			
750-100-180 - Other Revenue	25,000.00		(25,000.00)
Total Other Revenue:	25,000.00	0.00	(25,000.00)
TOTAL REVENUES:	84,725.00	44,729.97	(39,995.03)
EXPENDITURES			
Sewage Collection & Disposal			
770-000-000 - UTILITIES - SEWER			
770-100-000 - UT - SEWER - WAGES & BENEFITS			
770-100-100 - UT - Sewer Administration	2,750.00	100.00	2,650.00
770-100-200 - UT - Contract Administrative Services			
770-200-000 - UT - SEWER - SERVICE OF SUPPLY			
770-200-100 - UT - Sewer - Service of Supply	5,000.00	(259.70)	5,259.70
770-300-000 - UT - SEWER - DISTRIBUTION			
770-300-100 - UT - Sewer - Distribution	4,000.00	5,478.24	(1,478.24)
770-400-100 - UT - Sewer Treatment and Disposal	47,975.00	15,862.82	32,112.18
770-500-000 - UT - SEWER - GRANTS AND CONTRIBUTIONS			
770-500-500 - UT - Sewer - Grants and Contributions	50,000.00		50,000.00
770-600-000 - UT - SEWER - AMORTIZATION			
770-600-199 - UT - Amortization			
770-700-000 - UT - SEWER - INTEREST			
770-700-700 - UT - Interest on Debentures		3,566.15	(3,566.15)
770-800-000 - UT - SEWER - BAD DEBT EXPENSE			
770-800-800 - UT - Water - Allowance for Uncollectible			
770-800-801 - UT - Sewer - Allowance for Uncollectible			
Total Sewage Collection & Disposal:	109,725.00	24,747.51	84,977.49
Other			
780-000-000 - INTERNAL TRANSFERS IN			
780-100-100 - Contribution From GOF	25,000.00		(25,000.00)
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			
Total Other:	25,000.00	0.00	(25,000.00)
TOTAL EXPENDITURES:	134,725.00	24,747.51	(109,977.49)
NET OPERATING SURPLUS/(DEFICIT)			
Revenues	84,725.00	44,729.97	(39,995.03)
Expenses	134,725.00	24,747.51	109,977.49
Net Surplus (Deficit)	(50,000.00)	19,982.46	69,982.46