



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

**Unaudited Financials**

**As at October 31, 2021**

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

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

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

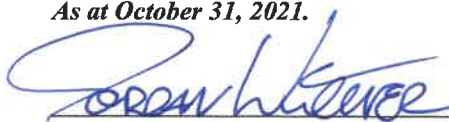
**UTILITY OPERATING FUND BALANCE SHEET – ASSETS & LIABILITIES**

**UTILITY OPERATING FUND REVENUE & EXPENDITURE - DETAILED**

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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 October 31, 2021.*

 C.A.O.

*Examined and Referred to Council*

*November 10, 2021*

  
Reeve

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND BALANCE SHEET**  
As of October 31, 2021

	<b>Balance</b>
<b>ASSETS</b>	
<b>Cash</b>	
110-100-110 - Cash on Hand - General	300.00
110-100-120 - Cash on Deposit - General	1,145,751.21
<b>Total Cash:</b>	<b>1,146,051.21</b>
<b>Tax Assets</b>	
120-100-100 - Taxes on Roll	963,393.74
120-100-120 - Tax Titles	18.00
<b>Total Tax Assets:</b>	<b>963,411.74</b>
<b>Receivables &amp; Other Assets</b>	
120-300-111 - Accounts Receivable - BAR Expansion	178,749.67
120-300-130 - Accounts Receivable - Municipal Governme	47,777.70
120-300-150 - GST Refund Receivable	72,162.91
120-400-100 - Accounts Receivable - Miscellaneous	246,430.47
<b>Total Receivables &amp; Other Assets:</b>	<b>545,120.75</b>
<b>Due To/From</b>	
120-600-112 - Due to / from Riverton Eco Devel Reser	(10,000.00)
120-600-190 - Due to / from Utility Fund	159,725.20
<b>Total Due To/From:</b>	<b>149,725.20</b>
<b>Inventories</b>	
180-100-110 - Inventory - Gravel	102,983.94
180-100-111 - Inventory - Soil	17,554.04
180-100-120 - Inventory - Culverts	106,896.93
<b>Total Inventories:</b>	<b>227,434.91</b>
<b>Prepays</b>	
190-100-100 - Prepays - General	35,971.84
<b>Total Prepays:</b>	<b>35,971.84</b>
<b>TCA</b>	
170-000-100 - Capital Surplus Adjustment	(6,055,050.18)
170-100-110 - Land Improvements - Cost	2,274,829.23
170-100-120 - Land Improvements - Accm Amortization	(223,483.37)
170-100-200 - Bldgs- Wood Frame - Cost	1,230,214.14
170-100-210 - Bldgs- Wood Frame - Accm Amortization	(665,662.84)
170-100-300 - Vehicles - Cost	4,412,374.37
170-100-310 - Vehicles - Accm Amort	(1,877,535.79)
170-100-400 - Capital Lease - Equipment	261,507.10
170-100-410 - Capital Lease - Equipment - Accm Amortiz	(39,023.61)
170-100-500 - Computer Hdw & Software - Cost	115,365.65
170-100-510 - Computer Hdw & Software - Accm Amortizat	(77,315.17)
170-100-600 - General TCA - Assets Under Construction	540,144.83
170-100-800 - Transp Infra - Road Surface - Cost	26,312,664.91
170-100-810 - Transp Infra - Road Surface - Accm Amort	(20,737,076.18)
<b>Total TCA:</b>	<b>5,471,953.09</b>
<b>TOTAL ASSETS:</b>	<b>8,539,668.74</b>

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND BALANCE SHEET**  
As of October 31, 2021

	<b>Balance</b>
<b>LIABILITIES AND SURPLUS</b>	
<b>Payables</b>	
210-100-101 - Accounts Payable - Bifrost Misc	58,211.29
210-100-102 - Accounts Payable - Grants/Donations	8,935.00
210-100-103 - Accounts Payable - Other	13,659.00
210-100-104 - RBFDFire Hall Temp Loan	333,335.39
210-200-100 - C.P.P. Payable	14,145.94
210-200-110 - E.I. Payable	4,316.76
210-200-120 - Income Tax Payable	34,469.28
210-200-130 - Accounts Payable - MEBP Pension	15,003.72
210-200-131 - Accounts Payable - MEBP Insurance	345.48
210-200-132 - Accounts Payable - MEBP Long Term Disabi	1,397.24
210-200-133 - Accounts Payable - MEBP Life Insurance	11.25
210-200-134 - Accounts Payable - MEBP Accidental Ins	77.46
210-200-200 - Accounts Payable - PSFB	19,513.19
210-200-210 - Accounts Payable - Evergreen SD 22	572,999.58
210-200-220 - Accounts Payable - Lakeshore SD 23	6,069.71
210-300-110 - Accrued Holidays Payable	39,909.74
<b>Total Payables:</b>	<b>1,122,400.03</b>
<b>Deferred Revenue</b>	
220-100-102 - Tax Sale Roll#105462/Cammarat	141,261.42
220-100-103 - Tax Sale Roll #266900/Semchuk	200,910.85
220-100-104 - Tax Sale Roll#177625/Roberecki	5,257.51
220-100-105 - Tax Sale Roll#177630/Roberecki	4,140.45
<b>Total Deferred Revenue:</b>	<b>351,570.23</b>
<b>Long Term Debt</b>	
240-100-101 - Loan Payable - Road Machinery	583,410.00
240-100-102 - Loan Payable - Sewer Project # 2	123,093.57
240-100-103 - Riverton Loan Payable - Nat Gas	0.09
250-100-101 - Capital Lease - SCBA's	106,291.90
<b>Total Long Term Debt:</b>	<b>812,795.56</b>
<b>Surplus (Deficit)</b>	
300-100-100 - Nominal Surplus - Riverton	1,234,000.91
300-100-120 - Fund Balance - Riverton	(53,853.91)
300-100-130 - Nominal Surplus	4,176,283.77
<b>Total Surplus (Deficit):</b>	<b>5,356,430.77</b>
<b>TOTAL LIABILITIES AND SURPLUS:</b>	<b>7,643,196.59</b>
Excess of Revenue Over Expenditures	<b>1,248,042.38</b>

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**  
For the Month Ending October 31, 2021

	Budgeted	Actual	Surplus (Deficit)
<b>REVENUES</b>			
<b>PROPERTY TAXES</b>			
410-100-100 - Tax Levy	3,849,775.00	3,858,713.94	8,938.94
410-100-110 - Taxes Added to Roll	60,000.00	56,188.42	(3,811.58)
410-100-120 - Tax and Redemption Penalties	60,000.00	38,791.71	(21,208.29)
<b>Total PROPERTY TAXES:</b>	<b>3,969,775.00</b>	<b>3,953,694.07</b>	<b>(16,080.93)</b>
<b>GRANT IN LIEU</b>			
480-100-100 - Grants in Lieu - Federal Government	111,982.00	111,981.82	(0.18)
<b>Total GRANT IN LIEU:</b>	<b>111,982.00</b>	<b>111,981.82</b>	<b>(0.18)</b>
<b>USER FEES</b>			
420-100-110 - Sales of Service - General Government	11,100.00	15,971.75	4,871.75
420-100-120 - Sales of Service - Rbfd	2,000.00		(2,000.00)
420-100-121 - Cost Recovery - ABF&ES TOA	110,590.00	82,942.65	(27,647.35)
420-100-123 - ABFES Reserve Contribution to Operating	15,000.00		(15,000.00)
420-100-130 - Sales of Service - Transportation	40,950.00	55,996.50	15,046.50
420-100-200 - Rentals	8,550.00	3,475.00	(5,075.00)
<b>Total USER FEES:</b>	<b>188,190.00</b>	<b>158,385.90</b>	<b>(29,804.10)</b>
<b>GOVERNMENT TRANSFERS</b>			
430-100-100 - Provincial - Municipal Operating Grant	254,032.00	254,032.59	0.59
430-100-110 - Provincial - Hecla/Grindstone Fire Agree	30,000.00	30,000.00	
430-100-120 - Provincial - Dutch Elm Disease Mgmt Prog	12,730.00	12,730.00	
430-100-140 - Intermunicipal Grant Revenue	3,100.00	3,183.70	83.70
440-100-100 - Federal Government - Gas Tax	181,793.00	371,849.00	190,056.00
440-100-120 - Hay & Grazing Leases	16,000.00	17,737.95	1,737.95
440-100-130 - Conditional Grants - Misc	85,000.00	95,843.00	10,843.00
440-100-131 - Flow-Through Grant for Entities	12,010.00	12,007.73	(2.27)
440-100-140 - Summer Student Grant - Fed	5,000.00		(5,000.00)
440-100-141 - Summer Student Grant - Prov		4,019.29	4,019.29
<b>Total GOVERNMENT TRANSFERS:</b>	<b>599,665.00</b>	<b>801,403.26</b>	<b>201,738.26</b>
<b>PERMITS LICENSES AND FINES</b>			
450-100-120 - Licenses - Lotto	100.00	90.00	(10.00)
<b>Total PERMITS LICENSES AND FINES:</b>	<b>100.00</b>	<b>90.00</b>	<b>(10.00)</b>
<b>INVESTMENT INCOME</b>			
460-100-100 - Investment Income	4,000.00	1,291.52	(2,708.48)
<b>Total INVESTMENT INCOME:</b>	<b>4,000.00</b>	<b>1,291.52</b>	<b>(2,708.48)</b>
<b>OTHER REVENUE</b>			
490-100-100 - Miscellaneous Revenue	42,700.00	64,838.81	22,138.81
490-100-101 - Flow-Through to Reporting Entity	76,789.00	45,053.53	(31,735.47)
<b>Total OTHER REVENUE:</b>	<b>119,489.00</b>	<b>109,892.34</b>	<b>(9,596.66)</b>
<b>TOTAL REVENUES:</b>	<b>4,993,201.00</b>	<b>5,136,738.91</b>	<b>143,537.91</b>

**EXPENDITURES**

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**  
For the Month Ending October 31, 2021

	Budgeted	Actual	Surplus (Deficit)
<b>General Government</b>			
510-100-100 - GG - Legislative - Indemnities	68,050.00	61,419.88	6,630.12
510-100-110 - GG - General Administrative - Wages	234,650.00	179,510.27	55,139.73
510-110-100 - GG - Legislative - Benefits	37,100.00	25,449.38	11,650.62
510-110-110 - GG - General Administrative - Benefits	44,250.00	29,532.69	14,717.31
510-120-100 - GG - Legislative - Mileage	5,400.00	3,422.76	1,977.24
510-120-110 - GG - General Administrative - Mileage	1,000.00		1,000.00
510-200-200 - GG - Office - Contract Services	55,876.00	24,938.22	30,937.78
510-200-210 - GG - Legal - Contract Services	15,000.00	3,967.14	11,032.86
510-200-220 - GG - Audit - Contract Services.	25,000.00	25,000.00	
510-200-230 - GG - Assessment - Contract Services	46,205.00		46,205.00
510-200-240 - GG - Taxation - Contract Services	10,500.00	8,617.10	1,882.90
510-200-250 - GG - Legislative - Contract Services	400.00	286.85	113.15
510-300-200 - GG - Office - Utilities	16,000.00	12,292.79	3,707.21
510-400-100 - GG - Legislative - Materials & Supplies	700.00	629.51	70.49
510-400-200 - GG - Office Supplies - Materials & Suppl	18,250.00	14,185.06	4,064.94
510-400-310 - GG - Elections - Materials & Supplies	1,500.00	549.83	950.17
510-400-311 - GG - Elections - Contract	5,500.00	2,023.49	3,476.51
510-400-320 - GG - Conventions - Admin	10,050.00	6,520.85	3,529.15
510-400-321 - GG - Conventions - Legislative	30,550.00	2,550.40	27,999.60
510-400-330 - GG - Damage Claims & Liability Insurance	34,000.00	72,029.61	(38,029.61)
510-500-500 - GG - Grants and Contributions	6,500.00	800.00	5,700.00
510-800-830 - GG - Provision for AR Other		1,499.36	(1,499.36)
510-900-900 - GG - Legislative Sundry	7,000.00	2,443.61	4,556.39
510-900-901 - GG - Admin Sundry	500.00	0.30	499.70
510-900-910 - GG - Recoveries (deduct) UT	(2,856.00)	(2,856.00)	
<b>Total General Government:</b>	<b>671,125.00</b>	<b>474,813.10</b>	<b>196,311.90</b>
<b>Protective Services</b>			
520-100-111 - PS - ABF&ES Administration - Wages	19,331.00	14,483.16	4,847.84
520-100-112 - PS - ABF&ES Response - MBR Wages	24,835.00	22,536.37	2,298.63
520-100-113 - PS - ABF&ES Training - Wages	30,000.00	20,492.77	9,507.23
520-100-152 - PS - RFD Response - Wages	21,300.00	17,714.22	3,585.78
520-100-153 - PS - RFD Training - Wages	20,000.00	15,325.76	4,674.24
520-110-151 - PS - RFD - Benefits	500.00		500.00
520-120-111 - PS - ABF&ES Administration Mileage	800.00	168.08	631.92
520-120-151 - PS - RFD Administration Mileage	1,000.00	185.24	814.76
520-200-105 - PS - Animal & Pest Control - Contract Se	500.00		500.00
520-200-110 - PS - Fire Protection - 911 Cap Fee	15,553.00	15,538.80	14.20
520-200-111 - PS - ABF&ES - Contract Services - Admini	5,500.00	590.00	4,910.00
520-200-112 - PS - ABF&ES - Contract Services - Fire H	11,300.00	2,418.39	8,881.61
520-200-113 - PS - ABF&ES - Contract Services - Insura	22,250.00	14,320.21	7,929.79
520-200-114 - PS - ABF&ES - Contract Services - Equipm	29,575.00	9,111.15	20,463.85
520-200-115 - PS - ABF&ES - Contract Services - Traini	2,400.00	2,376.00	24.00
520-200-151 - PS - RFD - Contract Services - Administr	2,420.00	745.00	1,675.00
520-200-152 - PS - RFD - Contract Services - Fire Hall	470.00	442.45	27.55
520-200-153 - PS - RFD - Contract Services - Insurance	8,500.00	7,592.29	907.71
520-200-154 - PS - RFD - Contract Services - Equipment	15,000.00	10,812.08	4,187.92
520-200-155 - PS - RFD - Contract Services - Training	7,000.00	1,621.57	5,378.43
520-200-200 - PS - NEIMB - Contract Services	4,250.00	4,000.00	250.00
520-300-111 - PS - ABF&ES - Utilities - Administration	1,800.00	975.00	825.00
520-300-112 - PS - ABF&ES - Utilities - Fire Hall	11,500.00	8,025.57	3,474.43
520-300-152 - PS - RFD - Utilities - Fire Hall	9,980.00	7,803.78	2,176.22

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**

Report Date  
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For the Month Ending October 31, 2021

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	Budgeted	Actual	Surplus (Deficit)
520-400-112 - PS - ABF&ES - Materials & Supplies - Fir	1,750.00	2,467.96	(717.96)
520-400-114 - PS - ABF&ES - Materials & Supplies - Equ	5,000.00	5,356.86	(356.86)
520-400-115 - PS - ABF&ES - Materials & Supplies - Tra	24,700.00	2,106.02	22,593.98
520-400-116 - PS - ABF&ES - Materials & Supplies - Oth	500.00	438.15	61.85
520-400-151 - PS - RFD - Materials & Supplies - Admini	100.00	495.08	(395.08)
520-400-152 - PS - RFD - Materials & Supplies - Fire H	600.00	624.11	(24.11)
520-400-153 - PS - RFD - Materials & Supplies - Equipm	2,200.00	4,206.60	(2,006.60)
520-400-154 - PS - RFD - Materials & Supplies - Traini	320.00		320.00
520-900-111 - PS - ABF&ES - Equipment/Capital Purchase	94,350.00	57,695.49	36,654.51
520-900-151 - PS - Rbfd Equipment/Capital Purchases		12,970.23	(12,970.23)
<b>Total Protective Services:</b>	<b>395,284.00</b>	<b>263,638.39</b>	<b>131,645.61</b>
<b>Transportation</b>			
530-100-100 - TS - Public Works Manager - Wages	73,500.00	58,035.86	15,464.14
530-100-110 - TS - Riverton Operators - Wages	64,800.00	57,213.53	7,586.47
530-100-120 - TS - Road Maintenance - Labour	220,250.00	193,630.02	26,619.98
530-100-140 - TS - Ditches and Road Drainage - Labour	100,700.00	60,670.74	40,029.26
530-110-100 - TS - Public Works Manager - Benefits	15,500.00	12,693.66	2,806.34
530-110-110 - TS - Riverton Operators - Benefits	12,000.00	9,917.63	2,082.37
530-110-120 - TS - Road Maintenance - Benefits	46,200.00	46,958.74	(758.74)
530-110-140 - TS - Ditches and Road Drainage - Benefit	26,020.00	8,407.15	17,612.85
530-120-100 - TS - Public Works Manager - Utilities	1,225.00	887.54	337.46
530-120-110 - TS - Riverton Operators - Mileage	500.00	55.00	445.00
530-120-120 - TS - Road Maintenance - Mileage	1,000.00	616.44	383.56
530-120-130 - TS - Road Reconstruction - Mileage	1,000.00	300.08	699.92
530-120-140 - TS - Ditches and Road Drainage - Mileage	500.00		500.00
530-200-050 - TS - Road Commissioners' Fee and Mileage	5,000.00	1,606.84	3,393.16
530-200-100 - TS - Engineering - Contract Services	24,000.00	3,580.00	20,420.00
530-200-115 - TS - Equipment Repairs & Mtce - Contract	50,000.00	41,050.24	8,949.76
530-200-116 - TS - Bifrost Yard - Contract Services	15,070.00	7,290.91	7,779.09
530-200-117 - TS - Riverton Yard - Contract Services	3,750.00	2,070.20	1,679.80
530-200-120 - TS - Road Maintenance - Contract Service	398,850.00	322,579.98	76,270.02
530-200-130 - TS - Road Reconstruction - Contract Serv	5,000.00	2,728.56	2,271.44
530-200-140 - TS - Ditches and Road Drainage - Contrac	250,000.00	21,670.60	228,329.40
530-200-170 - TS - Sidewalks & Boulevards - Contract S	5,000.00	231.80	4,768.20
530-200-190 - TS - Insurance Bifrost - Contract Servic	35,000.00	22,854.60	12,145.40
530-300-116 - TS - Bifrost Workshop Operations - Utili	5,700.00	4,801.59	898.41
530-300-117 - TS - Riverton Workshop Yard Operations -	4,500.00	3,252.50	1,247.50
530-300-160 - TS - Bifrost Street Lighting - Utilities	6,000.00	3,551.20	2,448.80
530-300-161 - TS - Riverton Street Lighting - Utilitie	12,500.00	10,652.37	1,847.63
530-400-111 - TS - Equipment Fuel Rural	120,000.00	106,544.08	13,455.92
530-400-112 - TS - Equipment Fuel Urban	5,000.00	1,741.35	3,258.65
530-400-115 - TS - Equip Repairs & Mtce - Materials an	56,000.00	19,907.92	36,092.08
530-400-116 - TS - Bifrost Yard - Materials and Suppli	15,000.00	12,530.28	2,469.72
530-400-117 - TS - Riverton Yard - Materials and Suppl	3,000.00	703.38	2,296.62
530-400-120 - TS - Road Maintenance - Materials and Su	540,500.00	604,394.99	(63,894.99)
530-400-130 - TS - Road Reconstruction - Materials and	2,000.00		2,000.00
530-400-140 - TS - Ditches & Road Drainage - Materials	116,300.00	38,937.46	77,362.54
530-400-150 - TS - Snow & Ice Removal - Materials and	6,000.00	3,500.00	2,500.00
530-400-180 - TS - Flood - Materials and Supplies	750.00		750.00
530-400-190 - TS - Traffic Services - Materials and Su	7,000.00	4,191.70	2,808.30
<b>Total Transportation:</b>	<b>2,255,115.00</b>	<b>1,689,758.94</b>	<b>565,356.06</b>

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**  
For the Month Ending October 31, 2021

	Budgeted	Actual	Surplus (Deficit)
<b>Environmental Health</b>			
540-200-100 - EH - Garbage Collection - Contract Servi	31,200.00	26,000.00	5,200.00
540-200-110 - EH - Nuisance Grounds - Contract Service	117,850.00	27,150.72	90,699.28
540-200-150 - EH - Lagoon - Contract Services	3,000.00	3,000.00	
540-500-500 - EH - Grants and Contributions - Riverdal	65,700.00	55,254.00	10,446.00
<b>Total Environmental Health:</b>	<b>217,750.00</b>	<b>111,404.72</b>	<b>106,345.28</b>
<b>Public Health &amp; Welfare</b>			
550-200-100 - H&W - Social Welfare - Contract Services	6,520.00	6,515.80	4.20
550-500-500 - H&W - Grants and Contributions	38,889.00	24,618.19	14,270.81
<b>Total Public Health &amp; Welfare:</b>	<b>45,409.00</b>	<b>31,133.99</b>	<b>14,275.01</b>
<b>Environmental Development</b>			
560-200-100 - ED - Planning & Zoning - Contract Servic	28,180.00	31,567.43	(3,387.43)
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	
<b>Total Environmental Development:</b>	<b>58,880.00</b>	<b>62,267.43</b>	<b>(3,387.43)</b>
<b>Economic Development</b>			
570-200-100 - EC - Contract Services	2,500.00	2,709.47	(209.47)
570-300-100 - EC - Utilities	2,000.00	1,720.16	279.84
570-500-100 - EC - Grants	59,000.00	39,602.83	19,397.17
570-500-101 - EC - Gen Mill Sharing With TOA	35,000.00	34,747.18	252.82
<b>Total Economic Development:</b>	<b>98,500.00</b>	<b>78,779.64</b>	<b>19,720.36</b>
<b>Recreation &amp; Culture</b>			
580-200-100 - R&C - Recreation Commission & Administra	381,500.00	370,661.47	10,838.53
580-200-110 - R&C - Riverton Parks - Contract Services	14,500.00	17,992.24	(3,492.24)
580-200-150 - R&C - Libraries - Contract Services	34,625.00	34,624.50	0.50
580-300-110 - R&C - Riverton Parks - Utilities	300.00	207.29	92.71
580-400-110 - R&C - Riverton Parks - Materials & Suppl	2,300.00	1,669.36	630.64
580-500-100 - R&C - Grants	2,000.00	1,500.00	500.00
580-500-101 - R&C - Flow Through Accounts	15,000.00	27,640.06	(12,640.06)
<b>Total Recreation &amp; Culture:</b>	<b>450,225.00</b>	<b>454,294.92</b>	<b>(4,069.92)</b>
<b>Fiscal Services</b>			
590-500-500 - FS - Contribution to Capital	501,223.00	682,557.72	(181,334.72)
590-700-700 - FS - Debenture Debt Charges	178,517.00		178,517.00
590-700-721 - FS - Interest from Financial Institution	25,000.00	7,813.56	17,186.44
590-700-730 - FS - Deficit Recovery	58,435.00	(58,435.00)	116,870.00
590-800-105 - FS - Provision - ABF&ES Reserve Fund		883.00	(883.00)
590-800-107 - FS - Provision - Fed Gas Tax Reserve Fun		371,849.00	(371,849.00)
590-800-111 - FS - Provision - Riverton Fire Hecla-Gri	30,000.00		30,000.00
590-800-800 - FS - Allowance For Tax Assets	7,738.00	30,598.87	(22,860.87)
<b>Total Fiscal Services:</b>	<b>800,913.00</b>	<b>1,035,267.15</b>	<b>(234,354.15)</b>
<b>TOTAL EXPENDITURES:</b>	<b>4,993,201.00</b>	<b>4,201,358.28</b>	<b>791,842.72</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>0.00</b>	<b>935,380.63</b>	<b>935,380.63</b>

MUNICIPALITY OF BIFROST-RIVERTON  
CAPITAL FUND BALANCE SHEET  
As of October 31, 2021

	<u>Balance</u>
<b>ASSETS</b>	
<b>Cash</b>	
610-100-101 - Cash on Deposit - General Fund Bank	166,049.03
610-100-102 - Cash on Deposit - Machinery Rep Reserve	82,072.21
610-100-103 - Cash on Deposit - Building Reserve Fund	123,570.31
610-100-104 - Cash on Deposit - Drainage Reserve Fund	44,798.72
610-100-105 - Cash on Deposit - ABF&ES Reserve Fund B	151,806.23
610-100-106 - Cash on Deposit - Bifrost Fire Cap Rese	92,678.51
610-100-107 - Cash on Deposit - Fed Gas Tax Reserve F	959,973.62
610-100-109 - Cash on Deposit - Riverton Capital Dev	71,018.28
610-100-110 - Cash on Deposit - Riverton Fire Reserve	150,300.84
610-100-112 - Cash on Deposit - Riverton Eco Devel	42,321.60
610-100-192 - Cash on Deposit - Riverton Utility Reser	25,408.75
610-100-193 - Cash on Deposit - Riverton Lagoon Reserv	24,053.44
<b>Total Cash:</b>	<b>1,934,051.54</b>
<b>Due To / Due From</b>	
610-400-112 - Due to / from Riverton Eco Devel Reser	10,000.00
<b>Total Due To / Due From:</b>	<b>10,000.00</b>
<b>Total ASSETS:</b>	<b>1,944,051.54</b>
<b>RESERVE FUNDS LIABILITIES</b>	
<b>Surplus</b>	
620-100-101 - General Fund Surplus	166,049.03
620-100-102 - Machinery Rep Reserve Fund Surplus	82,072.21
620-100-103 - Building Reserve Fund Surplus	123,570.31
620-100-104 - Drainage Reserve Fund Surplus	44,798.72
620-100-105 - ABF&ES Reserve Fund Surplus	151,806.23
620-100-106 - Bifrost Fire Cap Reserve Fund Surplus	92,678.51
620-100-107 - Fed Gas Tax Reserve Fund Surplus	959,973.62
620-100-109 - Riverton Capital Dev Reserve Fund Surpl	71,018.28
620-100-110 - Riverton Fire Reserve Fund Surplus	150,300.84
620-100-112 - Riverton Eco Devel Reserve Fund Surplus	52,321.60
620-100-192 - Riverton Utility Reserve Fund Surplus	25,408.75
620-100-193 - Riverton Lagoon Reserve Fund Surplus	24,053.44
<b>Total Surplus:</b>	<b>1,944,051.54</b>
<b>TOTAL RESERVE FUNDS LIABILITIES</b>	<b>1,944,051.54</b>

**MUNICIPALITY OF BIFROST-RIVERTON**  
**U.O.F. BALANCE SHEET - RESERVES**  
As of October 31, 2021

	<u>Balance</u>
<b>ASSETS</b>	
<b>Accounts Receivable</b>	
710-300-100 - Accounts Receivable-Riverton Sewer Billi	14,031.11
<b>Total Accounts Receivable:</b>	<b>14,031.11</b>
<b>Tangible Capital Assets</b>	
720-100-500 - Water & Sewer Infra - Networks - Cost	2,849,753.76
720-100-510 - Water & Sewer Infra - Networks - Accm Am	(1,326,234.66)
<b>Total Tangible Capital Assets:</b>	<b>1,523,519.10</b>
<b>Due To / Due From</b>	
710-600-100 - Due to / from Operating Fund	(169,110.64)
<b>Total Due To / Due From:</b>	<b>(169,110.64)</b>
<b>Total ASSETS:</b>	<b>1,368,439.57</b>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>Accounts Payable</b>	
730-200-110 - Accounts Payable - Other	305.76
730-200-120 - Debenture Installments Payable	117,607.23
<b>Total Accounts Payable:</b>	<b>117,912.99</b>
<b>Nominal Surplus</b>	
740-100-100 - Nominal Surplus	1,236,981.93
<b>Total Nominal Surplus:</b>	<b>1,236,981.93</b>
Excess of Revenue Over Expenditures	13,544.65
<b>Total LIABILITIES AND FUND BALANCE:</b>	<b>1,368,439.57</b>

Report Date  
11/03/2021 11:23 AM

**MUNICIPALITY OF BIFROST-RIVERTON**  
**UTILITY REVENUES AND EXPENDITURES**  
For the Month Ending October 31, 2021

	Budgeted	Actual	Surplus (Deficit)
<b>REVENUES</b>			
<b>Sewer Charges</b>			
750-100-100 - Sewer Service Charges	58,750.00	58,861.07	111.07
750-100-130 - Penalties	1,500.00	1,015.87	(484.13)
<b>Total Sewer Charges:</b>	<b>60,250.00</b>	<b>59,876.94</b>	<b>(373.06)</b>
<b>Other Revenue</b>			
750-100-180 - Other Revenue		360.00	360.00
<b>Total Other Revenue:</b>	<b>0.00</b>	<b>360.00</b>	<b>360.00</b>
<b>TOTAL REVENUES:</b>	<b>60,250.00</b>	<b>60,236.94</b>	<b>(13.06)</b>
<b>EXPENDITURES</b>			
<b>Sewage Collection &amp; Disposal</b>			
770-100-100 - UT - Sewer Administration	17,800.00	13,491.61	4,308.39
770-200-100 - UT - Sewer - Service of Supply	17,250.00	18,685.00	(1,435.00)
770-300-100 - UT - Sewer - Distribution	21,700.00	5,184.76	16,515.24
770-400-100 - UT - Sewer Treatment and Disposal	3,500.00	9,330.90	(5,830.90)
<b>Total Sewage Collection &amp; Disposal:</b>	<b>60,250.00</b>	<b>46,692.27</b>	<b>13,557.73</b>
<b>TOTAL EXPENDITURES:</b>	<b>60,250.00</b>	<b>46,692.27</b>	<b>(13,557.73)</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>			
<b>Revenues</b>	<b>60,250.00</b>	<b>60,236.94</b>	<b>(13.06)</b>
<b>Expenses</b>	<b>60,250.00</b>	<b>46,692.27</b>	<b>13,557.73</b>
<b>Net Surplus (Deficit)</b>	<b>0.00</b>	<b>13,544.67</b>	<b>13,544.67</b>