



FINANCIAL STATEMENT INDEX
MUNICIPALITY OF BIFROST-RIVERTON

Unaudited Financials

As at October 31, 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

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, 2023.

 _____ C.A.O.

Examined and Referred to Council

November 9, 2023



Reeve

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of October 31, 2023

	Balance
ASSETS	
Cash	
110-100-100 - Petty Cash	
110-100-110 - Cash on Hand - General	300.00
110-100-120 - Cash on Deposit - General	4,080,987.86
Total Cash:	4,081,287.86
Tax Assets	
120-100-100 - Taxes on Roll	738,973.44
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:	738,973.44
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	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	3,667.71
120-300-111 - Accounts Receivable - BAR Expansion	
120-300-112 - Accounts Receivable - RBPRC Payroll	3,866.31
120-300-130 - Accounts Receivable - ABFES Misc.	28,430.07
120-300-140 - EPTCA	254,687.03
120-300-150 - GST Refund Receivable	45,964.40
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	(69,653.96)
Total Receivables & Other Assets:	3,465,110.81
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	
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	126,500.59
120-600-191 - Due to / from Riverton Sewer Reserve Fun	

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of October 31, 2023

	Balance
120-600-192 - Due to / from Riverton Utility Reserve F	
120-600-193 - Due to / from Riverton Lagoon Reserve Fu	
Total Due To/From:	21,472.59
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	72,259.84
Total Inventories:	192,797.82
Prepays	
190-100-100 - Prepays - General	81,939.19
190-100-110 - Prepaid Insurance	4,448.50
190-100-120 - Other Assets	
Total Prepays:	86,387.69
Real Estate Held for Resale	
150-100-100 - Properties Held for Resale - Residential	
150-100-110 - Properties Held for Resale - Farmland	
150-100-120 - Properties 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	4,764,446.03
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)
Total TCA:	6,121,103.03
TOTAL ASSETS:	14,707,133.24

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of October 31, 2023

	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	43,023.75
210-100-102 - Accounts Payable - Grants/Donations	1,860.00
210-100-103 - Accounts Payable - Other	(161,818.56)
210-100-104 - RBF D Fire Hall Temp Loan	
210-200-000 - ACCOUNTS PAYABLE	
210-200-100 - C.P.P. Payable	5,594.32
210-200-110 - E.I. Payable	1,371.73
210-200-120 - Income Tax Payable	13,756.74
210-200-130 - Accounts Payable - MEBP Pension	9,636.06
210-200-131 - Accounts Payable - MEBP Insurance	206.50
210-200-132 - Accounts Payable - MEBP Long Term Disabi	952.96
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	(185.38)
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
Total Payables:	2,716,858.28
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 October 31, 2023

	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	203,548.73
240-100-101 - Loan Payable - Road Machinery	240,082.16
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
Total Long Term Debt:	1,576,857.91
 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	5,353,335.56
Total Surplus (Deficit):	6,511,703.99
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:	11,156,740.41
Excess of Revenue Over Expenditures	1,190,320.22

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending October 31, 2023

	Budgeted	Actual	Surplus (Deficit)
REVENUES			
PROPERTY TAXES			
410-100-100 - Tax Levy		5,073,735.22	5,073,735.22
410-100-110 - Taxes Added to Roll	45,000.00	76,153.61	31,153.61
410-100-120 - Tax and Redemption Penalties	45,000.00	39,647.81	(5,352.19)
410-100-130 - Other Accounts Added			
Total PROPERTY TAXES:	90,000.00	5,189,536.64	5,099,536.64
GRANT IN LIEU			
480-100-100 - Grants in Lieu - Federal Government		130,659.02	130,659.02
480-100-120 - Grants in Lieu - Provincial Government			
Total GRANT IN LIEU:	0.00	130,659.02	130,659.02
USER FEES			
420-100-110 - Sales of Service - General Government	15,150.00	3,198.35	(11,951.65)
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	51,304.58	(3,695.42)
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	3,475.00	(5,325.00)
Total USER FEES:	78,950.00	57,977.93	(20,972.07)
GOVERNMENT TRANSFERS			
430-100-100 - Provincial - Municipal Operating Grant	254,030.00	412,029.84	157,999.84
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			
440-100-000 - CONDITIONAL GOVERNMENT TRANSFERS			
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
Total GOVERNMENT TRANSFERS:	399,842.00	1,147,461.04	747,619.04
PERMITS LICENSES AND FINES			
450-100-100 - Licenses - business			
450-100-110 - Licenses - dogs			
450-100-120 - Licenses - Lotto	100.00	140.00	40.00
450-100-130 - Permits			
450-100-140 - Fines			

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending October 31, 2023

	Budgeted	Actual	Surplus (Deficit)
Total PERMITS LICENSES AND FINES:	100.00	140.00	40.00
INVESTMENT INCOME			
460-100-100 - Investment Income	7,500.00	22,709.80	15,209.80
460-100-900 - Transfers From Reserve			
Total INVESTMENT INCOME:	7,500.00	22,709.80	15,209.80
OTHER REVENUE			
490-100-100 - Miscellaneous Revenue		47,705.63	47,705.63
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			
Total OTHER REVENUE:	0.00	108,821.53	108,821.53
TOTAL REVENUES:	576,392.00	6,657,305.96	6,080,913.96
EXPENDITURES			
General Government			
510-000-000 - GENERAL GOV'T. SERVICES			
510-100-000 - GG - WAGES & BENEFITS			
510-100-100 - GG - Legislative - Indemnities	77,500.00	67,742.16	9,757.84
510-100-110 - GG - General Administrative - Wages	273,480.00	215,782.46	57,697.54
510-110-100 - GG - Legislative - Benefits	33,300.00	26,939.43	6,360.57
510-110-110 - GG - General Administrative - Benefits	53,845.00	48,364.88	5,480.12
510-110-130 - GG - Other - Benefits			
510-120-100 - GG - Legislative - Mileage	7,500.00	5,678.75	1,821.25
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	32,995.38	35,004.62
510-200-210 - GG - Legal - Contract Services	15,000.00	4,878.28	10,121.72
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	14,154.77	2,345.23
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	17,788.36	3,211.64
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	47,153.65	846.35
510-500-000 - GG - GRANTS AND CONTRIBUTIONS			

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending October 31, 2023

	Budgeted	Actual	Surplus (Deficit)
510-500-500 - GG - Grants and Contributions	20,700.00	10,800.30	9,899.70
510-500-501 - GG - Intergovernmental Grants and Contr			
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		1,188.96	(1,188.96)
510-900-901 - GG - Admin Sundry	9,500.00	4,921.32	4,578.68
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:	770,280.00	516,742.59	253,537.41
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		34,183.76	(34,183.76)
520-100-113 - PS - ABF&ES Training - Wages			
520-100-120 - PS - ABFES Annual Levy		104,306.80	(104,306.80)
520-100-151 - PS - RFD Administration - Misc			
520-100-152 - PS - RFD Response - Wages	28,000.00	17,929.93	10,070.07
520-100-153 - PS - RFD Training - Wages	30,000.00	8,603.66	21,396.34
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 October 31, 2023

Report Date
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	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	11,072.35	1,047.65
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	4,660.36	5,839.64
520-400-153 - PS - RFD - Materials & Supplies - Equipm	3,500.00	8,906.87	(5,406.87)
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			
520-900-112 - PS - ABF&ES Transfer to Capital Reserve			
520-900-151 - PS - Rbfd Equipment/Capital Purchases	52,353.76	26,275.91	26,077.85
530-000-000 - TRANSPORTATION SERVICES			
Total Protective Services:	201,883.76	443,400.78	(241,517.02)
Transportation			
530-000-000 - TRANSPORTATION SERVICES			
530-100-000 - TS - WAGES AND BENEFITS			
530-100-100 - TS - Public Works Manager - Wages	81,500.00	65,917.72	15,582.28
530-100-110 - TS - Riverton Operators - Wages	110,500.00	77,933.49	32,566.51
530-100-120 - TS - Road Maintenance - Labour	289,950.00	185,609.63	104,340.37
530-100-130 - TS - Road Reconstruction - Labour			
530-100-140 - TS - Ditches and Road Drainage - Labour	88,210.00	69,496.87	18,713.13
530-110-095 - TS - Road Commissioners' - Benefits			
530-110-100 - TS - Public Works Manager - Benefits	17,000.00	13,374.70	3,625.30
530-110-110 - TS - Riverton Operators - Benefits	14,750.00	11,739.95	3,010.05
530-110-120 - TS - Road Maintenance - Benefits	61,500.00	27,334.00	34,166.00
530-110-130 - TS - Road Reconstruction - Benefits			

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending October 31, 2023

	Budgeted	Actual	Surplus (Deficit)
530-110-140 - TS - Ditches and Road Drainage - Benefit	14,000.00	19,504.91	(5,504.91)
530-120-100 - TS - Public Works Manager - Utilities	1,700.00	1,346.21	353.79
530-120-110 - TS - Riverton Operators - Mileage	500.00		500.00
530-120-120 - TS - Road Maintenance - Mileage	750.00	1,805.40	(1,055.40)
530-120-130 - TS - Road Reconstruction - Mileage	1,000.00	1,476.53	(476.53)
530-120-140 - TS - Ditches and Road Drainage - Mileage		70.80	(70.80)
530-200-000 - TS - PROF/CONTRACT SERVICES			
530-200-050 - TS - Road Commissioners' Fee and Mileage	7,500.00	3,432.14	4,067.86
530-200-100 - TS - Engineering - Contract Services	30,000.00	7,731.90	22,268.10
530-200-115 - TS - Equipment Repairs & Mtce - Contract	80,000.00	62,148.70	17,851.30
530-200-116 - TS - Bifrost Yard - Contract Services	20,000.00	9,425.22	10,574.78
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	271,185.52	168,814.48
530-200-130 - TS - Road Reconstruction - Contract Serv	9,000.00	5,212.50	3,787.50
530-200-140 - TS - Ditches and Road Drainage - Contrac	7,000.00	6,877.09	122.91
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	4,611.69	3,888.31
530-300-117 - TS - Riverton Workshop Yard Operations -		3,005.41	(3,005.41)
530-300-160 - TS - Bifrost Street Lighting - Utilities		5,358.36	(5,358.36)
530-300-161 - TS - Riverton Street Lighting - Utilitie		8,539.63	(8,539.63)
530-400-000 - TS - MATERIALS AND SUPPLIES			
530-400-111 - TS - Equipment Fuel Rural	260,000.00	161,186.20	98,813.80
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	15,389.89	74,610.11
530-400-116 - TS - Bifrost Yard - Materials and Suppli	15,000.00	7,371.59	7,628.41
530-400-117 - TS - Riverton Yard - Materials and Suppl	2,000.00	1,007.02	992.98
530-400-120 - TS - Road Maintenance - Materials and Su	398,000.00	122,441.06	275,558.94
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	5,147.86	(147.86)
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 October 31, 2023

	Budgeted	Actual	Surplus (Deficit)
540-000-000 - ENVIRONMENT HEALTH SERVICES			
Total Transportation:	2,523,337.00	1,269,415.54	1,253,921.46
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	36,250.00	30,000.00	6,250.00
540-200-110 - EH - Nuisance Grounds - Contract Service	121,220.00	53,839.83	67,380.17
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			
Total Environmental Health:	239,720.00	122,001.53	117,718.47
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	6,515.80	4.20
550-500-000 - H&W - GRANTS AND CONTRIBUTIONS			
550-500-500 - H&W - Grants and Contributions	35,500.00	34,500.00	1,000.00
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	41,015.80	1,004.20

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending October 31, 2023

	Budgeted	Actual	Surplus (Deficit)
Environmental Development			
560-000-000 - ENVIRONMENTAL DEVELOPMENT SERVICES			
560-200-000 - ED - PROF/CONTRACT SERVICES			
560-200-100 - ED - Planning & Zoning - Contract Serv	34,500.00	42,189.44	(7,689.44)
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			
Total Environmental Development:	66,000.00	72,889.44	(6,889.44)
Economic Development			
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	897.67	1,352.33
570-500-000 - EC - GRANTS AND CONTRIBUTIONS			
570-500-100 - EC - Grants	42,500.00	33,252.02	9,247.98
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			
Total Economic Development:	86,250.00	76,942.24	9,307.76
Recreation & Culture			
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	361,108.24	95,391.76
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	222.01	102.99
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			
Total Recreation & Culture:	536,720.00	412,448.75	124,271.25
Fiscal Services			
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		7,100.06	(7,100.06)
590-700-710 - FS - Other Long Term Debt Charges			

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending October 31, 2023

	Budgeted	Actual	Surplus (Deficit)
590-700-720 - FS - Tax Discount			
590-700-721 - FS - Interest from Financial Institution	30,000.00	75,639.23	(45,639.23)
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		24,344.16	(24,344.16)
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			
Total Fiscal Services:	66,000.00	208,240.81	(142,240.81)
TOTAL EXPENDITURES:	4,532,210.76	3,163,097.48	1,369,113.28
NET OPERATING SURPLUS/(DEFICIT)	(3,955,818.76)	3,494,208.48	7,450,027.24

MUNICIPALITY OF BIFROST-RIVERTON
CAPITAL FUND BALANCE SHEET
As of October 31, 2023

	Balance
ASSETS	
Cash	
610-100-100 - Cash on Deposit - Capital Fund Bank	
610-100-101 - Cash on Deposit - General Fund Bank	211,139.28
610-100-102 - Cash on Deposit - Machinery Rep Reserve	56,370.99
610-100-103 - Cash on Deposit - Building Reserve Fund	133,475.20
610-100-104 - Cash on Deposit - Drainage Reserve Fund	91,627.10
610-100-105 - Cash on Deposit - ABF&ES Reserve Fund B	
610-100-106 - Cash on Deposit - Bifrost Fire Cap Rese	100,127.81
610-100-107 - Cash on Deposit - Fed Gas Tax Res(CCBF)	290,789.41
610-100-108 - Cash on Deposit - Cemetery Trust Fund B	
610-100-109 - Cash on Deposit - Riverton Capital Dev	74,390.85
610-100-110 - Cash on Deposit - Riverton Fire Reserve	255,286.39
610-100-111 - Cash on Deposit - Riverton Fire Hecla-G	
610-100-112 - Cash on Deposit - Riverton Eco Devel	45,718.22
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	26,592.73
610-100-193 - Cash on Deposit - Riverton Lagoon Reserv	25,174.27
Total Cash:	1,310,692.25
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	
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	
Total Due To / Due From:	105,028.00
Total ASSETS:	1,415,720.25
RESERVE FUNDS LIABILITIES	
Surplus	
620-100-100 - Capital Fund Surplus	
620-100-101 - General Fund Surplus	211,139.28
620-100-102 - Machinery Rep Reserve Fund Surplus	56,370.99
620-100-103 - Building Reserve Fund Surplus	133,475.20
620-100-104 - Drainage Reserve Fund Surplus	91,627.10
620-100-105 - ABF&ES Reserve Fund Surplus	
620-100-106 - Bifrost Fire Cap Reserve Fund Surplus	100,127.81

MUNICIPALITY OF BIFROST-RIVERTON
CAPITAL FUND BALANCE SHEET
As of October 31, 2023

	<u>Balance</u>
620-100-107 - Fed Gas Tax Reserve Fund (CCBF) Surplus	385,817.41
620-100-108 - Cemetery Trust Fund Surplus	
620-100-109 - Riverton Capital Dev Reserve Fund Surpl	74,390.85
620-100-110 - Riverton Fire Reserve Fund Surplus	255,286.39
620-100-111 - Riverton Fire Hecla-Grindstone Reserve F	
620-100-112 - Riverton Eco Devel Reserve Fund Surplus	55,718.22
620-100-190 - Utility Fund Surplus	
620-100-191 - Riverton Sewer Reserve Fund Surplus	
620-100-192 - Riverton Utility Reserve Fund Surplus	26,592.73
620-100-193 - Riverton Lagoon Reserve Fund Surplus	25,174.27
Total Surplus:	<u>1,415,720.25</u>
 TOTAL RESERVE FUNDS LIABILITIES	 <u><u>1,415,720.25</u></u>

MUNICIPALITY OF BIFROST-RIVERTON
U.O.F. BALANCE SHEET
As of October 31, 2023

	Balance
ASSETS	
Accounts Receivable	
710-300-100 - Accounts Receivable-Riverton Sewer Billi	12,149.12
Total Accounts Receivable:	12,149.12
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	(129,650.59)
710-600-200 - Transfer From Operating Fund	
Total Due To / Due From:	(129,650.59)
Total ASSETS:	1,356,585.60
LIABILITIES AND FUND BALANCE	
Accounts Payable	
730-200-110 - Accounts Payable - Other	
730-200-120 - Debenture Installments Payable	87,230.99
Total Accounts Payable:	87,230.99
Nominal Surplus	
740-100-100 - Nominal Surplus	1,305,108.65
Total Nominal Surplus:	1,305,108.65
Excess of Revenue Over Expenditures	(35,754.04)
Total LIABILITIES AND FUND BALANCE:	1,356,585.60

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MUNICIPALITY OF BIFROST-RIVERTON
UTILITY REVENUES AND EXPENDITURES
For the Month Ending October 31, 2023

	Budgeted	Actual	Surplus (Deficit)
REVENUES			
Sewer Charges			
750-100-100 - Sewer Service Charges		58,584.24	58,584.24
750-100-130 - Penalties		809.45	809.45
Total Sewer Charges:	0.00	59,393.69	59,393.69
Other Revenue			
750-100-170 - Conditional Grants			
750-100-180 - Other Revenue			
Total Other Revenue:	0.00	0.00	0.00
TOTAL REVENUES:	0.00	59,393.69	59,393.69
EXPENDITURES			
Sewage Collection & Disposal			
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		3,600.97	(3,600.97)
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			
Total Sewage Collection & Disposal:	0.00	38,963.38	(38,963.38)
Other			
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			
Total Other:	0.00	0.00	0.00
TOTAL EXPENDITURES:	0.00	38,963.38	38,963.38
NET OPERATING SURPLUS/(DEFICIT)			
Revenues	0.00	59,393.69	59,393.69
Expenses	0.00	38,963.38	(38,963.38)
Net Surplus (Deficit)	0.00	20,430.31	20,430.31