



FINANCIAL STATEMENT INDEX
MUNICIPALITY OF BIFROST-RIVERTON

Unaudited Financials

As at March 31, 2025

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 March 31, 2025

Sarissa Lowe

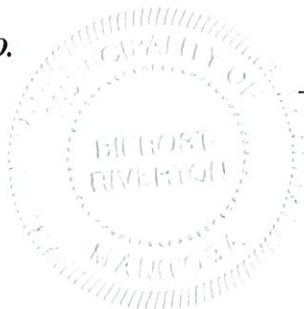
C.A.O.

Examined and Referred to Council

April 10, 2025

B. A. Reeve

Reeve



MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET

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As of date: 2025-03-31

Account Number	Account Description	Balance
ASSETS		
Cash		
110-100-100	Petty Cash	0.00
110-100-110	Cash on Hand - General	300.00
110-100-120	Cash on Deposit - General	816,248.27
	Total CR GEN OP FUND BALANCE SHEET CASH:	816,548.27
	Total Cash:	816,548.27
Tax Assets		
120-100-100	Taxes on Roll	197,210.76
120-100-120	Tax Titles	0.00
120-100-199	Allowance for Uncollectible Tax Assets	0.00
120-100-101	Taxes on Rolls - Arrears Year 1..	0.00
120-100-102	Taxes on Rolls - Arrears Year 2	0.00
120-100-103	Taxes on Rolls - Arrears Year 3	0.00
	Total GEN OP FUND BALANCE SHEET TAX ASSETS:	197,210.76
	Total Tax Assets:	197,210.76
Receivables & Other Assets		
120-200-100	Accounts Receivable - Federal Government	0.00
120-200-120	Accounts Receivable - Provincial Governm	0.00
120-200-130	Accounts Receivable - Municipal Governme	0.00
120-200-199	Allowance for Uncollectible Amounts	0.00
120-300-100	Accounts Receivable - ABF&ES	0.00
120-300-110	Accounts Receivable - BAR Waste Payroll	0.00
120-300-130	Accounts Receivable - ABFES Misc.	12,848.10
120-300-150	GST Refund Receivable	9,000.72
120-300-199	Allowance for Uncollectible Amounts	0.00
120-400-100	Accounts Receivable - Miscellaneous	-514.08
120-300-111	Accounts Receivable - BAR Expansion	0.00
120-300-140	EPTCA	0.00
120-400-110	Accounts Receivable - General	68,378.98
120-300-112	Accounts Receivable - RBPRC Payroll	9,917.03
120-200-121	Accounts Receivable - DFA Province of MB	3,422,748.58
120-200-000	AMOUNTS RECEIVABLE - GOVERNMENT GRANTS	0.00
120-300-000	AMOUNTS RECEIVABLE - OTHER GOVERNMENTS	0.00
120-300-120	Accounts Receivable - BASIC	0.00
120-400-000	AMOUNTS RECEIVABLE - OTHER	0.00
120-400-101	Accounts Receivable - Gov't CCFB	0.00
120-400-540	Accounts Receivable - BAR Tipping Fees	0.00
	Total GEN OP FUND BALANCE SHEET RECIEVABLES:	3,522,379.33
	Total Receivables & Other Assets:	3,522,379.33

Loans & Advances

**MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET**

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Account Number	Account Description	Balance
140-100-100	Loans and Advances	0.00
	Total GEN OP FUND BALANCE SHEET LOANS:	0.00
	Total Loans & Advances:	0.00
Due to/from		
120-600-100	Due to / from Capital Fund	0.00
120-600-110	Due to / from Riverton Fire Reserve Fund	-58,164.05
120-600-101	Due to / from General Fund	-30,000.00
120-600-102	Due to / from Machinery Rep Reserve Fund	-91,600.00
120-600-103	Due to / from Building Reserve Fund	-30,000.00
120-600-104	Due to / from Drainage Reserve Fund	-45,250.00
120-600-105	Due to / from ABF&ES Reserve Fund	0.00
120-600-106	Due to / from Bifrost Fire Cap Reserve F	0.00
120-600-107	Due to / from Fed Gas Tax Res Fund(CCBF)	-286,672.35
120-600-108	Due to / from Cemetery Trust Fund	0.00
120-600-109	Due to / from Riverton Cap Dev Res Fund	0.00
120-600-111	Due to / from Riverton Fire Hecla-Grinds	0.00
120-600-112	Due to / from Riverton Eco Devel Reser	-10,000.00
120-600-190	Due to / from Utility Fund	155,925.60
120-600-191	Due to / from Riverton Sewer Reserve Fun	0.00
120-600-192	Due to / from Riverton Utility Reserve F	0.00
120-600-193	Due to / from Riverton Lagoon Reserve Fu	0.00
120-600-194	Due to / from BAR Waste	0.00
120-600-000	DUE TO/DUE FROM	0.00
	Total GEN OP FUND BALANCE SHEET DUE TO/FROM:	-395,760.80
	Total Due to/from:	-395,760.80
Inventories		
180-100-100	Inventories - General	0.00
180-100-110	Inventory - Gravel	102,983.94
180-100-120	Inventory - Culverts	147,710.12
180-100-111	Inventory - Soil	17,554.04
	Total GEN OP FUND BALANCE SHEET INVENTORIES:	268,248.10
	Total Inventories:	268,248.10
Prepays		
190-100-100	Prepays - General	0.00
190-100-110	Prepaid Insurance	865.00
190-100-120	Other Assets	0.00
	Total GEN OP FUND BALANCE SHEET PREPAIDS:	865.00
	Total Prepays:	865.00
Real Estate Held For Resale		
150-100-100	Properties Held for Resale - Residential	0.00
150-100-110	Properties Held for Resale - Farmland	0.00

**MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET**

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Account Number	Account Description	Balance
150-100-120	Propertied Held for Resale - Commercial	0.00
	Total GEN OP FUND BALANCE SHEET REAL ESTATE:	0.00
	Total Real Estate Held For Resale:	0.00
 TCA		
170-100-100	Land - Cost	0.00
170-100-110	Land Improvements - Cost	2,451,462.34
170-100-120	Land Improvements - Accm Amortization	-426,684.34
170-100-200	Bldgs- Wood Frame - Cost	2,435,924.18
170-100-210	Bldgs- Wood Frame - Accm Amortization	-766,826.89
170-100-300	Vehicles - Cost	5,002,564.04
170-100-310	Vehicles - Accm Amort	-2,553,886.21
170-100-400	Capital Lease - Equipment	261,507.10
170-100-410	Capital Lease - Equipment - Accm Amortiz	-101,682.81
170-100-500	Computer Hdw & Software - Cost	155,744.34
170-100-510	Computer Hdw & Software - Accm Amortizat	-137,598.96
170-100-600	General TCA - Assets Under Construction	0.00
170-100-700	Dams & Water Structures - Cost	0.00
170-100-710	Dams & Water Structures - Accm Amortizat	0.00
170-100-800	Transp Infra - Road Surface - Cost	26,501,639.91
170-100-810	Transp Infra - Road Surface - Accm Amort	-21,370,701.66
170-000-100	Capital Surplus Adjustment	-6,055,050.18
170-100-000	TANGIBLE CAPITAL ASSETS	0.00
	Total GEN OP FUND BALANCE SHEET TCA CORRECT:	5,396,410.86
	Total TCA:	5,396,410.86
	Total ASSETS:	9,805,901.52
 LIABILITIES AND SURPLUS		9,805,901.52
Payables		
200-000-000	LIABILITIES	0.00
210-100-000	TEMPORARY LOANS PAYABLE	0.00
210-200-000	ACCOUNTS PAYABLE	0.00
210-300-000	ACCRUED LIABILITIES	0.00
210-200-271	Accounts Payable - Municipal Refunds	0.00
210-100-104	RBFD Fire Hall Temp Loan	0.00
210-100-101	Accounts Payable - Bifrost Misc	40,073.82
210-100-102	Accounts Payable - Grants/Donations	0.00
210-100-103	Accounts Payable - Other	0.00
210-200-131	Accounts Payable - MEBP Insurance	439.09
210-200-132	Accounts Payable - MEBP Long Term Disabi	1,774.88
210-200-133	Accounts Payable - MEBP Life Insurance	20.24
210-200-134	Accounts Payable - MEBP Accidental Ins	158.92
210-100-100	Temporary Borrowing - Bank Loan/LOC	0.00
210-200-100	C.P.P. Payable	5,114.64
210-200-110	E.I. Payable	1,775.79

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Account Number	Account Description	Balance
210-200-120	Income Tax Payable	9,567.31
210-200-130	Accounts Payable - MEBP Pension	11,387.34
210-200-150	GST Payable	0.00
210-200-200	Accounts Payable - PSFB	-7.31
210-200-210	Accounts Payable - Evergreen SD 22	29,840.07
210-200-220	Accounts Payable - Lakeshore SD 23	-1,147.19
210-200-240	Accounts Payable - Federal Government	0.00
210-200-260	Accounts Payable - Provincial Agencies	0.00
210-200-270	Accounts Payable - Municipal Governments	0.00
210-200-280	Accounts Payable - Tax Sale	0.00
210-200-290	Debenture Installments Payable	0.00
210-300-100	Accrued Wages	0.00
210-300-110	Accrued Holidays Payable	52,492.35
210-300-120	Accrued Audit Fees	0.00
210-300-130	General Accrued Liabilities	-21,442.80
	Total GEN OP FUND BALANCE SHEET PAYABLES:	130,047.15
	Total Payables:	130,047.15
 Deferred Revenue		
220-100-102	Tax Sale Roll #105462	141,011.42
220-100-103	Tax Sale Roll #266900	200,910.85
220-100-104	Tax Sale Roll #177625	5,257.51
220-100-105	Tax Sale Roll #177630	4,140.45
220-100-101	Proceeds From Tax Sale Held	0.00
220-100-131	Prepaid utilities	0.00
220-100-100	Land sale deposits	0.00
220-100-110	Contractor's deposits	0.00
220-100-120	Debenture levies in advance	0.00
220-100-130	Prepaid taxes	0.00
220-100-140	Deferred revenues	0.00
	Total GEN OP FUND BALANCE SHEET DEFERRED REV:	351,320.23
	Total Deferred Revenue:	351,320.23
 Long Term Debt		
240-100-106	Debenture - Excavator	170,000.00
240-100-000	LONG TERM DEBT	0.00
250-100-000	OBLIGATIONS UNDER CAPITAL LEASES	0.00
240-100-105	Loan Payable - Riverton Fire Hall	903,653.36
240-100-104	Loan Payable - BAR Waste Landfill Expans	0.00
240-100-101	Loan Payable - Road Machinery	121,054.81
240-100-102	Loan Payable - Sewer Project # 2	0.00
240-100-103	Riverton Loan Payable - Nat Gas	0.00
240-100-190	Debentures Unmatured	0.00
250-100-101	Capital Lease - SCBA's	29,433.35
230-100-100	Accrued Environmental Liabilities - Cont	0.00

**MUNICIPALITY OF BIFROST-RIVERTON
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Account Number	Account Description	Balance
230-100-110	Accrued Environmental Liabilities - Cont	0.00
230-100-120	Accrued Environmental Liabilities - Cont	0.00
230-100-130	Landfill #1 - Closure and Post Closure L	0.00
230-100-140	Landfill #2 - Closure and Post Closure L	0.00
230-100-150	Landfill #3 - Closure and Post Closure L	0.00
240-100-100	Loan Payable - ABFES Pumper Truck	0.00
250-100-100	Capital Lease - JD Loader	0.00
Total GEN OP FUND BALANCE SHEET LONG TERM DEBT CORRECT:		<u>1,224,141.52</u>
Total Long Term Debt:		<u>1,224,141.52</u>
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	7,851,286.90
300-100-135	Nominal Surplus (Prior Year Adjustments)	-371,451.11
Total GEN OP FUND BALANCE SHEET SURPLUS (DEFICIT):		<u>8,638,204.22</u>
Total Surplus (Deficit):		<u>8,638,204.22</u>
Internal Transfers & Surplus		
590-900-100	TF - Recoveries (deduct) - utility	0.00
590-900-150	TF - Recoveries (deduct) - capital	0.00
590-900-200	TF - Contribution to Capital	0.00
590-900-250	TF - Contribution to Utility	0.00
590-900-300	TF - Surplus Appropriation - Deferred Su	0.00
590-900-350	TF - Surplus Appropriation - General Res	0.00
590-990-100	TF - Capital Fund Reserve	0.00
590-990-101	TF - General Fund Reserve	0.00
590-990-102	TF - Machinery Rep Fund Reserve	0.00
590-990-103	TF - Building Fund Reserve	0.00
590-990-104	TF - Drainage Fund Reserve	0.00
590-990-105	TF - ABF&ES Fund Reserve	0.00
590-990-106	TF - Bifrost Fire Cap Fund Reserve	0.00
590-990-107	TF - Fed Gas Tax Fund Reserve	0.00
590-990-108	TF - Cemetery Trust Fund Reserve	0.00
590-990-109	TF - Capital Dev Fund Reserve	0.00
590-990-110	TF - Riverton Fire Fund Reserve	0.00
590-990-111	TF - Riverton Fire Hecla-Grindstone Fund	0.00
590-990-112	TF - Economic Development Fund Reserve	0.00
590-990-190	TF - Utility Fund Reserve	0.00
590-990-191	TF - Riverton Sewer Fund Reserve	0.00
590-990-192	TF - Riverton Utility Fund Reserve	0.00
590-990-193	TF - Riverton Lagoon Fund Reserve	0.00
Total GEN OP FUND BALANCE SHEET INTERNAL TRANS & SURPLUS:		<u>0.00</u>
Total Internal Transfers & Surplus:		<u>0.00</u>
Excess of Revenue Over Expenditures		-514,547.85

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

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Account Number	Account Description	Budget	Balance	Variance (
REVENUES				
Property Taxes				
410-100-100	Tax Levy	0.00	0.00	0.00
410-100-110	Taxes Added to Roll	0.00	0.00	0.00
410-100-120	Tax and Redemption Penalties	0.00	13,227.91	-13,227.91
410-100-130	Other Accounts Added	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE PROPERTY TAXES:		0.00	13,227.91	-13,227.91
Total Property Taxes:		0.00	13,227.91	-13,227.91
Grant In Lieu				
480-100-100	Grants in Lieu - Federal Government	0.00	0.00	0.00
480-100-120	Grants in Lieu - Provincial Government	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE GIL:		0.00	0.00	0.00
Total Grant In Lieu:		0.00	0.00	0.00
User Fees				
420-100-131	Sales of Service - Dust Control	0.00	0.00	0.00
420-100-122	Sales of Service - ABF&ES	0.00	0.00	0.00
420-100-123	ABFES Reserve Contribution to Operating	0.00	0.00	0.00
420-100-121	Cost Recovery - ABF&ES TOA	0.00	0.00	0.00
420-100-110	Sales of Service - General Government	0.00	2,671.00	-2,671.00
420-100-120	Sales of Service - RBFD	0.00	0.00	0.00
420-100-130	Sales of Service - Transportation	0.00	2,568.50	-2,568.50
420-100-140	Sales of Service - Environmental Health	0.00	0.00	0.00
420-100-150	Sales of Service - Public Health & Welfa	0.00	0.00	0.00
420-100-160	Sales of Service - Planning & Developmen	0.00	0.00	0.00
420-100-170	Sales of Service - Economic Development	0.00	0.00	0.00
420-100-180	Sales of Service - Recreation & Culture	0.00	0.00	0.00
420-100-200	Rentals	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE USER FEES:		0.00	5,239.50	-5,239.50
Total User Fees:		0.00	5,239.50	-5,239.50
Government Transfers				
440-100-000	CONDITIONAL GOVERNMENT TRANSF	0.00	0.00	
440-100-131	Flow Through Grants EXP 590-700-750	0.00	0.00	0.00
440-100-150	DFA Claim - Province of Manitoba	0.00	0.00	0.00
440-100-130	Conditional Grants - Misc	0.00	23,738.06	-23,738.06
440-100-140	Summer Student Grant - Fed	0.00	0.00	0.00
440-100-141	Summer Student Grant - Prov	0.00	0.00	0.00
430-100-100	Provincial - Municipal Operating Grant	0.00	0.00	0.00
430-100-110	Provincial - Hecla/Grindstone Fire Agree	0.00	33,765.00	-33,765.00
430-100-120	Provincial - Dutch Elm Disease Mgmt Prog	0.00	0.00	0.00
430-100-130	Federal Government	0.00	0.00	0.00
430-100-140	Intermunicipal Grant Revenue	0.00	0.00	0.00
440-100-100	Federal Government - Gas Tax (CCBF)	0.00	0.00	0.00
440-100-110	Grazing Lease Requisition	0.00	0.00	0.00

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

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Account Number	Account Description	Budget	Balance	Variance (
440-100-120	Hay & Grazing Leases	0.00	4,715.14	-4,715.14
Total GEN OP FUND INCOME STATE GOVT TRANSFERS:		0.00	62,218.20	-62,218.20
Total Government Transfers:		0.00	62,218.20	-62,218.20
Permits Licenses And Fines				
450-100-100	Licenses - business	0.00	0.00	0.00
450-100-110	Licenses - dogs	0.00	0.00	0.00
450-100-120	Licenses - Lotto	0.00	111.00	-111.00
450-100-130	Permits	0.00	0.00	0.00
450-100-140	Fines	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE PERMITS, LICENSE, FINES:		0.00	111.00	-111.00
Total Permits Licenses And Fines:		0.00	111.00	-111.00
Investment Income				
460-100-900	Transfers From Reserve	0.00	0.00	0.00
460-100-100	Investment Income	0.00	7,840.31	-7,840.31
Total GEN OP FUND INCOME STATE INVESTMENT INCOME:		0.00	7,840.31	-7,840.31
Total Investment Income:		0.00	7,840.31	-7,840.31
Other Revenue				
490-100-000	OTHER INCOME	0.00	0.00	
490-100-105	ABFES Donations For TCA	0.00	0.00	0.00
490-100-103	PS - RBFD - Donation/Grants	0.00	0.00	0.00
490-200-100	TF - Accumulated Surplus	0.00	0.00	0.00
470-100-115	Tipping Fees	0.00	0.00	
490-100-900	Goods and Services Tax Rebate	0.00	0.00	0.00
490-100-101	Misc. Grants	0.00	0.00	0.00
490-100-102	Revenue for Bad Debt Forgiven	0.00	0.00	0.00
490-100-110	Gain on Sale of TCA - Vehicles and Equip	0.00	0.00	0.00
490-100-120	Gain on Sale of TCA - Land and Buildings	0.00	0.00	0.00
490-100-130	Proceeds on Real Estate Held for Resale	0.00	0.00	0.00
490-100-100	Misc. Revenue	0.00	19,369.96	-19,369.96
Total GEN OP FUND INCOME STATE OTHER REV:		0.00	19,369.96	-19,369.96
Total Other Revenue:		0.00	19,369.96	-19,369.96
Total REVENUES:		0.00	108,006.88	-108,006.8

EXPENDITURES

General Government

510-100-100	GG - Legislative - Indemnities	0.00	19,183.97	-19,183.97
510-100-110	GG - General Administrative - Wages	0.00	64,376.81	-64,376.81
510-110-100	GG - Legislative - Benefits	0.00	7,992.10	-7,992.10
510-110-110	GG - General Administrative - Benefits	0.00	10,539.48	-10,539.48
510-110-130	GG - Other - Benefits	0.00	0.00	0.00
510-200-200	GG - Office - Contract Services	0.00	28,354.34	-28,354.34
510-200-210	GG - Legal - Contract Services	0.00	1,996.62	-1,996.62
510-200-220	GG - Audit - Contract Services.	0.00	0.00	0.00

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GENERAL OPERATING FUND INCOME STATEMENT

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Account Number	Account Description	Budget	Balance	Variance (
510-200-230	GG - Assessment - Contract Services	0.00	0.00	0.00
510-200-240	GG - Taxation - Contract Services	0.00	0.00	0.00
510-300-200	GG - Office - Utilities	0.00	6,550.07	-6,550.07
510-400-100	GG - Legislative - Materials & Supplies	0.00	0.00	0.00
510-400-200	GG - Office Supplies - Materials & Suppl	0.00	1,579.36	-1,579.36
510-400-310	GG - Elections - Materials & Supplies	0.00	0.00	0.00
510-400-320	GG - Conventions - Admin	0.00	231.00	-231.00
510-400-330	GG - Damage Claims & Liability Insurance	0.00	18,754.62	-18,754.62
510-500-500	GG - Grants and Contributions	0.00	250.00	-250.00
510-600-199	GG - Amortization	0.00	0.00	0.00
510-800-800	GG - Provision for Uncollectible Tax Ass	0.00	0.00	0.00
510-800-810	GG - Provision for AR Government Grants	0.00	0.00	0.00
510-800-820	GG - Provision for AR Other Government	0.00	0.00	0.00
510-800-830	GG - Provision for AR Other Bad Debt	0.00	0.00	0.00
510-900-900	GG - Legislative Sundry	0.00	1,103.49	-1,103.49
510-120-100	GG - Legislative - Mileage	0.00	181.72	-181.72
510-120-110	GG - General Administrative - Mileage	0.00	172.28	-172.28
510-200-250	GG - Legislative - Contract Services	0.00	609.41	-609.41
510-400-311	GG - Elections - Contract	0.00	0.00	0.00
510-400-312	GG - Elections - Other	0.00	0.00	0.00
510-400-321	GG - Conventions - Legislative	0.00	0.00	0.00
510-800-840	GG - Bad Debt Misc	0.00	0.00	0.00
510-900-902	GG - Misc Flow Through (Not Rec related)	0.00	0.00	0.00
510-900-910	GG - Recoveries (deduct) UT	0.00	0.00	0.00
510-900-901	GG - Admin Sundry	0.00	575.10	-575.10
510-000-000	GENERAL GOV'T. SERVICES	0.00	0.00	
510-100-000	GG - WAGES & BENEFITS	0.00	0.00	
510-200-000	GG - PROF/CONTRACT SERVICES	0.00	0.00	
510-300-000	GG - UTILITIES	0.00	0.00	
510-400-000	GG - MAINTENANCE MATERIALS AND S	0.00	0.00	
510-500-000	GG - GRANTS AND CONTRIBUTIONS	0.00	0.00	
510-600-000	GG - AMORTIZATION	0.00	0.00	
510-800-000	GG - BAD DEBT EXPENSE	0.00	0.00	
510-900-000	GG - OTHER	0.00	0.00	
510-200-225	GG - Office Training - Contract Services	0.00	1,235.85	-1,235.85
510-900-905	GG - Misc Expense	0.00	760.75	-760.75
Total GEN OP FUND INCOME STATE EXP GG:		0.00	164,446.97	-164,446.9
Total General Government:		0.00	164,446.97	-164,446.9
Protective Services				
520-100-100	PS - Enforcement - Wages	0.00	0.00	0.00
520-100-270	PS - Other - Wages	0.00	0.00	0.00
520-110-100	PS - Enforcement - Benefits	0.00	0.00	0.00
520-110-270	PS - Other - Benefits	0.00	0.00	0.00
520-200-100	PS - Enforcement - Contract Services	0.00	0.00	0.00

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Account Number	Account Description	Budget	Balance	Variance (
520-200-110	PS - Fire Protection - 911 Cap Fee	0.00	0.00	0.00
520-200-200	PS - NEIMB - Contract Services	0.00	0.00	0.00
520-200-270	PS - Other - Contract Services	0.00	0.00	0.00
520-400-270	PS - Other - Materials & Supplies	0.00	0.00	0.00
520-500-100	PS - Crime Stoppers - Grants	0.00	0.00	0.00
520-600-199	PS - Amortization	0.00	0.00	0.00
520-700-700	PS - Fire - Interest on Debentures	0.00	0.00	0.00
520-800-800	PS - Enforcement - Provision for Uncolle	0.00	0.00	0.00
520-800-810	PS - Fire - Provision for Uncollectible	0.00	0.00	0.00
520-900-110	PS - Fire - Other	0.00	0.00	0.00
520-100-105	PS - Animal & Pest Control - Wages	0.00	0.00	0.00
520-100-111	PS - ABF&ES Administration - Wages	0.00	0.00	0.00
520-100-112	PS - ABF&ES Response - MBR Wages	0.00	0.00	0.00
520-100-113	PS - ABF&ES Training - Wages	0.00	0.00	0.00
520-100-151	PS - RFD Administration - Misc	0.00	0.00	0.00
520-100-152	PS - RFD Response - Wages	0.00	0.00	0.00
520-100-153	PS - RFD Training - Wages	0.00	0.00	0.00
520-110-105	PS - Animal & Pest Control - Benefits	0.00	0.00	0.00
520-110-111	PS - ABF&ES - Benefits	0.00	0.00	0.00
520-110-151	PS - RFD - Benefits	0.00	0.00	0.00
520-120-111	PS - ABF&ES Administration Mileage	0.00	0.00	0.00
520-120-151	PS - RFD Administration Mileage	0.00	0.00	0.00
520-200-105	PS - Animal & Pest Control - Contract Se	0.00	0.00	0.00
520-200-109	PS - Fire Protection Arborg-Bifrost - Co	0.00	0.00	0.00
520-200-111	PS - ABF&ES - Contract Services - Admini	0.00	0.00	0.00
520-200-112	PS - ABF&ES - Contract Services - Fire H	0.00	0.00	0.00
520-200-113	PS - ABF&ES - Contract Services - Insura	0.00	0.00	0.00
520-200-114	PS - ABF&ES - Contract Services - Equip	0.00	0.00	0.00
520-200-115	PS - ABF&ES - Contract Services - Traini	0.00	0.00	0.00
520-200-151	PS - RFD - CS - Administration	0.00	940.00	-940.00
520-200-152	PS - RFD - CS - Fire Hall	0.00	121.17	-121.17
520-200-153	PS - RFD - CS - Insurance	0.00	2,945.69	-2,945.69
520-200-154	PS - RFD - CS - Equip Rental Fire Respon	0.00	0.00	0.00
520-200-155	PS - RFD - CS Training	0.00	0.00	0.00
520-300-111	PS - ABF&ES - Utilities - Administration	0.00	0.00	0.00
520-300-112	PS - ABF&ES - Utilities - Fire Hall	0.00	0.00	0.00
520-300-151	PS - RFD - Utilities - Administration	0.00	0.00	0.00
520-300-152	PS - RFD - Utilities - Fire Hall	0.00	2,630.51	-2,630.51
520-400-111	PS - ABF&ES - M&S - Administration	0.00	0.00	0.00
520-400-112	PS - ABF&ES - M&S - Fire Hall	0.00	0.00	0.00
520-400-114	PS - ABF&ES - M&S - Equipment	0.00	0.00	0.00
520-400-115	PS - ABF&ES - M&S - Training	0.00	0.00	0.00
520-400-116	PS - ABF&ES - M&S - Other	0.00	0.00	0.00
520-400-117	PS - ABF&ES - Mutual Aid Expenses	0.00	0.00	0.00

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520-400-151	PS - RFD - M&S - Administration	0.00	0.00	0.00
520-400-152	PS - RFD - M&S - Fire Hall	0.00	393.81	-393.81
520-400-153	PS - RFD - M&S - Equipment	0.00	0.00	0.00
520-400-154	PS - RFD - M&S - Training	0.00	0.00	0.00
520-900-111	PS - ABF&ES - Equipment/Capital Purcha	0.00	0.00	0.00
520-900-112	PS - ABF&ES Transfer to Capital Reserve	0.00	0.00	0.00
520-900-151	PS - RBFD Small Equip/Tools/Furniture	0.00	0.00	0.00
520-200-303	PS - MPP - 2022 Spring Flood	0.00	0.00	0.00
520-100-120	PS - ABFES Annual Levy	0.00	0.00	0.00
520-200-301	PS - CS Flood Protection - Site Specific	0.00	0.00	0.00
520-200-302	PS - CS Flood Protection - Nonsite	0.00	3,823.75	-3,823.75
520-200-000	PS - PROF/CONTRACT SERVICES	0.00	0.00	
520-300-000	PS - UTILITIES	0.00	0.00	
520-400-000	PS - MAINT. MAT. AND SUPPLIES	0.00	0.00	
520-500-000	PS - GRANTS AND CONTRIBUTIONS	0.00	0.00	
520-600-000	PS - AMORTIZATION	0.00	0.00	
520-700-000	PS - INTEREST	0.00	0.00	
520-800-000	PS - BAD DEBT EXPENSE	0.00	0.00	
520-900-000	PS - OTHER	0.00	0.00	
520-400-156	PS-RFD-M&S-Uniforms	0.00	0.00	0.00
520-400-157	PS-RFD-M&S-Turn Out Gear	0.00	5,526.36	-5,526.36
520-200-156	PS-RFD-CS-Equip Repairs	0.00	629.16	-629.16
520-400-158	PS - RBFD - Meals - Prolonged Calls	0.00	0.00	0.00
520-400-155	PS - RFD M&S - Fuel	0.00	199.47	-199.47
Total GEN OP FUND INCOME STATE EXP PS:		0.00	17,209.92	-17,209.92
Total Protective Services:		0.00	17,209.92	-17,209.92
Transportation Services				
530-100-100	TS - Public Works Manager - Wages	0.00	19,099.18	-19,099.18
530-100-110	TS - Riverton Operators - Wages	0.00	27,257.08	-27,257.08
530-100-120	TS - Road Maintenance - Labour	0.00	53,465.00	-53,465.00
530-100-130	TS - Road Reconstruction - Labour	0.00	0.00	0.00
530-100-140	TS - Ditches and Road Drainage - Labour	0.00	17,851.04	-17,851.04
530-110-100	TS - Public Works Manager - Benefits	0.00	3,520.17	-3,520.17
530-110-110	TS - Riverton Operators - Benefits	0.00	2,939.09	-2,939.09
530-110-120	TS - Road Maintenance - Benefits	0.00	10,079.43	-10,079.43
530-110-130	TS - Road Reconstruction - Benefits	0.00	0.00	0.00
530-110-140	TS - Ditches and Road Drainage - Benefit	0.00	3,414.98	-3,414.98
530-200-050	TS - Road Commissioners' Fee and Milea	0.00	135.33	-135.33
530-200-100	TS - Survey & Monument Restoration	0.00	1,180.00	-1,180.00
530-200-115	TS - Equipment Repairs & Maintenance	0.00	8,596.43	-8,596.43
530-200-116	TS - Bifrost Yard & Shop	0.00	1,780.01	-1,780.01
530-200-130	TS - Beaver Control	0.00	0.00	0.00
530-200-140	TS - Excavator/Grader Mob/Demob	0.00	0.00	0.00
530-200-150	TS - Gravel Hauling	0.00	0.00	0.00

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530-200-160	TS - Street Lighting	0.00	0.00	0.00
530-200-170	TS - Sidewalks & Boulevards	0.00	0.00	0.00
530-200-180	TS - Flood - Contract Services	0.00	0.00	0.00
530-200-190	TS - Insurance Bifrost	0.00	12,275.74	-12,275.74
530-300-116	TS - Bifrost Workshop MB Hydro	0.00	2,793.48	-2,793.48
530-400-111	TS - Bifrost Fuel	0.00	42,195.34	-42,195.34
530-400-115	TS - Equipment Material & Supplies	0.00	7,686.88	-7,686.88
530-400-116	TS - Bifrost Yard & Shop M&S	0.00	2,507.36	-2,507.36
530-400-150	TS - Airport	0.00	0.00	0.00
530-400-160	TS - Street Lighting - M&S	0.00	0.00	0.00
530-400-170	TS - Sidewalks & Boulevards - M&S	0.00	0.00	0.00
530-400-180	TS - Flood - Materials and Supplies	0.00	0.00	0.00
530-600-199	TS - Amortization	0.00	0.00	0.00
530-700-700	TS - Interest on Debentures	0.00	0.00	0.00
530-700-710	TS - Interest on Bank Loans	0.00	0.00	0.00
530-800-800	TS - Provision for Uncollectible Amounts	0.00	0.00	0.00
530-110-095	TS - Road Commissioners' - Benefits	0.00	0.00	0.00
530-120-100	TS - Public Works Manager - Utilities	0.00	298.07	-298.07
530-120-110	TS - Riverton Operators - Mileage	0.00	-141.85	141.85
530-120-120	TS - Road Maintenance - Mileage	0.00	35.40	-35.40
530-120-130	TS - Road Reconstruction - Mileage	0.00	0.00	0.00
530-120-140	TS - Ditches and Road Drainage - Mileage	0.00	0.00	0.00
530-200-117	TS - Riverton Yard & Shop	0.00	621.52	-621.52
530-200-120	TS - Grass Cutting/Mowing	0.00	0.00	0.00
530-200-191	TS - Insurance Riverton	0.00	674.00	-674.00
530-300-117	TS - Riverton Workshop MB Hydro	0.00	1,324.18	-1,324.18
530-300-160	TS - Bifrost Street Lighting - MB Hydro	0.00	900.76	-900.76
530-300-161	TS - Riverton Street Lighting - MB Hydro	0.00	2,704.11	-2,704.11
530-400-112	TS - Riverton Fuel	0.00	504.49	-504.49
530-400-117	TS - Riverton Yard & Shop M&S	0.00	11.91	-11.91
530-400-120	TS - Dust Control	0.00	0.00	0.00
530-400-130	TS - Road Gravel	0.00	1,887.00	-1,887.00
530-400-140	TS - Culverts & Gates	0.00	0.00	0.00
530-400-190	TS - Signage	0.00	0.00	0.00
530-900-900	TS - Other Road Transport - Other	0.00	0.00	0.00
530-400-320	TS - Member/Conven/Train/Cloth	0.00	250.00	-250.00
530-200-141	TS - Ditch Snow Removal	0.00	0.00	0.00
530-000-000	TRANSPORTATION SERVICES	0.00	0.00	
530-100-000	TS - WAGES AND BENEFITS	0.00	0.00	
530-200-000	TS - PROF/CONTRACT SERVICES	0.00	0.00	
530-300-000	TS - UTILITIES	0.00	0.00	
530-400-000	TS - MATERIALS AND SUPPLIES	0.00	0.00	
530-600-000	TS - AMORTIZATION	0.00	0.00	
530-700-000	TS - INTEREST	0.00	0.00	

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530-800-000	TS - BAD DEBT EXPENSE	0.00	0.00	
530-900-000	TS - OTHER	0.00	0.00	
530-200-142	TS - Culverts/Gates/Approaches	0.00	0.00	0.00
530-200-143	TS - Contract Grading	0.00	0.00	0.00
530-300-118	TS - Bifrost Rural Lift Station MB Hydro	0.00	165.30	-165.30
530-200-144	TS - Road Repair	0.00	0.00	0.00
530-200-131	TS - Beaver Control - Mileage	0.00	0.00	0.00
530-400-141	TS - Ditches & Road Drainage	0.00	0.00	0.00
530-200-145	TS - Ditches & Drainage Surveying	0.00	0.00	0.00
530-400-142	TS - Landscaping Dirt	0.00	0.00	0.00
530-200-155	TS- Quarry Lease	0.00	961.35	-961.35
Total GEN OP FUND INCOME STATE EXP TS:		0.00	226,972.78	-226,972.7
Total Transportation Services:		0.00	226,972.78	-226,972.7
 Environmental Health				
540-600-000	EH - AMORTIZATION	0.00	0.00	
540-700-000	EH - INTEREST	0.00	0.00	
540-800-000	EH - BAD DEBT EXPENSE	0.00	0.00	
540-000-000	ENVIRONMENT HEALTH SERVICES	0.00	0.00	
540-200-000	EH - PROF/CONTRACT SERVICES	0.00	0.00	
540-400-000	EH - MATERIALS AND SUPPLIES	0.00	0.00	
540-500-000	EH - GRANTS AND CONTRIBUTIONS	0.00	0.00	
540-500-501	EH - Grants - BAR	0.00	0.00	
540-700-700	EH - Interest on Debentures	0.00	0.00	0.00
540-700-710	EH - Interest on Bank Loans	0.00	0.00	0.00
540-800-800	EH - Provision for Uncollectible Amounts	0.00	0.00	0.00
540-400-110	EH - Pebble Nuisance Ground - Mat & Sup	0.00	0.00	0.00
540-400-130	EH - Municipal Wells - Materials & Suppl	0.00	0.00	0.00
540-400-140	EH - Public Rest Rooms - Materials & Sup	0.00	0.00	0.00
540-400-150	EH - Other - Materials & Supplies	0.00	0.00	0.00
540-500-500	EH - Riverdale	0.00	44,119.24	-44,119.24
540-600-199	EH - Amortization	0.00	0.00	0.00
540-200-110	EH - Pebble Nuisance Ground - Contract S	0.00	1,158.00	-1,158.00
540-200-120	EH - Landfill Closure & Post Closure Cos	0.00	0.00	0.00
540-200-130	EH - Municipal Wells - Contract Services	0.00	0.00	0.00
540-200-140	EH - Public Rest Rooms - Contract Servic	0.00	0.00	0.00
540-200-150	EH - Lagoon - Contract Services	0.00	0.00	0.00
540-400-100	EH - Curb Garbage Collection - Mat &Sup	0.00	0.00	0.00
540-200-100	EH - Curb Garbage Collection - ContractS	0.00	6,400.00	-6,400.00
Total GEN OP FUND INCOME STATE EXP EH:		0.00	51,677.24	-51,677.24
Total Environmental Health:		0.00	51,677.24	-51,677.24
 Public Health & Welfare				
550-200-100	H&W - Social Welfare - Contract Services	0.00	0.00	0.00
550-500-500	H&W - Handivan / Senior Resource	0.00	0.00	0.00

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550-600-199	H&W - Amortization	0.00	0.00	0.00
550-000-000	PUBLIC HEALTH AND WELFARE SERVI	0.00	0.00	
550-200-000	H&W - PROF/CONTRACT SERVICES	0.00	0.00	
550-500-000	H&W - GRANTS AND CONTRIBUTIONS	0.00	0.00	
550-600-000	H&W - AMORTIZATION	0.00	0.00	
Total GEN OP FUND INCOME STATE EXP PH CORRECT:		0.00	0.00	0.00
Total Public Health & Welfare:		0.00	0.00	0.00
Environmental Development				
560-200-100	ED - Planning & Zoning - Contract Servic	0.00	243.00	-243.00
560-200-110	ED - Rural Area Weed Control - Contract	0.00	0.00	0.00
560-200-120	ED - Veterinary Services - Contract Serv	0.00	6,500.00	-6,500.00
560-200-130	ED - Conservation District - Contract Se	0.00	5,000.00	-5,000.00
560-000-000	ENVIRONMENTAL DEVELOPMENT SER	0.00	0.00	
560-200-000	ED - PROF/CONTRACT SERVICES	0.00	0.00	
Total GEN OP FUND INCOME STATE EXP ED:		0.00	11,743.00	-11,743.00
Total Environmental Development:		0.00	11,743.00	-11,743.00
Economic Development				
570-200-100	EC - Contract Services	0.00	0.00	0.00
570-300-100	EC - Utilities	0.00	166.05	-166.05
570-500-100	EC - Tax Incentive Grant	0.00	0.00	0.00
570-600-199	EC - Amortization	0.00	0.00	0.00
570-700-700	EC - Interest	0.00	0.00	0.00
570-500-101	EC - Tax Sharing With TOA	0.00	0.00	0.00
570-000-000	ECONOMIC DEVELOPMENT SERVICES	0.00	0.00	
570-200-000	EC - PROF/CONTRACT SERVICES	0.00	0.00	
570-300-000	EC - UTILITIES	0.00	0.00	
570-500-000	EC - GRANTS AND CONTRIBUTIONS	0.00	0.00	
570-600-000	EC - AMORTIZATION	0.00	0.00	
Total GEN OP FUND INCOME STATE EXP ECON DEVEL:		0.00	166.05	-166.05
Total Economic Development:		0.00	166.05	-166.05
Recreation & Culture				
580-200-100	R&C - ABPRC & Administration	0.00	106,514.03	-106,514.0
580-200-110	R&C - Riverton Parks - Contract Services	0.00	925.19	-925.19
580-200-150	R&C - Libraries - Contract Services	0.00	17,015.00	-17,015.00
580-300-110	R&C - Riverton Parks - Utilities	0.00	30.55	-30.55
580-400-110	R&C - Riverton Parks - Materials & Suppl	0.00	0.00	0.00
580-500-100	USE 510-500-500	0.00	0.00	0.00
580-600-199	R&C - Amortization	0.00	0.00	0.00
580-700-700	R&C - Interest on Debentures	0.00	0.00	0.00
580-700-710	R&C - Interest on Bank Loans	0.00	0.00	0.00
580-800-800	R&C - Allowance for Uncollectibles	0.00	0.00	0.00
580-200-101	R&C - RBPRC & Administration	0.00	0.00	0.00
580-200-111	R&C - Dutch Elm Program	0.00	25,539.15	-25,539.15

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Account Number	Account Description	Budget	Balance	Variance (
580-500-101	USE 510-500-500	0.00	0.00	0.00
580-000-000	RECREATION- CULTURAL EXPENDITUR	0.00	0.00	
580-200-000	R&C - PROF/CONTRACT SERVICES	0.00	0.00	
580-300-000	R&C - UTILITIES	0.00	0.00	
580-400-000	R&C - MAINT. MATERIAL AND SUPPLIES	0.00	0.00	
580-500-000	R&C - GRANTS AND CONTRIBUTIONS	0.00	0.00	
580-600-000	R&C - AMORTIZATION	0.00	0.00	
580-700-000	R&C - INTEREST	0.00	0.00	
580-800-000	R&C - BAD DEBT EXPENSE	0.00	0.00	
Total GEN OP FUND INCOME STATE EXP REC & CULTURE:		0.00	150,023.92	-150,023.9
Total Recreation & Culture:		0.00	150,023.92	-150,023.9
 Fiscal Services				
590-700-700	FS - Debenture Debt Charges	0.00	0.00	0.00
590-700-710	FS - Other Long Term Debt Charges	0.00	0.00	0.00
590-700-720	FS - Tax Discount	0.00	0.00	0.00
590-700-730	FS - Deficit Recovery	0.00	0.00	0.00
590-800-800	FS - Allowance For Tax Assets	0.00	0.00	0.00
590-700-721	FS - Interest from Financial Institution	0.00	314.85	-314.85
590-800-100	FS - Provision - Capital Fund	0.00	0.00	0.00
590-800-101	FS - Provision - General Fund	0.00	0.00	0.00
590-800-102	FS - Provision - Machinery Rep Reserve F	0.00	0.00	0.00
590-800-103	FS - Provision -Building Reserve Fund	0.00	0.00	0.00
590-800-104	FS - Provision - Drainage Reserve Fund	0.00	0.00	0.00
590-800-105	FS - Provision - ABF&ES Reserve Fund	0.00	0.00	0.00
590-800-106	FS - Provision - Bifrost Fire Cap Reserv	0.00	0.00	0.00
590-800-107	FS - Provision - Fed Gas Tax (CCBF) Res	0.00	0.00	0.00
590-800-108	FS - Provision - Cemetery Trust Fund	0.00	0.00	0.00
590-800-109	FS - Provision - Riverton Cap Dev Res	0.00	0.00	0.00
590-800-110	FS - Provision - Riverton Fire Reserve F	0.00	0.00	0.00
590-800-111	FS - Provision - Riverton Fire Hecla-Gri	0.00	0.00	0.00
590-800-112	FS - Provision - Economic Development R	0.00	0.00	0.00
590-800-700	FS - Provision - Riverton Utility Reserv	0.00	0.00	0.00
590-800-701	FS - Provision - Lagoon Reserve Fund	0.00	0.00	0.00
590-800-801	FS - Phasing Out of Penny	0.00	0.00	0.00
590-800-802	FS - Loss on Sale of Asset	0.00	0.00	0.00
590-600-100	FS - Contribution to Utility	0.00	0.00	0.00
590-500-500	FS - Contribution to Capital	0.00	0.00	0.00
590-800-000	FS - PROVISION TO RESERVES/BAD DE	0.00	0.00	
590-700-750	FS - Flow Through Grants REV 440-100-1	0.00	0.00	0.00
590-900-100	TF - Recoveries (deduct) - utility	0.00	0.00	0.00
590-900-150	TF - Recoveries (deduct) - capital	0.00	0.00	0.00
590-900-200	TF - Contribution to Capital	0.00	0.00	0.00
590-900-250	TF - Contribution to Utility	0.00	0.00	0.00
590-900-300	TF - Surplus Appropriation - Deferred Su	0.00	0.00	0.00

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

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Account Number	Account Description	Budget	Balance	Variance (
590-900-350	TF - Surplus Appropriation - General Res	0.00	0.00	0.00
590-990-100	TF - Capital Fund Reserve	0.00	0.00	0.00
590-990-101	TF - General Fund Reserve	0.00	0.00	0.00
590-990-102	TF - Machinery Rep Fund Reserve	0.00	0.00	0.00
590-990-103	TF - Building Fund Reserve	0.00	0.00	0.00
590-990-104	TF - Drainage Fund Reserve	0.00	0.00	0.00
590-990-105	TF - ABF&ES Fund Reserve	0.00	0.00	0.00
590-990-106	TF - Bifrost Fire Cap Fund Reserve	0.00	0.00	0.00
590-990-107	TF - Fed Gas Tax Fund Reserve	0.00	0.00	0.00
590-990-108	TF - Cemetery Trust Fund Reserve	0.00	0.00	0.00
590-990-109	TF - Capital Dev Fund Reserve	0.00	0.00	0.00
590-990-110	TF - Riverton Fire Fund Reserve	0.00	0.00	0.00
590-990-111	TF - Riverton Fire Hecla-Grindstone Fund	0.00	0.00	0.00
590-990-112	TF - Economic Development Fund Reserv	0.00	0.00	0.00
590-990-190	TF - Utility Fund Reserve	0.00	0.00	0.00
590-990-191	TF - Riverton Sewer Fund Reserve	0.00	0.00	0.00
590-990-192	TF - Riverton Utility Fund Reserve	0.00	0.00	0.00
590-990-193	TF - Riverton Lagoon Fund Reserve	0.00	0.00	0.00
590-900-000	INTERNAL TRANSFERS AND SURPLUS	0.00	0.00	
	Total GEN OP FUND INCOME STATE EX FS:	0.00	314.85	-314.85
	Total Fiscal Services:	0.00	314.85	-314.85
	Total EXPENDITURES:	0.00	622,554.73	-622,554.7
GEN OP NET SURPLUS/(DEFICIT)				
	Net Surplus/(Deficit)	0.00	-514,547.85	514,547.85

**MUNICIPALITY OF BIFROST-RIVERTON
CAPITAL FUND BALANCE SHEET**

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As of date: 2025-03-31

Account Number	Account Description	Balance
ASSETS		
Cash		
610-100-101	Cash on Deposit - General Fund Bank	282,426.74
610-100-102	Cash on Deposit - Machinery Rep Reserve	26,104.82
610-100-103	Cash on Deposit - Building Reserve Fund	141,927.45
610-100-104	Cash on Deposit - Drainage Reserve Fund	100,330.36
610-100-106	Cash on Deposit - Bifrost Fire Cap Rese	106,449.49
610-100-107	Cash on Deposit - Fed Gas Tax Res(CCBF)	293,667.12
610-100-109	Cash on Deposit - Riverton Capital Dev	77,301.85
610-100-112	Cash on Deposit - Riverton Eco Devel	48,608.34
610-100-192	Cash on Deposit - Riverton Utility Reser	68,849.58
610-100-193	Cash on Deposit - Riverton Lagoon Reserv	26,159.37
610-100-110	Cash on Deposit - Riverton Fire Reserve	326,129.96
	Total Cash:	1,497,955.08
Due to/Due from		
610-400-101	Due to / from General Fund	30,000.00
610-400-102	Due to / from Machinery Rep Reserve Fund	91,600.00
610-400-103	Due to / from Building Reserve Fund	30,000.00
610-400-104	Due to / from Drainage Reserve Fund	45,250.00
610-400-107	Due to / from Fed Gas Tax (CCBF) Res	286,672.35
610-400-112	Due to / from Riverton Eco Devel Reser	10,000.00
610-400-110	Due to / from Riverton Fire Reserve Fund	58,164.05
	Total Due to/Due from:	551,686.40
	Total ASSETS:	2,049,641.48
RESERVE FUND LIABILITIES		
Surplus		
620-100-101	General Fund Surplus	312,426.74
620-100-102	Machinery Rep Reserve Fund Surplus	117,704.82
620-100-103	Building Reserve Fund Surplus	171,927.45
620-100-104	Drainage Reserve Fund Surplus	145,580.36
620-100-106	Bifrost Fire Cap Reserve Fund Surplus	106,449.49
620-100-107	Fed Gas Tax Reserve Fund (CCBF) Surplus	580,339.47
620-100-109	Riverton Capital Dev Reserve Fund Surpl	77,301.85
620-100-112	Riverton Eco Devel Reserve Fund Surplus	58,608.34
620-100-192	Riverton Utility Reserve Fund Surplus	68,849.58
620-100-193	Riverton Lagoon Reserve Fund Surplus	26,159.37
620-100-110	Riverton Fire Reserve Fund Surplus	384,294.01
	Total Surplus:	2,049,641.48
	Total RESERVE FUND LIABILITIES:	2,049,641.48

**MUNICIPALITY OF BIFROST-RIVERTON
UTIL FUND BALANCE SHEET**

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As of date: 2025-03-31

Account Number	Account Description	Balance
ASSETS		
Accounts Receivable		
710-300-100	Accounts Receivable-Riverton Sewer Billi	-5,086.93
	Total Accounts Receivable:	-5,086.93
Tangible Capital Assets		
720-100-200	Water & Sewer Infra - Structures - Cost	0.00
720-100-210	Water & Sewer Infra - Structures - Accm	0.00
720-100-500	Water & Sewer Infra - Networks - Cost	2,862,353.76
720-100-510	Water & Sewer Infra - Networks - Accm Am	-1,495,128.54
720-100-800	Water & Sewer Infra - Assets Under Const	0.00
	Total Tangible Capital Assets:	1,367,225.22
Due to/Due From		
710-600-100	Due to / from Operating Fund	-155,925.60
710-600-200	Transfer From Operating Fund	0.00
	Total Due to/Due From:	-155,925.60
	Total ASSETS:	1,206,212.69
LIABILITIES & FUNDS BALANCE		
Accounts Payable		
730-200-110	Accounts Payable - Other	0.00
730-200-120	Debenture Installments Payable	54,378.98
	Total Accounts Payable:	54,378.98
Nominal Surplus		
740-100-100	Nominal Surplus	1,196,669.63
	Total Nominal Surplus:	1,196,669.63
Excess of Revenue Over Expenditures		11,348.43

**MUICIPALITY OF BIFROST-RIVERTON
UTILITY REVENUES AND EXPENSES**

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As of date: 2025-03-31

Account Description	Account Number	Budget	Balance	Variance (
REVENUE				
Sewer Charges				
Penalties	750-100-130	0.00	152.17	-152.17
Sewer Service Charges	750-100-100	0.00	14,685.61	-14,685.61
	Total Sewer Charges:	0.00	14,837.78	-14,837.78
Other Revenue				
Conditional Grants	750-100-170	0.00	0.00	0.00
Other Revenue	750-100-180	0.00	0.00	0.00
	Total CR UTIL Other Revenue:	0.00	0.00	0.00
	Total Other Revenue:	0.00	0.00	0.00
Internal Transfers In				
Contribution From GOF	780-100-100	0.00	0.00	0.00
Transfer from General Reserve - Utility	780-100-110	0.00	0.00	0.00
Transfer from Accumulated Surplus	780-100-120	0.00	0.00	0.00
	Total UTIL REV TRANSFERS IN:	0.00	0.00	0.00
	Total Internal Transfers In:	0.00	0.00	0.00
UT - Contributions to Utility Capital				
	790-100-100	0.00	0.00	0.00
	Total UTIL REV CONT TO CAPITAL REV:	0.00	0.00	0.00
	Total REVENUE:	0.00	14,837.78	-14,837.78
EXPENDITURES				
Sewage Collection & Disposal				
UT - Contract Administrative Services	770-100-200	0.00	0.00	0.00
UT - Sewer - Allowance for Uncollectible	770-800-801	0.00	0.00	0.00
UT - Water - Allowance for Uncollectible	770-800-800	0.00	0.00	0.00
UT - Sewer - Service of Supply	770-200-100	0.00	1,088.60	-1,088.60
UT - Sewer - Distribution	770-300-100	0.00	445.65	-445.65
UT - Sewer Treatment and Disposal	770-400-100	0.00	1,955.10	-1,955.10
UT - Sewer - Grants and Contributions	770-500-500	0.00	0.00	0.00
UT - Amortization	770-600-199	0.00	0.00	0.00
UT - Interest on Debentures	770-700-700	0.00	0.00	0.00
UT - Sewer Administration	770-100-100	0.00	0.00	0.00
	Total CR UTIL - Sewage Collection & Disposal:	0.00	3,489.35	-3,489.35
	Total Sewage Collection & Disposal:	0.00	3,489.35	-3,489.35
	Total EXPENDITURES:	0.00	3,489.35	-3,489.35
UTIL NET OPERATING SURPLUS/(DEFICIT)				
Revenues		0.00	14,837.78	-14,837.78
Expenses		0.00	-3,489.35	3,489.35
Net Surplus/(Deficit)		0.00	11,348.43	-11,348.43