



FINANCIAL STATEMENT INDEX
MUNICIPALITY OF BIFROST-RIVERTON

Unaudited Financials

As at May 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

BAR WASTE FUND BALANCE SHEET – ASSETS & LAIBILITIES

BAR WASTE FUND REVENUE & EXPENSES - 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

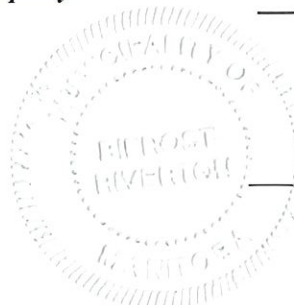
As at May 31, 2025

Handwritten signature of Larissa Love in blue ink.

C.A.O.

Examined and Referred to Council

June 12, 2025



Handwritten signature of B.W. Jones in blue ink.

Reeve

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

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End date: 2025-05-31

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	354,963.70
Total CR GEN OP FUND BALANCE SHEET CASH:		355,263.70
Total Cash:		355,263.70
Tax Assets		
120-100-100	Taxes on Roll	130,645.60
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
120-100-120	Tax Titles	0.00
120-100-199	Allowance for Uncollectible Tax Assets	0.00
Total GEN OP FUND BALANCE SHEET TAX ASSETS:		130,645.60
Total Tax Assets:		130,645.60
Receivables & Other Assets		
120-200-100	Accounts Receivable - Federal Government	0.00
120-200-120	Accounts Receivable - Provincial Governm	0.00
120-200-121	Accounts Receivable - DFA Province of MB	3,422,748.58
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
120-300-111	Accounts Receivable - BAR Expansion	0.00
120-300-112	Accounts Receivable - RBPRC Payroll	9,499.26
120-300-130	Accounts Receivable - ABFES Misc.	0.00
120-300-150	GST Refund Receivable	32,861.19
120-300-199	Allowance for Uncollectible Amounts	0.00
120-400-100	Accounts Receivable - Miscellaneous	206.01
120-400-101	Accounts Receivable - Gov't CCFB	0.00
120-400-110	Accounts Receivable - General	99,529.79
120-400-540	Accounts Receivable - BAR Tipping Fees	170.00
Total GEN OP FUND BALANCE SHEET RECIEVABLES:		3,565,014.83
Total Receivables & Other Assets:		3,565,014.83
Loans & Advances		
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
120-600-101	Due to / from General Fund	-30,000.00

**MUNICIPALITY OF BIFROST-RIVERTON
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Account Number	Account Description	Balance
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
120-600-110	Due to / from Riverton Fire Reserve Fund	-58,164.05
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	140,939.88
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	8,962.41
Total GEN OP FUND BALANCE SHEET DUE TO/FROM:		-401,784.11
Total Due to/from:		-401,784.11
Inventories		
180-100-100	Inventories - General	0.00
180-100-110	Inventory - Gravel	348,874.08
180-100-111	Inventory - Soil	0.00
180-100-120	Inventory - Culverts	147,710.12
Total GEN OP FUND BALANCE SHEET INVENTORIES:		496,584.20
Total Inventories:		496,584.20
Prepays		
190-100-100	Prepays - General	461.60
190-100-110	Prepaid Insurance	52,037.91
190-100-120	Other Assets	0.00
Total GEN OP FUND BALANCE SHEET PREPAIDS:		52,499.51
Total Prepays:		52,499.51
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
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		
170-000-100	Capital Surplus Adjustment	-6,055,050.18
170-100-100	Land - Cost	0.00
170-100-110	Land Improvements - Cost	2,449,579.16
170-100-120	Land Improvements - Accm Amortization	-426,684.34

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GENERAL OPERATING FUND BALANCE SHEET**

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Account Number	Account Description	Balance
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
Total GEN OP FUND BALANCE SHEET TCA CORRECT:		5,394,527.68
Total TCA:		5,394,527.68
Total ASSETS:		9,592,751.41
		9,592,751.41

LIABILITIES AND SURPLUS

Payables

210-100-100	Temporary Borrowing - Bank Loan/LOC	0.00
210-100-101	Accounts Payable - Bifrost Misc	35,144.00
210-100-102	Accounts Payable - Grants/Donations	0.00
210-100-103	Accounts Payable - Other	0.00
210-100-104	RBFD Fire Hall Temp Loan	0.00
210-200-100	C.P.P. Payable	9,196.84
210-200-110	E.I. Payable	3,131.48
210-200-120	Income Tax Payable	17,790.80
210-200-130	Accounts Payable - MEBP Pension	10,039.42
210-200-131	Accounts Payable - MEBP Insurance	377.81
210-200-132	Accounts Payable - MEBP Long Term Disabi	1,537.33
210-200-133	Accounts Payable - MEBP Life Insurance	15.74
210-200-134	Accounts Payable - MEBP Accidental Ins	134.84
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
210-200-271	Accounts Payable - Municipal Refunds	0.00
210-200-280	Accounts Payable - Tax Sale	-59.85
210-200-290	Debenture Installments Payable	0.00
210-300-100	Accrued Wages	0.00
210-300-110	Accrued Holidays Payable	52,492.35

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

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Account Number	Account Description	Balance
210-300-120	Accrued Audit Fees	0.00
210-300-130	General Accrued Liabilities	-21,442.80
210-300-140	General Accrued AP	0.00
210-400-900	Suspense	0.00
Total GEN OP FUND BALANCE SHEET PAYABLES:		137,043.53
Total Payables:		137,043.53
Deferred Revenue		
220-100-100	Land sale deposits	0.00
220-100-101	Proceeds From Tax Sale Held	0.00
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	0.00
220-100-120	Debenture levies in advance	0.00
220-100-130	Prepaid taxes	0.00
220-100-131	Prepaid utilities	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		
230-100-100	Accrued Environmental Liabilities - Cont	0.00
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
240-100-101	Loan Payable - Road Machinery	121,726.12
240-100-102	Loan Payable - Sewer Project # 2	0.00
240-100-103	Riverton Loan Payable - Nat Gas	0.00
240-100-104	Loan Payable - BAR Waste Landfill Expans	0.00
240-100-105	Loan Payable - Riverton Fire Hall	903,653.36
240-100-106	Debenture - Excavator	170,000.00
240-100-190	Debentures Unmatured	0.00
250-100-100	Capital Lease - JD Loader	0.00
250-100-101	Capital Lease - SCBA's	0.00
Total GEN OP FUND BALANCE SHEET LONG TERM DEBT CORRECT:		1,195,379.48
Total Long Term Debt:		1,195,379.48
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	7,769,671.75

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GENERAL OPERATING FUND BALANCE SHEET**

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Account Number	Account Description	Balance
300-100-135	Nominal Surplus (Prior Year Adjustments)	-180,221.83
	Total GEN OP FUND BALANCE SHEET SURPLUS (DEFICIT):	8,747,818.35
	Total Surplus (Deficit):	8,747,818.35
 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:	0.00
	Total Internal Transfers & Surplus:	0.00
 Excess of Revenue Over Expenditures		 -846,565.42

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

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<u>Account Number</u>	<u>Account Description</u>	<u>Budget</u>	<u>Balance</u>	<u>Variance (Budget-Y</u>
REVENUES				
Property Taxes				
410-100-100	Tax Levy	0.00	0.00	0.00
410-100-110	Taxes Added to Roll	45,000.00	0.00	-45,000.00
410-100-120	Tax and Redemption Penalties	45,000.00	19,786.94	-25,213.06
410-100-130	Other Accounts Added	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE PROPERTY TAXES:		90,000.00	19,786.94	-70,213.06
Total Property Taxes:		90,000.00	19,786.94	-70,213.06
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				
420-100-110	Sales of Service - General Government	5,000.00	3,397.00	-1,603.00
420-100-120	Sales of Service - RBFd	0.00	0.00	0.00
420-100-121	Cost Recovery - ABF&ES TOA	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
420-100-130	Sales of Service - Transportation	10,000.00	2,568.50	-7,431.50
420-100-131	Sales of Service - Dust Control	38,000.00	51,938.50	13,938.50
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	8,500.00	0.00	-8,500.00
Total GEN OP FUND INCOME STATE USER FEES:		61,500.00	57,904.00	-3,596.00
Total User Fees:		61,500.00	57,904.00	-3,596.00
Government Transfers				
430-100-100	Provincial - Municipal Operating Grant	254,000.00	323,097.00	69,097.00
430-100-105	Provincial - Growth Revenue Grant	0.00	30,668.99	30,668.99
430-100-110	Provincial - Hecla/Grindstone Fire Agree	33,765.00	44,615.00	10,850.00
430-100-120	Provincial - Dutch Elm Disease Mgmt Prog	13,000.00	3,471.36	-9,528.64
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)	190,056.00	0.00	-190,056.00
440-100-110	Grazing Lease Requisition	0.00	0.00	0.00
440-100-120	Hay & Grazing Leases	23,000.00	18,299.35	-4,700.65
440-100-130	Conditional Grants - Misc	0.00	50,483.34	50,483.34
440-100-131	Flow Through Grants EXP 590-700-750	0.00	24,348.66	24,348.66
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

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

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<u>Account Number</u>	<u>Account Description</u>	<u>Budget</u>	<u>Balance</u>	<u>Variance (Budget-Y</u>
440-100-150	DFA Claim - Province of Manitoba	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE GOVT TRANSFERS:		513,821.00	494,983.70	-18,837.30
Total Government Transfers:		513,821.00	494,983.70	-18,837.30
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	100.00	186.00	86.00
450-100-130	Permits	0.00	210.00	210.00
450-100-140	Fines	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE PERMITS, LICENSE, FINES:		100.00	396.00	296.00
Total Permits Licenses And Fines:		100.00	396.00	296.00
Investment Income				
460-100-100	Investment Income	5,000.00	10,818.05	5,818.05
460-100-900	Transfers From Reserve	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE INVESTMENT INCOME:		5,000.00	10,818.05	5,818.05
Total Investment Income:		5,000.00	10,818.05	5,818.05
Other Revenue				
470-100-115	Tipping Fees	0.00	700.00	700.00
490-100-100	Misc. Revenue	20,000.00	25,023.82	5,023.82
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
490-100-103	PS - Rbfd - Donation/Grants	0.00	0.00	0.00
490-100-105	ABFES Donations For TCA	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
490-100-900	Goods and Services Tax Rebate	0.00	0.00	0.00
490-200-100	TF - Accumulated Surplus	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE OTHER REV:		20,000.00	25,723.82	5,723.82
Total Other Revenue:		20,000.00	25,723.82	5,723.82
Total REVENUES:		690,421.00	609,612.51	-80,808.49

EXPENDITURES

General Government

510-100-100	GG - Legislative - Indemnities	84,000.00	31,118.63	52,881.37
510-100-110	GG - General Administrative - Wages	290,000.00	114,690.64	175,309.36
510-110-100	GG - Legislative - Benefits	36,000.00	12,706.58	23,293.42
510-110-110	GG - General Administrative - Benefits	62,000.00	20,959.82	41,040.18
510-110-130	GG - Other - Benefits	0.00	0.00	0.00
510-120-100	GG - Legislative - Mileage	9,000.00	1,376.47	7,623.53
510-120-110	GG - General Administrative - Mileage	1,000.00	172.28	827.72
510-200-200	GG - Office - Contract Services	75,000.00	48,185.38	26,814.62
510-200-210	GG - Legal - Contract Services	30,000.00	3,696.00	26,304.00

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GENERAL OPERATING FUND INCOME STATEMENT

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Account Number	Account Description	Budget	Balance	Variance (Budget-Y
510-200-220	GG - Audit - Contract Services.	30,000.00	4,739.05	25,260.95
510-200-225	GG - Office Training - Contract Services	0.00	1,363.18	-1,363.18
510-200-230	GG - Assessment - Contract Services	48,000.00	0.00	48,000.00
510-200-240	GG - Taxation - Contract Services	9,000.00	0.00	9,000.00
510-200-250	GG - Legislative - Contract Services	500.00	813.34	-313.34
510-300-200	GG - Office - Utilities	18,500.00	9,963.56	8,536.44
510-400-100	GG - Legislative - Materials & Supplies	850.00	50.93	799.07
510-400-200	GG - Office Supplies - Materials & Suppl	22,500.00	9,400.60	13,099.40
510-400-310	GG - Elections - Materials & Supplies	5,000.00	1,530.18	3,469.82
510-400-311	GG - Elections - Contract	0.00	959.40	-959.40
510-400-312	GG - Elections - Other	0.00	0.00	0.00
510-400-320	GG - Conventions - Admin	15,000.00	1,700.72	13,299.28
510-400-321	GG - Conventions - Legislative	10,000.00	3,981.61	6,018.39
510-400-330	GG - Damage Claims & Liability Insurance	50,000.00	51,931.29	-1,931.29
510-500-500	GG - Grants and Contributions	45,000.00	250.00	44,750.00
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 R	0.00	0.00	0.00
510-800-830	GG - Provision for AR Other Bad Debt	0.00	0.00	0.00
510-800-840	GG - Bad Debt Misc	5.00	0.00	5.00
510-900-900	GG - Legislative Sundry	5,500.00	1,791.65	3,708.35
510-900-901	GG - Admin Sundry	5,500.00	648.00	4,852.00
510-900-902	GG - Misc Flow Through (Not Rec related)	0.00	0.00	0.00
510-900-905	GG - Misc Expense	0.00	760.72	-760.72
510-900-910	GG - Recoveries (deduct) UT	2,750.00	0.00	2,750.00
510-900-920	GG - Recoveries (deduct) BAR Waste	750.00	0.00	750.00
Total GEN OP FUND INCOME STATE EXP GG:		855,855.00	322,790.03	533,064.97
Total General Government:		855,855.00	322,790.03	533,064.97

Protective Services

520-100-100	PS - Enforcement - Wages	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	40,000.00	2,801.07	37,198.93
520-100-113	PS - ABF&ES Training - Wages	0.00	0.00	0.00
520-100-120	PS - ABFES Annual Levy	150,000.00	33,223.44	116,776.56
520-100-151	PS - RFD Administration - Misc	0.00	0.00	0.00
520-100-152	PS - RFD Response - Wages	44,000.00	6,398.24	37,601.76
520-100-153	PS - RFD Training - Wages	20,000.00	4,373.55	15,626.45
520-100-270	PS - Other - Wages	3,000.00	637.01	2,362.99
520-110-100	PS - Enforcement - Benefits	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

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Account Number	Account Description	Budget	Balance	Variance (Budget-Y
520-110-270	PS - Other - 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	1,500.00	604.16	895.84
520-200-100	PS - Enforcement - Contract Services	0.00	0.00	0.00
520-200-105	PS - Animal & Pest Control - Contract Se	2,500.00	0.00	2,500.00
520-200-109	PS - Fire Protection Arborg-Bifrost - Co	0.00	0.00	0.00
520-200-110	PS - Fire Protection - 911 Cap Fee	16,750.00	0.00	16,750.00
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 - Equipm	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	5,800.00	940.00	4,860.00
520-200-152	PS - RFD - CS - Fire Hall	1,000.00	685.33	314.67
520-200-153	PS - RFD - CS - Insurance	11,900.00	11,426.68	473.32
520-200-154	PS - RFD - CS - Equip Rental Fire Respon	1,500.00	0.00	1,500.00
520-200-155	PS - RFD - CS Training	1,500.00	165.00	1,335.00
520-200-156	PS-RFD-CS-Equip Repairs	18,900.00	629.16	18,270.84
520-200-200	PS - NEIMB - Contract Services	23,500.00	0.00	23,500.00
520-200-270	PS - Other - Contract Services	2,000.00	0.00	2,000.00
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	134,622.26	-134,622.26
520-200-303	PS - MPP - 2022 Spring Flood	5,000.00	0.00	5,000.00
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	10,500.00	3,760.79	6,739.21
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
520-400-151	PS - RFD - M&S - Administration	1,000.00	0.00	1,000.00
520-400-152	PS - RFD - M&S - Fire Hall	3,000.00	545.85	2,454.15
520-400-153	PS - RFD - M&S - Equipment	500.00	1,428.40	-928.40
520-400-154	PS - RFD - M&S - Training	1,000.00	0.00	1,000.00
520-400-155	PS - RFD M&S - Fuel	5,000.00	1,171.64	3,828.36
520-400-156	PS-RFD-M&S-Uniforms	1,500.00	0.00	1,500.00
520-400-157	PS-RFD-M&S-Turn Out Gear	20,000.00	5,526.36	14,473.64
520-400-158	PS - RBFD - Meals - Prolonged Calls	500.00	0.00	500.00
520-400-270	PS - Other - Materials & Supplies	500.00	0.00	500.00
520-500-100	PS - Crime Stoppers - Grants	0.00	0.00	0.00
520-600-199	PS - Amortization	0.00	0.00	0.00

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Account Number	Account Description	Budget	Balance	Variance (Budget-Y)
520-700-700	PS - Fire - Interest on Debentures	95,045.00	0.00	95,045.00
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
520-900-111	PS - ABF&ES - Equipment/Capital Purchase	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	23,000.00	2,663.74	20,336.26
Total GEN OP FUND INCOME STATE EXP PS:		510,395.00	211,602.68	298,792.32
Total Protective Services:		510,395.00	211,602.68	298,792.32
Transportation Services				
530-100-100	TS - Public Works Manager - Wages	85,000.00	32,177.58	52,822.42
530-100-110	TS - Riverton Operators - Wages	125,000.00	45,887.64	79,112.36
530-100-120	TS - Road Maintenance - Labour	276,000.00	81,189.84	194,810.16
530-100-130	TS - Road Reconstruction - Labour	0.00	0.00	0.00
530-100-140	TS - Ditches and Road Drainage - Labour	91,000.00	32,288.90	58,711.10
530-110-095	TS - Road Commissioners' - Benefits	0.00	0.00	0.00
530-110-100	TS - Public Works Manager - Benefits	18,500.00	6,602.23	11,897.77
530-110-110	TS - Riverton Operators - Benefits	19,500.00	5,853.81	13,646.19
530-110-120	TS - Road Maintenance - Benefits	61,500.00	17,038.33	44,461.67
530-110-130	TS - Road Reconstruction - Benefits	0.00	0.00	0.00
530-110-140	TS - Ditches and Road Drainage - Benefit	25,000.00	6,827.73	18,172.27
530-120-100	TS - Public Works Manager - Utilities	2,000.00	460.71	1,539.29
530-120-110	TS - Riverton Operators - Mileage	500.00	-141.85	641.85
530-120-120	TS - Road Maintenance - Mileage	2,500.00	66.08	2,433.92
530-120-130	TS - Road Reconstruction - Mileage	1,500.00	0.00	1,500.00
530-120-140	TS - Ditches and Road Drainage - Mileage	250.00	0.00	250.00
530-200-050	TS - Road Commissioners' Fee and Mileage	7,500.00	195.33	7,304.67
530-200-100	TS - Survey & Monument Restoration	57,000.00	1,180.00	55,820.00
530-200-115	TS - Equipment Repairs & Maintenance	50,000.00	11,512.02	38,487.98
530-200-116	TS - Bifrost Yard & Shop	10,000.00	2,753.04	7,246.96
530-200-117	TS - Riverton Yard & Shop	2,500.00	621.52	1,878.48
530-200-120	TS - Grass Cutting/Mowing	142,000.00	0.00	142,000.00
530-200-130	TS - Beaver Control	5,000.00	0.00	5,000.00
530-200-131	TS - Beaver Control - Mileage	1,000.00	0.00	1,000.00
530-200-140	TS - Excavator/Grader Mob/Demob	5,000.00	0.00	5,000.00
530-200-141	TS - Ditch Snow Removal	5,000.00	729.00	4,271.00
530-200-142	TS - Culverts/Gates/Approaches	7,000.00	480.00	6,520.00
530-200-143	TS - Contract Grading	2,000.00	0.00	2,000.00
530-200-144	TS - Road Repair	15,000.00	0.00	15,000.00
530-200-145	TS - Ditches & Drainage Surveying	10,000.00	0.00	10,000.00
530-200-150	TS - Gravel Hauling	340,000.00	0.00	340,000.00
530-200-155	TS- Quarry Lease	0.00	961.35	-961.35
530-200-160	TS - Street Lighting	2,500.00	0.00	2,500.00
530-200-170	TS - Sidewalks & Boulevards	2,500.00	0.00	2,500.00

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530-200-180	TS - Flood - Contract Services	750.00	0.00	750.00
530-200-190	TS - Insurance Bifrost	32,000.00	31,682.76	317.24
530-200-191	TS - Insurance Riverton	2,500.00	2,339.29	160.71
530-300-116	TS - Bifrost Workshop MB Hydro	8,500.00	3,658.46	4,841.54
530-300-117	TS - Riverton Workshop MB Hydro	5,250.00	1,698.64	3,551.36
530-300-118	TS - Bifrost Rural Lift Station MB Hydro	1,500.00	218.40	1,281.60
530-300-160	TS - Bifrost Street Lighting - MB Hydro	6,500.00	1,801.52	4,698.48
530-300-161	TS - Riverton Street Lighting - MB Hydro	14,000.00	5,307.91	8,692.09
530-400-111	TS - Bifrost Fuel	192,000.00	58,062.23	133,937.77
530-400-112	TS - Riverton Fuel	12,000.00	1,736.29	10,263.71
530-400-115	TS - Equipment Material & Supplies	88,000.00	9,413.97	78,586.03
530-400-116	TS - Bifrost Yard & Shop M&S	10,000.00	2,983.12	7,016.88
530-400-117	TS - Riverton Yard & Shop M&S	3,500.00	194.85	3,305.15
530-400-120	TS - Dust Control	105,000.00	0.00	105,000.00
530-400-130	TS - Road Gravel	578,000.00	1,887.00	576,113.00
530-400-140	TS - Culverts & Gates	100,000.00	0.00	100,000.00
530-400-141	TS - Ditches & Road Drainage	1,000.00	0.00	1,000.00
530-400-142	TS - Landscaping Dirt	0.00	0.00	0.00
530-400-150	TS - Airport	4,000.00	0.00	4,000.00
530-400-160	TS - Street Lighting - M&S	500.00	0.00	500.00
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
530-400-190	TS - Signage	9,000.00	0.00	9,000.00
530-400-320	TS - Member/Conven/Train/Cloth	2,000.00	250.00	1,750.00
530-600-199	TS - Amortization	0.00	0.00	0.00
530-700-700	TS - Interest on Debentures	41,000.00	0.00	41,000.00
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
530-900-900	TS - Other Road Transport - Other	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE EXP TS:		2,589,250.00	367,917.70	2,221,332.30
Total Transportation Services:		2,589,250.00	367,917.70	2,221,332.30
Environmental Health				
540-200-100	EH - Curb Garbage Collection - ContractS	40,000.00	12,800.00	27,200.00
540-200-110	EH - Pebble Nuisance Ground - Contract S	145,000.00	2,246.00	142,754.00
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	2,000.00	0.00	2,000.00
540-200-150	EH - Lagoon - Contract Services	5,000.00	0.00	5,000.00
540-400-100	EH - Curb Garbage Collection - Mat &Sup	6,500.00	0.00	6,500.00
540-400-110	EH - Pebble Nuisance Ground - Mat & Supp	2,000.00	0.00	2,000.00
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	151,227.00	69,300.98	81,926.02

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540-500-501	EH - Grants - BAR	0.00	0.00	0.00
540-600-199	EH - Amortization	0.00	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
Total GEN OP FUND INCOME STATE EXP EH:		351,727.00	84,346.98	267,380.02
Total Environmental Health:		351,727.00	84,346.98	267,380.02
Public Health & Welfare				
550-200-100	H&W - Social Welfare - Contract Services	6,750.00	0.00	6,750.00
550-500-500	H&W - Handivan / Senior Resource	35,000.00	0.00	35,000.00
550-600-199	H&W - Amortization	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE EXP PH CORRECT:		41,750.00	0.00	41,750.00
Total Public Health & Welfare:		41,750.00	0.00	41,750.00
Environmental Development				
560-200-100	ED - Planning & Zoning - Contract Servic	30,000.00	11,268.00	18,732.00
560-200-110	ED - Rural Area Weed Control - Contract	70,000.00	0.00	70,000.00
560-200-120	ED - Veterinary Services - Contract Serv	13,000.00	6,500.00	6,500.00
560-200-130	ED - Conservation District - Contract Se	10,000.00	5,000.00	5,000.00
Total GEN OP FUND INCOME STATE EXP ED:		123,000.00	22,768.00	100,232.00
Total Environmental Development:		123,000.00	22,768.00	100,232.00
Economic Development				
570-200-100	EC - Contract Services	5,000.00	415.00	4,585.00
570-300-100	EC - Utilities	5,000.00	368.73	4,631.27
570-500-100	EC - Tax Incentive Grant	20,000.00	0.00	20,000.00
570-500-101	EC - Tax Sharing With TOA	45,000.00	0.00	45,000.00
570-600-199	EC - Amortization	0.00	0.00	0.00
570-700-700	EC - Interest	2,000.00	0.00	2,000.00
Total GEN OP FUND INCOME STATE EXP ECON DEVEL:		77,000.00	783.73	76,216.27
Total Economic Development:		77,000.00	783.73	76,216.27
Recreation & Culture				
580-200-100	R&C - ABPRC & Administration	285,000.00	169,909.17	115,090.83
580-200-101	R&C - RBPRC & Administration	205,000.00	88,563.88	116,436.12
580-200-110	R&C - Riverton Parks - Contract Services	25,000.00	6,330.87	18,669.13
580-200-111	R&C - Dutch Elm Program	0.00	25,539.15	-25,539.15
580-200-150	R&C - Libraries - Contract Services	35,500.00	17,015.00	18,485.00
580-300-110	R&C - Riverton Parks - Utilities	350.00	74.93	275.07
580-400-110	R&C - Riverton Parks - Materials & Suppl	20,000.00	0.00	20,000.00
580-400-115	R&C - Rec Office/Programs M&S	0.00	80.97	-80.97
580-500-100	USE 510-500-500	0.00	0.00	0.00
580-500-101	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

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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
Total GEN OP FUND INCOME STATE EXP REC & CULTURE:		570,850.00	307,513.97	263,336.03
Total Recreation & Culture:		570,850.00	307,513.97	263,336.03
Fiscal Services				
590-500-500	FS - Contribution to Capital	65,000.00	83,122.34	-18,122.34
590-600-100	FS - Contribution to Utility	0.00	0.00	0.00
590-700-700	FS - Debenture Debt Charges	277,788.76	0.00	277,788.76
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
590-700-721	FS - Interest from Financial Institution	5,000.00	314.85	4,685.15
590-700-730	FS - Deficit Recovery	0.00	0.00	0.00
590-700-750	FS - Flow Through Grants REV 440-100-131	0.00	24,348.66	-24,348.66
590-800-100	FS - Provision - Capital Fund	0.00	0.00	0.00
590-800-101	FS - Provision - General Fund	32,500.00	0.00	32,500.00
590-800-102	FS - Provision - Machinery Rep Reserve F	20,000.00	0.00	20,000.00
590-800-103	FS - Provision -Building Reserve Fund	20,000.00	0.00	20,000.00
590-800-104	FS - Provision - Drainage Reserve Fund	20,000.00	0.00	20,000.00
590-800-105	FS - Provision - ABF&ES Reserve Fund	0.00	0.00	0.00
590-800-106	FS - Provision - Bifrost Fire Cap Reserv	10,000.00	0.00	10,000.00
590-800-107	FS - Provision - Fed Gas Tax (CCBF) Res	190,056.00	0.00	190,056.00
590-800-108	FS - Provision - Cemetery Trust Fund	2,500.00	0.00	2,500.00
590-800-109	FS - Provision - Riverton Cap Dev Res	10,000.00	0.00	10,000.00
590-800-110	FS - Provision - Riverton Fire Reserve F	43,760.00	0.00	43,760.00
590-800-111	FS - Provision - Riverton Fire Hecla-Gri	0.00	0.00	0.00
590-800-112	FS - Provision - Economic Development Re	10,000.00	0.00	10,000.00
590-800-700	FS - Provision - Riverton Utility Reserv	0.00	0.00	0.00
590-800-701	FS - Provision - Lagoon Reserve Fund	40,000.00	0.00	40,000.00
590-800-800	FS - Allowance For Tax Assets	40,000.00	0.00	40,000.00
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
590-900-100	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
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

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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 Reserve	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
Total GEN OP FUND INCOME STATE EX FS:		786,604.76	107,785.85	678,818.91
Total Fiscal Services:		786,604.76	107,785.85	678,818.91
Total EXPENDITURES:		5,906,431.76	1,425,508.94	4,480,922.82
GEN OP NET SURPLUS/(DEFICIT)				
Net Surplus/(Deficit)		-5,216,010.76	-846,565.42	-4,592,400.30

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

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Account Number	Account Description	Balance
ASSETS		
Cash		
610-100-101	Cash on Deposit - General Fund Bank	283,172.76
610-100-102	Cash on Deposit - Machinery Rep Reserve	26,160.26
610-100-103	Cash on Deposit - Building Reserve Fund	142,274.09
610-100-104	Cash on Deposit - Drainage Reserve Fund	100,574.15
610-100-106	Cash on Deposit - Bifrost Fire Cap Rese	106,695.38
610-100-107	Cash on Deposit - Fed Gas Tax Res(CCBF)	294,442.83
610-100-109	Cash on Deposit - Riverton Capital Dev	77,477.63
610-100-110	Cash on Deposit - Riverton Fire Reserve	326,991.42
610-100-112	Cash on Deposit - Riverton Eco Devel	48,706.98
610-100-192	Cash on Deposit - Riverton Utility Reser	69,006.13
610-100-193	Cash on Deposit - Riverton Lagoon Reserv	26,218.85
	Total Cash:	1,501,720.48
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
610-400-110	Due to / from Riverton Fire Reserve Fund	58,164.05
610-400-112	Due to / from Riverton Eco Devel Reser	10,000.00
	Total Due to/Due from:	551,686.40
	Total ASSETS:	2,053,406.88
RESERVE FUND LIABILITIES		
Surplus		
620-100-101	General Fund Surplus	313,172.76
620-100-102	Machinery Rep Reserve Fund Surplus	117,760.26
620-100-103	Building Reserve Fund Surplus	172,274.09
620-100-104	Drainage Reserve Fund Surplus	145,824.15
620-100-106	Bifrost Fire Cap Reserve Fund Surplus	106,695.38
620-100-107	Fed Gas Tax Reserve Fund (CCBF) Surplus	581,115.18
620-100-109	Riverton Capital Dev Reserve Fund Surpl	77,477.63
620-100-110	Riverton Fire Reserve Fund Surplus	385,155.47
620-100-112	Riverton Eco Devel Reserve Fund Surplus	58,706.98
620-100-192	Riverton Utility Reserve Fund Surplus	69,006.13
620-100-193	Riverton Lagoon Reserve Fund Surplus	26,218.85
	Total Surplus:	2,053,406.88
	Total RESERVE FUND LIABILITIES:	2,053,406.88

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

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End date: 2025-05-31

Account Number	Account Description	Balance
ASSETS		
Accounts Receivable		
710-300-100	Accounts Receivable-Riverton Sewer Billi	-1,234.35
	Total Accounts Receivable:	-1,234.35
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	-140,939.88
710-600-200	Transfer From Operating Fund	0.00
	Total Due to/Due From:	-140,939.88
	Total ASSETS:	1,225,050.99
LIABILITIES & FUNDS BALANCE		
		1,225,050.99
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	1,201,169.63
740-100-101	Nominal Surplus (Prior Year)	3,000.00
	Total Nominal Surplus:	1,204,169.63
Excess of Revenue Over Expenditures		22,686.73

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

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End date: 2025-05-31

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Account Description	Account Number	Budget	Balance	Variance (B)
REVENUE				
Sewer Charges				
Sewer Service Charges	750-100-100	0.00	29,371.22	29,371.22
Penalties	750-100-130	0.00	271.16	271.16
Total Sewer Charges:		0.00	29,642.38	29,642.38
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	29,642.38	29,642.38
EXPENDITURES				
Sewage Collection & Disposal				
UT - Sewer Administration	770-100-100	0.00	100.00	-100.00
UT - Contract Administrative Services	770-100-200	0.00	0.00	0.00
UT - Sewer - Service of Supply	770-200-100	0.00	2,783.21	-2,783.21
UT - Sewer - Distribution	770-300-100	0.00	1,016.44	-1,016.44
UT - Sewer Treatment and Disposal	770-400-100	0.00	3,056.00	-3,056.00
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 - Water - Allowance for Uncollectible	770-800-800	0.00	0.00	0.00
UT - Sewer - Allowance for Uncollectible	770-800-801	0.00	0.00	0.00
Total CR UTIL - Sewage Collection & Disposal:		0.00	6,955.65	-6,955.65
Total Sewage Collection & Disposal:		0.00	6,955.65	-6,955.65
Total EXPENDITURES:		0.00	6,955.65	-6,955.65
UTIL NET OPERATING SURPLUS/(DEFICIT)				
Revenues		0.00	29,642.38	29,642.38
Expenses		0.00	-6,955.65	6,955.65
Net Surplus/(Deficit)		0.00	22,686.73	36,598.03