



FINANCIAL STATEMENT INDEX
MUNICIPALITY OF BIFROST-RIVERTON

Unaudited Financials

As at July 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 July 31, 2025

A handwritten signature in blue ink, appearing to read "Larson Love".

C.A.O.

Examined and Referred to Council

August 14, 2025

A handwritten signature in blue ink, appearing to read "G N Reeve".

Reeve

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

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End date: 2025-07-31

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| 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 | -1,020,749.17 |
| Total CR GEN OP FUND BALANCE SHEET CASH: | | -1,020,449.17 |
| Total Cash: | | -1,020,449.17 |
| Tax Assets | | |
| 120-100-100 | Taxes on Roll | 70,588.92 |
| 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: | | 70,588.92 |
| Total Tax Assets: | | 70,588.92 |
| 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 | 5,999.75 |
| 120-300-130 | Accounts Receivable - ABFES Misc. | 0.00 |
| 120-300-150 | GST Refund Receivable | 20,089.41 |
| 120-300-199 | Allowance for Uncollectible Amounts | 0.00 |
| 120-400-100 | Accounts Receivable - Miscellaneous | -1,050.61 |
| 120-400-101 | Accounts Receivable - Gov't CCFB | -99,159.50 |
| 120-400-110 | Accounts Receivable - General | 94,600.23 |
| 120-400-540 | Accounts Receivable - BAR Tipping Fees | 345.00 |
| Total GEN OP FUND BALANCE SHEET RECIEVABLES: | | 3,443,572.86 |
| Total Receivables & Other Assets: | | 3,443,572.86 |
| 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 | 144,279.08 |
| 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 | -149,922.80 |
| Total GEN OP FUND BALANCE SHEET DUE TO/FROM: | | -557,330.12 |
| Total Due to/from: | | -557,330.12 |
| Inventories | | |
| 180-100-100 | Inventories - General | 0.00 |
| 180-100-110 | Inventory - Gravel | 787,494.08 |
| 180-100-111 | Inventory - Soil | 0.00 |
| 180-100-120 | Inventory - Culverts | 246,342.40 |
| Total GEN OP FUND BALANCE SHEET INVENTORIES: | | 1,033,836.48 |
| Total Inventories: | | 1,033,836.48 |
| Prepays | | |
| 190-100-100 | Prepays - General | 566.60 |
| 190-100-110 | Prepaid Insurance | 52,065.90 |
| 190-100-120 | Other Assets | 0.00 |
| Total GEN OP FUND BALANCE SHEET PREPAIDS: | | 52,632.50 |
| Total Prepays: | | 52,632.50 |
| 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 |

**MUNICIPALITY OF BIFROST-RIVERTON
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: | | 8,417,379.15 |
| LIABILITIES AND SURPLUS | | 8,417,379.15 |
| 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 | 13,991.22 |
| 210-200-110 | E.I. Payable | 4,815.79 |
| 210-200-120 | Income Tax Payable | 26,592.58 |
| 210-200-130 | Accounts Payable - MEBP Pension | 17,115.76 |
| 210-200-131 | Accounts Payable - MEBP Insurance | 443.62 |
| 210-200-132 | Accounts Payable - MEBP Long Term Disabi | 1,914.33 |
| 210-200-133 | Accounts Payable - MEBP Life Insurance | 15.74 |
| 210-200-134 | Accounts Payable - MEBP Accidental Ins | 117.11 |
| 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 | 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 |

**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 | 0.00 |
| 210-300-140 | General Accrued AP | 0.00 |
| 210-400-900 | Suspense | 0.00 |
| Total GEN OP FUND BALANCE SHEET PAYABLES: | | 181,328.07 |
| Total Payables: | | 181,328.07 |
| | | |
| 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 | 7,682,989.28 |

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

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| Account Number | Account Description | Balance |
|--|--|----------------------|
| 300-100-135 | Nominal Surplus (Prior Year Adjustments) | -201,664.63 |
| | Total GEN OP FUND BALANCE SHEET SURPLUS (DEFICIT): | 8,639,693.08 |
| | Total Surplus (Deficit): | 8,639,693.08 |
| 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 | | -1,958,446.95 |

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

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End date: 2025-07-31

| <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 | 25,272.62 | -19,727.38 |
| 410-100-130 | Other Accounts Added | 0.00 | 0.00 | 0.00 |
| Total GEN OP FUND INCOME STATE PROPERTY TAXES: | | 90,000.00 | 25,272.62 | -64,727.38 |
| Total Property Taxes: | | 90,000.00 | 25,272.62 | -64,727.38 |
| 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 | 5,882.00 | 882.00 |
| 420-100-120 | Sales of Service - Rbfd | 0.00 | 0.00 | 0.00 |
| 420-100-121 | Cost Recovery - ABF&ES TOA | 0.00 | 3,284.56 | 3,284.56 |
| 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 | 54,364.50 | 16,364.50 |
| 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 | 66,099.56 | 4,599.56 |
| Total User Fees: | | 61,500.00 | 66,099.56 | 4,599.56 |
| 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 | 26,449.88 | 3,449.88 |
| 440-100-130 | Conditional Grants - Misc | 0.00 | 51,483.34 | 51,483.34 |
| 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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| Account Number | Account Description | Budget | Balance | Variance (Budget-Y |
|--|--|-------------------|-------------------|---------------------------|
| 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 | 504,134.23 | -9,686.77 |
| Total Government Transfers: | | 513,821.00 | 504,134.23 | -9,686.77 |
| 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 | 269.00 | 169.00 |
| 450-100-130 | Permits | 0.00 | 336.00 | 336.00 |
| 450-100-140 | Fines | 0.00 | 0.00 | 0.00 |
| Total GEN OP FUND INCOME STATE PERMITS, LICENSE, FINES: | | 100.00 | 605.00 | 505.00 |
| Total Permits Licenses And Fines: | | 100.00 | 605.00 | 505.00 |
| Investment Income | | | | |
| 460-100-100 | Investment Income | 5,000.00 | 11,292.04 | 6,292.04 |
| 460-100-900 | Transfers From Reserve | 0.00 | 0.00 | 0.00 |
| Total GEN OP FUND INCOME STATE INVESTMENT INCOME: | | 5,000.00 | 11,292.04 | 6,292.04 |
| Total Investment Income: | | 5,000.00 | 11,292.04 | 6,292.04 |
| Other Revenue | | | | |
| 470-100-115 | Tipping Fees | 0.00 | 700.00 | 700.00 |
| 490-100-100 | Misc. Revenue | 20,000.00 | 26,929.43 | 6,929.43 |
| 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 | 27,629.43 | 7,629.43 |
| Total Other Revenue: | | 20,000.00 | 27,629.43 | 7,629.43 |
| Total REVENUES: | | 690,421.00 | 635,032.88 | -55,388.12 |

EXPENDITURES

General Government

| | | | | |
|-------------|--|------------|------------|------------|
| 510-100-100 | GG - Legislative - Indemnities | 84,000.00 | 41,841.29 | 42,158.71 |
| 510-100-110 | GG - General Administrative - Wages | 290,000.00 | 163,815.20 | 126,184.80 |
| 510-110-100 | GG - Legislative - Benefits | 36,000.00 | 20,529.18 | 15,470.82 |
| 510-110-110 | GG - General Administrative - Benefits | 62,000.00 | 30,591.86 | 31,408.14 |
| 510-110-130 | GG - Other - Benefits | 0.00 | 0.00 | 0.00 |
| 510-120-100 | GG - Legislative - Mileage | 9,000.00 | 1,889.77 | 7,110.23 |
| 510-120-110 | GG - General Administrative - Mileage | 1,000.00 | 172.28 | 827.72 |
| 510-200-200 | GG - Office - Contract Services | 75,000.00 | 56,745.95 | 18,254.05 |
| 510-200-210 | GG - Legal - Contract Services | 30,000.00 | 8,340.87 | 21,659.13 |

MUNICIPALITY OF BIFROST-RIVERTON
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 | 2,880.00 | -2,880.00 |
| 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 | 863.34 | -363.34 |
| 510-300-200 | GG - Office - Utilities | 18,500.00 | 12,012.43 | 6,487.57 |
| 510-400-100 | GG - Legislative - Materials & Supplies | 850.00 | 648.69 | 201.31 |
| 510-400-200 | GG - Office Supplies - Materials & Suppl | 22,500.00 | 13,333.52 | 9,166.48 |
| 510-400-310 | GG - Elections - Materials & Supplies | 5,000.00 | 1,664.44 | 3,335.56 |
| 510-400-311 | GG - Elections - Contract | 0.00 | 3,045.96 | -3,045.96 |
| 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 | 8,500.00 | 36,500.00 |
| 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 | 1,886.19 | 3,613.81 |
| 510-900-901 | GG - Admin Sundry | 5,500.00 | 2,481.40 | 3,018.60 |
| 510-900-902 | GG - Misc Flow Through (Not Rec related) | 0.00 | 0.00 | 0.00 |
| 510-900-905 | GG - Misc Expense | 0.00 | 916.83 | -916.83 |
| 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 | -2,500.00 | 3,250.00 |
| Total GEN OP FUND INCOME STATE EXP GG: | | 855,855.00 | 432,011.87 | 423,843.13 |
| Total General Government: | | 855,855.00 | 432,011.87 | 423,843.13 |
| 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 | 24,974.08 | 15,025.92 |
| 520-100-113 | PS - ABF&ES Training - Wages | 0.00 | 0.00 | 0.00 |
| 520-100-120 | PS - ABFES Annual Levy | 150,000.00 | 66,446.88 | 83,553.12 |
| 520-100-151 | PS - RFD Administration - Misc | 0.00 | 0.00 | 0.00 |
| 520-100-152 | PS - RFD Response - Wages | 44,000.00 | 19,873.94 | 24,126.06 |
| 520-100-153 | PS - RFD Training - Wages | 20,000.00 | 8,815.15 | 11,184.85 |
| 520-100-270 | PS - Other - Wages | 3,000.00 | 4,945.85 | -1,945.85 |
| 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 | 1,384.73 | 115.27 |
| 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 | 16,699.60 | 50.40 |
| 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 | 1,136.12 | -1,136.12 |
| 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 | 1,988.46 | -988.46 |
| 520-200-153 | PS - RFD - CS - Insurance | 11,900.00 | 11,510.69 | 389.31 |
| 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 | 2,071.52 | 16,828.48 |
| 520-200-200 | PS - NEIMB - Contract Services | 23,500.00 | 12,000.00 | 11,500.00 |
| 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 | 134,859.76 | -134,859.76 |
| 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 | 4,679.02 | 5,820.98 |
| 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 | 1,786.45 | 1,213.55 |
| 520-400-153 | PS - RFD - M&S - Equipment | 500.00 | 3,008.61 | -2,508.61 |
| 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 | 1,599.59 | 3,400.41 |
| 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 | 8,610.07 | 11,389.93 |
| 520-400-158 | PS - RBFD - Meals - Prolonged Calls | 500.00 | 155.10 | 344.90 |
| 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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| <u>Account Number</u> | <u>Account Description</u> | <u>Budget</u> | <u>Balance</u> | <u>Variance (Budget-Y</u> |
|---|--|-------------------|-------------------|---------------------------|
| 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 - RBF D Small Equip/Tools/Furniture | 23,000.00 | 2,663.74 | 20,336.26 |
| Total GEN OP FUND INCOME STATE EXP PS: | | 510,395.00 | 330,314.36 | 180,080.64 |
| Total Protective Services: | | 510,395.00 | 330,314.36 | 180,080.64 |
| Transportation Services | | | | |
| 530-100-100 | TS - Public Works Manager - Wages | 85,000.00 | 48,525.58 | 36,474.42 |
| 530-100-110 | TS - Riverton Operators - Wages | 125,000.00 | 73,032.51 | 51,967.49 |
| 530-100-120 | TS - Road Maintenance - Labour | 276,000.00 | 136,279.63 | 139,720.37 |
| 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 | 50,118.90 | 40,881.10 |
| 530-110-095 | TS - Road Commissioners' - Benefits | 0.00 | 0.00 | 0.00 |
| 530-110-100 | TS - Public Works Manager - Benefits | 18,500.00 | 10,246.00 | 8,254.00 |
| 530-110-110 | TS - Riverton Operators - Benefits | 19,500.00 | 11,229.78 | 8,270.22 |
| 530-110-120 | TS - Road Maintenance - Benefits | 61,500.00 | 27,616.62 | 33,883.38 |
| 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 | 10,891.95 | 14,108.05 |
| 530-120-100 | TS - Public Works Manager - Utilities | 2,000.00 | 623.35 | 1,376.65 |
| 530-120-110 | TS - Riverton Operators - Mileage | 500.00 | 70.55 | 429.45 |
| 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 | 339.31 | 7,160.69 |
| 530-200-100 | TS - Survey & Monument Restoration | 57,000.00 | 7,182.50 | 49,817.50 |
| 530-200-115 | TS - Equipment Repairs & Maintenance | 50,000.00 | 17,476.96 | 32,523.04 |
| 530-200-116 | TS - Bifrost Yard & Shop | 10,000.00 | 5,867.70 | 4,132.30 |
| 530-200-117 | TS - Riverton Yard & Shop | 2,500.00 | 1,356.52 | 1,143.48 |
| 530-200-120 | TS - Grass Cutting/Mowing | 142,000.00 | 0.00 | 142,000.00 |
| 530-200-125 | TS - Dead Tree Clean Up (No Elm Disease) | 0.00 | 626.67 | -626.67 |
| 530-200-130 | TS - Beaver Control | 5,000.00 | 892.50 | 4,107.50 |
| 530-200-131 | TS - Beaver Control - Mileage | 1,000.00 | 92.04 | 907.96 |
| 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 | 3,080.00 | -1,080.00 |
| 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 |
| 530-200-146 | TS - Ditch Clean Out | 0.00 | 3,105.00 | -3,105.00 |
| 530-200-150 | TS - Gravel Hauling | 340,000.00 | 112,663.07 | 227,336.93 |
| 530-200-155 | TS- Quarry Lease | 0.00 | 961.35 | -961.35 |

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| Account Number | Account Description | Budget | Balance | Variance (Budget-Y |
|---|--|---------------------|-------------------|---------------------------|
| 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 |
| 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 | 3,986.75 | 4,513.25 |
| 530-300-117 | TS - Riverton Workshop MB Hydro | 5,250.00 | 2,307.14 | 2,942.86 |
| 530-300-118 | TS - Bifrost Rural Lift Station MB Hydro | 1,500.00 | 359.33 | 1,140.67 |
| 530-300-160 | TS - Bifrost Street Lighting - MB Hydro | 6,500.00 | 2,752.84 | 3,747.16 |
| 530-300-161 | TS - Riverton Street Lighting - MB Hydro | 14,000.00 | 7,949.30 | 6,050.70 |
| 530-400-111 | TS - Bifrost Fuel | 192,000.00 | 85,007.99 | 106,992.01 |
| 530-400-112 | TS - Riverton Fuel | 12,000.00 | 2,695.07 | 9,304.93 |
| 530-400-115 | TS - Equipment Material & Supplies | 88,000.00 | 14,986.20 | 73,013.80 |
| 530-400-116 | TS - Bifrost Yard & Shop M&S | 10,000.00 | 5,488.73 | 4,511.27 |
| 530-400-117 | TS - Riverton Yard & Shop M&S | 3,500.00 | 434.01 | 3,065.99 |
| 530-400-120 | TS - Dust Control | 105,000.00 | 154,593.96 | -49,593.96 |
| 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 | 384.00 | 616.00 |
| 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 | 1,802.94 | 7,197.06 |
| 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 | 842,460.88 | 1,746,789.12 |
| Total Transportation Services: | | 2,589,250.00 | 842,460.88 | 1,746,789.12 |

Environmental Health

| | | | | |
|-------------|--|------------|-----------|------------|
| 540-200-100 | EH - Curb Garbage Collection - ContractS | 40,000.00 | 16,000.00 | 24,000.00 |
| 540-200-110 | EH - Pebble Nuisance Ground - Contract S | 145,000.00 | 2,930.00 | 142,070.00 |
| 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 |

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| Account Number | Account Description | Budget | Balance | Variance (Budget-Y |
|---|--|-------------------|-------------------|---------------------------|
| 540-400-150 | EH - Other - Materials & Supplies | 0.00 | 39.02 | -39.02 |
| 540-500-500 | EH - Riverdale | 151,227.00 | 107,107.72 | 44,119.28 |
| 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 | 126,076.74 | 225,650.26 |
| Total Environmental Health: | | 351,727.00 | 126,076.74 | 225,650.26 |
| 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 | 8,500.00 | 26,500.00 |
| 550-600-199 | H&W - Amortization | 0.00 | 0.00 | 0.00 |
| Total GEN OP FUND INCOME STATE EXP PH CORRECT: | | 41,750.00 | 8,500.00 | 33,250.00 |
| Total Public Health & Welfare: | | 41,750.00 | 8,500.00 | 33,250.00 |
| 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 | 44,086.25 | 25,913.75 |
| 560-200-120 | ED - Veterinary Services - Contract Serv | 13,000.00 | 13,000.00 | 0.00 |
| 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 | 73,354.25 | 49,645.75 |
| Total Environmental Development: | | 123,000.00 | 73,354.25 | 49,645.75 |
| Economic Development | | | | |
| 570-200-100 | EC - Contract Services | 5,000.00 | 2,129.97 | 2,870.03 |
| 570-300-100 | EC - Utilities | 5,000.00 | 881.71 | 4,118.29 |
| 570-300-105 | EC - Internet | 0.00 | 337.05 | -337.05 |
| 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 | 3,348.73 | 73,651.27 |
| Total Economic Development: | | 77,000.00 | 3,348.73 | 73,651.27 |
| Recreation & Culture | | | | |
| 580-200-100 | R&C - ABPRC & Administration | 285,000.00 | 223,275.82 | 61,724.18 |
| 580-200-101 | R&C - RBPRC & Administration | 205,000.00 | 128,266.58 | 76,733.42 |
| 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 | 239.79 | 110.21 |
| 580-300-115 | R&C - Phone | 0.00 | 342.50 | -342.50 |
| 580-300-120 | R&C - Internet | 0.00 | 909.50 | -909.50 |
| 580-400-110 | R&C - Riverton Parks - Materials & Suppl | 20,000.00 | 0.00 | 20,000.00 |

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| Account Number | Account Description | Budget | Balance | Variance (Budget-Y |
|--|--|-------------------|-------------------|--------------------|
| 580-400-115 | R&C - Rec Office/Programs M&S | 0.00 | 531.66 | -531.66 |
| 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 |
| 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 | 402,450.87 | 168,399.13 |
| Total Recreation & Culture: | | 570,850.00 | 402,450.87 | 168,399.13 |
| Fiscal Services | | | | |
| 590-500-500 | FS - Contribution to Capital | 65,000.00 | 275,587.39 | -210,587.39 |
| 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 | 2,252.07 | 2,747.93 |
| 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 | -30,000.00 | 73,760.00 |
| 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 |

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

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End date: 2025-07-31

| Account Number | Account Description | Budget | Balance | Variance (Budget-Y |
|--|--|----------------------|----------------------|---------------------------|
| 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 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 | 272,188.12 | 514,416.64 |
| Total Fiscal Services: | | 786,604.76 | 272,188.12 | 514,416.64 |
| Total EXPENDITURES: | | 5,906,431.76 | 2,490,705.82 | 3,415,725.94 |
| GEN OP NET SURPLUS/(DEFICIT) | | | | |
| Net Surplus/(Deficit) | | -5,216,010.76 | -1,958,446.95 | -3,429,678.03 |

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

Printed: 08/12/2025 11:41:35 AM

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End date: 2025-07-31

| Account Number | Account Description | Balance |
|---------------------------------|--|---------------------|
| ASSETS | | |
| Cash | | |
| 610-100-101 | Cash on Deposit - General Fund Bank | 284,001.16 |
| 610-100-102 | Cash on Deposit - Machinery Rep Reserve | 26,221.50 |
| 610-100-103 | Cash on Deposit - Building Reserve Fund | 142,619.07 |
| 610-100-104 | Cash on Deposit - Drainage Reserve Fund | 100,818.02 |
| 610-100-106 | Cash on Deposit - Bifrost Fire Cap Rese | 106,954.09 |
| 610-100-107 | Cash on Deposit - Fed Gas Tax Res(CCBF) | 295,304.20 |
| 610-100-109 | Cash on Deposit - Riverton Capital Dev | 77,659.01 |
| 610-100-110 | Cash on Deposit - Riverton Fire Reserve | 297,860.25 |
| 610-100-112 | Cash on Deposit - Riverton Eco Devel | 48,821.01 |
| 610-100-192 | Cash on Deposit - Riverton Utility Reser | 69,167.68 |
| 610-100-193 | Cash on Deposit - Riverton Lagoon Reserv | 26,280.23 |
| | Total Cash: | 1,475,706.22 |
| 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: | 2,027,392.62 |
| RESERVE FUND LIABILITIES | | |
| Surplus | | |
| 620-100-101 | General Fund Surplus | 314,001.16 |
| 620-100-102 | Machinery Rep Reserve Fund Surplus | 117,821.50 |
| 620-100-103 | Building Reserve Fund Surplus | 172,619.07 |
| 620-100-104 | Drainage Reserve Fund Surplus | 146,068.02 |
| 620-100-106 | Bifrost Fire Cap Reserve Fund Surplus | 106,954.09 |
| 620-100-107 | Fed Gas Tax Reserve Fund (CCBF) Surplus | 581,976.55 |
| 620-100-109 | Riverton Capital Dev Reserve Fund Surpl | 77,659.01 |
| 620-100-110 | Riverton Fire Reserve Fund Surplus | 356,024.30 |
| 620-100-112 | Riverton Eco Devel Reserve Fund Surplus | 58,821.01 |
| 620-100-192 | Riverton Utility Reserve Fund Surplus | 69,167.68 |
| 620-100-193 | Riverton Lagoon Reserve Fund Surplus | 26,280.23 |
| | Total Surplus: | 2,027,392.62 |
| | Total RESERVE FUND LIABILITIES: | 2,027,392.62 |

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

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End date: 2025-07-31

| Account Number | Account Description | Balance |
|--|--|---------------------|
| ASSETS | | |
| Accounts Receivable | | |
| 710-300-100 | Accounts Receivable-Riverton Sewer Billi | 7,219.96 |
| | Total Accounts Receivable: | 7,219.96 |
| 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 | -144,279.08 |
| 710-600-200 | Transfer From Operating Fund | 0.00 |
| | Total Due to/Due From: | -144,279.08 |
| | Total ASSETS: | 1,230,166.10 |
| LIABILITIES & FUNDS BALANCE | | 1,230,166.10 |
| 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 | | 27,801.84 |

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

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End date: 2025-07-31

| Account Description | Account Number | Budget | Balance | Variance (B) |
|--|----------------|-------------|------------------|-------------------|
| REVENUE | | | | |
| Sewer Charges | | | | |
| Sewer Service Charges | 750-100-100 | 0.00 | 44,728.69 | 44,728.69 |
| Penalties | 750-100-130 | 0.00 | 488.52 | 488.52 |
| Total Sewer Charges: | | 0.00 | 45,217.21 | 45,217.21 |
| 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 | 45,217.21 | 45,217.21 |
| 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 | 4,038.71 | -4,038.71 |
| UT - Sewer - Distribution | 770-300-100 | 0.00 | 1,692.28 | -1,692.28 |
| UT - Sewer Treatment and Disposal | 770-400-100 | 0.00 | 11,584.38 | -11,584.38 |
| 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 | 17,415.37 | -17,415.37 |
| Total Sewage Collection & Disposal: | | 0.00 | 17,415.37 | -17,415.37 |
| Total EXPENDITURES: | | 0.00 | 17,415.37 | -17,415.37 |
| UTIL NET OPERATING SURPLUS/(DEFICIT) | | | | |
| Revenues | | 0.00 | 45,217.21 | 45,217.21 |
| Expenses | | 0.00 | -17,415.37 | 17,415.37 |
| Net Surplus/(Deficit) | | 0.00 | 27,801.84 | 62,632.58 |

MUNICIPALITY OF BIFROST-RIVERTON
BAR FUND BALANCE SHEET

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Page 1 of 2

End date: 2025-07-31

| Account Number | Account Description | Balance |
|---|------------------------------------|---------------------|
| ASSETS | | |
| BAR Waste Financial Assets | | |
| 900-100-100 | BAR - Cash on Deposit | -4,447.16 |
| 900-100-110 | BAR - A/R - Expansion | 0.00 |
| 900-100-120 | BAR - A/R - Tipping Fees | 4,964.00 |
| 900-100-130 | BAR - A/R - Misc. | 21,904.49 |
| 900-100-125 | BAR A/R Aborg User Fees | 0.00 |
| 900-100-127 | BAR A/R Arborg Capital Expense | 0.00 |
| 900-100-126 | BAR A/R Arborg WRAR Levy | 0.00 |
| 900-100-105 | BAR Share Dividends | 0.00 |
| Total BAR WASTE FINANCIAL ASSETS: | | 22,421.33 |
| Total BAR Waste Financial Assets: | | 22,421.33 |
| Tangible Capital Assets | | |
| 900-300-100 | BAR TCA Landfill | 1,029,475.69 |
| 900-300-110 | BAR Accum Ammort Landfill | -219,108.72 |
| 900-300-200 | BAR TCA Equipment | 255,803.57 |
| 900-300-210 | BAR Accum Ammort Equip | -144,128.68 |
| 900-300-300 | BAR TCA Buildings | 50,725.83 |
| 900-300-310 | BAR Accum Ammort Buildings | -7,298.45 |
| Total BAR WASTE TCA: | | 965,469.24 |
| Total Tangible Capital Assets: | | 965,469.24 |
| BAR Waste Due to/Due From | | |
| 900-200-100 | BAR - Due to / from Operating Fund | 78,728.80 |
| 900-200-150 | BAR - Transfer from Operating | 0.00 |
| 900-200-200 | BAR - Due to / from Reserve | 0.00 |
| Total BAR Waste Due to/Due From 5: | | 78,728.80 |
| Total BAR Waste Due to/Due From: | | 78,728.80 |
| BAR Waste Inventory | | |
| 900-400-100 | BAR Inventory | 0.00 |
| Total BAR WASTE INVENTORY: | | 0.00 |
| Total BAR Waste Inventory: | | 0.00 |
| BAR Waste Prepaids | | |
| 900-500-100 | BAR Prepaids | 792.48 |
| Total BAR WASTE PREPAIDS: | | 792.48 |
| Total BAR Waste Prepaids: | | 792.48 |
| Total ASSETS: | | 1,067,411.85 |
| LIABILITIES & FUNDS BALANCE | | 1,067,411.85 |
| Nominal Surplus | | |
| 900-700-100 | BAR Waste Surplus | 90,289.21 |
| Total BAR NOM SURLUS BALANCE: | | 90,289.21 |

MUNICIPALITY OF BIFROST-RIVERTON

BAR FUND BALANCE SHEET

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End date: 2025-07-31

| <u>Account Number</u> | <u>Account Description</u> | <u>Balance</u> |
|-----------------------|--|-------------------|
| 900-700-110 | BAR Retained Earnings | 171,989.00 |
| | Total BAR RETAINED EARNINGS: | 171,989.00 |
| | Total Nominal Surplus: | 262,278.21 |
| | Excess of Revenue Over Expenditures | -14,501.48 |
| | BAR Internal Transfers & Surplus | |
| 970-100-100 | BAR - TF- BAR Reserve | 0.00 |
| | Total BAR Internal Transfers & Surplus: | 0.00 |
| | BAR Reserve Fund | |
| 980-100-100 | Cash on Deposit - BAR Reserve | -73,776.53 |
| 980-100-120 | BAR Reserve Surplus | 73,776.53 |
| 980-100-150 | Due to / from - BAR Reserve | 0.00 |
| | Total BAR Reserve Fund: | 0.00 |
| | BAR Waste Liabilities | |
| 900-600-100 | BAR Temporary Loans | 0.00 |
| 900-600-110 | BAR Accounts Payable | 30,128.87 |
| 900-600-120 | BAR Accrued Liability | 2,845.80 |
| 900-600-130 | BAR Differed Revenue | 65,165.88 |
| 900-600-140 | BAR Enviromental | 93,478.83 |
| 900-600-150 | BAR Long Term Debt | 0.00 |
| 900-600-160 | BAR Capital Lease | 620,854.45 |
| | Total BAR Waste Liabilities: | 812,473.83 |

MUICIPALITY OF BIFROST-RIVERTON
BAR WASTE REVENUES AND EXPENSES

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End date: 2025-07-31

| <u>Account Description</u> | <u>Account Number</u> | <u>Budget</u> | <u>Balance</u> | <u>Variance (B)</u> |
|-----------------------------------|---------------------------------|---------------|-------------------|---------------------|
| REVENUE | | | | |
| BAR Waste Revenue | | | | |
| BAR Land Rent | 910-100-100 | 0.00 | 0.00 | 0.00 |
| BAR Tipping Fees | 910-100-105 | 0.00 | 10,040.00 | 10,040.00 |
| BAR Oil & Eco Centre | 910-100-110 | 0.00 | 1,920.50 | 1,920.50 |
| BAR Scrap Metal Sales | 910-100-115 | 0.00 | 0.00 | 0.00 |
| BAR Bifrost User Fees | 910-100-120 | 0.00 | 71,193.96 | 71,193.96 |
| BAR Arborg User Fees | 910-100-125 | 0.00 | 27,686.54 | 27,686.54 |
| BAR WRAR Levy | 910-100-126 | 0.00 | 0.00 | 0.00 |
| BAR User Fees Capital Projects | 910-100-127 | 0.00 | 0.00 | 0.00 |
| BAR Used Tire Sales | 910-100-130 | 0.00 | 0.00 | 0.00 |
| BAR Tractor Rental | 910-100-135 | 0.00 | 0.00 | 0.00 |
| BAR Wage Programs (Green Team) | 910-100-140 | 0.00 | 0.00 | 0.00 |
| BAR WRAR Program | 910-100-145 | 0.00 | 13,759.46 | 13,759.46 |
| BAR WRAR Levy | 910-100-150 | 0.00 | 0.00 | 0.00 |
| BAR MB Light Recycling Program | 910-100-155 | 0.00 | 0.00 | 0.00 |
| BAR HHW Collection Program | 910-100-160 | 0.00 | 697.20 | 697.20 |
| BAR Electronic Recycling Program | 910-100-163 | 0.00 | 0.00 | 0.00 |
| BAR Misc Revenue | 910-100-165 | 0.00 | 155.00 | 155.00 |
| | Total BAR Waste Revenue: | 0.00 | 125,452.66 | 125,452.66 |
| | Total REVENUE: | 0.00 | 125,452.66 | 125,452.66 |
| EXPENDITURES | | | | |
| BAR Waste Expenses | | | | |
| BAR Administration | 920-100-100 | 0.00 | 2,625.00 | -2,625.00 |
| BAR Advertising | 920-100-115 | 0.00 | 630.05 | -630.05 |
| BAR Equipment Rental | 920-100-120 | 0.00 | 0.00 | 0.00 |
| BAR ECO Centre | 920-100-125 | 0.00 | 0.00 | 0.00 |
| BAR Hydro | 920-100-130 | 0.00 | 762.31 | -762.31 |
| BAR Insurance | 920-100-135 | 0.00 | 2,697.51 | -2,697.51 |
| BAR Interest / Bank Charges | 920-100-140 | 0.00 | 0.00 | 0.00 |
| BAR LOC Interest & S/C | 920-100-145 | 0.00 | 0.00 | 0.00 |
| BAR Professional Fees | 920-100-150 | 0.00 | 4,915.31 | -4,915.31 |
| BAR Ground Repairs & Maintenance | 920-100-155 | 0.00 | 0.00 | 0.00 |
| BAR Cleaning Supplies | 920-100-160 | 0.00 | 0.00 | 0.00 |
| BAR Equipment Material & Supplies | 920-100-165 | 0.00 | 8.77 | -8.77 |
| BAR Grounds Materials & Supplies | 920-100-170 | 0.00 | 7,366.23 | -7,366.23 |
| BAR Fuel/Oil/Filters | 920-100-175 | 0.00 | 3,201.68 | -3,201.68 |
| BAR Gravel | 920-100-180 | 0.00 | 0.00 | 0.00 |
| BAR Grounds Maintenance | 920-100-185 | 0.00 | 0.00 | 0.00 |
| BAR Miscellaneous | 920-100-190 | 0.00 | 0.00 | 0.00 |
| BAR Equipment Repairs | 920-100-195 | 0.00 | 1,665.75 | -1,665.75 |
| BAR Waste/Compaction Tests | 920-100-200 | 0.00 | 0.00 | 0.00 |
| BAR Salaries | 920-100-250 | 0.00 | 56,785.13 | -56,785.13 |

**MUICIPALITY OF BIFROST-RIVERTON
BAR WASTE REVENUES AND EXPENSES**

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End date: 2025-07-31

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| Account Description | Account Number | Budget | Balance | Variance (B) |
|--|-----------------------|---------------|-------------------|---------------------|
| BAR Benefits | 920-100-300 | 0.00 | 12,579.75 | -12,579.75 |
| BAR Mileage | 920-100-350 | 0.00 | 153.99 | -153.99 |
| BAR Office Supplies | 920-100-400 | 0.00 | 153.26 | -153.26 |
| BAR Taxes | 920-100-450 | 0.00 | 0.00 | 0.00 |
| BAR Telephone/Internet | 920-100-500 | 0.00 | 854.70 | -854.70 |
| BAR WRAR Program | 920-100-550 | 0.00 | 15,176.70 | -15,176.70 |
| BAR Landfill Closure/Post Closure Cost | 920-100-600 | 0.00 | 0.00 | 0.00 |
| BAR - Grants and Contributions | 930-100-100 | 0.00 | 0.00 | 0.00 |
| BAR - Amortization | 940-100-100 | 0.00 | 0.00 | 0.00 |
| BAR - Interest | 950-100-100 | 0.00 | 0.00 | 0.00 |
| BAR - Provision / Bad Debt | 960-100-100 | 0.00 | 0.00 | 0.00 |
| BAR Con't to Capital | 960-500-500 | 0.00 | 30,378.00 | -30,378.00 |
| Total BAR Waste Expenses: | | 0.00 | 139,954.14 | -139,954.14 |
| Total EXPENDITURES: | | 0.00 | 139,954.14 | -139,954.14 |
| BAR WASTE NET OPERATING SURPLUS/(DEFICIT) | | | | |
| Revenues | | 0.00 | 125,297.66 | 125,297.66 |
| Expenses | | 0.00 | -139,954.14 | 139,954.14 |
| Net Surplus/(Deficit) | | 0.00 | -14,501.48 | 265,406.80 |