



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

**Unaudited Financials**

**As at August 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**

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*I hereby certify that this return has been compiled  
according to the provisions of the "The Municipal  
Act" and according to the records of the Municipality*

*As at August 31, 2025*

*Larissa Love*

C.A.O.

*Examined and Referred to Council*

*November 13, 2025*

*BN Jensen*

Reeve

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

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Account Number	Account Description	Balance
<b>ASSETS</b>		
<b>Cash</b>		
110-100-100	Petty Cash	0.00
110-100-110	Cash on Hand - General	300.00
110-100-120	Cash on Deposit - General	-1,081,797.35
<b>Total CR GEN OP FUND BALANCE SHEET CASH:</b>		<b>-1,081,497.35</b>
<b>Total Cash:</b>		<b>-1,081,497.35</b>
<b>Tax Assets</b>		
120-100-100	Taxes on Roll	6,920,666.32
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
<b>Total GEN OP FUND BALANCE SHEET TAX ASSETS:</b>		<b>6,920,666.32</b>
<b>Total Tax Assets:</b>		<b>6,920,666.32</b>
<b>Receivables &amp; Other Assets</b>		
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	17,651.27
120-300-130	Accounts Receivable - ABFES Misc.	0.00
120-300-150	GST Refund Receivable	29,883.40
120-300-199	Allowance for Uncollectible Amounts	0.00
120-400-100	Accounts Receivable - Miscellaneous	894.39
120-400-101	Accounts Receivable - Gov't CCFB	-99,159.50
120-400-110	Accounts Receivable - General	95,090.57
120-400-540	Accounts Receivable - BAR Tipping Fees	170.00
<b>Total GEN OP FUND BALANCE SHEET RECIEVABLES:</b>		<b>3,467,278.71</b>
<b>Total Receivables &amp; Other Assets:</b>		<b>3,467,278.71</b>
<b>Loans &amp; Advances</b>		
140-100-100	Loans and Advances	0.00
<b>Total GEN OP FUND BALANCE SHEET LOANS:</b>		<b>0.00</b>
<b>Total Loans &amp; Advances:</b>		<b>0.00</b>
<b>Due to/from</b>		
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	142,251.72
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	-113,306.05
<b>Total GEN OP FUND BALANCE SHEET DUE TO/FROM:</b>		<b>-522,740.73</b>
<b>Total Due to/from:</b>		<b>-522,740.73</b>
 <b>Inventories</b>		
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
<b>Total GEN OP FUND BALANCE SHEET INVENTORIES:</b>		<b>1,033,836.48</b>
<b>Total Inventories:</b>		<b>1,033,836.48</b>
 <b>Prepays</b>		
190-100-100	Prepays - General	2,427.22
190-100-110	Prepaid Insurance	52,065.90
190-100-120	Other Assets	0.00
<b>Total GEN OP FUND BALANCE SHEET PREPAIDS:</b>		<b>54,493.12</b>
<b>Total Prepays:</b>		<b>54,493.12</b>
 <b>Real Estate Held For Resale</b>		
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
<b>Total GEN OP FUND BALANCE SHEET REAL ESTATE:</b>		<b>0.00</b>
<b>Total Real Estate Held For Resale:</b>		<b>0.00</b>
 <b>TCA</b>		
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
<b>Total GEN OP FUND BALANCE SHEET TCA CORRECT:</b>		<b>5,394,527.68</b>
<b>Total TCA:</b>		<b>5,394,527.68</b>
<b>Total ASSETS:</b>		<b>15,266,564.23</b>
<b>LIABILITIES AND SURPLUS</b>		<b>15,266,564.23</b>
<b>Payables</b>		
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	200.00
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	14,578.98
210-200-110	E.I. Payable	5,126.26
210-200-120	Income Tax Payable	29,459.19
210-200-130	Accounts Payable - MEBP Pension	28,566.06
210-200-131	Accounts Payable - MEBP Insurance	810.54
210-200-132	Accounts Payable - MEBP Long Term Disabi	3,032.93
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	180,954.46
210-200-210	Accounts Payable - Evergreen SD 22	1,564,337.27
210-200-220	Accounts Payable - Lakeshore SD 23	14,788.24
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  
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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
<b>Total GEN OP FUND BALANCE SHEET PAYABLES:</b>		<b>1,929,623.13</b>
<b>Total Payables:</b>		<b>1,929,623.13</b>
 <b>Deferred Revenue</b>		
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
<b>Total GEN OP FUND BALANCE SHEET DEFERRED REV:</b>		<b>351,320.23</b>
<b>Total Deferred Revenue:</b>		<b>351,320.23</b>
 <b>Long Term Debt</b>		
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
<b>Total GEN OP FUND BALANCE SHEET LONG TERM DEBT CORRECT:</b>		<b>1,195,379.48</b>
<b>Total Long Term Debt:</b>		<b>1,195,379.48</b>
 <b>Surplus (Deficit)</b>		
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

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Account Number	Account Description	Balance
300-100-135	Nominal Surplus (Prior Year Adjustments)	-201,664.63
	<b>Total GEN OP FUND BALANCE SHEET SURPLUS (DEFICIT):</b>	<b>8,639,693.08</b>
	<b>Total Surplus (Deficit):</b>	<b>8,639,693.08</b>
<b>Internal Transfers &amp; Surplus</b>		
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
	<b>Total GEN OP FUND BALANCE SHEET INTERNAL TRANS &amp; SURPLUS:</b>	<b>0.00</b>
	<b>Total Internal Transfers &amp; Surplus:</b>	<b>0.00</b>
<b>Excess of Revenue Over Expenditures</b>		<b>3,142,793.07</b>

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

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<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (Budget-Y</b>
<b>REVENUES</b>				
<b>Property Taxes</b>				
410-100-100	Tax Levy	5,907,420.37	5,104,622.80	-802,797.57
410-100-110	Taxes Added to Roll	45,000.00	114,224.99	69,224.99
410-100-120	Tax and Redemption Penalties	45,000.00	27,708.11	-17,291.89
410-100-130	Other Accounts Added	0.00	0.00	0.00
<b>Total GEN OP FUND INCOME STATE PROPERTY TAXES:</b>		<b>5,997,420.37</b>	<b>5,246,555.90</b>	<b>-750,864.47</b>
<b>Total Property Taxes:</b>		<b>5,997,420.37</b>	<b>5,246,555.90</b>	<b>-750,864.47</b>
<b>Grant In Lieu</b>				
480-100-100	Grants in Lieu - Federal Government	0.00	122,845.23	122,845.23
480-100-120	Grants in Lieu - Provincial Government	0.00	0.00	0.00
<b>Total GEN OP FUND INCOME STATE GIL:</b>		<b>0.00</b>	<b>122,845.23</b>	<b>122,845.23</b>
<b>Total Grant In Lieu:</b>		<b>0.00</b>	<b>122,845.23</b>	<b>122,845.23</b>
<b>User Fees</b>				
420-100-110	Sales of Service - General Government	5,000.00	7,252.00	2,252.00
420-100-120	Sales of Service - RBFD	0.00	0.00	0.00
420-100-121	Cost Recovery - ABF&ES TOA	0.00	3,464.90	3,464.90
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
<b>Total GEN OP FUND INCOME STATE USER FEES:</b>		<b>61,500.00</b>	<b>67,649.90</b>	<b>6,149.90</b>
<b>Total User Fees:</b>		<b>61,500.00</b>	<b>67,649.90</b>	<b>6,149.90</b>
<b>Government Transfers</b>				
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	71,882.62	71,882.62
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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<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (Budget-Y</b>
440-100-150	DFA Claim - Province of Manitoba	0.00	0.00	0.00
<b>Total GEN OP FUND INCOME STATE GOVT TRANSFERS:</b>		<b>513,821.00</b>	<b>524,533.51</b>	<b>10,712.51</b>
<b>Total Government Transfers:</b>		<b>513,821.00</b>	<b>524,533.51</b>	<b>10,712.51</b>
<b>Permits Licenses And Fines</b>				
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	420.00	420.00
450-100-140	Fines	0.00	0.00	0.00
<b>Total GEN OP FUND INCOME STATE PERMITS, LICENSE, FINES:</b>		<b>100.00</b>	<b>689.00</b>	<b>589.00</b>
<b>Total Permits Licenses And Fines:</b>		<b>100.00</b>	<b>689.00</b>	<b>589.00</b>
<b>Investment Income</b>				
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
<b>Total GEN OP FUND INCOME STATE INVESTMENT INCOME:</b>		<b>5,000.00</b>	<b>11,292.04</b>	<b>6,292.04</b>
<b>Total Investment Income:</b>		<b>5,000.00</b>	<b>11,292.04</b>	<b>6,292.04</b>
<b>Other Revenue</b>				
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
<b>Total GEN OP FUND INCOME STATE OTHER REV:</b>		<b>20,000.00</b>	<b>27,629.43</b>	<b>7,629.43</b>
<b>Total Other Revenue:</b>		<b>20,000.00</b>	<b>27,629.43</b>	<b>7,629.43</b>
<b>Total REVENUES:</b>		<b>6,597,841.37</b>	<b>6,001,195.01</b>	<b>-596,646.36</b>
<b>EXPENDITURES</b>				
<b>General Government</b>				
510-100-100	GG - Legislative - Indemnities	84,000.00	47,502.12	36,497.88
510-100-110	GG - General Administrative - Wages	290,000.00	185,531.35	104,468.65
510-110-100	GG - Legislative - Benefits	36,000.00	21,139.11	14,860.89
510-110-110	GG - General Administrative - Benefits	62,000.00	33,077.09	28,922.91
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	61,697.71	13,302.29
510-200-210	GG - Legal - Contract Services	30,000.00	8,340.87	21,659.13

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<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (Budget-Y</b>
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	12,287.22	6,212.78
510-400-100	GG - Legislative - Materials & Supplies	850.00	1,297.33	-447.33
510-400-200	GG - Office Supplies - Materials & Suppl	22,500.00	18,939.04	3,560.96
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	1,044.46	13,955.54
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	2,548.00	2,952.00
510-900-902	GG - Misc Flow Through (Not Rec related)	0.00	0.00	0.00
510-900-905	GG - Misc Expense	0.00	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
<b>Total GEN OP FUND INCOME STATE EXP GG:</b>		<b>855,855.00</b>	<b>473,375.06</b>	<b>382,479.94</b>
<b>Total General Government:</b>		<b>855,855.00</b>	<b>473,375.06</b>	<b>382,479.94</b>
<b>Protective Services</b>				
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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<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (Budget-Y</b>
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	4,888.91	5,611.09
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	3,575.40	-3,075.40
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	1,599.59	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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<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (Budget-Y</b>
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
<b>Total GEN OP FUND INCOME STATE EXP PS:</b>		<b>510,395.00</b>	<b>331,091.04</b>	<b>179,303.96</b>
<b>Total Protective Services:</b>		<b>510,395.00</b>	<b>331,091.04</b>	<b>179,303.96</b>
<b>Transportation Services</b>				
530-100-100	TS - Public Works Manager - Wages	85,000.00	55,064.78	29,935.22
530-100-110	TS - Riverton Operators - Wages	125,000.00	87,119.06	37,880.94
530-100-120	TS - Road Maintenance - Labour	276,000.00	164,193.12	111,806.88
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	57,410.66	33,589.34
530-110-095	TS - Road Commissioners' - Benefits	0.00	0.00	0.00
530-110-100	TS - Public Works Manager - Benefits	18,500.00	11,369.42	7,130.58
530-110-110	TS - Riverton Operators - Benefits	19,500.00	13,203.22	6,296.78
530-110-120	TS - Road Maintenance - Benefits	61,500.00	31,881.51	29,618.49
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	12,157.64	12,842.36
530-120-100	TS - Public Works Manager - Utilities	2,000.00	704.67	1,295.33
530-120-110	TS - Riverton Operators - Mileage	500.00	100.05	399.95
530-120-120	TS - Road Maintenance - Mileage	2,500.00	933.38	1,566.62
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	384.15	7,115.85
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	6,085.74	3,914.26
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	-1,945.00	143,945.00
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	23,060.00	-8,060.00
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	220,857.47	119,142.53
530-200-155	TS- Quarry Lease	0.00	961.35	-961.35

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<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (Budget-Y</b>
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	3,237.50	3,262.50
530-300-161	TS - Riverton Street Lighting - MB Hydro	14,000.00	9,032.02	4,967.98
530-400-111	TS - Bifrost Fuel	192,000.00	89,807.84	102,192.16
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	15,124.17	72,875.83
530-400-116	TS - Bifrost Yard & Shop M&S	10,000.00	5,542.22	4,457.78
530-400-117	TS - Riverton Yard & Shop M&S	3,500.00	526.55	2,973.45
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	642.15	357.85
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
<b>Total GEN OP FUND INCOME STATE EXP TS:</b>		<b>2,589,250.00</b>	<b>1,044,379.10</b>	<b>1,544,870.90</b>
<b>Total Transportation Services:</b>		<b>2,589,250.00</b>	<b>1,044,379.10</b>	<b>1,544,870.90</b>
<b>Environmental Health</b>				
540-200-100	EH - Curb Garbage Collection - ContractS	40,000.00	19,200.00	20,800.00
540-200-110	EH - Pebble Nuisance Ground - Contract S	145,000.00	3,434.00	141,566.00
540-200-115	Bar Waste User Fees	0.00	71,193.96	-71,193.96
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

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540-400-140	EH - Public Rest Rooms - Materials & Sup	0.00	0.00	0.00
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
<b>Total GEN OP FUND INCOME STATE EXP EH:</b>		<b>351,727.00</b>	<b>200,974.70</b>	<b>150,752.30</b>
<b>Total Environmental Health:</b>		<b>351,727.00</b>	<b>200,974.70</b>	<b>150,752.30</b>
<b>Public Health &amp; Welfare</b>				
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
<b>Total GEN OP FUND INCOME STATE EXP PH CORRECT:</b>		<b>41,750.00</b>	<b>8,500.00</b>	<b>33,250.00</b>
<b>Total Public Health &amp; Welfare:</b>		<b>41,750.00</b>	<b>8,500.00</b>	<b>33,250.00</b>
<b>Environmental Development</b>				
560-200-100	ED - Planning & Zoning - Contract Serv	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
<b>Total GEN OP FUND INCOME STATE EXP ED:</b>		<b>123,000.00</b>	<b>73,354.25</b>	<b>49,645.75</b>
<b>Total Environmental Development:</b>		<b>123,000.00</b>	<b>73,354.25</b>	<b>49,645.75</b>
<b>Economic Development</b>				
570-200-100	EC - Contract Services	5,000.00	3,149.97	1,850.03
570-300-100	EC - Utilities	5,000.00	917.09	4,082.91
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
<b>Total GEN OP FUND INCOME STATE EXP ECON DEVEL:</b>		<b>77,000.00</b>	<b>4,404.11</b>	<b>72,595.89</b>
<b>Total Economic Development:</b>		<b>77,000.00</b>	<b>4,404.11</b>	<b>72,595.89</b>
<b>Recreation &amp; Culture</b>				
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	495.88	-495.88
580-300-120	R&C - Internet	0.00	1,016.50	-1,016.50

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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	1,136.87	-1,136.87
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
<b>Total GEN OP FUND INCOME STATE EXP REC &amp; CULTURE:</b>		<b>570,850.00</b>	<b>403,316.46</b>	<b>167,533.54</b>
<b>Total Recreation &amp; Culture:</b>		<b>570,850.00</b>	<b>403,316.46</b>	<b>167,533.54</b>
<b>Fiscal Services</b>				
590-500-500	FS - Contribution to Capital	65,000.00	284,860.08	-219,860.08
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	5,975.46	-975.46
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	2,242.97	37,757.03
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

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

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End date: 2025-08-31

<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (Budget-Y</b>
590-990-101	TF - General Fund Reserve	0.00	0.00	0.00
590-990-102	TF - Machinery Rep Fund Reserve	0.00	0.00	0.00
590-990-103	TF - Building Fund Reserve	0.00	0.00	0.00
590-990-104	TF - Drainage Fund Reserve	0.00	0.00	0.00
590-990-105	TF - ABF&ES Fund Reserve	0.00	0.00	0.00
590-990-106	TF - Bifrost Fire Cap Fund Reserve	0.00	0.00	0.00
590-990-107	TF - Fed Gas Tax Fund Reserve	0.00	0.00	0.00
590-990-108	TF - Cemetery Trust Fund Reserve	0.00	0.00	0.00
590-990-109	TF - Capital Dev Fund Reserve	0.00	0.00	0.00
590-990-110	TF - Riverton Fire Fund Reserve	0.00	0.00	0.00
590-990-111	TF - Riverton Fire Hecla-Grindstone Fund	0.00	0.00	0.00
590-990-112	TF - Economic Development Fund 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
<b>Total GEN OP FUND INCOME STATE EX FS:</b>		<b>786,604.76</b>	<b>287,427.17</b>	<b>499,177.59</b>
<b>Total Fiscal Services:</b>		<b>786,604.76</b>	<b>287,427.17</b>	<b>499,177.59</b>
<b>Total EXPENDITURES:</b>		<b>5,906,431.76</b>	<b>2,826,821.89</b>	<b>3,079,609.87</b>
<b>GEN OP NET SURPLUS/(DEFICIT)</b>				
<b>Net Surplus/(Deficit)</b>		<b>691,409.61</b>	<b>3,142,793.07</b>	<b>-3,706,014.16</b>

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

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Account Number	Account Description	Balance
<b>ASSETS</b>		
<b>Cash</b>		
610-100-101	Cash on Deposit - General Fund Bank	284,483.58
610-100-102	Cash on Deposit - Machinery Rep Reserve	26,252.68
610-100-103	Cash on Deposit - Building Reserve Fund	142,794.71
610-100-104	Cash on Deposit - Drainage Reserve Fund	100,942.18
610-100-106	Cash on Deposit - Bifrost Fire Cap Rese	107,085.81
610-100-107	Cash on Deposit - Fed Gas Tax Res(CCBF)	295,805.81
610-100-109	Cash on Deposit - Riverton Capital Dev	77,751.35
610-100-110	Cash on Deposit - Riverton Fire Reserve	298,366.20
610-100-112	Cash on Deposit - Riverton Eco Devel	48,879.06
610-100-192	Cash on Deposit - Riverton Utility Reser	69,249.93
610-100-193	Cash on Deposit - Riverton Lagoon Reserv	26,311.48
610-100-195	Cash on Deposit - BAR Waste Reserve	73,864.25
	<b>Total Cash:</b>	<b>1,551,787.04</b>
<b>Due to/Due from</b>		
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
	<b>Total Due to/Due from:</b>	<b>551,686.40</b>
	<b>Total ASSETS:</b>	<b>2,103,473.44</b>
<b>RESERVE FUND LIABILITIES</b>		
<b>Surplus</b>		
620-100-101	General Fund Surplus	314,483.58
620-100-102	Machinery Rep Reserve Fund Surplus	117,852.68
620-100-103	Building Reserve Fund Surplus	172,794.71
620-100-104	Drainage Reserve Fund Surplus	146,192.18
620-100-106	Bifrost Fire Cap Reserve Fund Surplus	107,085.81
620-100-107	Fed Gas Tax Reserve Fund (CCBF) Surplus	582,478.16
620-100-109	Riverton Capital Dev Reserve Fund Surpl	77,751.35
620-100-110	Riverton Fire Reserve Fund Surplus	356,530.25
620-100-112	Riverton Eco Devel Reserve Fund Surplus	58,879.06
620-100-192	Riverton Utility Reserve Fund Surplus	69,249.93
620-100-193	Riverton Lagoon Reserve Fund Surplus	26,311.48
620-100-195	BAR Waste Reserve Fund Surplus	73,864.25
	<b>Total Surplus:</b>	<b>2,103,473.44</b>
	<b>Total RESERVE FUND LIABILITIES:</b>	<b>2,103,473.44</b>

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

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Account Number	Account Description	Balance
<b>ASSETS</b>		
<b>Accounts Receivable</b>		
710-300-100	Accounts Receivable-Riverton Sewer Billi	5,219.54
	<b>Total Accounts Receivable:</b>	<b>5,219.54</b>
<b>Tangible Capital Assets</b>		
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
	<b>Total Tangible Capital Assets:</b>	<b>1,367,225.22</b>
<b>Due to/Due From</b>		
710-600-100	Due to / from Operating Fund	-142,251.72
710-600-200	Transfer From Operating Fund	0.00
	<b>Total Due to/Due From:</b>	<b>-142,251.72</b>
	<b>Total ASSETS:</b>	<b>1,230,193.04</b>
<b>LIABILITIES &amp; FUNDS BALANCE</b>		
		1,230,193.04
<b>Accounts Payable</b>		
730-200-110	Accounts Payable - Other	0.00
730-200-120	Debenture Installments Payable	54,378.98
	<b>Total Accounts Payable:</b>	<b>54,378.98</b>
<b>Nominal Surplus</b>		
740-100-100	Nominal Surplus	1,201,169.63
740-100-101	Nominal Surplus (Prior Year)	3,000.00
	<b>Total Nominal Surplus:</b>	<b>1,204,169.63</b>
<b>Excess of Revenue Over Expenditures</b>		<b>27,828.78</b>

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

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Account Description	Account Number	Budget	Balance	Variance (B)
<b>REVENUE</b>				
<b>Sewer Charges</b>				
Sewer Service Charges	750-100-100	0.00	44,728.69	44,728.69
Penalties	750-100-130	0.00	601.05	601.05
<b>Total Sewer Charges:</b>		<b>0.00</b>	<b>45,329.74</b>	<b>45,329.74</b>
<b>Other Revenue</b>				
Conditional Grants	750-100-170	0.00	0.00	0.00
Other Revenue	750-100-180	0.00	0.00	0.00
<b>Total CR UTIL Other Revenue:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Other Revenue:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Internal Transfers In</b>				
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
<b>Total UTIL REV TRANSFERS IN:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Internal Transfers In:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
UT - Contributions to Utility Capital	790-100-100	0.00	0.00	0.00
<b>Total UTIL REV CONT TO CAPITAL REV:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total REVENUE:</b>		<b>0.00</b>	<b>45,329.74</b>	<b>45,329.74</b>
<b>EXPENDITURES</b>				
<b>Sewage Collection &amp; Disposal</b>				
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	11,669.97	-11,669.97
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
<b>Total CR UTIL - Sewage Collection &amp; Disposal:</b>		<b>0.00</b>	<b>17,500.96</b>	<b>-17,500.96</b>
<b>Total Sewage Collection &amp; Disposal:</b>		<b>0.00</b>	<b>17,500.96</b>	<b>-17,500.96</b>
<b>Total EXPENDITURES:</b>		<b>0.00</b>	<b>17,500.96</b>	<b>-17,500.96</b>
<b>UTIL NET OPERATING SURPLUS/(DEFICIT)</b>				
<b>Revenues</b>		0.00	45,329.74	45,329.74
<b>Expenses</b>		0.00	-17,500.96	17,500.96
<b>Net Surplus/(Deficit)</b>		0.00	27,828.78	62,830.70

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

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Account Number	Account Description	Balance
<b>ASSETS</b>		
<b>BAR Waste Financial Assets</b>		
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 Arborg 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
<b>Total BAR WASTE FINANCIAL ASSETS:</b>		<b>22,421.33</b>
<b>Total BAR Waste Financial Assets:</b>		<b>22,421.33</b>
<b>Tangible Capital Assets</b>		
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
<b>Total BAR WASTE TCA:</b>		<b>965,469.24</b>
<b>Total Tangible Capital Assets:</b>		<b>965,469.24</b>
<b>BAR Waste Due to/Due From</b>		
900-200-100	BAR - Due to / from Operating Fund	42,112.05
900-200-150	BAR - Transfer from Operating	0.00
900-200-200	BAR - Due to / from Reserve	0.00
<b>Total BAR Waste Due to/Due From 5:</b>		<b>42,112.05</b>
<b>Total BAR Waste Due to/Due From:</b>		<b>42,112.05</b>
<b>BAR Waste Inventory</b>		
900-400-100	BAR Inventory	0.00
<b>Total BAR WASTE INVENTORY:</b>		<b>0.00</b>
<b>Total BAR Waste Inventory:</b>		<b>0.00</b>
<b>BAR Waste Prepaids</b>		
900-500-100	BAR Prepaids	792.48
<b>Total BAR WASTE PREPAIDS:</b>		<b>792.48</b>
<b>Total BAR Waste Prepaids:</b>		<b>792.48</b>
<b>Total ASSETS:</b>		<b>1,030,795.10</b>
<b>LIABILITIES &amp; FUNDS BALANCE</b>		<b>1,030,795.10</b>
<b>Nominal Surplus</b>		
900-700-100	BAR Waste Surplus	90,289.21
<b>Total BAR NOM SURLUS BALANCE:</b>		<b>90,289.21</b>

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

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<u>Account Number</u>	<u>Account Description</u>	<u>Balance</u>
900-700-110	BAR Retained Earnings	171,989.00
	<b>Total BAR RETAINED EARNINGS:</b>	<b>171,989.00</b>
	<b>Total Nominal Surplus:</b>	<b>262,278.21</b>
	<b>Excess of Revenue Over Expenditures</b>	-51,118.23
	<b>BAR Internal Transfers &amp; Surplus</b>	
970-100-100	BAR - TF- BAR Reserve	0.00
	<b>Total BAR Internal Transfers &amp; Surplus:</b>	<b>0.00</b>
	<b>BAR Waste Liabilities</b>	
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
	<b>Total BAR Waste Liabilities:</b>	<b>812,473.83</b>

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

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End date: 2025-08-31

<b>Account Description</b>	<b>Account Number</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (B)</b>
<b>REVENUE</b>				
<b>BAR Waste Revenue</b>				
BAR Land Rent	910-100-100	6,500.00	0.00	-6,500.00
BAR Tipping Fees	910-100-105	20,000.00	12,175.00	-7,825.00
BAR Oil & Eco Centre	910-100-110	2,000.00	1,920.50	-79.50
BAR Scrap Metal Sales	910-100-115	0.00	0.00	0.00
BAR Bifrost User Fees	910-100-120	142,387.92	71,193.96	-71,193.96
BAR Arborg User Fees	910-100-125	55,373.08	27,686.54	-27,686.54
BAR User Fees Capital Projects	910-100-127	0.00	0.00	0.00
BAR Used Tire Sales	910-100-130	500.00	0.00	-500.00
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	29,000.00	13,759.46	-15,240.54
BAR WRAR Levy	910-100-150	30,000.00	0.00	-30,000.00
BAR MB Light Recycling Program	910-100-155	0.00	0.00	0.00
BAR HHW Collection Program	910-100-160	2,000.00	1,907.85	-92.15
BAR Electronic Recycling Program	910-100-163	0.00	1,473.75	1,473.75
BAR Misc Revenue	910-100-165	0.00	155.00	155.00
	<b>Total BAR Waste Revenue:</b>	<b>287,761.00</b>	<b>130,272.06</b>	<b>-157,488.94</b>
	<b>Total REVENUE:</b>	<b>287,761.00</b>	<b>130,272.06</b>	<b>-157,488.94</b>
<b>EXPENDITURES</b>				
<b>BAR Waste Expenses</b>				
BAR Administration	920-100-100	7,750.00	2,625.00	5,125.00
BAR Advertising	920-100-115	1,750.00	630.05	1,119.95
BAR Equipment Rental	920-100-120	1,250.00	0.00	1,250.00
BAR ECO Centre	920-100-125	2,300.00	0.00	2,300.00
BAR Hydro	920-100-130	0.00	864.75	-864.75
BAR Insurance	920-100-135	4,500.00	2,697.51	1,802.49
BAR Interest / Bank Charges	920-100-140	200.00	0.00	200.00
BAR LOC Interest & S/C	920-100-145	100.00	0.00	100.00
BAR Professional Fees	920-100-150	10,000.00	4,915.31	5,084.69
BAR Ground Repairs & Maintenance	920-100-155	25,000.00	29,658.00	-4,658.00
BAR Cleaning Supplies	920-100-160	0.00	0.00	0.00
BAR Equipment Material & Supplies	920-100-165	30,000.00	374.83	29,625.17
BAR Grounds Materials & Supplies	920-100-170	2,000.00	7,915.90	-5,915.90
BAR Fuel/Oil/Filters	920-100-175	10,000.00	3,288.93	6,711.07
BAR Gravel	920-100-180	3,000.00	0.00	3,000.00
BAR Grounds Maintenance	920-100-185	0.00	117.52	-117.52
BAR Miscellaneous	920-100-190	3,500.00	0.00	3,500.00
BAR Equipment Repairs	920-100-195	0.00	1,665.75	-1,665.75
BAR Waste/Compaction Tests	920-100-200	3,000.00	0.00	3,000.00
BAR Salaries	920-100-250	118,000.00	65,243.69	52,756.31
BAR Benefits	920-100-300	0.00	13,848.44	-13,848.44

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

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<u>Account Description</u>	<u>Account Number</u>	<u>Budget</u>	<u>Balance</u>	<u>Variance (B</u>
BAR Mileage	920-100-350	0.00	153.99	-153.99
BAR Office Supplies	920-100-400	2,250.00	713.31	1,536.69
BAR Taxes	920-100-450	2,000.00	0.00	2,000.00
BAR Telephone/Internet	920-100-500	5,000.00	1,122.61	3,877.39
BAR WRAR Program	920-100-550	46,000.00	15,176.70	30,823.30
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
<b>Total BAR Waste Expenses:</b>		<b>277,600.00</b>	<b>181,390.29</b>	<b>96,209.71</b>
<b>Total EXPENDITURES:</b>		<b>277,600.00</b>	<b>181,390.29</b>	<b>96,209.71</b>
 <b>BAR WASTE NET OPERATING SURPLUS/(DEFICIT)</b>				
<b>Revenues</b>		287,761.00	128,643.31	-159,117.69
<b>Expenses</b>		-277,600.00	-181,390.29	-96,209.71
<b>Net Surplus/(Deficit)</b>		10,161.00	-51,118.23	-253,698.65