



FINANCIAL STATEMENT INDEX
MUNICIPALITY OF BIFROST-RIVERTON

Unaudited Financials

As at August 31, 2024

GENERAL OPERATING FUND BALANCE SHEET – ASSETS & LIABILITIES

GENERAL OPERATING FUND REVENUE & EXPENDITURE – DETAILED

RESERVE FUND BALANCE SHEET – ASSETS & LIABILITIES

UTILITY OPERATING FUND BALANCE SHEET – ASSETS & LIABILITIES

UTILITY OPERATING FUND REVENUE & EXPENDITURE – DETAILED

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

As at August 31, 2024

Larissa Love

C.A.O.

Examined and Referred to Council

September 12, 2024

B. N. Am

Reeve

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of August 31, 2024

| | Balance |
|--------------------------------------------------------|---------------------|
| ASSETS | |
| Cash | |
| 110-100-100 - Petty Cash | |
| 110-100-110 - Cash on Hand - General | 300.00 |
| 110-100-120 - Cash on Deposit - General | (558,597.38) |
| Total Cash: | (558,297.38) |
| Tax Assets | |
| 120-100-100 - Taxes on Roll | 6,320,035.86 |
| 120-100-101 - Taxes on Rolls - Arrears Year 1.. | |
| 120-100-120 - Tax Titles | |
| 120-100-199 - Allowance for Uncollectible Tax Assets | |
| Total Tax Assets: | 6,320,035.86 |
| Receivables & Other Assets | |
| 120-200-000 - AMOUNTS RECEIVABLE - GOVERNMENT GRAN | |
| 120-200-100 - Accounts Receivable - Federal Government | |
| 120-200-120 - Accounts Receivable - Provincial Governm | |
| 120-200-121 - Accounts Receivable - DFA Province of MB | 2,379,379.25 |
| 120-200-130 - Accounts Receivable - Municipal Governme | |
| 120-200-199 - Allowance for Uncollectible Amounts | |
| 120-300-000 - AMOUNTS RECEIVABLE - OTHER GOVERNMENT | |
| 120-300-100 - Accounts Receivable - ABF&ES | |
| 120-300-110 - Accounts Receivable - BAR Waste Payroll | |
| 120-300-111 - Accounts Receivable - BAR Expansion | |
| 120-300-112 - Accounts Receivable - RBPRC Payroll | |
| 120-300-130 - Accounts Receivable - ABFES Misc. | 28,430.07 |
| 120-300-140 - EPTCA | 264,147.69 |
| 120-300-150 - GST Refund Receivable | 36,248.86 |
| 120-300-199 - Allowance for Uncollectible Amounts | |
| 120-400-000 - AMOUNTS RECEIVABLE - OTHER | |
| 120-400-100 - Accounts Receivable - Miscellaneous | |
| 120-400-101 - AR Gov't CCFB | 82.63 |
| 120-400-110 - Accounts Receivable - General | 76,710.29 |
| Total Receivables & Other Assets: | 2,784,998.79 |
| Loans and Advances | |
| 140-100-100 - Loans and Advances | |
| Total Loans and Advances: | 0.00 |
| Due To/From | |
| 120-600-000 - DUE TO/DUE FROM | |
| 120-600-100 - Due to / from Capital Fund | |
| 120-600-101 - Due to / from General Fund | |
| 120-600-102 - Due to / from Machinery Rep Reserve Fund | (51,600.00) |
| 120-600-103 - Due to / from Building Reserve Fund | |
| 120-600-104 - Due to / from Drainage Reserve Fund | |
| 120-600-105 - Due to / from ABF&ES Reserve Fund | |
| 120-600-106 - Due to / from Bifrost Fire Cap Reserve F | |
| 120-600-107 - Due to / from Fed Gas Tax Res Fund(CCFB) | (95,110.63) |
| 120-600-108 - Due to / from Cemetery Trust Fund | |
| 120-600-109 - Due to / from Riverton Cap Dev Res Fund | |
| 120-600-110 - Due to / from Riverton Fire Reserve Fund | (25,382.05) |
| 120-600-111 - Due to / from Riverton Fire Hecla-Grinds | |
| 120-600-112 - Due to / from Riverton Eco Devel Reser | (28,500.00) |
| 120-600-190 - Due to / from Utility Fund | 117,932.56 |

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of August 31, 2024

| | Balance |
|--------------------------------------------------------|----------------------|
| 120-600-191 - Due to / from Riverton Sewer Reserve Fun | |
| 120-600-192 - Due to / from Riverton Utility Reserve F | |
| 120-600-193 - Due to / from Riverton Lagoon Reserve Fu | |
| Total Due To/From: | (82,660.12) |
| Inventories | |
| 180-100-100 - Inventories - General | |
| 180-100-110 - Inventory - Gravel | 102,983.94 |
| 180-100-111 - Inventory - Soil | 17,554.04 |
| 180-100-120 - Inventory - Culverts | 72,259.84 |
| Total Inventories: | 192,797.82 |
| Prepays | |
| 190-100-100 - Prepays - General | 129,857.94 |
| 190-100-110 - Prepaid Insurance | 46,239.27 |
| 190-100-120 - Other Assets | |
| Total Prepays: | 176,097.21 |
| Real Estate Held for Resale | |
| 150-100-100 - Properties Held for Resale - Residential | |
| 150-100-110 - Properties Held for Resale - Farmland | |
| 150-100-120 - Propertied Held for Resale - Commercial | |
| Total Real Estate Held for Resale: | 0.00 |
| TCA | |
| 170-000-100 - Capital Surplus Adjustment | (6,055,050.18) |
| 170-100-000 - TANGIBLE CAPITAL ASSETS | |
| 170-100-100 - Land - Cost | |
| 170-100-110 - Land Improvements - Cost | 2,351,489.05 |
| 170-100-120 - Land Improvements - Accm Amortization | (287,977.34) |
| 170-100-200 - Bldgs- Wood Frame - Cost | 1,230,214.14 |
| 170-100-210 - Bldgs- Wood Frame - Accm Amortization | (694,923.98) |
| 170-100-300 - Vehicles - Cost | 4,934,012.63 |
| 170-100-310 - Vehicles - Accm Amort | (2,085,978.98) |
| 170-100-400 - Capital Lease - Equipment | 261,507.10 |
| 170-100-410 - Capital Lease - Equipment - Accm Amortiz | (65,174.32) |
| 170-100-500 - Computer Hdw & Software - Cost | 155,744.34 |
| 170-100-510 - Computer Hdw & Software - Accm Amortizat | (98,016.42) |
| 170-100-600 - General TCA - Assets Under Construction | 1,161,798.28 |
| 170-100-700 - Dams & Water Structures - Cost | |
| 170-100-710 - Dams & Water Structures - Accm Amortizat | |
| 170-100-800 - Transp Infra - Road Surface - Cost | 26,449,039.91 |
| 170-100-810 - Transp Infra - Road Surface - Accm Amort | (20,944,044.60) |
| Total TCA: | 6,312,639.63 |
| TOTAL ASSETS: | 15,145,611.81 |

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of August 31, 2024

| | Balance |
|--------------------------------------------------------|---------------------|
| LIABILITIES AND SURPLUS | |
| Payables | |
| 200-000-000 - LIABILITIES | |
| 210-100-000 - TEMPORARY LOANS PAYABLE | |
| 210-100-100 - Temporary Borrowing - Bank Loan/LOC | |
| 210-100-101 - Accounts Payable - Bifrost Misc | 66,065.82 |
| 210-100-102 - Accounts Payable - Grants/Donations | 6,400.00 |
| 210-100-103 - Accounts Payable - Other | |
| 210-100-104 - Rbfd Fire Hall Temp Loan | |
| 210-200-000 - ACCOUNTS PAYABLE | |
| 210-200-100 - C.P.P. Payable | 16,798.62 |
| 210-200-110 - E.I. Payable | 5,840.30 |
| 210-200-120 - Income Tax Payable | 32,614.65 |
| 210-200-130 - Accounts Payable - MEBP Pension | 16,377.98 |
| 210-200-131 - Accounts Payable - MEBP Insurance | 379.50 |
| 210-200-132 - Accounts Payable - MEBP Long Term Disabi | 1,546.66 |
| 210-200-133 - Accounts Payable - MEBP Life Insurance | 9.00 |
| 210-200-134 - Accounts Payable - MEBP Accidental Ins | 79.45 |
| 210-200-150 - GST Payable | |
| 210-200-200 - Accounts Payable - PSFB | 189,412.34 |
| 210-200-210 - Accounts Payable - Evergreen SD 22 | 1,398,268.92 |
| 210-200-220 - Accounts Payable - Lakeshore SD 23 | 18,860.46 |
| 210-200-240 - Accounts Payable - Federal Government | |
| 210-200-260 - Accounts Payable - Provincial Agencies | |
| 210-200-270 - Accounts Payable - Municipal Governments | |
| 210-200-271 - Accounts Payable - Municipal Refunds | |
| 210-200-280 - Accounts Payable - Tax Sale | |
| 210-200-290 - Debenture Installments Payable | |
| 210-300-000 - ACCRUED LIABILITIES | |
| 210-300-100 - Accrued Wages | |
| 210-300-110 - Accrued Holidays Payable | 45,274.60 |
| 210-300-120 - Accrued Audit Fees | |
| 210-300-130 - General Accrued Liabilities | 110,023.61 |
| Total Payables: | 1,907,951.91 |
| Deferred Revenue | |
| 220-100-100 - Land sale deposits | |
| 220-100-101 - Proceeds From Tax Sale Held | |
| 220-100-102 - Tax Sale Roll #105462 | 141,011.42 |
| 220-100-103 - Tax Sale Roll #266900 | 200,910.85 |
| 220-100-104 - Tax Sale Roll #177625 | 5,257.51 |
| 220-100-105 - Tax Sale Roll #177630 | 4,140.45 |
| 220-100-110 - Contractor's deposits | |
| 220-100-120 - Debenture levies in advance | |
| 220-100-130 - Prepaid taxes | |
| 220-100-131 - Prepaid utilities | |
| 220-100-140 - Deferred revenues | |
| Total Deferred Revenue: | 351,320.23 |
| Long Term Debt | |
| 230-100-100 - Accrued Environmental Liabilities - Cont | |
| 230-100-110 - Accrued Environmental Liabilities - Cont | |
| 230-100-120 - Accrued Environmental Liabilities - Cont | |
| 230-100-130 - Landfill #1 - Closure and Post Closure L | |

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND BALANCE SHEET
As of August 31, 2024

| | Balance |
|--------------------------------------------------------|----------------------|
| 230-100-140 - Landfill #2 - Closure and Post Closure L | |
| 230-100-150 - Landfill #3 - Closure and Post Closure L | |
| 240-100-000 - LONG TERM DEBT | |
| 240-100-100 - Loan Payable - ABFES Pumper Truck | 102,678.24 |
| 240-100-101 - Loan Payable - Road Machinery | 240,082.16 |
| 240-100-102 - Loan Payable - Sewer Project # 2 | 33,286.87 |
| 240-100-103 - Riverton Loan Payable - Nat Gas | |
| 240-100-104 - Loan Payable - BAR Waste Landfill Expans | |
| 240-100-105 - Loan Payable - Riverton Fire Hall | 952,955.74 |
| 240-100-190 - Debentures Unmatured | 384,845.84 |
| 250-100-000 - OBLIGATIONS UNDER CAPITAL LEASES | |
| 250-100-100 - Capital Lease - JD Loader | (5,748.75) |
| 250-100-101 - Capital Lease - SCBA's | 68,388.28 |
| Total Long Term Debt: | 1,776,488.38 |
| 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 | 6,666,505.12 |
| Total Surplus (Deficit): | 7,824,873.55 |
| Internal Transfers and Surplus | |
| 590-900-100 - TF - Recoveries (deduct) - utility | |
| 590-900-150 - TF - Recoveries (deduct) - capital | |
| 590-900-200 - TF - Contribution to Capital | |
| 590-900-250 - TF - Contribution to Utility | |
| 590-900-300 - TF - Surplus Appropriation - Deferred Su | |
| 590-900-350 - TF - Surplus Appropriation - General Res | |
| 590-990-100 - TF - Capital Fund Reserve | |
| 590-990-101 - TF - General Fund Reserve | |
| 590-990-102 - TF - Machinery Rep Fund Reserve | |
| 590-990-103 - TF - Building Fund Reserve | |
| 590-990-104 - TF - Drainage Fund Reserve | |
| 590-990-105 - TF - ABF&ES Fund Reserve | |
| 590-990-106 - TF - Bifrost Fire Cap Fund Reserve | |
| 590-990-107 - TF - Fed Gas Tax Fund Reserve | |
| 590-990-108 - TF - Cemetery Trust Fund Reserve | |
| 590-990-109 - TF - Capital Dev Fund Reserve | |
| 590-990-110 - TF - Riverton Fire Fund Reserve | |
| 590-990-111 - TF - Riverton Fire Hecla-Grindstone Fund | |
| 590-990-112 - TF - Economic Development Fund Reserve | |
| 590-990-190 - TF - Utility Fund Reserve | |
| 590-990-191 - TF - Riverton Sewer Fund Reserve | |
| 590-990-192 - TF - Riverton Utility Fund Reserve | |
| 590-990-193 - TF - Riverton Lagoon Fund Reserve | |
| Total Internal Transfers and Surplus: | 0.00 |
| TOTAL LIABILITIES AND SURPLUS: | 11,860,634.07 |
| Excess of Revenue Over Expenditures | 1,493,299.01 |

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending August 31, 2024

| | <u>Budgeted</u> | <u>Actual</u> | <u>Surplus (Deficit)</u> |
|--------------------------------------------------------|---------------------|---------------------|------------------------------|
| REVENUES | | | |
| PROPERTY TAXES | | | |
| 410-100-100 - Tax Levy | 5,130,848.60 | 5,139,657.78 | 8,809.18 |
| 410-100-110 - Taxes Added to Roll | 45,000.00 | 52,561.12 | 7,561.12 |
| 410-100-120 - Tax and Redemption Penalties | 45,000.00 | 33,102.94 | (11,897.06) |
| 410-100-130 - Other Accounts Added | | | |
| Total PROPERTY TAXES: | 5,220,848.60 | 5,225,321.84 | 4,473.24 |
| GRANT IN LIEU | | | |
| 480-100-100 - Grants in Lieu - Federal Government | 124,655.40 | 131,083.35 | 6,427.95 |
| 480-100-120 - Grants in Lieu - Provincial Government | | | |
| Total GRANT IN LIEU: | 124,655.40 | 131,083.35 | 6,427.95 |
| USER FEES | | | |
| 420-100-110 - Sales of Service - General Government | 5,000.00 | 11,804.00 | 6,804.00 |
| 420-100-120 - Sales of Service - Rbfd | | | |
| 420-100-121 - Cost Recovery - ABF&ES TOA | | | |
| 420-100-122 - Sales of Service - ABF&ES | | | |
| 420-100-123 - ABFES Reserve Contribution to Operating | | | |
| 420-100-130 - Sales of Service - Transportation | 10,000.00 | 7,313.00 | (2,687.00) |
| 420-100-131 - Sales of Service - Dust Control | | 38,175.00 | 38,175.00 |
| 420-100-140 - Sales of Service - Environmental Health | | | |
| 420-100-150 - Sales of Service - Public Health & Welfa | | | |
| 420-100-160 - Sales of Service - Planning & Developmen | | | |
| 420-100-170 - Sales of Service - Economic Development | | | |
| 420-100-180 - Sales of Service - Recreation & Culture | | | |
| 420-100-200 - Rentals | 8,500.00 | 3,200.00 | (5,300.00) |
| Total USER FEES: | 23,500.00 | 60,492.00 | 36,992.00 |
| GOVERNMENT TRANSFERS | | | |
| 430-100-100 - Provincial - Municipal Operating Grant | 254,000.00 | 314,452.45 | 60,452.45 |
| 430-100-110 - Provincial - Hecla/Grindstone Fire Agree | 30,000.00 | 32,782.00 | 2,782.00 |
| 430-100-120 - Provincial - Dutch Elm Disease Mgmt Prog | 13,000.00 | 14,464.00 | 1,464.00 |
| 430-100-130 - Federal Government | | | |
| 430-100-140 - Intermunicipal Grant Revenue | | | |
| 440-100-000 - CONDITIONAL GOVERNMENT TRANSFERS | | | |
| 440-100-100 - Federal Government - Gas Tax (CCBF) | 190,056.00 | | (190,056.00) |
| 440-100-110 - Grazing Lease Requisition | | | |
| 440-100-120 - Hay & Grazing Leases | 23,000.00 | 25,839.30 | 2,839.30 |
| 440-100-130 - Conditional Grants - Misc | | 619,413.13 | 619,413.13 |
| 440-100-131 - Flow-Through Grant for Entities(RivProj) | | 6,525.37 | 6,525.37 |
| 440-100-140 - Summer Student Grant - Fed | | | |
| 440-100-141 - Summer Student Grant - Prov | | | |
| 440-100-150 - DFA Claim - Province of Manitoba | | | |
| Total GOVERNMENT TRANSFERS: | 510,056.00 | 1,013,476.25 | 503,420.25 |
| PERMITS LICENSES AND FINES | | | |
| 450-100-100 - Licenses - business | | | |
| 450-100-110 - Licenses - dogs | | | |
| 450-100-120 - Licenses - Lotto | 100.00 | 271.00 | 171.00 |
| 450-100-130 - Permits | | | |

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending August 31, 2024

| | Budgeted | Actual | Surplus (Deficit) |
|--------------------------------------------------------|---------------------|---------------------|----------------------|
| 450-100-140 - Fines | | | |
| Total PERMITS LICENSES AND FINES: | 100.00 | 271.00 | 171.00 |
| INVESTMENT INCOME | | | |
| 460-100-100 - Investment Income | 5,000.00 | 22,454.32 | 17,454.32 |
| 460-100-900 - Transfers From Reserve | | | |
| Total INVESTMENT INCOME: | 5,000.00 | 22,454.32 | 17,454.32 |
| OTHER REVENUE | | | |
| 490-100-100 - Misc. Revenue | 20,000.00 | 133,755.09 | 113,755.09 |
| 490-100-101 - Misc. Grants | | | |
| 490-100-102 - Revenue for Bad Debt Forgiven | | 141.59 | 141.59 |
| 490-100-103 - PS - RBFD - Donation/Grants | | | |
| 490-100-110 - Gain on Sale of TCA - Vehicles and Equip | | 8,853.00 | 8,853.00 |
| 490-100-120 - Gain on Sale of TCA - Land and Buildings | | | |
| 490-100-130 - Proceeds on Real Estate Held for Resale | | 9,500.00 | 9,500.00 |
| 490-100-900 - Goods and Services Tax Rebate | | | |
| 490-200-100 - TF - Accumulated Surplus | | | |
| Total OTHER REVENUE: | 20,000.00 | 152,249.68 | 132,249.68 |
| TOTAL REVENUES: | 5,904,160.00 | 6,605,348.44 | 701,188.44 |
| EXPENDITURES | | | |
| General Government | | | |
| 510-000-000 - GENERAL GOV'T. SERVICES | | | |
| 510-100-000 - GG - WAGES & BENEFITS | | | |
| 510-100-100 - GG - Legislative - Indemnities | 83,000.00 | 51,268.64 | 31,731.36 |
| 510-100-110 - GG - General Administrative - Wages | 287,850.00 | 159,836.14 | 128,013.86 |
| 510-110-100 - GG - Legislative - Benefits | 35,000.00 | 25,457.35 | 9,542.65 |
| 510-110-110 - GG - General Administrative - Benefits | 62,000.00 | 31,113.07 | 30,886.93 |
| 510-110-130 - GG - Other - Benefits | | | |
| 510-120-100 - GG - Legislative - Mileage | 8,500.00 | 4,654.51 | 3,845.49 |
| 510-120-110 - GG - General Administrative - Mileage | 1,000.00 | 206.50 | 793.50 |
| 510-200-000 - GG - PROF/CONTRACT SERVICES | | | |
| 510-200-200 - GG - Office - Contract Services | 50,000.00 | 64,623.41 | (14,623.41) |
| 510-200-210 - GG - Legal - Contract Services | 25,000.00 | 16,198.73 | 8,801.27 |
| 510-200-220 - GG - Audit - Contract Services. | 30,000.00 | | 30,000.00 |
| 510-200-230 - GG - Assessment - Contract Services | 46,210.00 | | 46,210.00 |
| 510-200-240 - GG - Taxation - Contract Services | 9,000.00 | | 9,000.00 |
| 510-200-250 - GG - Legislative - Contract Services | 500.00 | 208.23 | 291.77 |
| 510-300-000 - GG - UTILITIES | | | |
| 510-300-200 - GG - Office - Utilities | 18,000.00 | 10,191.80 | 7,808.20 |
| 510-400-000 - GG - MAINTENANCE MATERIALS AND SUPPLIES | | | |
| 510-400-100 - GG - Legislative - Materials & Supplies | 800.00 | | 800.00 |
| 510-400-200 - GG - Office Supplies - Materials & Suppl | 22,000.00 | 14,400.04 | 7,599.96 |
| 510-400-310 - GG - Elections - Materials & Supplies | 5,000.00 | | 5,000.00 |
| 510-400-311 - GG - Elections - Contract | | | |
| 510-400-312 - GG - Elections - Other | | | |
| 510-400-320 - GG - Conventions - Admin | 10,000.00 | 10,625.08 | (625.08) |
| 510-400-321 - GG - Conventions - Legislative | 15,000.00 | 1,894.81 | 13,105.19 |
| 510-400-330 - GG - Damage Claims & Liability Insurance | 48,000.00 | 40,656.49 | 7,343.51 |

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending August 31, 2024

| | Budgeted | Actual | Surplus (Deficit) |
|--------------------------------------------------------|-------------------|-------------------|----------------------|
| 510-500-000 - GG - GRANTS AND CONTRIBUTIONS | | | |
| 510-500-500 - GG - Grants and Contributions | 20,700.00 | 2,600.00 | 18,100.00 |
| 510-500-501 - GG - Intergovernmental Grants and Contri | | | |
| 510-600-000 - GG - AMORTIZATION | | | |
| 510-600-199 - GG - Amortization | | | |
| 510-800-000 - GG - BAD DEBT EXPENSE | | | |
| 510-800-800 - GG - Provision for Uncollectible Tax Ass | | | |
| 510-800-810 - GG - Provision for AR Government Grants | | | |
| 510-800-820 - GG - Provision for AR Other Government R | | | |
| 510-800-830 - GG - Provision for AR Other Bad Debt | | | |
| 510-800-840 - GG - Bad Debt Misc | | (0.18) | 0.18 |
| 510-900-000 - GG - OTHER | | | |
| 510-900-900 - GG - Legislative Sundry | 2,500.00 | 4,174.01 | (1,674.01) |
| 510-900-901 - GG - Admin Sundry | 9,500.00 | 1,470.88 | 8,029.12 |
| 510-900-902 - GG - Misc Flow Through (Not Rec related) | | | |
| 510-900-910 - GG - Recoveries (deduct) UT | | | |
| 520-000-000 - PROTECTIVE SERVICES | | | |
| Total General Government: | 789,560.00 | 439,579.51 | 349,980.49 |
| Protective Services | | | |
| 520-100-000 - PS - WAGES AND BENEFITS | | | |
| 520-100-100 - PS - Enforcement - Wages | | | |
| 520-100-105 - PS - Animal & Pest Control - Wages | | | |
| 520-100-111 - PS - ABF&ES Administration - Wages | | | |
| 520-100-112 - PS - ABF&ES Response - MBR Wages | 40,000.00 | 14,005.48 | 25,994.52 |
| 520-100-113 - PS - ABF&ES Training - Wages | | (676.37) | 676.37 |
| 520-100-120 - PS - ABFES Annual Levy | 150,000.00 | 69,953.56 | 80,046.44 |
| 520-100-151 - PS - RFD Administration - Misc | | | |
| 520-100-152 - PS - RFD Response - Wages | 26,000.00 | 10,882.05 | 15,117.95 |
| 520-100-153 - PS - RFD Training - Wages | 20,000.00 | 8,296.06 | 11,703.94 |
| 520-100-270 - PS - Other - Wages | | 10,096.77 | (10,096.77) |
| 520-110-100 - PS - Enforcement - Benefits | | | |
| 520-110-105 - PS - Animal & Pest Control - Benefits | | | |
| 520-110-111 - PS - ABF&ES - Benefits | | | |
| 520-110-151 - PS - RFD - Benefits | | | |
| 520-110-270 - PS - Other - Benefits | | | |
| 520-120-111 - PS - ABF&ES Administration Mileage | | | |
| 520-120-151 - PS - RFD Administration Mileage | 100.00 | 338.07 | (238.07) |
| 520-200-000 - PS - PROF/CONTRACT SERVICES | | | |
| 520-200-100 - PS - Enforcement - Contract Services | | | |
| 520-200-105 - PS - Animal & Pest Control - Contract Se | 1,000.00 | 2,485.73 | (1,485.73) |
| 520-200-109 - PS - Fire Protection Arborg-Bifrost - Co | | | |
| 520-200-110 - PS - Fire Protection - 911 Cap Fee | 16,250.00 | 16,201.60 | 48.40 |
| 520-200-111 - PS - ABF&ES - Contract Services - Admini | | | |
| 520-200-112 - PS - ABF&ES - Contract Services - Fire H | | | |
| 520-200-113 - PS - ABF&ES - Contract Services - Insura | | | |
| 520-200-114 - PS - ABF&ES - Contract Services - Equipm | | | |
| 520-200-115 - PS - ABF&ES - Contract Services - Traini | | | |
| 520-200-151 - PS - RFD - CS - Administration | 750.00 | 590.00 | 160.00 |
| 520-200-152 - PS - RFD - CS - Fire Hall | 1,200.00 | 977.43 | 222.57 |
| 520-200-153 - PS - RFD - CS - Insurance | 9,500.00 | 8,438.06 | 1,061.94 |
| 520-200-154 - PS - RFD - CS - Equipment | 17,500.00 | 1,241.20 | 16,258.80 |
| 520-200-155 - PS - RFD - CS Training | 1,500.00 | 3,414.95 | (1,914.95) |

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending August 31, 2024

| | Budgeted | Actual | Surplus (Deficit) |
|--------------------------------------------------------|-------------------|-------------------|----------------------|
| 520-200-200 - PS - NEIMB - Contract Services | 23,500.00 | 1,500.00 | 22,000.00 |
| 520-200-270 - PS - Other - Contract Services | | 450.00 | (450.00) |
| 520-200-301 - PS - CS Flood Protection - Site Specific | | | |
| 520-200-302 - PS - CS Flood Protection - Nonsite | | 63,109.46 | (63,109.46) |
| 520-200-303 - PS - MPP - 2022 Spring Flood | 3,200.00 | | 3,200.00 |
| 520-300-000 - PS - UTILITIES | | | |
| 520-300-111 - PS - ABF&ES - Utilities - Administration | | 342.35 | (342.35) |
| 520-300-112 - PS - ABF&ES - Utilities - Fire Hall | | | |
| 520-300-151 - PS - RFD - Utilities - Administration | 3,000.00 | | 3,000.00 |
| 520-300-152 - PS - RFD - Utilities - Fire Hall | 13,000.00 | 8,159.05 | 4,840.95 |
| 520-400-000 - PS - MAINT. MAT. AND SUPPLIES | | | |
| 520-400-111 - PS - ABF&ES - M&S - Administration | | | |
| 520-400-112 - PS - ABF&ES - M&S - Fire Hall | | | |
| 520-400-114 - PS - ABF&ES - M&S - Equipment | | | |
| 520-400-115 - PS - ABF&ES - M&S - Training | | | |
| 520-400-116 - PS - ABF&ES - M&S - Other | | | |
| 520-400-117 - PS - ABF&ES - Mutual Aid Expenses | | | |
| 520-400-151 - PS - RFD - M&S - Administration | 1,300.00 | 670.42 | 629.58 |
| 520-400-152 - PS - RFD - M&S - Fire Hall | 5,500.00 | 2,359.98 | 3,140.02 |
| 520-400-153 - PS - RFD - M&S - Equipment | 10,000.00 | 7,378.81 | 2,621.19 |
| 520-400-154 - PS - RFD - M&S - Training | 100.00 | 1,248.81 | (1,148.81) |
| 520-400-155 - PS - RFD M&S - Fuel | | 785.74 | (785.74) |
| 520-400-270 - PS - Other - Materials & Supplies | | 53.34 | (53.34) |
| 520-500-000 - PS - GRANTS AND CONTRIBUTIONS | | | |
| 520-500-100 - PS - Crime Stoppers - Grants | | | |
| 520-500-110 - PS - Fire - Grants | | | |
| 520-500-270 - PS - Other -Grants | | | |
| 520-600-000 - PS - AMORTIZATION | | | |
| 520-600-199 - PS - Amortization | | | |
| 520-700-000 - PS - INTEREST | | | |
| 520-700-700 - PS - Fire - Interest on Debentures | 58,500.00 | | 58,500.00 |
| 520-800-000 - PS - BAD DEBT EXPENSE | | | |
| 520-800-800 - PS - Enforcement - Provision for Uncolle | | | |
| 520-800-810 - PS - Fire - Provision for Uncollectible | | | |
| 520-900-000 - PS - OTHER | | | |
| 520-900-110 - PS - Fire - Other | | | |
| 520-900-111 - PS - ABF&ES - Equipment/Capital Purchase | | | |
| 520-900-112 - PS - ABF&ES Transfer to Capital Reserve | | | |
| 520-900-151 - PS - RBFD Equipment/Capital Purchases | 50,000.00 | 18,407.57 | 31,592.43 |
| 530-000-000 - TRANSPORTATION SERVICES | | | |
| Total Protective Services: | 451,900.00 | 250,710.12 | 201,189.88 |
| Transportation | | | |
| 530-000-000 - TRANSPORTATION SERVICES | | | |
| 530-100-000 - TS - WAGES AND BENEFITS | | | |
| 530-100-100 - TS - Public Works Manager - Wages | 85,000.00 | 53,668.80 | 31,331.20 |
| 530-100-110 - TS - Riverton Operators - Wages | 110,500.00 | 69,899.27 | 40,600.73 |
| 530-100-120 - TS - Road Maintenance - Labour | 289,950.00 | 160,969.82 | 128,980.18 |
| 530-100-130 - TS - Road Reconstruction - Labour | | | |
| 530-100-140 - TS - Ditches and Road Drainage - Labour | 88,210.00 | 59,594.22 | 28,615.78 |
| 530-110-095 - TS - Road Commissioners' - Benefits | | | |
| 530-110-100 - TS - Public Works Manager - Benefits | 18,500.00 | 11,183.01 | 7,316.99 |
| 530-110-110 - TS - Riverton Operators - Benefits | 15,500.00 | 10,175.57 | 5,324.43 |

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending August 31, 2024

| | Budgeted | Actual | Surplus (Deficit) |
|--------------------------------------------------------|------------|------------|----------------------|
| 530-110-120 - TS - Road Maintenance - Benefits | 61,500.00 | 35,179.64 | 26,320.36 |
| 530-110-130 - TS - Road Reconstruction - Benefits | | | |
| 530-110-140 - TS - Ditches and Road Drainage - Benefit | 25,000.00 | 12,386.47 | 12,613.53 |
| 530-120-100 - TS - Public Works Manager - Utilities | 1,700.00 | 837.64 | 862.36 |
| 530-120-110 - TS - Riverton Operators - Mileage | 500.00 | 141.85 | 358.15 |
| 530-120-120 - TS - Road Maintenance - Mileage | 2,500.00 | 702.10 | 1,797.90 |
| 530-120-130 - TS - Road Reconstruction - Mileage | 1,500.00 | (85.36) | 1,585.36 |
| 530-120-140 - TS - Ditches and Road Drainage - Mileage | 250.00 | 59.00 | 191.00 |
| 530-200-000 - TS - PROF/CONTRACT SERVICES | | | |
| 530-200-050 - TS - Road Commissioners' Fee and Mileage | 7,500.00 | 911.30 | 6,588.70 |
| 530-200-100 - TS - Survey & Monument Restoration | 30,000.00 | 33,283.75 | (3,283.75) |
| 530-200-115 - TS - Equipment Repairs & Maintenance | 90,000.00 | 31,418.43 | 58,581.57 |
| 530-200-116 - TS - Bifrost Yard & Shop | 10,000.00 | 3,738.10 | 6,261.90 |
| 530-200-117 - TS - Riverton Yard & Shop | 5,000.00 | 641.99 | 4,358.01 |
| 530-200-120 - TS - Grass Cutting/Mowing | 95,000.00 | 1,995.00 | 93,005.00 |
| 530-200-130 - TS - Beaver Control | 9,000.00 | 1,400.00 | 7,600.00 |
| 530-200-131 - TS - Beaver Control - Mileage | | 842.86 | (842.86) |
| 530-200-140 - TS - Excavator/Grader Mob/Demob | 7,000.00 | | 7,000.00 |
| 530-200-141 - TS - Ditch Snow Removal | 10,000.00 | 262.50 | 9,737.50 |
| 530-200-142 - TS - Culverts/Gates/Approaches | 7,500.00 | | 7,500.00 |
| 530-200-143 - TS - Contract Grading | 2,000.00 | 1,800.00 | 200.00 |
| 530-200-144 - TS - Road Repair | | 3,518.00 | (3,518.00) |
| 530-200-150 - TS - Gravel Hauling | 200,000.00 | 123,509.44 | 76,490.56 |
| 530-200-160 - TS - Street Lighting | 5,000.00 | | 5,000.00 |
| 530-200-170 - TS - Sidewalks & Boulevards | 5,000.00 | | 5,000.00 |
| 530-200-180 - TS - Flood - Contract Services | | | |
| 530-200-190 - TS - Insurance Bifrost | 25,000.00 | 19,133.59 | 5,866.41 |
| 530-200-191 - TS - Insurance Riverton | 2,000.00 | 1,632.01 | 367.99 |
| 530-300-000 - TS - UTILITIES | | | |
| 530-300-116 - TS - Bifrost Workshop MB Hydro | 8,500.00 | 3,652.95 | 4,847.05 |
| 530-300-117 - TS - Riverton Workshop MB Hydro | 5,250.00 | 2,332.22 | 2,917.78 |
| 530-300-118 - TS - Bifrost Rural Lift Station MB Hydro | 2,000.00 | 307.42 | 1,692.58 |
| 530-300-160 - TS - Bifrost Street Lighting - MB Hydro | 6,000.00 | 3,176.63 | 2,823.37 |
| 530-300-161 - TS - Riverton Street Lighting - MB Hydro | 13,000.00 | 7,558.60 | 5,441.40 |
| 530-400-000 - TS - MATERIALS AND SUPPLIES | | | |
| 530-400-111 - TS - Bifrost Fuel | 175,000.00 | 136,143.95 | 38,856.05 |
| 530-400-112 - TS - Riverton Fuel | 12,000.00 | 1,494.08 | 10,505.92 |
| 530-400-115 - TS - Equipment Material & Supplies | 90,000.00 | 17,910.04 | 72,089.96 |
| 530-400-116 - TS - Bifrost Yard & Shop M&S | 10,500.00 | 2,771.32 | 7,728.68 |
| 530-400-117 - TS - Riverton Yard & Shop M&S | 3,000.00 | 1,289.53 | 1,710.47 |
| 530-400-120 - TS - Dust Control | 130,000.00 | 97,879.28 | 32,120.72 |
| 530-400-130 - TS - Road Gravel | 550,000.00 | 466,382.50 | 83,617.50 |
| 530-400-140 - TS - Culverts & Gates | 70,000.00 | 127,771.00 | (57,771.00) |
| 530-400-150 - TS - Airport | 4,000.00 | 3,500.00 | 500.00 |
| 530-400-160 - TS - Street Lighting - M&S | 500.00 | | 500.00 |
| 530-400-170 - TS - Sidewalks & Boulevards - M&S | | | |
| 530-400-180 - TS - Flood - Materials and Supplies | | | |
| 530-400-190 - TS - Signage | 9,000.00 | 1,378.61 | 7,621.39 |
| 530-400-320 - TS - Member/Conven/Train/Cloth | 1,000.00 | 1,900.00 | (900.00) |
| 530-500-000 - TS - GRANTS AND CONTRIBUTIONS | | | |
| 530-500-500 - TS - Grants and Contributions | | | |
| 530-600-000 - TS - AMORTIZATION | | | |
| 530-600-199 - TS - Amortization | | | |

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending August 31, 2024

| | Budgeted | Actual | Surplus (Deficit) |
|--------------------------------------------------------|---------------------|---------------------|----------------------|
| 530-700-000 - TS - INTEREST | | | |
| 530-700-700 - TS - Interest on Debentures | 7,100.00 | 3,489.27 | 3,610.73 |
| 530-700-710 - TS - Interest on Bank Loans | | | |
| 530-800-000 - TS - BAD DEBT EXPENSE | | | |
| 530-800-800 - TS - Provision for Uncollectible Amounts | | | |
| 530-900-000 - TS - OTHER | | | |
| 530-900-900 - TS - Other Road Transport - Other | | | |
| 540-000-000 - ENVIRONMENT HEALTH SERVICES | | | |
| Total Transportation: | 2,307,460.00 | 1,517,736.40 | 789,723.60 |
| Environmental Health | | | |
| 540-000-000 - ENVIRONMENT HEALTH SERVICES | | | |
| 540-100-000 - EH - WAGES & BENEFITS | | | |
| 540-100-110 - EH - Nuisance Grounds - Wages | | | |
| 540-100-150 - EH - Other - Wages | | | |
| 540-110-110 - EH - Nuisance Grounds - Benefits | | | |
| 540-110-150 - EH - Other - Benefits | | | |
| 540-200-000 - EH - PROF/CONTRACT SERVICES | | | |
| 540-200-100 - EH - Garbage Collection - Contract Servi | 50,000.00 | 18,200.00 | 31,800.00 |
| 540-200-110 - EH - Nuisance Grounds - Contract Service | 179,000.00 | 98,972.00 | 80,028.00 |
| 540-200-120 - EH - Landfill Closure & Post Closure Cos | | | |
| 540-200-130 - EH - Municipal Wells - Contract Services | | | |
| 540-200-140 - EH - Public Rest Rooms - Contract Servic | | | |
| 540-200-150 - EH - Lagoon - Contract Services | 5,000.00 | | 5,000.00 |
| 540-300-000 - EH - UTILITIES | | | |
| 540-300-300 - EH - Utilities | | | |
| 540-400-000 - EH - MATERIALS AND SUPPLIES | | | |
| 540-400-100 - EH - Garbage Collection - Material & Sup | | | |
| 540-400-110 - EH - Nuisance Grounds - Materials & Supp | | | |
| 540-400-130 - EH - Municipal Wells - Materials & Suppl | | | |
| 540-400-140 - EH - Public Rest Rooms - Materials & Sup | | | |
| 540-400-150 - EH - Other - Materials & Supplies | | | |
| 540-500-000 - EH - GRANTS AND CONTRIBUTIONS | | | |
| 540-500-500 - EH - Grants and Contributions-Riverdale | 83,250.00 | 67,774.89 | 15,475.11 |
| 540-500-501 - EH - Grants - BAR | | | |
| 540-600-000 - EH - AMORTIZATION | | | |
| 540-600-199 - EH - Amortization | | | |
| 540-700-000 - EH - INTEREST | | | |
| 540-700-700 - EH - Interest on Debentures | | | |
| 540-700-710 - EH - Interest on Bank Loans | | | |
| 540-800-000 - EH - BAD DEBT EXPENSE | | | |
| 540-800-800 - EH - Provision for Uncollectible Amounts | | | |
| 540-900-110 - EH - BAR Administration | | | |
| 540-900-115 - EH - BAR Advertising | | | |
| 540-900-130 - EH - BAR Equipment Rental | | | |
| 540-900-135 - EH - BAR Eco Centre | | | |
| 540-900-140 - EH - BAR Hydro | | | |
| 540-900-145 - EH - BAR Insurance | | | |
| 540-900-150 - EH - BAR Interest/Bank Charges | | | |
| 540-900-153 - EH - BAR LOC Interest & S/C | | | |
| 540-900-200 - EH - Professional Fees | | | |
| 540-900-300 - EH - BAR Repairs & Maintenance | | | |
| 540-900-310 - EH - BAR Cleaning Supplies | | | |

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending August 31, 2024

| | <u>Budgeted</u> | <u>Actual</u> | <u>Surplus (Deficit)</u> |
|--------------------------------------------------------|-------------------|-------------------|------------------------------|
| 540-900-330 - EH - BAR Fuel/Oil/Filters | | | |
| 540-900-335 - EH - BAR Gravel | | | |
| 540-900-340 - EH - BAR Grounds Maintenance | | | |
| 540-900-345 - EH - BAR Miscellaneous | | | |
| 540-900-355 - EH - BAR Tractor Repair | | | |
| 540-900-360 - EH - BAR Water/Compaction Tests | | | |
| 540-900-500 - EH - BAR Salaries | | | |
| 540-900-510 - EH - BAR Benefits | | | |
| 540-900-515 - EH - BAR Mileage | | | |
| 540-900-550 - EH - BAR Office Supplies | | | |
| 540-900-600 - EH - BAR Taxes | | | |
| 540-900-610 - EH - BAR Telephone/Internet | | | |
| 540-900-640 - EH - BAR WRAR Program | | | |
| 540-900-900 - EH - Landfill Closure/Post Closure Costs | | | |
| 550-000-000 - PUBLIC HEALTH AND WELFARE SERVICES | | | |
| Total Environmental Health: | 317,250.00 | 184,946.89 | 132,303.11 |
| Public Health & Welfare | | | |
| 550-000-000 - PUBLIC HEALTH AND WELFARE SERVICES | | | |
| 550-200-000 - H&W - PROF/CONTRACT SERVICES | | | |
| 550-200-100 - H&W - Social Welfare - Contract Services | 6,520.00 | | 6,520.00 |
| 550-500-000 - H&W - GRANTS AND CONTRIBUTIONS | | | |
| 550-500-500 - H&W - Grants and Contributions | 35,500.00 | 14,025.37 | 21,474.63 |
| 550-600-000 - H&W - AMORTIZATION | | | |
| 550-600-199 - H&W - Amortization | | | |
| 560-000-000 - ENVIRONMENTAL DEVELOPMENT SERVICES | | | |
| Total Public Health & Welfare: | 42,020.00 | 14,025.37 | 27,994.63 |
| Environmental Development | | | |
| 560-000-000 - ENVIRONMENTAL DEVELOPMENT SERVICES | | | |
| 560-200-000 - ED - PROF/CONTRACT SERVICES | | | |
| 560-200-100 - ED - Planning & Zoning - Contract Serv | 70,000.00 | 18,953.30 | 51,046.70 |
| 560-200-110 - ED - Rural Area Weed Control - Contract | 70,000.00 | 42,876.25 | 27,123.75 |
| 560-200-120 - ED - Veterinary Services - Contract Serv | 11,500.00 | 12,250.00 | (750.00) |
| 560-200-130 - ED - Conservation District - Contract Se | 10,000.00 | 5,500.00 | 4,500.00 |
| 570-000-000 - ECONOMIC DEVELOPMENT SERVICES | | | |
| Total Environmental Development: | 161,500.00 | 79,579.55 | 81,920.45 |
| Economic Development | | | |
| 570-000-000 - ECONOMIC DEVELOPMENT SERVICES | | | |
| 570-200-000 - EC - PROF/CONTRACT SERVICES | | | |
| 570-200-100 - EC - Contract Services | 5,000.00 | 1,275.00 | 3,725.00 |
| 570-300-000 - EC - UTILITIES | | | |
| 570-300-100 - EC - Utilities | 2,250.00 | 1,532.38 | 717.62 |
| 570-500-000 - EC - GRANTS AND CONTRIBUTIONS | | | |
| 570-500-100 - EC - Grants | 50,000.00 | 5,002.68 | 44,997.32 |
| 570-500-101 - EC - Gen Mill Sharing With TOA | 45,000.00 | | 45,000.00 |
| 570-600-000 - EC - AMORTIZATION | | | |
| 570-600-199 - EC - Amortization | | | |
| 570-700-700 - EC - Interest | 2,000.00 | | 2,000.00 |
| 580-000-000 - RECREATION- CULTURAL EXPENDITURES | | | |
| Total Economic Development: | 104,250.00 | 7,810.06 | 96,439.94 |

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending August 31, 2024

| | Budgeted | Actual | Surplus (Deficit) |
|--------------------------------------------------------|-------------------|-------------------|----------------------|
| Recreation & Culture | | | |
| 580-000-000 - RECREATION- CULTURAL EXPENDITURES | | | |
| 580-200-000 - R&C - PROF/CONTRACT SERVICES | | | |
| 580-200-100 - R&C - ABPRC & Administration | 215,000.00 | 160,435.89 | 54,564.11 |
| 580-200-101 - R&C - RBPRC & Administration | 205,000.00 | 143,098.11 | 61,901.89 |
| 580-200-110 - R&C - Riverton Parks - Contract Services | 25,000.00 | 12,388.74 | 12,611.26 |
| 580-200-111 - R&C - Dutch Elm Program | | | |
| 580-200-150 - R&C - Libraries - Contract Services | 35,000.00 | 17,015.00 | 17,985.00 |
| 580-300-000 - R&C - UTILITIES | | | |
| 580-300-110 - R&C - Riverton Parks - Utilities | 350.00 | 177.52 | 172.48 |
| 580-400-000 - R&C - MAINT. MATERIAL AND SUPPLIES | | | |
| 580-400-110 - R&C - Riverton Parks - Materials & Suppl | 20,000.00 | 2,253.95 | 17,746.05 |
| 580-500-000 - R&C - GRANTS AND CONTRIBUTIONS | | | |
| 580-500-100 - R&C - Grants | 30,000.00 | | 30,000.00 |
| 580-500-101 - R&C - Flow Through Accounts | 1,000.00 | | 1,000.00 |
| 580-600-000 - R&C - AMORTIZATION | | | |
| 580-600-199 - R&C - Amortization | | | |
| 580-700-000 - R&C - INTEREST | | | |
| 580-700-700 - R&C - Interest on Debentures | | | |
| 580-700-710 - R&C - Interest on Bank Loans | | | |
| 580-800-000 - R&C - BAD DEBT EXPENSE | | | |
| 580-800-800 - R&C - Allowance for Uncollectibles | | | |
| 590-000-000 - FS - FISCAL SERVICES | | | |
| Total Recreation & Culture: | 531,350.00 | 335,369.21 | 195,980.79 |
| Fiscal Services | | | |
| 590-500-000 - FS - FISCAL SERVICES | | | |
| 590-500-500 - FS - Contribution to Capital | 401,205.00 | 510,647.25 | (109,442.25) |
| 590-600-100 - FS - Contribution to Utility | 25,000.00 | | 25,000.00 |
| 590-700-700 - FS - Debenture Debt Charges | 378,230.00 | | 378,230.00 |
| 590-700-710 - FS - Other Long Term Debt Charges | | | |
| 590-700-720 - FS - Tax Discount | | | |
| 590-700-721 - FS - Interest from Financial Institution | 75,759.00 | 367.20 | 75,391.80 |
| 590-700-730 - FS - Deficit Recovery | | | |
| 590-800-000 - FS - PROVISION TO RESERVES/BAD DEBT | | | |
| 590-800-100 - FS - Provision - Capital Fund | | | |
| 590-800-101 - FS - Provision - General Fund | 30,000.00 | | 30,000.00 |
| 590-800-102 - FS - Provision - Machinery Rep Reserve F | 40,000.00 | | 40,000.00 |
| 590-800-103 - FS - Provision -Building Reserve Fund | 11,500.00 | | 11,500.00 |
| 590-800-104 - FS - Provision - Drainage Reserve Fund | 5,250.00 | | 5,250.00 |
| 590-800-105 - FS - Provision - ABF&ES Reserve Fund | | | |
| 590-800-106 - FS - Provision - Bifrost Fire Cap Reserv | | | |
| 590-800-107 - FS - Provision - Fed Gas Tax (CCBF) Res | 190,056.00 | | 190,056.00 |
| 590-800-108 - FS - Provision - Cemetery Trust Fund | | | |
| 590-800-109 - FS - Provision - Riverton Cap Dev Res | | | |
| 590-800-110 - FS - Provision - Riverton Fire Reserve F | 31,870.00 | | 31,870.00 |
| 590-800-111 - FS - Provision - Riverton Fire Hecla-Gri | | | |
| 590-800-112 - FS - Provision - Economic Development Re | | | |
| 590-800-700 - FS - Provision - Riverton Utility Reserv | | | |
| 590-800-701 - FS - Provision - Lagoon Reserve Fund | | | |
| 590-800-800 - FS - Allowance For Tax Assets | 10,000.00 | 35,773.76 | (25,773.76) |
| 590-800-801 - FS - Phasing Out of Penny | | (0.27) | 0.27 |
| 590-800-802 - FS - Loss on Sale of Asset | | | |
| 590-900-000 - INTERNAL TRANSFERS AND SURPLUS | | | |

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT
For the Month Ending August 31, 2024

| | Budgeted | Actual | Surplus (Deficit) |
|--------------------------------------------------------|---------------------|---------------------|----------------------|
| 590-900-100 - TF - Recoveries (deduct) - utility | | | |
| 590-900-150 - TF - Recoveries (deduct) - capital | | | |
| 590-900-200 - TF - Contribution to Capital | | | |
| 590-900-250 - TF - Contribution to Utility | | | |
| 590-900-300 - TF - Surplus Appropriation - Deferred Su | | | |
| 590-900-350 - TF - Surplus Appropriation - General Res | | | |
| 590-990-100 - TF - Capital Fund Reserve | | | |
| 590-990-101 - TF - General Fund Reserve | | | |
| 590-990-102 - TF - Machinery Rep Fund Reserve | | | |
| 590-990-103 - TF - Building Fund Reserve | | | |
| 590-990-104 - TF - Drainage Fund Reserve | | | |
| 590-990-105 - TF - ABF&ES Fund Reserve | | | |
| 590-990-106 - TF - Bifrost Fire Cap Fund Reserve | | | |
| 590-990-107 - TF - Fed Gas Tax Fund Reserve | | | |
| 590-990-108 - TF - Cemetery Trust Fund Reserve | | | |
| 590-990-109 - TF - Capital Dev Fund Reserve | | | |
| 590-990-110 - TF - Riverton Fire Fund Reserve | | | |
| 590-990-111 - TF - Riverton Fire Hecla-Grindstone Fund | | | |
| 590-990-112 - TF - Economic Development Fund Reserve | | | |
| 590-990-190 - TF - Utility Fund Reserve | | | |
| 590-990-191 - TF - Riverton Sewer Fund Reserve | | | |
| 590-990-192 - TF - Riverton Utility Fund Reserve | | | |
| 590-990-193 - TF - Riverton Lagoon Fund Reserve | | | |
| Total Fiscal Services: | 1,198,870.00 | 546,787.94 | 652,082.06 |
| TOTAL EXPENDITURES: | 5,904,160.00 | 3,376,545.05 | 2,527,614.95 |
| NET OPERATING SURPLUS/(DEFICIT) | 0.00 | 3,228,803.39 | 3,228,803.39 |

MUNICIPALITY OF BIFROST-RIVERTON
CAPITAL FUND BALANCE SHEET
As of August 31, 2024

| | Balance |
|--------------------------------------------------------|---------------------|
| ASSETS | |
| Cash | |
| 610-100-100 - Cash on Deposit - Capital Fund Bank | |
| 610-100-101 - Cash on Deposit - General Fund Bank | 278,224.57 |
| 610-100-102 - Cash on Deposit - Machinery Rep Reserve | 58,785.83 |
| 610-100-103 - Cash on Deposit - Building Reserve Fund | 139,186.73 |
| 610-100-104 - Cash on Deposit - Drainage Reserve Fund | 94,868.20 |
| 610-100-105 - Cash on Deposit - ABF&ES Reserve Fund B | |
| 610-100-106 - Cash on Deposit - Bifrost Fire Cap Rese | 104,416.81 |
| 610-100-107 - Cash on Deposit - Fed Gas Tax Res(CCBF) | 491,884.80 |
| 610-100-108 - Cash on Deposit - Cemetery Trust Fund B | |
| 610-100-109 - Cash on Deposit - Riverton Capital Dev | 76,252.97 |
| 610-100-110 - Cash on Deposit - Riverton Fire Reserve | 294,496.42 |
| 610-100-111 - Cash on Deposit - Riverton Fire Hecla-G | |
| 610-100-112 - Cash on Deposit - Riverton Eco Devel | 47,675.73 |
| 610-100-190 - Cash on Deposit - Utility Fund Bank | |
| 610-100-191 - Cash on Deposit - Riverton Sewer Reserve | 40,000.00 |
| 610-100-192 - Cash on Deposit - Riverton Utility Reser | 27,915.39 |
| 610-100-193 - Cash on Deposit - Riverton Lagoon Reserv | 25,804.42 |
| Total Cash: | 1,679,511.87 |
| Due To / Due From | |
| 610-400-100 - Due to / from Capital Fund | |
| 610-400-101 - Due to / from General Fund | |
| 610-400-102 - Due to / from Machinery Rep Reserve Fund | 51,600.00 |
| 610-400-103 - Due to / from Building Reserve Fund | |
| 610-400-104 - Due to / from Drainage Reserve Fund | |
| 610-400-105 - Due to / from ABF&ES Reserve Fund | |
| 610-400-106 - Due to / from Bifrost Fire Cap Reserve F | |
| 610-400-107 - Due to / from Fed Gas Tax (CCBF) Res | 95,110.63 |
| 610-400-108 - Due to / from Cemetery Trust Fund | |
| 610-400-109 - Due to / from Riverton Capital Dev Fund | |
| 610-400-110 - Due to / from Riverton Fire Reserve Fund | 25,382.05 |
| 610-400-111 - Due to / from Riverton Fire Hecla-Grinds | |
| 610-400-112 - Due to / from Riverton Eco Devel Reser | 28,500.00 |
| 610-400-190 - Due to / from Utility Fund | |
| 610-400-191 - Due to / from Riverton Sewer Reserve Fun | |
| 610-400-192 - Due to / from Riverton Utility Reserve F | |
| 610-400-193 - Due to / from Riverton Lagoon Reserve Fu | |
| Total Due To / Due From: | 200,592.68 |
| Total ASSETS: | 1,880,104.55 |
| RESERVE FUNDS LIABILITIES | |
| Surplus | |
| 620-100-100 - Capital Fund Surplus | 247.85 |
| 620-100-101 - General Fund Surplus | 278,224.57 |
| 620-100-102 - Machinery Rep Reserve Fund Surplus | 110,137.98 |
| 620-100-103 - Building Reserve Fund Surplus | 139,186.73 |
| 620-100-104 - Drainage Reserve Fund Surplus | 94,868.20 |
| 620-100-105 - ABF&ES Reserve Fund Surplus | |
| 620-100-106 - Bifrost Fire Cap Reserve Fund Surplus | 104,416.81 |

MUNICIPALITY OF BIFROST-RIVERTON
CAPITAL FUND BALANCE SHEET
As of August 31, 2024

| | <u>Balance</u> |
|--------------------------------------------------------|---------------------------------------|
| 620-100-107 - Fed Gas Tax Reserve Fund (CCBF) Surplus | 586,995.43 |
| 620-100-108 - Cemetery Trust Fund Surplus | |
| 620-100-109 - Riverton Capital Dev Reserve Fund Surpl | 76,252.97 |
| 620-100-110 - Riverton Fire Reserve Fund Surplus | 319,878.47 |
| 620-100-111 - Riverton Fire Hecla-Grindstone Reserve F | |
| 620-100-112 - Riverton Eco Devel Reserve Fund Surplus | 76,175.73 |
| 620-100-175 - BAR Waste Surplus | |
| 620-100-190 - Utility Fund Surplus | |
| 620-100-191 - Riverton Sewer Reserve Fund Surplus | |
| 620-100-192 - Riverton Utility Reserve Fund Surplus | 67,915.39 |
| 620-100-193 - Riverton Lagoon Reserve Fund Surplus | 25,804.42 |
| Total Surplus: | <u>1,880,104.55</u> |
| TOTAL RESERVE FUNDS LIABILITIES | <u><u>1,880,104.55</u></u> |

MUNICIPALITY OF BIFROST-RIVERTON
U.O.F. BALANCE SHEET
As of August 31, 2024

| | Balance |
|--------------------------------------------------------|---------------------|
| ASSETS | |
| Accounts Receivable | |
| 710-300-100 - Accounts Receivable-Riverton Sewer Billi | 6,565.09 |
| Total Accounts Receivable: | 6,565.09 |
| Tangible Capital Assets | |
| 720-100-200 - Water & Sewer Infra - Structures - Cost | |
| 720-100-210 - Water & Sewer Infra - Structures - Accm | |
| 720-100-500 - Water & Sewer Infra - Networks - Cost | 2,862,353.76 |
| 720-100-510 - Water & Sewer Infra - Networks - Accm Am | (1,388,266.69) |
| 720-100-800 - Water & Sewer Infra - Assets Under Const | |
| Total Tangible Capital Assets: | 1,474,087.07 |
| Due To / Due From | |
| 710-600-100 - Due to / from Operating Fund | (119,470.34) |
| 710-600-200 - Transfer From Operating Fund | |
| Total Due To / Due From: | (119,470.34) |
| Total ASSETS: | 1,361,181.82 |
| LIABILITIES AND FUND BALANCE | |
| Accounts Payable | |
| 730-200-110 - Accounts Payable - Other | |
| 730-200-120 - Debenture Installments Payable | 55,020.22 |
| Total Accounts Payable: | 55,020.22 |
| Nominal Surplus | |
| 740-100-100 - Nominal Surplus | 1,335,565.87 |
| Total Nominal Surplus: | 1,335,565.87 |
| Excess of Revenue Over Expenditures | (29,404.27) |
| Total LIABILITIES AND FUND BALANCE: | 1,361,181.82 |

Report Date
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MUNICIPALITY OF BIFROST-RIVERTON
UTILITY REVENUES AND EXPENDITURES
For the Month Ending August 31, 2024

| | Budgeted | Actual | Surplus (Deficit) |
|--------------------------------------------------------|--------------------|------------------|----------------------|
| REVENUES | | | |
| Sewer Charges | | | |
| 750-100-100 - Sewer Service Charges | 58,725.00 | 43,935.86 | (14,789.14) |
| 750-100-130 - Penalties | 1,000.00 | 677.69 | (322.31) |
| Total Sewer Charges: | 59,725.00 | 44,613.55 | (15,111.45) |
| Other Revenue | | | |
| 750-100-170 - Conditional Grants | | | |
| 750-100-180 - Other Revenue | 25,000.00 | | (25,000.00) |
| Total Other Revenue: | 25,000.00 | 0.00 | (25,000.00) |
| TOTAL REVENUES: | 84,725.00 | 44,613.55 | (40,111.45) |
| EXPENDITURES | | | |
| Sewage Collection & Disposal | | | |
| 770-000-000 - UTILITIES - SEWER | | | |
| 770-100-000 - UT - SEWER - WAGES & BENEFITS | | | |
| 770-100-100 - UT - Sewer Administration | 2,750.00 | 100.00 | 2,650.00 |
| 770-100-200 - UT - Contract Administrative Services | | | |
| 770-200-000 - UT - SEWER - SERVICE OF SUPPLY | | | |
| 770-200-100 - UT - Sewer - Service of Supply | 5,000.00 | (259.70) | 5,259.70 |
| 770-300-000 - UT - SEWER - DISTRIBUTION | | | |
| 770-300-100 - UT - Sewer - Distribution | 4,000.00 | 5,406.66 | (1,406.66) |
| 770-400-100 - UT - Sewer Treatment and Disposal | 47,975.00 | 9,020.36 | 38,954.64 |
| 770-500-000 - UT - SEWER - GRANTS AND CONTRIBUTIONS | | | |
| 770-500-500 - UT - Sewer - Grants and Contributions | 50,000.00 | | 50,000.00 |
| 770-600-000 - UT - SEWER - AMORTIZATION | | | |
| 770-600-199 - UT - Amortization | | | |
| 770-700-000 - UT - SEWER - INTEREST | | | |
| 770-700-700 - UT - Interest on Debentures | | 3,566.15 | (3,566.15) |
| 770-800-000 - UT - SEWER - BAD DEBT EXPENSE | | | |
| 770-800-800 - UT - Water - Allowance for Uncollectible | | | |
| 770-800-801 - UT - Sewer - Allowance for Uncollectible | | | |
| Total Sewage Collection & Disposal: | 109,725.00 | 17,833.47 | 91,891.53 |
| Other | | | |
| 780-000-000 - INTERNAL TRANSFERS IN | | | |
| 780-100-100 - Contribution From GOF | 25,000.00 | | (25,000.00) |
| 780-100-110 - Transfer from General Reserve - Utility | | | |
| 780-100-120 - Transfer from Accumulated Surplus | | | |
| 790-000-000 - TRANSFERS AND SURPLUS APPROPRIATIONS | | | |
| 790-100-100 - UT - Contributions to Utility Capital | | | |
| Total Other: | 25,000.00 | 0.00 | (25,000.00) |
| TOTAL EXPENDITURES: | 134,725.00 | 17,833.47 | (116,891.53) |
| NET OPERATING SURPLUS/(DEFICIT) | | | |
| Revenues | 84,725.00 | 44,613.55 | (40,111.45) |
| Expenses | 134,725.00 | 17,833.47 | 116,891.53 |
| Net Surplus (Deficit) | (50,000.00) | 26,780.08 | 76,780.08 |