



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

**Unaudited Financials**

**As at October 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**

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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 October 31, 2024*

*Larissa Love*

C.A.O.

*Examined and Referred to Council*

*November 14, 2024*

*Brian*

Reeve

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

	<b>Balance</b>
<b>ASSETS</b>	
<b>Cash</b>	
110-100-100 - Petty Cash	
110-100-110 - Cash on Hand - General	300.00
110-100-120 - Cash on Deposit - General	2,263,140.31
<b>Total Cash:</b>	<b>2,263,440.31</b>
<b>Tax Assets</b>	
120-100-100 - Taxes on Roll	703,722.19
120-100-101 - Taxes on Rolls - Arrears Year 1..	
120-100-120 - Tax Titles	
120-100-199 - Allowance for Uncollectible Tax Assets	
<b>Total Tax Assets:</b>	<b>703,722.19</b>
<b>Receivables &amp; Other Assets</b>	
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	2,005,765.06
120-200-130 - Accounts Receivable - Municipal Governme	
120-200-199 - Allowance for Uncollectible Amounts	
120-300-000 - AMOUNTS RECEIVABLE - OTHER GOVERNMEN	
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	
120-300-150 - GST Refund Receivable	113,313.58
120-300-199 - Allowance for Uncollectible Amounts	
120-400-000 - AMOUNTS RECEIVABLE - OTHER	
120-400-100 - Accounts Receivable - Miscellaneous	4,808.61
120-400-101 - AR Gov't CCFB	
120-400-110 - Accounts Receivable - General	21,208.49
<b>Total Receivables &amp; Other Assets:</b>	<b>2,173,525.81</b>
<b>Loans and Advances</b>	
140-100-100 - Loans and Advances	
<b>Total Loans and Advances:</b>	<b>0.00</b>
<b>Due To/From</b>	
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)	(95,028.00)
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	116,758.88

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

	<b>Balance</b>
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	
<b>Total Due To/From:</b>	<b>(83,751.17)</b>
<b>Inventories</b>	
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	89,278.49
<b>Total Inventories:</b>	<b>209,816.47</b>
<b>Prepays</b>	
190-100-100 - Prepays - General	129,857.94
190-100-110 - Prepaid Insurance	46,728.43
190-100-120 - Other Assets	
<b>Total Prepays:</b>	<b>176,586.37</b>
<b>Real Estate Held for Resale</b>	
150-100-100 - Properties Held for Resale - Residential	
150-100-110 - Properties Held for Resale - Farmland	
150-100-120 - Propertied Held for Resale - Commercial	
<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)
170-100-000 - 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)
<b>Total TCA:</b>	<b>6,312,639.63</b>
<b>TOTAL ASSETS:</b>	<b>11,755,979.61</b>

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

	<b>Balance</b>
<b>LIABILITIES AND SURPLUS</b>	
<b>Payables</b>	
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	54,497.82
210-100-102 - Accounts Payable - Grants/Donations	668.30
210-100-103 - Accounts Payable - Other	
210-100-104 - RBF D Fire Hall Temp Loan	
210-200-000 - ACCOUNTS PAYABLE	
210-200-100 - C.P.P. Payable	3,322.44
210-200-110 - E.I. Payable	827.49
210-200-120 - Income Tax Payable	8,180.12
210-200-130 - Accounts Payable - MEBP Pension	11,079.44
210-200-131 - Accounts Payable - MEBP Insurance	253.00
210-200-132 - Accounts Payable - MEBP Long Term Disabi	1,033.48
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	34,088.23
210-200-210 - Accounts Payable - Evergreen SD 22	229,032.95
210-200-220 - Accounts Payable - Lakeshore SD 23	2,031.92
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
<b>Total Payables:</b>	<b>500,401.85</b>
<b>Deferred Revenue</b>	
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	
<b>Total Deferred Revenue:</b>	<b>351,320.23</b>
<b>Long Term Debt</b>	
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 October 31, 2024

	<b>Balance</b>
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	127,887.04
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	
250-100-101 - Capital Lease - SCBA's	68,388.28
<b>Total Long Term Debt:</b>	<b>1,670,042.01</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	6,666,505.12
<b>Total Surplus (Deficit):</b>	<b>7,824,873.55</b>
<b>Internal Transfers and Surplus</b>	
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	
<b>Total Internal Transfers and Surplus:</b>	<b>0.00</b>
 <b>TOTAL LIABILITIES AND SURPLUS:</b>	<b>10,346,637.64</b>
Excess of Revenue Over Expenditures	<b>46,290.07</b>

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

	Budgeted	Actual	Surplus (Deficit)
<b>REVENUES</b>			
<b>PROPERTY TAXES</b>			
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	52,653.55	7,653.55
410-100-120 - Tax and Redemption Penalties	45,000.00	48,971.92	3,971.92
410-100-130 - Other Accounts Added			
<b>Total PROPERTY TAXES:</b>	<b>5,220,848.60</b>	<b>5,241,283.25</b>	<b>20,434.65</b>
<b>GRANT IN LIEU</b>			
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			
<b>Total GRANT IN LIEU:</b>	<b>124,655.40</b>	<b>131,083.35</b>	<b>6,427.95</b>
<b>USER FEES</b>			
420-100-110 - Sales of Service - General Government	5,000.00	13,264.00	8,264.00
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	7,548.00	(2,452.00)
420-100-131 - Sales of Service - Dust Control		37,360.00	37,360.00
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	8,565.60	65.60
<b>Total USER FEES:</b>	<b>23,500.00</b>	<b>66,737.60</b>	<b>43,237.60</b>
<b>GOVERNMENT TRANSFERS</b>			
430-100-100 - Provincial - Municipal Operating Grant	254,000.00	419,269.93	165,269.93
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			
<b>440-100-000 - CONDITIONAL GOVERNMENT TRANSFERS</b>			
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		654,449.99	654,449.99
440-100-131 - Flow-Through Grant for Entities(RivProj)		114,399.78	114,399.78
440-100-140 - Summer Student Grant - Fed			
440-100-141 - Summer Student Grant - Prov			
440-100-150 - DFA Claim - Province of Manitoba			
<b>Total GOVERNMENT TRANSFERS:</b>	<b>510,056.00</b>	<b>1,261,205.00</b>	<b>751,149.00</b>
<b>PERMITS LICENSES AND FINES</b>			
450-100-100 - Licenses - business			
450-100-110 - Licenses - dogs		20.00	20.00
450-100-120 - Licenses - Lotto	100.00	389.00	289.00
450-100-130 - Permits			

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

	<b>Budgeted</b>	<b>Actual</b>	<b>Surplus (Deficit)</b>
450-100-140 - Fines			
<b>Total PERMITS LICENSES AND FINES:</b>	<b>100.00</b>	<b>409.00</b>	<b>309.00</b>
<b>INVESTMENT INCOME</b>			
460-100-100 - Investment Income	5,000.00	41,465.07	36,465.07
460-100-900 - Transfers From Reserve			
<b>Total INVESTMENT INCOME:</b>	<b>5,000.00</b>	<b>41,465.07</b>	<b>36,465.07</b>
<b>OTHER REVENUE</b>			
490-100-100 - Misc. Revenue	20,000.00	25,915.68	5,915.68
490-100-101 - Misc. Grants			
490-100-102 - Revenue for Bad Debt Forgiven		141.59	141.59
490-100-103 - PS - RBFDD - 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			
<b>Total OTHER REVENUE:</b>	<b>20,000.00</b>	<b>44,410.27</b>	<b>24,410.27</b>
<b>TOTAL REVENUES:</b>	<b>5,904,160.00</b>	<b>6,786,593.54</b>	<b>882,433.54</b>
<b>EXPENDITURES</b>			
<b>General Government</b>			
510-000-000 - GENERAL GOV'T. SERVICES			
510-100-000 - GG - WAGES & BENEFITS			
510-100-100 - GG - Legislative - Indemnities	83,000.00	63,346.30	19,653.70
510-100-110 - GG - General Administrative - Wages	287,850.00	201,161.34	86,688.66
510-110-100 - GG - Legislative - Benefits	35,000.00	31,792.50	3,207.50
510-110-110 - GG - General Administrative - Benefits	62,000.00	38,606.38	23,393.62
510-110-130 - GG - Other - Benefits			
510-120-100 - GG - Legislative - Mileage	8,500.00	5,456.91	3,043.09
510-120-110 - GG - General Administrative - Mileage	1,000.00	595.90	404.10
510-200-000 - GG - PROF/CONTRACT SERVICES			
510-200-200 - GG - Office - Contract Services	50,000.00	66,467.06	(16,467.06)
510-200-210 - GG - Legal - Contract Services	25,000.00	17,450.63	7,549.37
510-200-220 - GG - Audit - Contract Services.	30,000.00		30,000.00
510-200-230 - GG - Assessment - Contract Services	46,210.00	45,434.00	776.00
510-200-240 - GG - Taxation - Contract Services	9,000.00	8,221.08	778.92
510-200-250 - GG - Legislative - Contract Services	500.00	258.23	241.77
510-300-000 - GG - UTILITIES			
510-300-200 - GG - Office - Utilities	18,000.00	11,938.95	6,061.05
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	17,253.83	4,746.17
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	11,614.17	(1,614.17)
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	41,629.71	6,370.29

**MUNICIPALITY OF BIFROST-RIVERTON**  
**GENERAL OPERATING FUND INCOME STATEMENT**  
For the Month Ending October 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	4,381.49	(1,881.49)
510-900-901 - GG - Admin Sundry	9,500.00	2,252.28	7,247.72
510-900-902 - GG - Misc Flow Through (Not Rec related)			
510-900-910 - GG - Recoveries (deduct) UT			
<b>Total General Government:</b>	<b>789,560.00</b>	<b>572,355.39</b>	<b>217,204.61</b>
<b>Protective Services</b>			
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	23,835.73	16,164.27
520-100-113 - PS - ABF&ES Training - Wages		(676.37)	676.37
520-100-120 - PS - ABF&ES Annual Levy	150,000.00	104,722.50	45,277.50
520-100-151 - PS - RFD Administration - Misc			
520-100-152 - PS - RFD Response - Wages	26,000.00	17,242.90	8,757.10
520-100-153 - PS - RFD Training - Wages	20,000.00	10,051.42	9,948.58
520-100-270 - PS - Other - Wages		15,370.35	(15,370.35)
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)
520-200-200 - PS - NEIMB - Contract Services	23,500.00	1,500.00	22,000.00

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

	<b>Budgeted</b>	<b>Actual</b>	<b>Surplus (Deficit)</b>
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		725,163.29	(725,163.29)
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			
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	9,476.17	3,523.83
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	2,490.09	3,009.91
520-400-153 - PS - RFD - M&S - Equipment	10,000.00	15,161.75	(5,161.75)
520-400-154 - PS - RFD - M&S - Training	100.00	1,803.30	(1,703.30)
520-400-155 - PS - RFD M&S - Fuel		1,147.67	(1,147.67)
520-400-270 - PS - Other - Materials & Supplies		1,015.19	(1,015.19)
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
<b>Total Protective Services:</b>	<b>451,900.00</b>	<b>981,519.02</b>	<b>(529,619.02)</b>
<b>Transportation</b>			
530-000-000 - TRANSPORTATION SERVICES			
530-100-000 - TS - WAGES AND BENEFITS			
530-100-100 - TS - Public Works Manager - Wages	85,000.00	66,283.20	18,716.80
530-100-110 - TS - Riverton Operators - Wages	110,500.00	91,316.91	19,183.09
530-100-120 - TS - Road Maintenance - Labour	289,950.00	202,576.15	87,373.85
530-100-130 - TS - Road Reconstruction - Labour			
530-100-140 - TS - Ditches and Road Drainage - Labour	88,210.00	73,578.22	14,631.78
530-110-095 - TS - Road Commissioners' - Benefits			
530-110-100 - TS - Public Works Manager - Benefits	18,500.00	13,951.86	4,548.14
530-110-110 - TS - Riverton Operators - Benefits	15,500.00	13,443.34	2,056.66
530-110-120 - TS - Road Maintenance - Benefits	61,500.00	44,267.87	17,232.13
530-110-130 - TS - Road Reconstruction - Benefits			

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

	Budgeted	Actual	Surplus (Deficit)
530-110-140 - TS - Ditches and Road Drainage - Benefit	25,000.00	15,278.08	9,721.92
530-120-100 - TS - Public Works Manager - Utilities	1,700.00	1,214.94	485.06
530-120-110 - TS - Riverton Operators - Mileage	500.00	141.85	358.15
530-120-120 - TS - Road Maintenance - Mileage	2,500.00	749.30	1,750.70
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	41,013.75	(11,013.75)
530-200-115 - TS - Equipment Repairs & Maintenance	90,000.00	32,937.33	57,062.67
530-200-116 - TS - Bifrost Yard & Shop	10,000.00	4,405.72	5,594.28
530-200-117 - TS - Riverton Yard & Shop	5,000.00	738.37	4,261.63
530-200-120 - TS - Grass Cutting/Mowing	95,000.00	76,462.50	18,537.50
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	2,600.00	4,900.00
530-200-143 - TS - Contract Grading	2,000.00	1,800.00	200.00
530-200-144 - TS - Road Repair		12,711.65	(12,711.65)
530-200-150 - TS - Gravel Hauling	200,000.00	336,634.05	(136,634.05)
530-200-160 - TS - Street Lighting	5,000.00		5,000.00
530-200-170 - TS - Sidewalks & Boulevards	5,000.00	67.00	4,933.00
530-200-180 - TS - Flood - Contract Services			
530-200-190 - TS - Insurance Bifrost	25,000.00	19,835.54	5,164.46
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	3,704.17	4,795.83
530-300-117 - TS - Riverton Workshop MB Hydro	5,250.00	2,556.76	2,693.24
530-300-118 - TS - Bifrost Rural Lift Station MB Hydro	2,000.00	448.72	1,551.28
530-300-160 - TS - Bifrost Street Lighting - MB Hydro	6,000.00	4,527.77	1,472.23
530-300-161 - TS - Riverton Street Lighting - MB Hydro	13,000.00	11,261.47	1,738.53
530-400-000 - TS - MATERIALS AND SUPPLIES			
530-400-111 - TS - Bifrost Fuel	175,000.00	171,143.06	3,856.94
530-400-112 - TS - Riverton Fuel	12,000.00	2,070.99	9,929.01
530-400-115 - TS - Equipment Material & Supplies	90,000.00	19,998.57	70,001.43
530-400-116 - TS - Bifrost Yard & Shop M&S	10,500.00	3,270.28	7,229.72
530-400-117 - TS - Riverton Yard & Shop M&S	3,000.00	1,498.13	1,501.87
530-400-120 - TS - Dust Control	130,000.00	97,879.28	32,120.72
530-400-130 - TS - Road Gravel	550,000.00	574,982.00	(24,982.00)
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	4,145.63	4,854.37
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			
530-700-000 - TS - INTEREST			
530-700-700 - TS - Interest on Debentures	7,100.00	3,489.27	3,610.73

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

	Budgeted	Actual	Surplus (Deficit)
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			
<b>Total Transportation:</b>	<b>2,307,460.00</b>	<b>2,091,177.04</b>	<b>216,282.96</b>
<b>Environmental Health</b>			
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	22,084.00	27,916.00
540-200-110 - EH - Nuisance Grounds - Contract Service	179,000.00	139,923.00	39,077.00
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		276.37	(276.37)
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			
540-900-330 - EH - BAR Fuel/Oil/Filters			
540-900-335 - EH - BAR Gravel			
540-900-340 - EH - BAR Grounds Maintenance			

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

	<u>Budgeted</u>	<u>Actual</u>	<u>Surplus (Deficit)</u>
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		14,674.08	(14,674.08)
540-900-510 - EH - BAR Benefits		3,514.12	(3,514.12)
540-900-515 - EH - BAR Mileage		364.03	(364.03)
540-900-550 - EH - BAR Office Supplies		48.00	(48.00)
540-900-600 - EH - BAR Taxes			
540-900-610 - EH - BAR Telephone/Internet		136.00	(136.00)
540-900-640 - EH - BAR WRAR Program			
540-900-900 - EH - Landfill Closure/Post Closure Costs			
<b>Total Environmental Health:</b>	<b>317,250.00</b>	<b>248,794.49</b>	<b>68,455.51</b>
<b>Public Health &amp; Welfare</b>			
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	6,515.80	4.20
550-500-000 - H&W - GRANTS AND CONTRIBUTIONS			
550-500-500 - H&W - Grants and Contributions	35,500.00	19,676.71	15,823.29
550-600-000 - H&W - AMORTIZATION			
550-600-199 - H&W - Amortization			
<b>Total Public Health &amp; Welfare:</b>	<b>42,020.00</b>	<b>26,192.51</b>	<b>15,827.49</b>
<b>Environmental Development</b>			
560-000-000 - ENVIRONMENTAL DEVELOPMENT SERVICES			
560-200-000 - ED - PROF/CONTRACT SERVICES			
560-200-100 - ED - Planning & Zoning - Contract Serv	70,000.00	38,372.51	31,627.49
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	10,000.00	
<b>Total Environmental Development:</b>	<b>161,500.00</b>	<b>103,498.76</b>	<b>58,001.24</b>
<b>Economic Development</b>			
570-000-000 - ECONOMIC DEVELOPMENT SERVICES			
570-200-000 - EC - PROF/CONTRACT SERVICES			
570-200-100 - EC - Contract Services	5,000.00	2,156.95	2,843.05
570-300-000 - EC - UTILITIES			
570-300-100 - EC - Utilities	2,250.00	3,387.46	(1,137.46)
570-500-000 - EC - GRANTS AND CONTRIBUTIONS			
570-500-100 - EC - Grants	50,000.00	15,050.14	34,949.86
570-500-101 - EC - Gen Mill Sharing With TOA	45,000.00	41,091.41	3,908.59
570-600-000 - EC - AMORTIZATION			
570-600-199 - EC - Amortization			
570-700-700 - EC - Interest	2,000.00		2,000.00
<b>Total Economic Development:</b>	<b>104,250.00</b>	<b>61,685.96</b>	<b>42,564.04</b>
<b>Recreation &amp; Culture</b>			
580-000-000 - RECREATION- CULTURAL EXPENDITURES			
580-200-000 - R&C - PROF/CONTRACT SERVICES			
580-200-100 - R&C - ABPRC & Administration	215,000.00	189,252.55	25,747.45
580-200-101 - R&C - RBPRC & Administration	205,000.00	174,580.52	30,419.48
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			

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

	<b>Budgeted</b>	<b>Actual</b>	<b>Surplus (Deficit)</b>
580-200-150 - R&C - Libraries - Contract Services	35,000.00	34,030.00	970.00
580-300-000 - R&C - UTILITIES			
580-300-110 - R&C - Riverton Parks - Utilities	350.00	221.81	128.19
580-400-000 - R&C - MAINT. MATERIAL AND SUPPLIES			
580-400-110 - R&C - Riverton Parks - Materials & Suppl	20,000.00	2,528.85	17,471.15
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	7,050.00	(6,050.00)
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			
<b>Total Recreation &amp; Culture:</b>	<b>531,350.00</b>	<b>420,052.47</b>	<b>111,297.53</b>
<b>Fiscal Services</b>			
590-500-000 - FS - FISCAL SERVICES			
590-500-500 - FS - Contribution to Capital	401,205.00	874,352.54	(473,147.54)
590-600-100 - FS - Contribution to Utility	25,000.00		25,000.00
590-700-700 - FS - Debenture Debt Charges	378,230.00	11,609.86	366,620.14
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	2,910.10	72,848.90
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	39,278.05	(29,278.05)
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			
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			

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

	<u>Budgeted</u>	<u>Actual</u>	<u>Surplus (Deficit)</u>
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			
<b>Total Fiscal Services:</b>	<b>1,198,870.00</b>	<b>928,150.28</b>	<b>270,719.72</b>
<b>TOTAL EXPENDITURES:</b>	<b>5,904,160.00</b>	<b>5,433,425.92</b>	<b>470,734.08</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>0.00</b>	<b>1,353,167.62</b>	<b>1,353,167.62</b>

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

	<b>Balance</b>
<b>ASSETS</b>	
<b>Cash</b>	
610-100-100 - Cash on Deposit - Capital Fund Bank	
610-100-101 - Cash on Deposit - General Fund Bank	280,229.14
610-100-102 - Cash on Deposit - Machinery Rep Reserve	59,492.17
610-100-103 - Cash on Deposit - Building Reserve Fund	140,859.27
610-100-104 - Cash on Deposit - Drainage Reserve Fund	96,008.18
610-100-105 - Cash on Deposit - ABF&ES Reserve Fund B	
610-100-106 - Cash on Deposit - Bifrost Fire Cap Rese	105,671.74
610-100-107 - Cash on Deposit - Fed Gas Tax Res(CCBF)	495,428.77
610-100-108 - Cash on Deposit - Cemetery Trust Fund B	
610-100-109 - Cash on Deposit - Riverton Capital Dev	76,763.75
610-100-110 - Cash on Deposit - Riverton Fire Reserve	296,618.23
610-100-111 - Cash on Deposit - Riverton Fire Hecla-G	
610-100-112 - Cash on Deposit - Riverton Eco Devel	48,248.93
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	28,370.31
610-100-193 - Cash on Deposit - Riverton Lagoon Reserv	25,977.45
<b>Total Cash:</b>	<b>1,693,667.94</b>
<b>Due To / Due From</b>	
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	95,028.00
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	
<b>Total Due To / Due From:</b>	<b>200,510.05</b>
<b>Total ASSETS:</b>	<b>1,894,177.99</b>
<b>RESERVE FUNDS LIABILITIES</b>	
<b>Surplus</b>	
620-100-100 - Capital Fund Surplus	247.85
620-100-101 - General Fund Surplus	280,229.14
620-100-102 - Machinery Rep Reserve Fund Surplus	110,844.32
620-100-103 - Building Reserve Fund Surplus	140,859.27
620-100-104 - Drainage Reserve Fund Surplus	96,008.18
620-100-105 - ABF&ES Reserve Fund Surplus	
620-100-106 - Bifrost Fire Cap Reserve Fund Surplus	105,671.74

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

	<u>Balance</u>
620-100-107 - Fed Gas Tax Reserve Fund (CCBF) Surplus	590,456.77
620-100-108 - Cemetery Trust Fund Surplus	
620-100-109 - Riverton Capital Dev Reserve Fund Surpl	76,763.75
620-100-110 - Riverton Fire Reserve Fund Surplus	322,000.28
620-100-111 - Riverton Fire Hecla-Grindstone Reserve F	
620-100-112 - Riverton Eco Devel Reserve Fund Surplus	76,748.93
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	68,370.31
620-100-193 - Riverton Lagoon Reserve Fund Surplus	25,977.45
<b>Total Surplus:</b>	<u><b>1,894,177.99</b></u>
 <b>TOTAL RESERVE FUNDS LIABILITIES</b>	 <u><u><b>1,894,177.99</b></u></u>

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

	<b>Balance</b>
<b>ASSETS</b>	
<b>Accounts Receivable</b>	
710-300-100 - Accounts Receivable-Riverton Sewer Billi	11,261.35
<b>Total Accounts Receivable:</b>	<b>11,261.35</b>
<b>Tangible Capital Assets</b>	
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	
<b>Total Tangible Capital Assets:</b>	<b>1,474,087.07</b>
<b>Due To / Due From</b>	
710-600-100 - Due to / from Operating Fund	(118,296.66)
710-600-200 - Transfer From Operating Fund	
<b>Total Due To / Due From:</b>	<b>(118,296.66)</b>
<b>Total ASSETS:</b>	<b>1,367,051.76</b>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>Accounts Payable</b>	
730-200-110 - Accounts Payable - Other	
730-200-120 - Debenture Installments Payable	55,020.22
<b>Total Accounts Payable:</b>	<b>55,020.22</b>
<b>Nominal Surplus</b>	
740-100-100 - Nominal Surplus	1,335,565.87
<b>Total Nominal Surplus:</b>	<b>1,335,565.87</b>
Excess of Revenue Over Expenditures	(23,534.33)
<b>Total LIABILITIES AND FUND BALANCE:</b>	<b>1,367,051.76</b>

Report Date  
11/07/2024 9:03 AM

**MUNICIPALITY OF BIFROST-RIVERTON**  
**UTILITY REVENUES AND EXPENDITURES**  
For the Month Ending October 31, 2024

	Budgeted	Actual	Surplus (Deficit)
<b>REVENUES</b>			
<b>Sewer Charges</b>			
750-100-100 - Sewer Service Charges	58,725.00	58,977.42	252.42
750-100-130 - Penalties	1,000.00	940.06	(59.94)
<b>Total Sewer Charges:</b>	<b>59,725.00</b>	<b>59,917.48</b>	<b>192.48</b>
<b>Other Revenue</b>			
750-100-170 - Conditional Grants			
750-100-180 - Other Revenue	25,000.00		(25,000.00)
<b>Total Other Revenue:</b>	<b>25,000.00</b>	<b>0.00</b>	<b>(25,000.00)</b>
<b>TOTAL REVENUES:</b>	<b>84,725.00</b>	<b>59,917.48</b>	<b>(24,807.52)</b>
<b>EXPENDITURES</b>			
<b>Sewage Collection &amp; Disposal</b>			
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	6,194.13	(2,194.13)
770-400-100 - UT - Sewer Treatment and Disposal	47,975.00	17,666.88	30,308.12
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			
<b>Total Sewage Collection &amp; Disposal:</b>	<b>109,725.00</b>	<b>27,267.46</b>	<b>82,457.54</b>
<b>Other</b>			
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			
<b>Total Other:</b>	<b>25,000.00</b>	<b>0.00</b>	<b>(25,000.00)</b>
<b>TOTAL EXPENDITURES:</b>	<b>134,725.00</b>	<b>27,267.46</b>	<b>(107,457.54)</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>			
<b>Revenues</b>	<b>84,725.00</b>	<b>59,917.48</b>	<b>(24,807.52)</b>
<b>Expenses</b>	<b>134,725.00</b>	<b>27,267.46</b>	<b>107,457.54</b>
<b>Net Surplus (Deficit)</b>	<b>(50,000.00)</b>	<b>32,650.02</b>	<b>82,650.02</b>