



FINANCIAL STATEMENT INDEX
MUNICIPALITY OF BIFROST-RIVERTON

Unaudited Financials

As at January 31, 2026

GENERAL OPERATING FUND BALANCE SHEET – ASSETS & LIABILITIES

GENERAL OPERATING FUND REVENUE & EXPENDITURE – DETAILED

RESERVE FUND BALANCE SHEET – ASSETS & LIABILITIES

UTILITY OPERATING FUND BALANCE SHEET – ASSETS & LIABILITIES

UTILITY OPERATING FUND REVENUE & EXPENDITURE – DETAILED

BAR WASTE FUND BALANCE SHEET – ASSETS & LAIBILITIES

BAR WASTE FUND REVENUE & EXPENSES - DETAILED

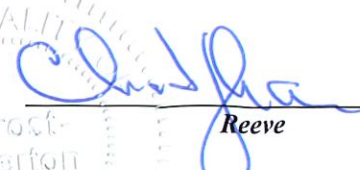
I hereby certify that this return has been compiled according to the provisions of the "The Municipal Act" and according to the records of the Municipality


As at January 31, 2026

 _____ C.A.O.

Examined and Referred to Council

May 14, 2026

 _____
Reeve

The seal of the Municipality of Bifrost-Riverton, featuring a circular border with the text "MUNICIPALITY OF BIFROST-RIVERTON" and "MANITOBA" at the bottom.

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

Printed: 05/11/2026 9:56:36 AM

End date: 01/31/2026

Page 1 of 5

Account Number	Account Description	Balance
ASSETS		
Cash		
110-100-100	Petty Cash	0.00
110-100-110	Cash on Hand - General	300.00
110-100-120	Cash on Deposit - General	1,467,500.81
Total CR GEN OP FUND BALANCE SHEET CASH:		1,467,800.81
Total Cash:		1,467,800.81
Tax Assets		
120-100-100	Taxes on Roll	273,998.32
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	-17.24
Total GEN OP FUND BALANCE SHEET TAX ASSETS:		273,981.08
Total Tax Assets:		273,981.08
Receivables & Other Assets		
120-200-100	Accounts Receivable - Federal Government	0.00
120-200-120	Accounts Receivable - Provincial Governm	0.00
120-200-121	Accounts Receivable - DFA Province of MB	1,477,116.29
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	39,320.19
120-300-130	Accounts Receivable - ABFES Misc.	0.00
120-300-150	GST Refund Receivable	125,349.68
120-300-199	Allowance for Uncollectible Amounts	0.00
120-400-100	Accounts Receivable - Miscellaneous	-596.22
120-400-101	Accounts Receivable - Gov't CCFB	190,056.00
120-400-110	Accounts Receivable - General	349,513.29
120-400-540	Accounts Receivable - BAR Tipping Fees	0.00
Total GEN OP FUND BALANCE SHEET RECIEVABLES:		2,180,759.23
Total Receivables & Other Assets:		2,180,759.23
Loans & Advances		
140-100-100	Loans and Advances	0.00
Total GEN OP FUND BALANCE SHEET LOANS:		0.00
Total Loans & Advances:		0.00
Due to/from		
120-600-100	Due to / from Capital Fund	0.00
120-600-101	Due to / from General Fund	0.00

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

Printed: 05/11/2026 9:56:36 AM

Page 2 of 5

End date: 01/31/2026

Account Number	Account Description	Balance
120-600-102	Due to / from Machinery Rep Reserve Fund	0.00
120-600-103	Due to / from Building Reserve Fund	0.00
120-600-104	Due to / from Drainage Reserve Fund	0.00
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)	-484,991.35
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	0.00
120-600-111	Due to / from Riverton Fire Hecla-Grinds	0.00
120-600-112	Due to / from Riverton Eco Devel Reser	18,500.00
120-600-113	Due to/ from Riverton Recreation Reserve	0.00
120-600-190	Due to / from Utility Fund	176,183.02
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	-158,933.02
Total GEN OP FUND BALANCE SHEET DUE TO/FROM:		-449,241.35
Total Due to/from:		-449,241.35
Inventories		
180-100-100	Inventories - General	0.00
180-100-110	Inventory - Gravel	48,099.03
180-100-111	Inventory - Soil	0.00
180-100-120	Inventory - Culverts	246,342.40
Total GEN OP FUND BALANCE SHEET INVENTORIES:		294,441.43
Total Inventories:		294,441.43
Prepays		
190-100-100	Prepays - General	32,754.71
190-100-110	Prepaid Insurance	62,507.39
190-100-120	Other Assets	0.00
Total GEN OP FUND BALANCE SHEET PREPAIDS:		95,262.10
Total Prepays:		95,262.10
Real Estate Held For Resale		
150-100-100	Properties Held for Resale - Residential	0.00
150-100-110	Properties Held for Resale - Farmland	0.00
150-100-120	Propertied Held for Resale - Commercial	0.00
Total GEN OP FUND BALANCE SHEET REAL ESTATE:		0.00
Total Real Estate Held For Resale:		0.00
TCA		
170-000-100	Capital Surplus Adjustment	-6,055,050.18
170-100-100	Land - Cost	0.00
170-100-110	Land Improvements - Cost	2,449,579.16

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

Printed: 05/11/2026 9:56:36 AM

Page 3 of 5

End date: 01/31/2026

Account Number	Account Description	Balance
170-100-120	Land Improvements - Accm Amortization	-426,684.34
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	10,650.00
170-100-700	Dams & Water Structures - Cost	0.00
170-100-710	Dams & Water Structures - Accm Amortizat	0.00
170-100-800	Transp Infra - Road Surface - Cost	26,501,639.91
170-100-810	Transp Infra - Road Surface - Accm Amort	-21,370,701.66
Total GEN OP FUND BALANCE SHEET TCA CORRECT:		5,405,177.68
Total TCA:		5,405,177.68
Total ASSETS:		9,268,180.98

LIABILITIES AND SURPLUS

9,268,180.98

Payables

210-100-100	Temporary Borrowing - Bank Loan/LOC	0.00
210-100-101	Accounts Payable - Bifrost Misc	13,887.65
210-100-102	Accounts Payable - Grants/Donations	210.00
210-100-103	Accounts Payable - Other	-0.40
210-100-104	RBFD Fire Hall Temp Loan	0.00
210-200-100	C.P.P. Payable	11,695.56
210-200-110	E.I. Payable	-969.94
210-200-120	Income Tax Payable	17,491.05
210-200-130	Accounts Payable - MEBP Pension	18,050.89
210-200-131	Accounts Payable - MEBP Insurance	637.26
210-200-132	Accounts Payable - MEBP Long Term Disabi	1,953.74
210-200-133	Accounts Payable - MEBP Life Insurance	30.65
210-200-134	Accounts Payable - MEBP Accidental Ins	303.78
210-200-140	Garnishment - Court of King's Bench	125.00
210-200-145	Accounts Payable - DAY Force Payroll	0.00
210-200-150	GST Payable	0.00
210-200-200	Accounts Payable - PSFB	-0.23
210-200-210	Accounts Payable - Evergreen SD 22	6,070.86
210-200-220	Accounts Payable - Lakeshore SD 23	-543.83
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	-202.00

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

Printed: 05/11/2026 9:56:36 AM

Page 4 of 5

End date: 01/31/2026

Account Number	Account Description	Balance
210-200-290	Debenture Installments Payable	0.00
210-300-100	Accrued Wages	0.00
210-300-110	Accrued Holidays Payable	52,492.35
210-300-120	Accrued Audit Fees	25,000.00
210-300-130	General Accrued Liabilities	21,857.17
210-300-140	General Accrued AP	0.00
210-400-900	Suspense	0.00
Total GEN OP FUND BALANCE SHEET PAYABLES:		168,089.56
Total Payables:		168,089.56
 Deferred Revenue		
220-100-100	Land sale deposits	0.00
220-100-101	Proceeds From Tax Sale Held	0.00
220-100-102	Tax Sale Roll #105462	141,011.42
220-100-103	Tax Sale Roll #266900	200,910.85
220-100-104	Tax Sale Roll #177625	5,257.51
220-100-105	Tax Sale Roll #177630	4,140.45
220-100-110	Contractor's deposits	0.00
220-100-120	Debenture levies in advance	0.00
220-100-130	Prepaid taxes	0.00
220-100-131	Prepaid utilities	0.00
220-100-140	Deferred revenues	0.00
Total GEN OP FUND BALANCE SHEET DEFERRED REV:		351,320.23
Total Deferred Revenue:		351,320.23
 Long Term Debt		
230-100-100	Accrued Environmental Liabilities - Cont	0.00
230-100-110	Accrued Environmental Liabilities - Cont	0.00
230-100-120	Accrued Environmental Liabilities - Cont	0.00
230-100-130	Landfill #1 - Closure and Post Closure L	0.00
230-100-140	Landfill #2 - Closure and Post Closure L	0.00
230-100-150	Landfill #3 - Closure and Post Closure L	0.00
240-100-100	Loan Payable - ABFES Pumper Truck	0.00
240-100-101	Loan Payable - Road Machinery	0.00
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	851,984.46
240-100-106	Debenture - Excavator	134,327.04
240-100-190	Debentures Unmatured	0.00
250-100-100	Capital Lease - JD Loader	0.00
250-100-101	Capital Lease - SCBA's	0.00
Total GEN OP FUND BALANCE SHEET LONG TERM DEBT CORRECT:		986,311.50
Total Long Term Debt:		986,311.50

Surplus (Deficit)

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

Printed: 05/11/2026 9:56:36 AM

Page 5 of 5

End date: 01/31/2026

Account Number	Account Description	Balance
300-100-100	Nominal Surplus - Riverton	1,212,222.34
300-100-120	Fund Balance - Riverton	-53,853.91
300-100-130	Nominal Surplus	6,839,447.14
300-100-135	Nominal Surplus (Prior Year Adjustments)	-88,584.85
Total GEN OP FUND BALANCE SHEET SURPLUS (DEFICIT):		7,909,230.72
Total Surplus (Deficit):		7,909,230.72
 Internal Transfers & Surplus		
590-900-100	TF - Recoveries (deduct) - utility	0.00
590-900-150	TF - Recoveries (deduct) - capital	0.00
590-900-200	TF - Contribution to Capital	0.00
590-900-250	TF - Contribution to Utility	0.00
590-900-300	TF - Surplus Appropriation - Deferred Su	0.00
590-900-350	TF - Surplus Appropriation - General Res	0.00
590-990-100	TF - Capital Fund Reserve	0.00
590-990-101	TF - General Fund Reserve	0.00
590-990-102	TF - Machinery Rep Fund Reserve	0.00
590-990-103	TF - Building Fund Reserve	0.00
590-990-104	TF - Drainage Fund Reserve	0.00
590-990-105	TF - ABF&ES Fund Reserve	0.00
590-990-106	TF - Bifrost Fire Cap Fund Reserve	0.00
590-990-107	TF - Fed Gas Tax Fund Reserve	0.00
590-990-108	TF - Cemetery Trust Fund Reserve	0.00
590-990-109	TF - Capital Dev Fund Reserve	0.00
590-990-110	TF - Riverton Fire Fund Reserve	0.00
590-990-111	TF - Riverton Fire Hecla-Grindstone Fund	0.00
590-990-112	TF - Economic Development Fund Reserve	0.00
590-990-190	TF - Utility Fund Reserve	0.00
590-990-191	TF - Riverton Sewer Fund Reserve	0.00
590-990-192	TF - Riverton Utility Fund Reserve	0.00
590-990-193	TF - Riverton Lagoon Fund Reserve	0.00
Total GEN OP FUND BALANCE SHEET INTERNAL TRANS & SURPLUS:		0.00
Total Internal Transfers & Surplus:		0.00
 Excess of Revenue Over Expenditures		 -148,844.12

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

Printed: 05/11/2026 10:02:00 AM

Page 1 of 9

End date: 01/31/2026

Account Number	Account Description	Budget	Balance	Variance (Budget-Y)
REVENUES				
Property Taxes				
410-100-100	Tax Levy	0.00	0.00	0.00
410-100-110	Taxes Added to Roll	0.00	0.00	0.00
410-100-120	Tax and Redemption Penalties	0.00	5,187.57	5,187.57
410-100-130	Other Accounts Added	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE PROPERTY TAXES:		0.00	5,187.57	5,187.57
Total Property Taxes:		0.00	5,187.57	5,187.57
Grant In Lieu				
480-100-100	Grants in Lieu - Federal Government	0.00	0.00	0.00
480-100-120	Grants in Lieu - Provincial Government	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE GIL:		0.00	0.00	0.00
Total Grant In Lieu:		0.00	0.00	0.00
User Fees				
420-100-110	Sales of Service - General Government	0.00	110.00	110.00
420-100-120	Sales of Service - RBFD	0.00	0.00	0.00
420-100-121	Cost Recovery - ABF&ES TOA	0.00	0.00	0.00
420-100-122	Sales of Service - ABF&ES	0.00	0.00	0.00
420-100-123	ABFES Reserve Contribution to Operating	0.00	0.00	0.00
420-100-130	Sales of Service - Transportation	0.00	0.00	0.00
420-100-131	Sales of Service - Dust Control	0.00	0.00	0.00
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	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE USER FEES:		0.00	110.00	110.00
Total User Fees:		0.00	110.00	110.00
Government Transfers				
430-100-100	Provincial - Municipal Operating Grant	0.00	0.00	0.00
430-100-105	Provincial - Growth Revenue Grant	0.00	0.00	0.00
430-100-110	Provincial - Hecla/Grindstone Fire Agree	0.00	34,777.95	34,777.95
430-100-120	Provincial - Dutch Elm Disease Mgmt Prog	0.00	0.00	0.00
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)	0.00	0.00	0.00
440-100-110	Hay & Grazing (Download)	0.00	-9,708.57	-9,708.57
440-100-120	Hay & Grazing (Qrt Payments)	0.00	0.00	0.00
440-100-130	Conditional Grants - Misc	0.00	10,867.00	10,867.00
440-100-131	Flow Through Grants EXP 590-700-750	0.00	0.00	0.00
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

Printed: 05/11/2026 10:02:00 AM

Page 2 of 9

End date: 01/31/2026

Account Number	Account Description	Budget	Balance	Variance (Budget-Y
440-100-150	DFA Claim - Province of Manitoba	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE GOVT TRANSFERS:		0.00	35,936.38	35,936.38
Total Government Transfers:		0.00	35,936.38	35,936.38
Permits Licenses And Fines				
450-100-100	Licenses - business	0.00	0.00	0.00
450-100-110	Licenses - dogs	0.00	0.00	0.00
450-100-120	Licenses - Lotto	0.00	0.00	0.00
450-100-130	Permits	0.00	0.00	0.00
450-100-140	Fines	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE PERMITS, LICENSE, FINES:		0.00	0.00	0.00
Total Permits Licenses And Fines:		0.00	0.00	0.00
Investment Income				
460-100-100	Investment Income	0.00	4,436.43	4,436.43
460-100-900	Transfers From Reserve	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE INVESTMENT INCOME:		0.00	4,436.43	4,436.43
Total Investment Income:		0.00	4,436.43	4,436.43
Other Revenue				
470-100-115	Tipping Fees	0.00	0.00	0.00
490-100-100	Misc. Revenue	0.00	305.00	305.00
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
490-100-104	Bad Debt Recovery	0.00	300.00	300.00
490-100-105	ABFES Donations For TCA	0.00	0.00	0.00
490-100-106	Doc Walker Tickets	0.00	0.00	0.00
490-100-110	Gain on Sale of TCA - Vehicles and Equip	0.00	0.00	0.00
490-100-120	Gain on Sale of TCA - Land and Buildings	0.00	0.00	0.00
490-100-130	Proceeds on Real Estate Held for Resale	0.00	0.00	0.00
490-100-900	Goods and Services Tax Rebate	0.00	0.00	0.00
490-200-100	TF - Accumulated Surplus	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE OTHER REV:		0.00	605.00	605.00
Total Other Revenue:		0.00	605.00	605.00
Total REVENUES:		0.00	46,275.38	46,275.38

EXPENDITURES

General Government

510-100-100	GG - Legislative - Indemnities	0.00	7,396.02	-7,396.02
510-100-110	GG - General Administrative - Wages	0.00	34,116.93	-34,116.93
510-110-100	GG - Legislative - Benefits	0.00	3,475.72	-3,475.72
510-110-110	GG - General Administrative - Benefits	0.00	5,322.57	-5,322.57
510-110-130	GG - Other - Benefits	0.00	230.80	-230.80
510-120-100	GG - Legislative - Mileage	0.00	1,269.09	-1,269.09
510-120-110	GG - General Administrative - Mileage	0.00	0.00	0.00

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

Printed: 05/11/2026 10:02:00 AM

Page 3 of 9

End date: 01/31/2026

Account Number	Account Description	Budget	Balance	Variance (Budget-Y)
510-200-200	GG - Office - Contract Services	0.00	2,376.09	-2,376.09
510-200-210	GG - Legal - Contract Services	0.00	0.00	0.00
510-200-220	GG - Audit - Contract Services.	0.00	0.00	0.00
510-200-225	GG - Office Training - Contract Services	0.00	1,524.00	-1,524.00
510-200-230	GG - Assessment - Contract Services	0.00	0.00	0.00
510-200-240	GG - Taxation - Contract Services	0.00	0.00	0.00
510-200-250	GG - Legislative - Contract Services	0.00	0.00	0.00
510-300-200	GG - Office - Utilities	0.00	1,264.93	-1,264.93
510-400-100	GG - Legislative - Materials & Supplies	0.00	0.00	0.00
510-400-200	GG - Office Supplies - Materials & Suppl	0.00	702.48	-702.48
510-400-310	GG - Elections - Materials & Supplies	0.00	0.00	0.00
510-400-311	GG - Elections - Contract	0.00	0.00	0.00
510-400-312	GG - Elections - Other	0.00	0.00	0.00
510-400-320	GG - Conventions - Admin	0.00	1,155.00	-1,155.00
510-400-321	GG - Conventions - Legislative	0.00	0.00	0.00
510-400-330	GG - Damage Claims & Liability Insurance	0.00	0.00	0.00
510-500-500	GG - Grants and Contributions	0.00	4,080.00	-4,080.00
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	0.00	0.00	0.00
510-900-900	GG - Legislative Sundry	0.00	0.00	0.00
510-900-901	GG - Admin Sundry	0.00	0.00	0.00
510-900-902	GG - Misc Flow Through (Not Rec related)	0.00	0.00	0.00
510-900-905	GG - Misc Expense	0.00	-89.26	89.26
510-900-910	GG - Recoveries (deduct) UT	0.00	0.00	0.00
510-900-920	GG - Recoveries (deduct) BAR Waste	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE EXP GG:		0.00	62,824.37	-62,824.37
Total General Government:		0.00	62,824.37	-62,824.37
Protective Services				
520-100-100	PS - Enforcement - Wages	0.00	0.00	0.00
520-100-105	PS - Animal & Pest Control - Wages	0.00	0.00	0.00
520-100-111	PS - ABF&ES Administration - Wages	0.00	0.00	0.00
520-100-112	PS - ABF&ES Response - MBR Wages	0.00	0.00	0.00
520-100-113	PS - ABF&ES Training - Wages	0.00	0.00	0.00
520-100-120	PS - ABFES Annual Levy	0.00	0.00	0.00
520-100-151	PS - RFD Administration - Misc	0.00	0.00	0.00
520-100-152	PS - RFD Response - Wages	0.00	0.00	0.00
520-100-153	PS - RFD Training - Wages	0.00	0.00	0.00
520-100-154	PS - RFD - Honorarium	0.00	0.00	0.00
520-100-270	PS - Other - Wages	0.00	0.00	0.00
520-110-100	PS - Enforcement - Benefits	0.00	0.00	0.00

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

Printed: 05/11/2026 10:02:00 AM

Page 4 of 9

End date: 01/31/2026

Account Number	Account Description	Budget	Balance	Variance (Budget-Y
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
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	0.00	0.00	0.00
520-200-100	PS - Enforcement - Contract Services	0.00	0.00	0.00
520-200-105	PS - Animal & Pest Control - Contract Se	0.00	0.00	0.00
520-200-109	PS - Fire Protection Arborg-Bifrost - Co	0.00	0.00	0.00
520-200-110	PS - Fire Protection - 911 Cap Fee	0.00	0.00	0.00
520-200-111	PS - ABF&ES - Contract Services - Admini	0.00	0.00	0.00
520-200-112	PS - ABF&ES - Contract Services - Fire H	0.00	0.00	0.00
520-200-113	PS - ABF&ES - Contract Services - Insura	0.00	0.00	0.00
520-200-114	PS - ABF&ES - Contract Services - Equipm	0.00	0.00	0.00
520-200-115	PS - ABF&ES - Contract Services - Traini	0.00	0.00	0.00
520-200-151	PS - RFD - CS - Administration	0.00	870.00	-870.00
520-200-152	PS - RFD - CS - Fire Hall	0.00	0.00	0.00
520-200-153	PS - RFD - CS - Insurance	0.00	0.00	0.00
520-200-154	PS - RFD - CS - Equip Rental Fire Respon	0.00	0.00	0.00
520-200-155	PS - RFD - CS Training	0.00	0.00	0.00
520-200-156	PS-RFD-CS-Equip Repairs	0.00	0.00	0.00
520-200-200	PS - NEIMB - Contract Services	0.00	0.00	0.00
520-200-270	PS - Other - Contract Services	0.00	600.00	-600.00
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	0.00	0.00
520-200-303	PS - MPP - 2022 Spring Flood	0.00	0.00	0.00
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	0.00	460.65	-460.65
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	0.00	0.00	0.00
520-400-152	PS - RFD - M&S - Fire Hall	0.00	0.00	0.00
520-400-153	PS - RFD - M&S - Equipment	0.00	0.00	0.00
520-400-154	PS - RFD - M&S - Training	0.00	0.00	0.00
520-400-155	PS - RFD M&S - Fuel	0.00	0.00	0.00
520-400-156	PS-RFD-M&S-Uniforms	0.00	0.00	0.00
520-400-157	PS-RFD-M&S-Turn Out Gear	0.00	0.00	0.00
520-400-158	PS - Rbfd - Meals - Prolonged Calls	0.00	0.00	0.00

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

Printed: 05/11/2026 10:02:00 AM

Page 5 of 9

End date: 01/31/2026

Account Number	Account Description	Budget	Balance	Variance (Budget-Y
520-400-270	PS - Other - Materials & Supplies	0.00	0.00	0.00
520-500-100	PS - Crime Stoppers - Grants	0.00	0.00	0.00
520-600-199	PS - Amortization	0.00	0.00	0.00
520-700-700	PS - Fire - Interest on Debentures	0.00	0.00	0.00
520-800-800	PS - Enforcement - Provision for Uncolle	0.00	0.00	0.00
520-800-810	PS - Fire - Provision for Uncollectible	0.00	0.00	0.00
520-900-110	PS - Fire - Other	0.00	0.00	0.00
520-900-111	PS - ABF&ES - Equipment/Capital Purchase	0.00	0.00	0.00
520-900-112	PS - ABF&ES Transfer to Capital Reserve	0.00	0.00	0.00
520-900-151	PS - RBFD Small Equip/Tools/Furniture	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE EXP PS:		0.00	1,930.65	-1,930.65
Total Protective Services:		0.00	1,930.65	-1,930.65
Transportation Services				
530-100-100	TS - Public Works Manager - Wages	0.00	9,807.69	-9,807.69
530-100-110	TS - Riverton Operators - Wages	0.00	8,616.16	-8,616.16
530-100-111	Riv Operator Wages - Recovery	0.00	0.00	0.00
530-100-120	TS - Road Maintenance - Labour	0.00	28,960.85	-28,960.85
530-100-130	TS - Road Reconstruction - Labour	0.00	0.00	0.00
530-100-140	TS - Ditches and Road Drainage - Labour	0.00	8,915.00	-8,915.00
530-110-095	TS - Road Commissioners' - Benefits	0.00	0.00	0.00
530-110-100	TS - Public Works Manager - Benefits	0.00	2,134.02	-2,134.02
530-110-110	TS - Riverton Operators - Benefits	0.00	2,031.97	-2,031.97
530-110-120	TS - Road Maintenance - Benefits	0.00	6,521.12	-6,521.12
530-110-130	TS - Road Reconstruction - Benefits	0.00	0.00	0.00
530-110-140	TS - Ditches and Road Drainage - Benefit	0.00	2,036.50	-2,036.50
530-120-100	TS - Public Works Manager - Utilities	0.00	0.00	0.00
530-120-110	TS - Riverton Operators - Mileage	0.00	0.00	0.00
530-120-120	TS - Road Maintenance - Mileage	0.00	73.75	-73.75
530-120-130	TS - Road Reconstruction - Mileage	0.00	0.00	0.00
530-120-140	TS - Ditches and Road Drainage - Mileage	0.00	0.00	0.00
530-200-050	TS - Road Commissioners' Fee and Mileage	0.00	0.00	0.00
530-200-100	TS - Survey & Monument Restoration	0.00	0.00	0.00
530-200-115	TS - Equipment Repairs & Maintenance	0.00	481.50	-481.50
530-200-116	TS - Bifrost Yard & Shop	0.00	85.60	-85.60
530-200-117	TS - Riverton Yard & Shop	0.00	0.00	0.00
530-200-120	TS - Grass Cutting/Mowing	0.00	0.00	0.00
530-200-125	TS - Dead Tree Clean Up (No Elm Disease)	0.00	0.00	0.00
530-200-130	TS - Beaver Control	0.00	0.00	0.00
530-200-131	TS - Beaver Control - Mileage	0.00	0.00	0.00
530-200-140	TS - Excavator/Grader Mob/Demob	0.00	0.00	0.00
530-200-141	TS - Ditch Snow Removal	0.00	0.00	0.00
530-200-142	TS - Culverts/Gates/Approaches	0.00	0.00	0.00
530-200-143	TS - Contract Grading	0.00	0.00	0.00
530-200-144	TS - Road Repair	0.00	0.00	0.00

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

Printed: 05/11/2026 10:02:00 AM

Page 6 of 9

End date: 01/31/2026

Account Number	Account Description	Budget	Balance	Variance (Budget-Y)
530-200-145	TS - Ditches & Drainage Surveying	0.00	0.00	0.00
530-200-146	TS - Ditch Clean Out	0.00	0.00	0.00
530-200-147	TS - Bifrost Snow Removal	0.00	0.00	0.00
530-200-148	TS - Equipment Rental	0.00	0.00	0.00
530-200-150	TS - Gravel Hauling	0.00	0.00	0.00
530-200-155	TS- Quarry Lease	0.00	0.00	0.00
530-200-160	TS - Street Lighting	0.00	0.00	0.00
530-200-170	TS - Sidewalks & Boulevards	0.00	0.00	0.00
530-200-180	TS - Flood - Contract Services	0.00	0.00	0.00
530-200-190	TS - Insurance Bifrost	0.00	0.00	0.00
530-200-191	TS - Insurance Riverton	0.00	0.00	0.00
530-300-116	TS - Bifrost Workshop MB Hydro	0.00	468.84	-468.84
530-300-117	TS - Riverton Workshop MB Hydro	0.00	254.25	-254.25
530-300-118	TS - Bifrost Rural Lift Station MB Hydro	0.00	71.17	-71.17
530-300-160	TS - Bifrost Street Lighting - MB Hydro	0.00	0.00	0.00
530-300-161	TS - Riverton Street Lighting - MB Hydro	0.00	96.44	-96.44
530-400-111	TS - Bifrost Fuel	0.00	10,407.50	-10,407.50
530-400-112	TS - Riverton Fuel	0.00	643.89	-643.89
530-400-115	TS - Equipment Material & Supplies	0.00	8,892.52	-8,892.52
530-400-116	TS - Bifrost Yard & Shop M&S	0.00	36.28	-36.28
530-400-117	TS - Riverton Yard & Shop M&S	0.00	56.70	-56.70
530-400-120	TS - Dust Control	0.00	0.00	0.00
530-400-130	TS - Road Gravel	0.00	0.00	0.00
530-400-140	TS - Culverts & Gates	0.00	0.00	0.00
530-400-141	TS - Ditches & Road Drainage	0.00	0.00	0.00
530-400-142	TS - Landscaping Dirt	0.00	0.00	0.00
530-400-150	TS - Airport	0.00	0.00	0.00
530-400-160	TS - Street Lighting - M&S	0.00	0.00	0.00
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	0.00	255.24	-255.24
530-400-320	TS - Member/Conven/Train/Cloth	0.00	250.00	-250.00
530-600-199	TS - Amortization	0.00	0.00	0.00
530-700-700	TS - Interest on Debentures	0.00	0.00	0.00
530-700-710	TS - Interest on Bank Loans	0.00	0.00	0.00
530-800-800	TS - Provision for Uncollectible Amounts	0.00	0.00	0.00
530-900-900	TS - Other Road Transport - Other	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE EXP TS:		0.00	91,096.99	-91,096.99
Total Transportation Services:		0.00	91,096.99	-91,096.99

Environmental Health

540-200-100	EH - Curb Garbage Collection - Contracts	0.00	0.00	0.00
540-200-110	EH - Pebble Nuisance Ground - Contract S	0.00	0.00	0.00
540-200-115	Bar Waste User Fees	0.00	0.00	0.00
540-200-120	EH - Landfill Closure & Post Closure Cos	0.00	0.00	0.00

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

Printed: 05/11/2026 10:02:00 AM

Page 7 of 9

End date: 01/31/2026

Account Number	Account Description	Budget	Balance	Variance (Budget-Y
540-200-130	EH - Municipal Wells - Contract Services	0.00	0.00	0.00
540-200-140	EH - Public Rest Rooms - Contract Serv	0.00	0.00	0.00
540-200-150	EH - Lagoon - Contract Services	0.00	0.00	0.00
540-400-100	EH - Curb Garbage Collection - Mat &Sup	0.00	0.00	0.00
540-400-110	EH - Pebble Nuisance Ground - Mat & Supp	0.00	0.00	0.00
540-400-130	EH - Municipal Wells - Materials & Suppl	0.00	0.00	0.00
540-400-140	EH - Public Rest Rooms - Materials & Sup	0.00	0.00	0.00
540-400-150	EH - Other - Materials & Supplies	0.00	0.00	0.00
540-500-500	EH - Riverdale	0.00	0.00	0.00
540-500-501	EH - Grants - BAR	0.00	0.00	0.00
540-600-199	EH - Amortization	0.00	0.00	0.00
540-700-700	EH - Interest on Debentures	0.00	0.00	0.00
540-700-710	EH - Interest on Bank Loans	0.00	0.00	0.00
540-800-800	EH - Provision for Uncollectible Amounts	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE EXP EH:		0.00	0.00	0.00
Total Environmental Health:		0.00	0.00	0.00
Public Health & Welfare				
550-200-100	H&W - Social Welfare - Contract Services	0.00	0.00	0.00
550-200-150	H&W - PCH Project/Consulting	0.00	0.00	0.00
550-500-500	H&W - Handivan / Senior Resource	0.00	0.00	0.00
550-500-501	H&W - Food Bank Grant	0.00	0.00	0.00
550-600-199	H&W - Amortization	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE EXP PH CORRECT:		0.00	0.00	0.00
Total Public Health & Welfare:		0.00	0.00	0.00
Environmental Development				
560-200-100	ED - Planning & Zoning - Contract Serv	0.00	0.00	0.00
560-200-110	ED - Rural Area Weed Control - Contract	0.00	0.00	0.00
560-200-120	ED - Veterinary Services - Contract Serv	0.00	0.00	0.00
560-200-130	ED - Conservation District - Contract Se	0.00	5,000.00	-5,000.00
Total GEN OP FUND INCOME STATE EXP ED:		0.00	5,000.00	-5,000.00
Total Environmental Development:		0.00	5,000.00	-5,000.00
Economic Development				
570-100-105	EC - Materials & Supplies	0.00	0.00	0.00
570-200-100	EC - Contract Services	0.00	0.00	0.00
570-300-100	EC - Utilities	0.00	211.57	-211.57
570-300-105	EC - Internet	0.00	112.35	-112.35
570-500-100	EC - Grants	0.00	0.00	0.00
570-500-101	EC - Tax Sharing With TOA	0.00	0.00	0.00
570-500-102	EC - Age Friendly Grant	0.00	0.00	0.00
570-500-103	EC - Canada Iceland Foundation Grant	0.00	0.00	0.00
570-500-104	EC - Western Financial Grant	0.00	0.00	0.00
570-600-199	EC - Amortization	0.00	0.00	0.00

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

Printed: 05/11/2026 10:02:00 AM

Page 8 of 9

End date: 01/31/2026

Account Number	Account Description	Budget	Balance	Variance (Budget-Y)
570-700-700	EC - Interest	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE EXP ECON DEVEL:		0.00	323.92	-323.92
Total Economic Development:		0.00	323.92	-323.92
Recreation & Culture				
580-200-100	R&C - ABPRC & Administration	0.00	16,243.33	-16,243.33
580-200-101	R&C - RBPRC & Administration	0.00	0.00	0.00
580-200-110	R&C - Riverton Parks - Contract Services	0.00	0.00	0.00
580-200-111	R&C - Dutch Elm Program	0.00	0.00	0.00
580-200-150	R&C - Libraries - Contract Services	0.00	17,015.00	-17,015.00
580-300-110	R&C - Riverton Parks - Utilities	0.00	0.00	0.00
580-300-115	R&C - Phone	0.00	158.17	-158.17
580-300-120	R&C - Internet	0.00	369.15	-369.15
580-400-110	R&C - Riverton Parks - Materials & Suppl	0.00	0.00	0.00
580-400-115	R&C - Rec Office/Programs M&S	0.00	157.92	-157.92
580-400-120	Curling Rink - Materials & Supplies	0.00	0.00	0.00
580-400-125	Arena - Materials & Supplies	0.00	0.00	0.00
580-400-130	R&C - Doc Walker Fundraiser Expenses	0.00	0.00	0.00
580-500-100	USE 510-500-500	0.00	0.00	0.00
580-500-101	USE 510-500-500	0.00	0.00	0.00
580-600-199	R&C - Amortization	0.00	0.00	0.00
580-700-700	R&C - Interest on Debentures	0.00	0.00	0.00
580-700-710	R&C - Interest on Bank Loans	0.00	0.00	0.00
580-800-800	R&C - Allowance for Uncollectibles	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE EXP REC & CULTURE:		0.00	33,943.57	-33,943.57
Total Recreation & Culture:		0.00	33,943.57	-33,943.57
Fiscal Services				
590-500-500	FS - Contribution to Capital	0.00	0.00	0.00
590-600-100	FS - Contribution to Utility	0.00	0.00	0.00
590-700-700	FS - Debenture Debt Charges	0.00	0.00	0.00
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	0.00	0.00	0.00
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	0.00	0.00
590-800-100	FS - Provision - Capital Fund	0.00	0.00	0.00
590-800-101	FS - Provision - General Fund	0.00	0.00	0.00
590-800-102	FS - Provision - Machinery Rep Reserve F	0.00	0.00	0.00
590-800-103	FS - Provision -Building Reserve Fund	0.00	0.00	0.00
590-800-104	FS - Provision - Drainage Reserve Fund	0.00	0.00	0.00
590-800-105	FS - Provision - ABF&ES Reserve Fund	0.00	0.00	0.00
590-800-106	FS - Provision - Bifrost Fire Cap Reserv	0.00	0.00	0.00
590-800-107	FS - Provision - Fed Gas Tax (CCBF) Res	0.00	0.00	0.00
590-800-108	FS - Provision - Cemetery Trust Fund	0.00	0.00	0.00

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

Printed: 05/11/2026 10:02:00 AM

Page 9 of 9

End date: 01/31/2026

Account Number	Account Description	Budget	Balance	Variance (Budget-Y
590-800-109	FS - Provision - Riverton Cap Dev Res	0.00	0.00	0.00
590-800-110	FS - Provision - Riverton Fire Reserve F	0.00	0.00	0.00
590-800-111	FS - Provision - Riverton Fire Hecla-Gri	0.00	0.00	0.00
590-800-112	FS - Provision - Economic Development Re	0.00	0.00	0.00
590-800-113	FS - Provision - Riverton Rec Reserve	0.00	0.00	0.00
590-800-700	FS - Provision - Riverton Utility Reserv	0.00	0.00	0.00
590-800-701	FS - Provision - Lagoon Reserve Fund	0.00	0.00	0.00
590-800-800	FS - Allowance For Tax Assets	0.00	0.00	0.00
590-800-801	FS - Phasing Out of Penny	0.00	0.00	0.00
590-800-802	FS - Loss on Sale of Asset	0.00	0.00	0.00
590-900-100	TF - Recoveries (deduct) - utility	0.00	0.00	0.00
590-900-150	TF - Recoveries (deduct) - capital	0.00	0.00	0.00
590-900-200	TF - Contribution to Capital	0.00	0.00	0.00
590-900-250	TF - Contribution to Utility	0.00	0.00	0.00
590-900-300	TF - Surplus Appropriation - Deferred Su	0.00	0.00	0.00
590-900-350	TF - Surplus Appropriation - General Res	0.00	0.00	0.00
590-990-100	TF - Capital Fund Reserve	0.00	0.00	0.00
590-990-101	TF - General Fund Reserve	0.00	0.00	0.00
590-990-102	TF - Machinery Rep Fund Reserve	0.00	0.00	0.00
590-990-103	TF - Building Fund Reserve	0.00	0.00	0.00
590-990-104	TF - Drainage Fund Reserve	0.00	0.00	0.00
590-990-105	TF - ABF&ES Fund Reserve	0.00	0.00	0.00
590-990-106	TF - Bifrost Fire Cap Fund Reserve	0.00	0.00	0.00
590-990-107	TF - Fed Gas Tax Fund Reserve	0.00	0.00	0.00
590-990-108	TF - Cemetery Trust Fund Reserve	0.00	0.00	0.00
590-990-109	TF - Capital Dev Fund Reserve	0.00	0.00	0.00
590-990-110	TF - Riverton Fire Fund Reserve	0.00	0.00	0.00
590-990-111	TF - Riverton Fire Hecla-Grindstone Fund	0.00	0.00	0.00
590-990-112	TF - Economic Development Fund Reserve	0.00	0.00	0.00
590-990-190	TF - Utility Fund Reserve	0.00	0.00	0.00
590-990-191	TF - Riverton Sewer Fund Reserve	0.00	0.00	0.00
590-990-192	TF - Riverton Utility Fund Reserve	0.00	0.00	0.00
590-990-193	TF - Riverton Lagoon Fund Reserve	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE EX FS:		0.00	0.00	0.00
Total Fiscal Services:		0.00	0.00	0.00
Total EXPENDITURES:		0.00	195,119.50	-195,119.50
GEN OP NET SURPLUS/(DEFICIT)				
Net Surplus/(Deficit)		0.00	-148,844.12	241,394.88

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

Printed: 05/11/2026 9:55:47 AM

Page 1 of 1

End date: 01/31/2026

Account Number	Account Description	Balance
ASSETS		
Cash		
610-100-101	Cash on Deposit - General Fund Bank	349,482.74
610-100-102	Cash on Deposit - Machinery Rep Reserve	200,294.47
610-100-103	Cash on Deposit - Building Reserve Fund	254,493.91
610-100-104	Cash on Deposit - Drainage Reserve Fund	166,921.81
610-100-106	Cash on Deposit - Bifrost Fire Cap Rese	121,064.03
610-100-107	Cash on Deposit - Fed Gas Tax Res(CCBF)	298,294.01
610-100-109	Cash on Deposit - Riverton Capital Dev	88,235.69
610-100-110	Cash on Deposit - Riverton Fire Reserve	460,425.58
610-100-112	Cash on Deposit - Riverton Eco Devel	87,727.36
610-100-113	Cash On Deposit - Riv Rec Reserve	23,000.00
610-100-192	Cash on Deposit - Riverton Utility Reser	73,281.10
610-100-193	Cash on Deposit - Riverton Lagoon Reserv	66,525.19
610-100-195	Cash on Deposit - BAR Waste Reserve	74,311.45
	Total Cash:	2,264,057.34
Due to/Due from		
610-400-107	Due to / from Fed Gas Tax (CCBF) Res	484,991.35
610-400-112	Due to / from Riverton Eco Devel Reser	-18,500.00
	Total Due to/Due from:	466,491.35
	Total ASSETS:	2,730,548.69
RESERVE FUND LIABILITIES		
Surplus		
620-100-101	General Fund Surplus	349,482.74
620-100-102	Machinery Rep Reserve Fund Surplus	200,263.18
620-100-103	Building Reserve Fund Surplus	254,493.91
620-100-104	Drainage Reserve Fund Surplus	166,921.81
620-100-106	Bifrost Fire Cap Reserve Fund Surplus	121,064.03
620-100-107	Fed Gas Tax Reserve Fund (CCBF) Surplus	783,285.36
620-100-109	Riverton Capital Dev Reserve Fund Surpl	88,235.69
620-100-110	Riverton Fire Reserve Fund Surplus	460,425.58
620-100-112	Riverton Eco Devel Reserve Fund Surplus	69,227.36
620-100-113	Riverton Recreation Reserve Surplus	23,031.29
620-100-192	Riverton Utility Reserve Fund Surplus	73,281.10
620-100-193	Riverton Lagoon Reserve Fund Surplus	66,525.19
620-100-195	BAR Waste Reserve Fund Surplus	74,311.45
	Total Surplus:	2,730,548.69
	Total RESERVE FUND LIABILITIES:	2,730,548.69

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

Printed: 05/11/2026 10:03:32 AM

Page 1 of 1

End date: 01/31/2026

Account Number	Account Description	Balance
ASSETS		
Accounts Receivable		
710-300-100	Accounts Receivable-Riverton Sewer Billi	2,165.84
	Total Accounts Receivable:	2,165.84
Tangible Capital Assets		
720-100-200	Water & Sewer Infra - Structures - Cost	0.00
720-100-210	Water & Sewer Infra - Structures - Accm	0.00
720-100-500	Water & Sewer Infra - Networks - Cost	2,862,353.76
720-100-510	Water & Sewer Infra - Networks - Accm Am	-1,495,128.54
720-100-800	Water & Sewer Infra - Assets Under Const	0.00
	Total Tangible Capital Assets:	1,367,225.22
Due to/Due From		
710-600-100	Due to / from Operating Fund	-176,183.02
710-600-200	Transfer From Operating Fund	0.00
	Total Due to/Due From:	-176,183.02
	Total ASSETS:	1,193,208.04
LIABILITIES & FUNDS BALANCE		1,193,208.04
Accounts Payable		
730-200-110	Accounts Payable - Other	0.00
730-200-120	Debenture Installments Payable	37,039.42
	Total Accounts Payable:	37,039.42
Nominal Surplus		
740-100-100	Nominal Surplus	1,204,807.93
740-100-101	Nominal Surplus (Prior Year)	-7,740.72
	Total Nominal Surplus:	1,197,067.21
Excess of Revenue Over Expendatures		15,285.76

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

Printed: 05/11/2026 10:03:52 AM

Page 1 of 1

End date: 01/31/2026

Account Description	Account Number	Budget	Balance	Variance (B)
REVENUE				
Sewer Charges				
Sewer Service Charges	750-100-100	0.00	15,357.96	15,357.96
Penalties	750-100-130	0.00	77.17	77.17
Lagoon Fees - Septic Trucks	750-100-150	0.00	0.00	0.00
Total Sewer Charges:		0.00	15,435.13	15,435.13
Other Revenue				
Conditional Grants	750-100-170	0.00	0.00	0.00
Other Revenue	750-100-180	0.00	0.00	0.00
Total CR UTIL Other Revenue:		0.00	0.00	0.00
Total Other Revenue:		0.00	0.00	0.00
Internal Transfers In				
Contribution From GOF	780-100-100	0.00	0.00	0.00
Transfer from General Reserve - Utility	780-100-110	0.00	0.00	0.00
Transfer from Accumulated Surplus	780-100-120	0.00	0.00	0.00
Total UTIL REV TRANSFERS IN:		0.00	0.00	0.00
Total Internal Transfers In:		0.00	0.00	0.00
UT - Contributions to Utility Capital	790-100-100	0.00	0.00	0.00
Total UTIL REV CONT TO CAPITAL REV:		0.00	0.00	0.00
Total REVENUE:		0.00	15,435.13	15,435.13
EXPENDITURES				
Sewage Collection & Disposal				
UT - Sewer Administration	770-100-100	0.00	0.00	0.00
UT - Contract Administrative Services	770-100-200	0.00	0.00	0.00
UT - Sewer - Service of Supply	770-200-100	0.00	130.00	-130.00
UT - Sewer - Distribution	770-300-100	0.00	19.37	-19.37
UT - Sewer Treatment and Disposal	770-400-100	0.00	0.00	0.00
UT - Utility Wages	770-400-150	0.00	0.00	0.00
UT - Sewer - Grants and Contributions	770-500-500	0.00	0.00	0.00
UT - Amortization	770-600-199	0.00	0.00	0.00
UT - Interest on Debentures	770-700-700	0.00	0.00	0.00
UT - Water - Allowance for Uncollectible	770-800-800	0.00	0.00	0.00
UT - Sewer - Allowance for Uncollectible	770-800-801	0.00	0.00	0.00
Total CR UTIL - Sewage Collection & Disposal:		0.00	149.37	-149.37
Total Sewage Collection & Disposal:		0.00	149.37	-149.37
Total EXPENDITURES:		0.00	149.37	-149.37
UTIL NET OPERATING SURPLUS/(DEFICIT)				
Revenues		0.00	15,435.13	15,435.13
Expenses		0.00	-149.37	149.37
Net Surplus/(Deficit)		0.00	15,285.76	15,584.50

MUNICIPALITY OF BIFROST-RIVERTON
BAR FUND BALANCE SHEET

Printed: 05/11/2026 2:30:12 PM

End date: 01/31/2026

Page 1 of 2

Account Number	Account Description	Balance
ASSETS		
BAR Waste Financial Assets		
900-100-100	BAR - Cash on Deposit	0.00
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.	17,820.13
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
Total BAR WASTE FINANCIAL ASSETS:		22,784.13
Total BAR Waste Financial Assets:		22,784.13
Tangible Capital Assets		
900-300-100	BAR TCA Landfill	1,029,475.69
900-300-110	BAR Accum Ammort Landfill	-219,108.72
900-300-200	BAR TCA Equipment	255,803.57
900-300-210	BAR Accum Ammort Equip	-144,128.68
900-300-300	BAR TCA Buildings	50,725.83
900-300-310	BAR Accum Ammort Buildings	-7,298.45
Total BAR WASTE TCA:		965,469.24
Total Tangible Capital Assets:		965,469.24
BAR Waste Due to/Due From		
900-200-100	BAR - Due to / from Operating Fund	158,933.02
900-200-150	BAR - Transfer from Operating	0.00
900-200-200	BAR - Due to / from Reserve	0.00
Total BAR Waste Due to/Due From 5:		158,933.02
Total BAR Waste Due to/Due From:		158,933.02
BAR Waste Inventory		
900-400-100	BAR Inventory	0.00
Total BAR WASTE INVENTORY:		0.00
Total BAR Waste Inventory:		0.00
BAR Waste Prepaids		
900-500-100	BAR Prepaids	792.48
Total BAR WASTE PREPAIDS:		792.48
Total BAR Waste Prepaids:		792.48
Total ASSETS:		1,147,978.87
LIABILITIES & FUNDS BALANCE		1,405,716.25
Nominal Surplus		
900-700-100	BAR Waste Surplus	108,532.51
Total BAR NOM SURLUS BALANCE:		108,532.51

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

Printed: 05/11/2026 2:30:12 PM

Page 2 of 2

End date: 01/31/2026

<u>Account Number</u>	<u>Account Description</u>	<u>Balance</u>
900-700-110	BAR Retained Earnings	171,989.00
	Total BAR RETAINED EARNINGS:	171,989.00
	Total Nominal Surplus:	280,521.51
	Excess of Revenue Over Expenditures	-18,054.87
	BAR Waste Liabilities	
900-600-100	BAR Temporary Loans	0.00
900-600-110	BAR Accounts Payable	29,608.87
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
900-600-125	BAR Coop Memberships	30.00
	Total BAR Waste Liabilities:	811,983.83

MUICIPALITY OF BIFROST-RIVERTON
BAR WASTE REVENUES AND EXPENSES

Printed: 05/11/2026 2:33:30 PM

Page 1 of 2

End date: 01/31/2026

Account Description	Account Number	Budget	Balance	Variance (B)
REVENUE				
BAR Waste Revenue				
BAR Land Rent	910-100-100	0.00	0.00	0.00
BAR Tipping Fees	910-100-105	0.00	0.00	0.00
BAR Oil & Eco Centre	910-100-110	0.00	0.00	0.00
BAR Scrap Metal Sales	910-100-115	0.00	0.00	0.00
BAR Bifrost User Fees	910-100-120	0.00	0.00	0.00
BAR Arborg User Fees	910-100-125	0.00	0.00	0.00
BAR User Fees Capital Projects	910-100-127	0.00	0.00	0.00
BAR Used Tire Sales	910-100-130	0.00	0.00	0.00
BAR Tractor Rental	910-100-135	0.00	0.00	0.00
BAR Wage Programs (Green Team)	910-100-140	0.00	0.00	0.00
BAR WRAR Program	910-100-145	0.00	0.00	0.00
BAR WRAR Levy	910-100-150	0.00	0.00	0.00
BAR MB Light Recycling Program	910-100-155	0.00	0.00	0.00
BAR HHW Collection Program	910-100-160	0.00	0.00	0.00
BAR Electronic Recycling Program	910-100-163	0.00	0.00	0.00
BAR Misc Revenue	910-100-165	0.00	0.00	0.00
Total BAR Waste Revenue:		0.00	0.00	0.00
Total REVENUE:		0.00	0.00	0.00
EXPENDITURES				
BAR Waste Expenses				
BAR Administration	920-100-100	0.00	0.00	0.00
BAR Advertising	920-100-115	0.00	0.00	0.00
BAR Equipment Rental	920-100-120	0.00	0.00	0.00
BAR ECO Centre	920-100-125	0.00	0.00	0.00
BAR Hydro	920-100-130	0.00	0.00	0.00
BAR Insurance	920-100-135	0.00	0.00	0.00
BAR Interest / Bank Charges	920-100-140	0.00	0.00	0.00
BAR LOC Interest & S/C	920-100-145	0.00	0.00	0.00
BAR Professional Fees	920-100-150	0.00	0.00	0.00
BAR Ground Repairs & Maintenance	920-100-155	0.00	0.00	0.00
BAR Cleaning Supplies	920-100-160	0.00	0.00	0.00
BAR Equipment Material & Supplies	920-100-165	0.00	514.96	-514.96
BAR Grounds Materials & Supplies	920-100-170	0.00	21.40	-21.40
BAR Fuel/Oil/Files	920-100-175	0.00	147.50	-147.50
BAR Gravel	920-100-180	0.00	0.00	0.00
BAR Grounds Maintenance	920-100-185	0.00	0.00	0.00
BAR Miscellaneous	920-100-190	0.00	0.00	0.00
BAR Equipment Repairs	920-100-195	0.00	2,732.80	-2,732.80
BAR Waste/Compaction Tests	920-100-200	0.00	0.00	0.00
BAR Wages	920-100-250	0.00	10,989.72	-10,989.72
BAR Benefits	920-100-300	0.00	2,479.44	-2,479.44

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

Printed: 05/11/2026 2:33:30 PM

Page 2 of 2

End date: 01/31/2026

Account Description	Account Number	Budget	Balance	Variance (B)
BAR Training	920-100-325	0.00	1,100.00	-1,100.00
BAR Mileage	920-100-350	0.00	0.00	0.00
BAR Office Supplies	920-100-400	0.00	69.05	-69.05
BAR Taxes	920-100-450	0.00	0.00	0.00
BAR Telephone/Internet	920-100-500	0.00	0.00	0.00
BAR WRAR Program	920-100-550	0.00	0.00	0.00
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 - Provision - BAR Waste Reserve	960-100-105	0.00	0.00	0.00
BAR Con't to Capital	960-500-500	0.00	0.00	0.00
Total BAR Waste Expenses:		0.00	18,054.87	-18,054.87
Total EXPENDITURES:		0.00	18,054.87	-18,054.87
BAR WASTE NET OPERATING SURPLUS/(DEFICIT)				
Revenues		0.00	0.00	0.00
Expenses		0.00	-18,054.87	18,054.87
Net Surplus/(Deficit)		0.00	-18,054.87	18,054.87