



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

**Unaudited Financials**

**As at February 28, 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**

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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 February 28, 2026*



C.A.O.

*Examined and Referred to Council*

*May 14, 2026*



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

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Account Number	Account Description	Balance
<b>ASSETS</b>		
<b>Cash</b>		
110-100-100	Petty Cash	0.00
110-100-110	Cash on Hand - General	300.00
110-100-120	Cash on Deposit - General	1,525,615.11
	<b>Total CR GEN OP FUND BALANCE SHEET CASH:</b>	<u>1,525,915.11</u>
	<b>Total Cash:</b>	<u>1,525,915.11</u>
<b>Tax Assets</b>		
120-100-100	Taxes on Roll	244,050.35
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	976.14
	<b>Total GEN OP FUND BALANCE SHEET TAX ASSETS:</b>	<u>245,026.49</u>
	<b>Total Tax Assets:</b>	<u>245,026.49</u>
<b>Receivables &amp; Other Assets</b>		
120-200-100	Accounts Receivable - Federal Government	0.00
120-200-120	Accounts Receivable - Provincial Governm	0.00
120-200-121	Accounts Receivable - DFA Province of MB	1,233,617.12
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	53,565.87
120-300-130	Accounts Receivable - ABFES Misc.	0.00
120-300-150	GST Refund Receivable	129,073.48
120-300-199	Allowance for Uncollectible Amounts	0.00
120-400-100	Accounts Receivable - Miscellaneous	-790.74
120-400-101	Accounts Receivable - Gov't CCFB	190,056.00
120-400-110	Accounts Receivable - General	291,563.38
120-400-540	Accounts Receivable - BAR Tipping Fees	0.00
	<b>Total GEN OP FUND BALANCE SHEET RECIEVABLES:</b>	<u>1,897,085.11</u>
	<b>Total Receivables &amp; Other Assets:</b>	<u>1,897,085.11</u>
<b>Loans &amp; Advances</b>		
140-100-100	Loans and Advances	0.00
	<b>Total GEN OP FUND BALANCE SHEET LOANS:</b>	<u>0.00</u>
	<b>Total Loans &amp; Advances:</b>	<u>0.00</u>
<b>Due to/from</b>		
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**

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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	171,818.99
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	-144,919.66
<b>Total GEN OP FUND BALANCE SHEET DUE TO/FROM:</b>		<b>-439,592.02</b>
<b>Total Due to/from:</b>		<b>-439,592.02</b>
<b>Inventories</b>		
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
<b>Total GEN OP FUND BALANCE SHEET INVENTORIES:</b>		<b>294,441.43</b>
<b>Total Inventories:</b>		<b>294,441.43</b>
<b>Prepays</b>		
190-100-100	Prepays - General	19,057.06
190-100-110	Prepaid Insurance	68,895.39
190-100-120	Other Assets	0.00
<b>Total GEN OP FUND BALANCE SHEET PREPAIDS:</b>		<b>87,952.45</b>
<b>Total Prepays:</b>		<b>87,952.45</b>
<b>Real Estate Held For Resale</b>		
150-100-100	Properties Held for Resale - Residential	0.00
150-100-110	Properties Held for Resale - Farmland	0.00
150-100-120	Propertied Held for Resale - Commercial	0.00
<b>Total GEN OP FUND BALANCE SHEET REAL ESTATE:</b>		<b>0.00</b>
<b>Total Real Estate Held For Resale:</b>		<b>0.00</b>
<b>TCA</b>		
170-000-100	Capital Surplus Adjustment	-6,055,050.18
170-100-100	Land - Cost	0.00
170-100-110	Land Improvements - Cost	2,449,579.16

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

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<b>Account Number</b>	<b>Account Description</b>	<b>Balance</b>
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
<b>Total GEN OP FUND BALANCE SHEET TCA CORRECT:</b>		<b>5,405,177.68</b>
<b>Total TCA:</b>		<b>5,405,177.68</b>
<b>Total ASSETS:</b>		<b>9,016,006.25</b>

**LIABILITIES AND SURPLUS**

9,016,006.25

**Payables**

210-100-100	Temporary Borrowing - Bank Loan/LOC	0.00
210-100-101	Accounts Payable - Bifrost Misc	7,758.92
210-100-102	Accounts Payable - Grants/Donations	235.00
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	3,753.88
210-200-110	E.I. Payable	-3,438.00
210-200-120	Income Tax Payable	-2,248.48
210-200-130	Accounts Payable - MEBP Pension	14,129.99
210-200-131	Accounts Payable - MEBP Insurance	445.94
210-200-132	Accounts Payable - MEBP Long Term Disabi	1,460.00
210-200-133	Accounts Payable - MEBP Life Insurance	15.65
210-200-134	Accounts Payable - MEBP Accidental Ins	304.65
210-200-140	Garnishment - Court of King's Bench	0.00
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**

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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	5,639.90
210-300-140	General Accrued AP	0.00
210-400-900	Suspense	0.00
<b>Total GEN OP FUND BALANCE SHEET PAYABLES:</b>		<b>110,874.20</b>
<b>Total Payables:</b>		<b>110,874.20</b>
<b>Deferred Revenue</b>		
220-100-100	Land sale deposits	0.00
220-100-101	Proceeds From Tax Sale Held	0.00
220-100-102	Tax Sale Roll #105462	141,011.42
220-100-103	Tax Sale Roll #266900	200,910.85
220-100-104	Tax Sale Roll #177625	5,257.51
220-100-105	Tax Sale Roll #177630	4,140.45
220-100-110	Contractor's deposits	0.00
220-100-120	Debenture levies in advance	0.00
220-100-130	Prepaid taxes	0.00
220-100-131	Prepaid utilities	0.00
220-100-140	Deferred revenues	0.00
<b>Total GEN OP FUND BALANCE SHEET DEFERRED REV:</b>		<b>351,320.23</b>
<b>Total Deferred Revenue:</b>		<b>351,320.23</b>
<b>Long Term Debt</b>		
230-100-100	Accrued Environmental Liabilities - Cont	0.00
230-100-110	Accrued Environmental Liabilities - Cont	0.00
230-100-120	Accrued Environmental Liabilities - Cont	0.00
230-100-130	Landfill #1 - Closure and Post Closure L	0.00
230-100-140	Landfill #2 - Closure and Post Closure L	0.00
230-100-150	Landfill #3 - Closure and Post Closure L	0.00
240-100-100	Loan Payable - ABFES Pumper Truck	0.00
240-100-101	Loan Payable - Road Machinery	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
<b>Total GEN OP FUND BALANCE SHEET LONG TERM DEBT CORRECT:</b>		<b>986,311.50</b>
<b>Total Long Term Debt:</b>		<b>986,311.50</b>

**Surplus (Deficit)**

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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
<b>Total GEN OP FUND BALANCE SHEET SURPLUS (DEFICIT):</b>		<b>7,909,230.72</b>
<b>Total Surplus (Deficit):</b>		<b>7,909,230.72</b>
 <b>Internal Transfers &amp; Surplus</b>		
590-900-100	TF - Recoveries (deduct) - utility	0.00
590-900-150	TF - Recoveries (deduct) - capital	0.00
590-900-200	TF - Contribution to Capital	0.00
590-900-250	TF - Contribution to Utility	0.00
590-900-300	TF - Surplus Appropriation - Deferred Su	0.00
590-900-350	TF - Surplus Appropriation - General Res	0.00
590-990-100	TF - Capital Fund Reserve	0.00
590-990-101	TF - General Fund Reserve	0.00
590-990-102	TF - Machinery Rep Fund Reserve	0.00
590-990-103	TF - Building Fund Reserve	0.00
590-990-104	TF - Drainage Fund Reserve	0.00
590-990-105	TF - ABF&ES Fund Reserve	0.00
590-990-106	TF - Bifrost Fire Cap Fund Reserve	0.00
590-990-107	TF - Fed Gas Tax Fund Reserve	0.00
590-990-108	TF - Cemetery Trust Fund Reserve	0.00
590-990-109	TF - Capital Dev Fund Reserve	0.00
590-990-110	TF - Riverton Fire Fund Reserve	0.00
590-990-111	TF - Riverton Fire Hecla-Grindstone Fund	0.00
590-990-112	TF - Economic Development Fund Reserve	0.00
590-990-190	TF - Utility Fund Reserve	0.00
590-990-191	TF - Riverton Sewer Fund Reserve	0.00
590-990-192	TF - Riverton Utility Fund Reserve	0.00
590-990-193	TF - Riverton Lagoon Fund Reserve	0.00
<b>Total GEN OP FUND BALANCE SHEET INTERNAL TRANS &amp; SURPLUS:</b>		<b>0.00</b>
<b>Total Internal Transfers &amp; Surplus:</b>		<b>0.00</b>
 <b>Excess of Revenue Over Expenditures</b>		 <b>-343,803.49</b>

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

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<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (Budget-Y</b>
<b>REVENUES</b>				
<b>Property Taxes</b>				
410-100-100	Tax Levy	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	9,350.05	9,350.05
410-100-130	Other Accounts Added	0.00	0.00	0.00
<b>Total GEN OP FUND INCOME STATE PROPERTY TAXES:</b>		<b>0.00</b>	<b>9,350.05</b>	<b>9,350.05</b>
<b>Total Property Taxes:</b>		<b>0.00</b>	<b>9,350.05</b>	<b>9,350.05</b>
<b>Grant In Lieu</b>				
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
<b>Total GEN OP FUND INCOME STATE GIL:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Grant In Lieu:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>User Fees</b>				
420-100-110	Sales of Service - General Government	0.00	2,050.00	2,050.00
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
<b>Total GEN OP FUND INCOME STATE USER FEES:</b>		<b>0.00</b>	<b>2,050.00</b>	<b>2,050.00</b>
<b>Total User Fees:</b>		<b>0.00</b>	<b>2,050.00</b>	<b>2,050.00</b>
<b>Government Transfers</b>				
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	14,317.00	14,317.00
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**

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Account Number	Account Description	Budget	Balance	Variance (Budget-Y)
440-100-150	DFA Claim - Province of Manitoba	0.00	0.00	0.00
<b>Total GEN OP FUND INCOME STATE GOVT TRANSFERS:</b>		<b>0.00</b>	<b>39,386.38</b>	<b>39,386.38</b>
<b>Total Government Transfers:</b>		<b>0.00</b>	<b>39,386.38</b>	<b>39,386.38</b>
<b>Permits Licenses And Fines</b>				
450-100-100	Licenses - business	0.00	0.00	0.00
450-100-110	Licenses - dogs	0.00	0.00	0.00
450-100-120	Licenses - Lotto	0.00	10.00	10.00
450-100-130	Permits	0.00	0.00	0.00
450-100-140	Fines	0.00	0.00	0.00
<b>Total GEN OP FUND INCOME STATE PERMITS, LICENSE, FINES:</b>		<b>0.00</b>	<b>10.00</b>	<b>10.00</b>
<b>Total Permits Licenses And Fines:</b>		<b>0.00</b>	<b>10.00</b>	<b>10.00</b>
<b>Investment Income</b>				
460-100-100	Investment Income	0.00	7,996.18	7,996.18
460-100-900	Transfers From Reserve	0.00	0.00	0.00
<b>Total GEN OP FUND INCOME STATE INVESTMENT INCOME:</b>		<b>0.00</b>	<b>7,996.18</b>	<b>7,996.18</b>
<b>Total Investment Income:</b>		<b>0.00</b>	<b>7,996.18</b>	<b>7,996.18</b>
<b>Other Revenue</b>				
470-100-115	Tipping Fees	0.00	0.00	0.00
490-100-100	Misc. Revenue	0.00	729.68	729.68
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	600.00	600.00
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
<b>Total GEN OP FUND INCOME STATE OTHER REV:</b>		<b>0.00</b>	<b>1,329.68</b>	<b>1,329.68</b>
<b>Total Other Revenue:</b>		<b>0.00</b>	<b>1,329.68</b>	<b>1,329.68</b>
<b>Total REVENUES:</b>		<b>0.00</b>	<b>60,122.29</b>	<b>60,122.29</b>

**EXPENDITURES**

**General Government**

510-100-100	GG - Legislative - Indemnities	0.00	14,372.99	-14,372.99
510-100-110	GG - General Administrative - Wages	0.00	56,861.55	-56,861.55
510-110-100	GG - Legislative - Benefits	0.00	9,727.16	-9,727.16
510-110-110	GG - General Administrative - Benefits	0.00	11,025.35	-11,025.35
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

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<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (Budget-Y)</b>
510-200-200	GG - Office - Contract Services	0.00	17,507.37	-17,507.37
510-200-210	GG - Legal - Contract Services	0.00	615.00	-615.00
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	4,036.60	-4,036.60
510-400-100	GG - Legislative - Materials & Supplies	0.00	391.97	-391.97
510-400-200	GG - Office Supplies - Materials & Suppl	0.00	1,666.62	-1,666.62
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	1,504.56	-1,504.56
510-400-320	GG - Conventions - Admin	0.00	1,653.77	-1,653.77
510-400-321	GG - Conventions - Legislative	0.00	0.00	0.00
510-400-330	GG - Damage Claims & Liability Insurance	0.00	4,700.00	-4,700.00
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	-75.13	75.13
510-900-910	GG - Recoveries (deduct) UT	0.00	0.00	0.00
510-900-920	GG - Recoveries (deduct) BAR Waste	0.00	-3,875.00	3,875.00
<b>Total GEN OP FUND INCOME STATE EXP GG:</b>		<b>0.00</b>	<b>127,216.70</b>	<b>-127,216.70</b>
<b>Total General Government:</b>		<b>0.00</b>	<b>127,216.70</b>	<b>-127,216.70</b>
<b>Protective Services</b>				
520-100-100	PS - Enforcement - Wages	0.00	0.00	0.00
520-100-105	PS - Animal & Pest Control - Wages	0.00	0.00	0.00
520-100-111	PS - ABF&ES Administration - Wages	0.00	0.00	0.00
520-100-112	PS - ABF&ES Response - MBR Wages	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

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<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (Budget-Y</b>
520-110-105	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	75.00	-75.00
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	573.76	-573.76
520-200-153	PS - RFD - CS - Insurance	0.00	258.00	-258.00
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	180.00	-180.00
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	1,494.02	-1,494.02
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	2,071.52	-2,071.52
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	233.91	-233.91
520-400-153	PS - RFD - M&S - Equipment	0.00	121.98	-121.98
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 - RBFDF - Meals - Prolonged Calls	0.00	0.00	0.00

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<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (Budget-Y</b>
520-400-270	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 - RBF&D Small Equip/Tools/Furniture	0.00	0.00	0.00
<b>Total GEN OP FUND INCOME STATE EXP PS:</b>		<b>0.00</b>	<b>6,478.19</b>	<b>-6,478.19</b>
<b>Total Protective Services:</b>		<b>0.00</b>	<b>6,478.19</b>	<b>-6,478.19</b>
<b>Transportation Services</b>				
530-100-100	TS - Public Works Manager - Wages	0.00	16,346.15	-16,346.15
530-100-110	TS - Riverton Operators - Wages	0.00	14,110.43	-14,110.43
530-100-111	Riv Operator Wages - Recovery	0.00	0.00	0.00
530-100-120	TS - Road Maintenance - Labour	0.00	44,832.81	-44,832.81
530-100-130	TS - Road Reconstruction - Labour	0.00	0.00	0.00
530-100-140	TS - Ditches and Road Drainage - Labour	0.00	14,977.21	-14,977.21
530-110-095	TS - Road Commissioners' - Benefits	0.00	0.00	0.00
530-110-100	TS - Public Works Manager - Benefits	0.00	4,135.78	-4,135.78
530-110-110	TS - Riverton Operators - Benefits	0.00	4,189.50	-4,189.50
530-110-120	TS - Road Maintenance - Benefits	0.00	11,887.92	-11,887.92
530-110-130	TS - Road Reconstruction - Benefits	0.00	0.00	0.00
530-110-140	TS - Ditches and Road Drainage - Benefit	0.00	4,001.51	-4,001.51
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	995.00	-995.00
530-200-115	TS - Equipment Repairs & Maintenance	0.00	3,731.42	-3,731.42
530-200-116	TS - Bifrost Yard & Shop	0.00	271.61	-271.61
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

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<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (Budget-Y)</b>
530-200-145	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	-4,052.00	4,052.00
530-200-191	TS - Insurance Riverton	0.00	475.00	-475.00
530-300-116	TS - Bifrost Workshop MB Hydro	0.00	1,428.47	-1,428.47
530-300-117	TS - Riverton Workshop MB Hydro	0.00	863.06	-863.06
530-300-118	TS - Bifrost Rural Lift Station MB Hydro	0.00	140.54	-140.54
530-300-160	TS - Bifrost Street Lighting - MB Hydro	0.00	495.44	-495.44
530-300-161	TS - Riverton Street Lighting - MB Hydro	0.00	1,422.27	-1,422.27
530-400-111	TS - Bifrost Fuel	0.00	25,332.04	-25,332.04
530-400-112	TS - Riverton Fuel	0.00	918.80	-918.80
530-400-115	TS - Equipment Material & Supplies	0.00	20,405.10	-20,405.10
530-400-116	TS - Bifrost Yard & Shop M&S	0.00	229.65	-229.65
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	3,500.00	-3,500.00
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
	<b>Total GEN OP FUND INCOME STATE EXP TS:</b>	<b>0.00</b>	<b>171,273.40</b>	<b>-171,273.40</b>
	<b>Total Transportation Services:</b>	<b>0.00</b>	<b>171,273.40</b>	<b>-171,273.40</b>
<b>Environmental Health</b>				
540-200-100	EH - Curb Garbage Collection - ContractS	0.00	3,200.00	-3,200.00
540-200-110	EH - Pebble Nuisance Ground - Contract S	0.00	684.00	-684.00
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

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540-200-130	EH - Municipal Wells - Contract Services	0.00	0.00	0.00
540-200-140	EH - Public Rest Rooms - Contract Servic	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	21,374.20	-21,374.20
540-500-501	EH - Grants - BAR	0.00	0.00	0.00
540-600-199	EH - Amortization	0.00	0.00	0.00
540-700-700	EH - Interest on Debentures	0.00	0.00	0.00
540-700-710	EH - Interest on Bank Loans	0.00	0.00	0.00
540-800-800	EH - Provision for Uncollectible Amounts	0.00	0.00	0.00
<b>Total GEN OP FUND INCOME STATE EXP EH:</b>		<b>0.00</b>	<b>25,258.20</b>	<b>-25,258.20</b>
<b>Total Environmental Health:</b>		<b>0.00</b>	<b>25,258.20</b>	<b>-25,258.20</b>
<b>Public Health &amp; Welfare</b>				
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
<b>Total GEN OP FUND INCOME STATE EXP PH CORRECT:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Public Health &amp; Welfare:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Environmental Development</b>				
560-200-100	ED - Planning & Zoning - Contract Servic	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
<b>Total GEN OP FUND INCOME STATE EXP ED:</b>		<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>
<b>Total Environmental Development:</b>		<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>
<b>Economic Development</b>				
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	333.58	-333.58
570-300-105	EC - Internet	0.00	224.70	-224.70
570-500-100	EC - Grants	0.00	1,000.00	-1,000.00
570-500-101	EC - Tax Sharing With TOA	0.00	0.00	0.00
570-500-102	EC - Age Friendly Grant	0.00	514.25	-514.25
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

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570-700-700	EC - Interest	0.00	0.00	0.00
<b>Total GEN OP FUND INCOME STATE EXP ECON DEVEL:</b>		<b>0.00</b>	<b>2,072.53</b>	<b>-2,072.53</b>
<b>Total Economic Development:</b>		<b>0.00</b>	<b>2,072.53</b>	<b>-2,072.53</b>
<b>Recreation &amp; Culture</b>				
580-200-100	R&C - ABPRC & Administration	0.00	47,709.99	-47,709.99
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	33.46	-33.46
580-300-115	R&C - Phone	0.00	232.50	-232.50
580-300-120	R&C - Internet	0.00	736.80	-736.80
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	399.01	-399.01
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	500.00	-500.00
580-500-101	USE 510-500-500	0.00	0.00	0.00
580-600-199	R&C - Amortization	0.00	0.00	0.00
580-700-700	R&C - Interest on Debentures	0.00	0.00	0.00
580-700-710	R&C - Interest on Bank Loans	0.00	0.00	0.00
580-800-800	R&C - Allowance for Uncollectibles	0.00	0.00	0.00
<b>Total GEN OP FUND INCOME STATE EXP REC &amp; CULTURE:</b>		<b>0.00</b>	<b>66,626.76</b>	<b>-66,626.76</b>
<b>Total Recreation &amp; Culture:</b>		<b>0.00</b>	<b>66,626.76</b>	<b>-66,626.76</b>
<b>Fiscal Services</b>				
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**

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End date: 02/28/2026

<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (Budget-Y</b>
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
<b>Total GEN OP FUND INCOME STATE EX FS:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fiscal Services:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total EXPENDITURES:</b>		<b>0.00</b>	<b>403,925.78</b>	<b>-403,925.78</b>
<b>GEN OP NET SURPLUS/(DEFICIT)</b>				
<b>Net Surplus/(Deficit)</b>		<b>0.00</b>	<b>-343,803.49</b>	<b>464,048.07</b>

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

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End date: 02/28/2026

Account Number	Account Description	Balance
<b>ASSETS</b>		
<b>Cash</b>		
610-100-101	Cash on Deposit - General Fund Bank	350,018.93
610-100-102	Cash on Deposit - Machinery Rep Reserve	200,592.47
610-100-103	Cash on Deposit - Building Reserve Fund	254,884.37
610-100-104	Cash on Deposit - Drainage Reserve Fund	167,145.90
610-100-106	Cash on Deposit - Bifrost Fire Cap Rese	121,226.55
610-100-107	Cash on Deposit - Fed Gas Tax Res(CCBF)	298,751.66
610-100-109	Cash on Deposit - Riverton Capital Dev	88,347.37
610-100-110	Cash on Deposit - Riverton Fire Reserve	461,131.99
610-100-112	Cash on Deposit - Riverton Eco Devel	87,838.40
610-100-113	Cash On Deposit - Riv Rec Reserve	23,000.00
610-100-192	Cash on Deposit - Riverton Utility Reser	73,373.85
610-100-193	Cash on Deposit - Riverton Lagoon Reserv	66,609.39
610-100-195	Cash on Deposit - BAR Waste Reserve	74,405.51
	<b>Total Cash:</b>	<b>2,267,326.39</b>
<b>Due to/Due from</b>		
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
	<b>Total Due to/Due from:</b>	<b>466,491.35</b>
	<b>Total ASSETS:</b>	<b>2,733,817.74</b>
<b>RESERVE FUND LIABILITIES</b>		
<b>Surplus</b>		
620-100-101	General Fund Surplus	350,018.93
620-100-102	Machinery Rep Reserve Fund Surplus	200,532.03
620-100-103	Building Reserve Fund Surplus	254,884.37
620-100-104	Drainage Reserve Fund Surplus	167,145.90
620-100-106	Bifrost Fire Cap Reserve Fund Surplus	121,226.55
620-100-107	Fed Gas Tax Reserve Fund (CCBF) Surplus	783,743.01
620-100-109	Riverton Capital Dev Reserve Fund Surpl	88,347.37
620-100-110	Riverton Fire Reserve Fund Surplus	461,131.99
620-100-112	Riverton Eco Devel Reserve Fund Surplus	69,338.40
620-100-113	Riverton Recreation Reserve Surplus	23,060.44
620-100-192	Riverton Utility Reserve Fund Surplus	73,373.85
620-100-193	Riverton Lagoon Reserve Fund Surplus	66,609.39
620-100-195	BAR Waste Reserve Fund Surplus	74,405.51
	<b>Total Surplus:</b>	<b>2,733,817.74</b>
	<b>Total RESERVE FUND LIABILITIES:</b>	<b>2,733,817.74</b>

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

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End date: 02/28/2026

Account Number	Account Description	Balance
<b>ASSETS</b>		
<b>Accounts Receivable</b>		
710-300-100	Accounts Receivable-Riverton Sewer Billi	-1,705.17
	<b>Total Accounts Receivable:</b>	<b>-1,705.17</b>
<b>Tangible Capital Assets</b>		
720-100-200	Water & Sewer Infra - Structures - Cost	0.00
720-100-210	Water & Sewer Infra - Structures - Accm	0.00
720-100-500	Water & Sewer Infra - Networks - Cost	2,862,353.76
720-100-510	Water & Sewer Infra - Networks - Accm Am	-1,495,128.54
720-100-800	Water & Sewer Infra - Assets Under Const	0.00
	<b>Total Tangible Capital Assets:</b>	<b>1,367,225.22</b>
<b>Due to/Due From</b>		
710-600-100	Due to / from Operating Fund	-171,818.99
710-600-200	Transfer From Operating Fund	0.00
	<b>Total Due to/Due From:</b>	<b>-171,818.99</b>
	<b>Total ASSETS:</b>	<b>1,193,701.06</b>
<b>LIABILITIES &amp; FUNDS BALANCE</b>		
		1,193,701.06
<b>Accounts Payable</b>		
730-200-110	Accounts Payable - Other	0.00
730-200-120	Debenture Installments Payable	37,039.42
	<b>Total Accounts Payable:</b>	<b>37,039.42</b>
<b>Nominal Surplus</b>		
740-100-100	Nominal Surplus	1,204,807.93
740-100-101	Nominal Surplus (Prior Year)	-7,740.72
	<b>Total Nominal Surplus:</b>	<b>1,197,067.21</b>
<b>Excess of Revenue Over Expenditures</b>		<b>15,778.78</b>

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

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End date: 02/28/2026

<b>Account Description</b>	<b>Account Number</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (B)</b>
<b>REVENUE</b>				
<b>Sewer Charges</b>				
Sewer Service Charges	750-100-100	0.00	15,357.96	15,357.96
Penalties	750-100-130	0.00	140.80	140.80
Lagoon Fees - Septic Trucks	750-100-150	0.00	852.30	852.30
<b>Total Sewer Charges:</b>		<b>0.00</b>	<b>16,351.06</b>	<b>16,351.06</b>
<b>Other Revenue</b>				
Conditional Grants	750-100-170	0.00	0.00	0.00
Other Revenue	750-100-180	0.00	0.00	0.00
<b>Total CR UTIL Other Revenue:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Other Revenue:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Internal Transfers In</b>				
Contribution From GOF	780-100-100	0.00	0.00	0.00
Transfer from General Reserve - Utility	780-100-110	0.00	0.00	0.00
Transfer from Accumulated Surplus	780-100-120	0.00	0.00	0.00
<b>Total UTIL REV TRANSFERS IN:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Internal Transfers In:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
UT - Contributions to Utility Capital	790-100-100	0.00	0.00	0.00
<b>Total UTIL REV CONT TO CAPITAL REV:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total REVENUE:</b>		<b>0.00</b>	<b>16,351.06</b>	<b>16,351.06</b>
<b>EXPENDITURES</b>				
<b>Sewage Collection &amp; Disposal</b>				
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	442.28	-442.28
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
<b>Total CR UTIL - Sewage Collection &amp; Disposal:</b>		<b>0.00</b>	<b>572.28</b>	<b>-572.28</b>
<b>Total Sewage Collection &amp; Disposal:</b>		<b>0.00</b>	<b>572.28</b>	<b>-572.28</b>
<b>Total EXPENDITURES:</b>		<b>0.00</b>	<b>572.28</b>	<b>-572.28</b>
<b>UTIL NET OPERATING SURPLUS/(DEFICIT)</b>				
<b>Revenues</b>		0.00	16,351.06	16,351.06
<b>Expenses</b>		0.00	-572.28	572.28
<b>Net Surplus/(Deficit)</b>		0.00	15,778.78	16,923.34

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

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End date: 02/28/2026

<b>Account Description</b>	<b>Account Number</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (B)</b>
<b>REVENUE</b>				
<b>BAR Waste Revenue</b>				
BAR Land Rent	910-100-100	0.00	0.00	0.00
BAR Tipping Fees	910-100-105	0.00	1,545.00	1,545.00
BAR Oil & Eco Centre	910-100-110	0.00	335.00	335.00
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
<b>Total BAR Waste Revenue:</b>		<b>0.00</b>	<b>1,880.00</b>	<b>1,880.00</b>
<b>Total REVENUE:</b>		<b>0.00</b>	<b>1,880.00</b>	<b>1,880.00</b>
<b>EXPENDITURES</b>				
<b>BAR Waste Expenses</b>				
BAR Administration	920-100-100	0.00	3,875.00	-3,875.00
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	143.74	-143.74
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	658.93	-658.93
BAR Grounds Materials & Supplies	920-100-170	0.00	32.10	-32.10
BAR Fuel/Oil/Filers	920-100-175	0.00	1,667.20	-1,667.20
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	18,605.28	-18,605.28
BAR Benefits	920-100-300	0.00	4,954.10	-4,954.10

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

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End date: 02/28/2026

<b>Account Description</b>	<b>Account Number</b>	<b>Budget</b>	<b>Balance</b>	<b>Variance (B)</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	77.03	-77.03
BAR Taxes	920-100-450	0.00	0.00	0.00
BAR Telephone/Internet	920-100-500	0.00	102.05	-102.05
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
<b>Total BAR Waste Expenses:</b>		<b>0.00</b>	<b>33,948.23</b>	<b>-33,948.23</b>
<b>Total EXPENDITURES:</b>		<b>0.00</b>	<b>33,948.23</b>	<b>-33,948.23</b>
<b>BAR WASTE NET OPERATING SURPLUS/(DEFICIT)</b>				
<b>Revenues</b>		0.00	1,880.00	1,880.00
<b>Expenses</b>		0.00	-33,948.23	33,948.23
<b>Net Surplus/(Deficit)</b>		0.00	-32,068.23	35,828.23

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

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Account Number	Account Description	Balance
<b>ASSETS</b>		
<b>BAR Waste Financial Assets</b>		
900-100-100	BAR - Cash on Deposit	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
<b>Total BAR WASTE FINANCIAL ASSETS:</b>		<b>22,784.13</b>
<b>Total BAR Waste Financial Assets:</b>		<b>22,784.13</b>
<b>Tangible Capital Assets</b>		
900-300-100	BAR TCA Landfill	1,029,475.69
900-300-110	BAR Accum Ammort Landfill	-219,108.72
900-300-200	BAR TCA Equipment	255,803.57
900-300-210	BAR Accum Ammort Equip	-144,128.68
900-300-300	BAR TCA Buildings	50,725.83
900-300-310	BAR Accum Ammort Buildings	-7,298.45
<b>Total BAR WASTE TCA:</b>		<b>965,469.24</b>
<b>Total Tangible Capital Assets:</b>		<b>965,469.24</b>
<b>BAR Waste Due to/Due From</b>		
900-200-100	BAR - Due to / from Operating Fund	144,919.66
900-200-150	BAR - Transfer from Operating	0.00
900-200-200	BAR - Due to / from Reserve	0.00
<b>Total BAR Waste Due to/Due From 5:</b>		<b>144,919.66</b>
<b>Total BAR Waste Due to/Due From:</b>		<b>144,919.66</b>
<b>BAR Waste Inventory</b>		
900-400-100	BAR Inventory	0.00
<b>Total BAR WASTE INVENTORY:</b>		<b>0.00</b>
<b>Total BAR Waste Inventory:</b>		<b>0.00</b>
<b>BAR Waste Prepaids</b>		
900-500-100	BAR Prepaids	792.48
<b>Total BAR WASTE PREPAIDS:</b>		<b>792.48</b>
<b>Total BAR Waste Prepaids:</b>		<b>792.48</b>
<b>Total ASSETS:</b>		<b>1,133,965.51</b>
<b>LIABILITIES &amp; FUNDS BALANCE</b>		<b>1,391,702.89</b>
<b>Nominal Surplus</b>		
900-700-100	BAR Waste Surplus	108,532.51
<b>Total BAR NOM SURLUS BALANCE:</b>		<b>108,532.51</b>

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

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End date: 02/28/2026

<u>Account Number</u>	<u>Account Description</u>	<u>Balance</u>
900-700-110	BAR Retained Earnings	171,989.00
	<b>Total BAR RETAINED EARNINGS:</b>	<b>171,989.00</b>
	<b>Total Nominal Surplus:</b>	<b>280,521.51</b>
<b>Excess of Revenue Over Expenditures</b>		-32,068.23
<b>BAR Waste Liabilities</b>		
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
	<b>Total BAR Waste Liabilities:</b>	<b>811,983.83</b>