



FINANCIAL STATEMENT INDEX
MUNICIPALITY OF BIFROST-RIVERTON

Unaudited Financials

As at December 31, 2025

GENERAL OPERATING FUND BALANCE SHEET – ASSETS & LIABILITIES

GENERAL OPERATING FUND REVENUE & EXPENDITURE – DETAILED

RESERVE FUND BALANCE SHEET – ASSETS & LIABILITIES

UTILITY OPERATING FUND BALANCE SHEET – ASSETS & LIABILITIES

UTILITY OPERATING FUND REVENUE & EXPENDITURE – DETAILED

BAR WASTE FUND BALANCE SHEET – ASSETS & LAIBILITIES

BAR WASTE FUND REVENUE & EXPENSES - DETAILED

*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 December 31, 2025

_____ *C.A.O.*

Examined and Referred to Council

March 12, 2026

Reeve

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

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End date: 2025-12-31

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	1,621,278.57
Total CR GEN OP FUND BALANCE SHEET CASH:		1,621,578.57
Total Cash:		1,621,578.57
Tax Assets		
120-100-100	Taxes on Roll	361,726.42
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:		361,709.18
Total Tax Assets:		361,709.18
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	1,565,121.69
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	18,735.28
120-300-130	Accounts Receivable - ABFES Misc.	0.00
120-300-150	GST Refund Receivable	123,459.58
120-300-199	Allowance for Uncollectible Amounts	0.00
120-400-100	Accounts Receivable - Miscellaneous	103.78
120-400-101	Accounts Receivable - Gov't CCFB	190,056.00
120-400-110	Accounts Receivable - General	313,880.12
120-400-540	Accounts Receivable - BAR Tipping Fees	245.00
Total GEN OP FUND BALANCE SHEET RECIEVABLES:		2,211,601.45
Total Receivables & Other Assets:		2,211,601.45
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**

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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	187,632.53
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	-166,359.16
Total GEN OP FUND BALANCE SHEET DUE TO/FROM:		-445,217.98
Total Due to/from:		-445,217.98
Inventories		
180-100-100	Inventories - General	0.00
180-100-110	Inventory - Gravel	908,452.08
180-100-111	Inventory - Soil	0.00
180-100-120	Inventory - Culverts	246,342.40
Total GEN OP FUND BALANCE SHEET INVENTORIES:		1,154,794.48
Total Inventories:		1,154,794.48
Prepays		
190-100-100	Prepays - General	74,320.81
190-100-110	Prepaid Insurance	62,507.39
190-100-120	Other Assets	0.00
Total GEN OP FUND BALANCE SHEET PREPAIDS:		136,828.20
Total Prepays:		136,828.20
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

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GENERAL OPERATING FUND BALANCE SHEET**

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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:		10,446,471.58

LIABILITIES AND SURPLUS

10,446,471.58

Payables

210-100-100	Temporary Borrowing - Bank Loan/LOC	0.00
210-100-101	Accounts Payable - Bifrost Misc	24,530.25
210-100-102	Accounts Payable - Grants/Donations	25.00
210-100-103	Accounts Payable - Other	0.00
210-100-104	RBFD Fire Hall Temp Loan	0.00
210-200-100	C.P.P. Payable	11,695.56
210-200-110	E.I. Payable	-1,163.20
210-200-120	Income Tax Payable	19,288.38
210-200-130	Accounts Payable - MEBP Pension	-20,070.54
210-200-131	Accounts Payable - MEBP Insurance	340.46
210-200-132	Accounts Payable - MEBP Long Term Disabi	-2,634.36
210-200-133	Accounts Payable - MEBP Life Insurance	30.65
210-200-134	Accounts Payable - MEBP Accidental Ins	105.06
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
210-200-290	Debenture Installments Payable	0.00
210-300-100	Accrued Wages	0.00

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GENERAL OPERATING FUND BALANCE SHEET**

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Account Number	Account Description	Balance
210-300-110	Accrued Holidays Payable	52,492.35
210-300-120	Accrued Audit Fees	25,000.00
210-300-130	General Accrued Liabilities	232,291.60
210-300-140	General Accrued AP	0.00
210-400-900	Suspense	0.00
Total GEN OP FUND BALANCE SHEET PAYABLES:		347,256.01
Total Payables:		347,256.01
 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)		
300-100-100	Nominal Surplus - Riverton	1,212,222.34
300-100-120	Fund Balance - Riverton	-53,853.91

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

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Account Number	Account Description	Balance
300-100-130	Nominal Surplus	7,697,459.39
300-100-135	Nominal Surplus (Prior Year Adjustments)	-88,584.85
	Total GEN OP FUND BALANCE SHEET SURPLUS (DEFICIT):	8,767,242.97
	Total Surplus (Deficit):	8,767,242.97
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	-7,972.22

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

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End date: 2025-12-31

<u>Account Number</u>	<u>Account Description</u>	<u>Budget</u>	<u>Balance</u>	<u>Variance (Budget-Y)</u>
REVENUES				
Property Taxes				
410-100-100	Tax Levy	5,216,999.37	5,104,622.80	-112,376.57
410-100-110	Taxes Added to Roll	45,000.00	105,693.84	60,693.84
410-100-120	Tax and Redemption Penalties	45,000.00	45,481.82	481.82
410-100-130	Other Accounts Added	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE PROPERTY TAXES:		5,306,999.37	5,255,798.46	-51,200.91
Total Property Taxes:		5,306,999.37	5,255,798.46	-51,200.91
Grant In Lieu				
480-100-100	Grants in Lieu - Federal Government	0.00	122,845.23	122,845.23
480-100-120	Grants in Lieu - Provincial Government	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE GIL:		0.00	122,845.23	122,845.23
Total Grant In Lieu:		0.00	122,845.23	122,845.23
User Fees				
420-100-110	Sales of Service - General Government	5,000.00	9,353.50	4,353.50
420-100-120	Sales of Service - Rbfd	0.00	0.00	0.00
420-100-121	Cost Recovery - ABF&ES TOA	0.00	3,464.90	3,464.90
420-100-122	Sales of Service - ABF&ES	0.00	0.00	0.00
420-100-123	ABFES Reserve Contribution to Operating	0.00	0.00	0.00
420-100-130	Sales of Service - Transportation	10,000.00	6,307.65	-3,692.35
420-100-131	Sales of Service - Dust Control	38,000.00	54,364.50	16,364.50
420-100-140	Sales of Service - Environmental Health	0.00	0.00	0.00
420-100-150	Sales of Service - Public Health & Welfa	0.00	0.00	0.00
420-100-160	Sales of Service - Planning & Developmen	0.00	0.00	0.00
420-100-170	Sales of Service - Economic Development	0.00	0.00	0.00
420-100-180	Sales of Service - Recreation & Culture	0.00	0.00	0.00
420-100-200	Rentals	8,500.00	5,540.60	-2,959.40
Total GEN OP FUND INCOME STATE USER FEES:		61,500.00	79,031.15	17,531.15
Total User Fees:		61,500.00	79,031.15	17,531.15
Government Transfers				
430-100-100	Provincial - Municipal Operating Grant	254,000.00	430,796.00	176,796.00
430-100-105	Provincial - Growth Revenue Grant	0.00	30,668.99	30,668.99
430-100-110	Provincial - Hecla/Grindstone Fire Agree	33,765.00	51,115.00	17,350.00
430-100-120	Provincial - Dutch Elm Disease Mgmt Prog	13,000.00	16,724.00	3,724.00
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)	190,056.00	190,056.00	0.00
440-100-110	Hay & Grazing (Download)	0.00	-9,708.57	-9,708.57
440-100-120	Hay & Grazing (Qrt Payments)	23,000.00	35,798.53	12,798.53
440-100-130	Conditional Grants - Misc	0.00	115,488.68	115,488.68
440-100-131	Flow Through Grants EXP 590-700-750	0.00	39,348.66	39,348.66
440-100-140	Summer Student Grant - Fed	0.00	0.00	0.00
440-100-141	Summer Student Grant - Prov	0.00	0.00	0.00

MUNICIPALITY OF BIFROST-RIVERTON
GENERAL OPERATING FUND INCOME STATEMENT

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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:		513,821.00	900,287.29	386,466.29
Total Government Transfers:		513,821.00	900,287.29	386,466.29
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	100.00	462.25	362.25
450-100-130	Permits	0.00	546.00	546.00
450-100-140	Fines	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE PERMITS, LICENSE, FINES:		100.00	1,008.25	908.25
Total Permits Licenses And Fines:		100.00	1,008.25	908.25
Investment Income				
460-100-100	Investment Income	5,000.00	42,016.38	37,016.38
460-100-900	Transfers From Reserve	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE INVESTMENT INCOME:		5,000.00	42,016.38	37,016.38
Total Investment Income:		5,000.00	42,016.38	37,016.38
Other Revenue				
470-100-115	Tipping Fees	0.00	700.00	700.00
490-100-100	Misc. Revenue	20,000.00	45,135.59	25,135.59
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	2,900.00	2,900.00
490-100-105	ABFES Donations For TCA	0.00	0.00	0.00
490-100-110	Gain on Sale of TCA - Vehicles and Equip	0.00	0.00	0.00
490-100-120	Gain on Sale of TCA - Land and Buildings	0.00	0.00	0.00
490-100-130	Proceeds on Real Estate Held for Resale	0.00	0.00	0.00
490-100-900	Goods and Services Tax Rebate	0.00	0.00	0.00
490-200-100	TF - Accumulated Surplus	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE OTHER REV:		20,000.00	48,735.59	28,735.59
Total Other Revenue:		20,000.00	48,735.59	28,735.59
Total REVENUES:		5,907,420.37	6,449,722.35	542,301.98

EXPENDITURES

General Government

510-100-100	GG - Legislative - Indemnities	84,000.00	78,510.00	5,490.00
510-100-110	GG - General Administrative - Wages	290,000.00	271,871.22	18,128.78
510-110-100	GG - Legislative - Benefits	36,000.00	35,350.25	649.75
510-110-110	GG - General Administrative - Benefits	62,000.00	45,532.73	16,467.27
510-110-130	GG - Other - Benefits	0.00	0.00	0.00
510-120-100	GG - Legislative - Mileage	9,000.00	5,339.09	3,660.91
510-120-110	GG - General Administrative - Mileage	1,000.00	361.08	638.92
510-200-200	GG - Office - Contract Services	75,000.00	90,551.84	-15,551.84

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GENERAL OPERATING FUND INCOME STATEMENT

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Account Number	Account Description	Budget	Balance	Variance (Budget-Y
510-200-210	GG - Legal - Contract Services	30,000.00	18,088.45	11,911.55
510-200-220	GG - Audit - Contract Services.	30,000.00	29,739.05	260.95
510-200-225	GG - Office Training - Contract Services	0.00	3,007.33	-3,007.33
510-200-230	GG - Assessment - Contract Services	48,000.00	45,973.00	2,027.00
510-200-240	GG - Taxation - Contract Services	9,000.00	8,543.30	456.70
510-200-250	GG - Legislative - Contract Services	500.00	2,061.74	-1,561.74
510-300-200	GG - Office - Utilities	18,500.00	20,689.24	-2,189.24
510-400-100	GG - Legislative - Materials & Supplies	850.00	11,541.12	-10,691.12
510-400-200	GG - Office Supplies - Materials & Suppl	22,500.00	23,604.76	-1,104.76
510-400-310	GG - Elections - Materials & Supplies	5,000.00	1,664.44	3,335.56
510-400-311	GG - Elections - Contract	0.00	3,045.96	-3,045.96
510-400-312	GG - Elections - Other	0.00	0.00	0.00
510-400-320	GG - Conventions - Admin	15,000.00	5,382.72	9,617.28
510-400-321	GG - Conventions - Legislative	10,000.00	7,837.23	2,162.77
510-400-330	GG - Damage Claims & Liability Insurance	50,000.00	72,986.65	-22,986.65
510-500-500	GG - Grants and Contributions	45,000.00	14,551.60	30,448.40
510-600-199	GG - Amortization	0.00	0.00	0.00
510-800-800	GG - Provision for Uncollectible Tax Ass	0.00	0.00	0.00
510-800-810	GG - Provision for AR Government Grants	0.00	0.00	0.00
510-800-820	GG - Provision for AR Other Government R	0.00	0.00	0.00
510-800-830	GG - Provision for AR Other Bad Debt	0.00	0.00	0.00
510-800-840	GG - Bad Debt Misc	5.00	0.00	5.00
510-900-900	GG - Legislative Sundry	5,500.00	1,886.19	3,613.81
510-900-901	GG - Admin Sundry	5,500.00	2,621.20	2,878.80
510-900-902	GG - Misc Flow Through (Not Rec related)	0.00	0.00	0.00
510-900-905	GG - Misc Expense	0.00	1,380.14	-1,380.14
510-900-910	GG - Recoveries (deduct) UT	2,750.00	0.00	2,750.00
510-900-920	GG - Recoveries (deduct) BAR Waste	750.00	-7,750.00	8,500.00
Total GEN OP FUND INCOME STATE EXP GG:		855,855.00	794,370.33	61,484.67
Total General Government:		855,855.00	794,370.33	61,484.67

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	40,000.00	48,181.35	-8,181.35
520-100-113	PS - ABF&ES Training - Wages	0.00	0.00	0.00
520-100-120	PS - ABFES Annual Levy	150,000.00	132,893.76	17,106.24
520-100-151	PS - RFD Administration - Misc	0.00	38.31	-38.31
520-100-152	PS - RFD Response - Wages	44,000.00	37,046.78	6,953.22
520-100-153	PS - RFD Training - Wages	20,000.00	14,299.07	5,700.93
520-100-270	PS - Other - Wages	3,000.00	9,982.85	-6,982.85
520-110-100	PS - Enforcement - Benefits	0.00	0.00	0.00
520-110-105	PS - Animal & Pest Control - Benefits	0.00	0.00	0.00
520-110-111	PS - ABF&ES - Benefits	0.00	0.00	0.00

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Account Number	Account Description	Budget	Balance	Variance (Budget-Y
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	1,500.00	1,962.93	-462.93
520-200-100	PS - Enforcement - Contract Services	0.00	0.00	0.00
520-200-105	PS - Animal & Pest Control - Contract Se	2,500.00	0.00	2,500.00
520-200-109	PS - Fire Protection Arborg-Bifrost - Co	0.00	0.00	0.00
520-200-110	PS - Fire Protection - 911 Cap Fee	16,750.00	16,699.60	50.40
520-200-111	PS - ABF&ES - Contract Services - Admini	0.00	0.00	0.00
520-200-112	PS - ABF&ES - Contract Services - Fire H	0.00	0.00	0.00
520-200-113	PS - ABF&ES - Contract Services - Insura	0.00	48.12	-48.12
520-200-114	PS - ABF&ES - Contract Services - Equipm	0.00	1,136.12	-1,136.12
520-200-115	PS - ABF&ES - Contract Services - Traini	0.00	0.00	0.00
520-200-151	PS - RFD - CS - Administration	5,800.00	2,290.21	3,509.79
520-200-152	PS - RFD - CS - Fire Hall	1,000.00	5,190.34	-4,190.34
520-200-153	PS - RFD - CS - Insurance	11,900.00	12,946.62	-1,046.62
520-200-154	PS - RFD - CS - Equip Rental Fire Respon	1,500.00	0.00	1,500.00
520-200-155	PS - RFD - CS Training	1,500.00	410.28	1,089.72
520-200-156	PS-RFD-CS-Equip Repairs	18,900.00	8,136.54	10,763.46
520-200-200	PS - NEIMB - Contract Services	23,500.00	12,000.00	11,500.00
520-200-270	PS - Other - Contract Services	2,000.00	1,600.00	400.00
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	1,397,546.81	-1,397,546.81
520-200-303	PS - MPP - 2022 Spring Flood	5,000.00	0.00	5,000.00
520-300-111	PS - ABF&ES - Utilities - Administration	0.00	0.00	0.00
520-300-112	PS - ABF&ES - Utilities - Fire Hall	0.00	0.00	0.00
520-300-151	PS - RFD - Utilities - Administration	0.00	0.00	0.00
520-300-152	PS - RFD - Utilities - Fire Hall	10,500.00	7,767.34	2,732.66
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	1,953.39	-1,953.39
520-400-115	PS - ABF&ES - M&S - Training	0.00	0.00	0.00
520-400-116	PS - ABF&ES - M&S - Other	0.00	0.00	0.00
520-400-117	PS - ABF&ES - Mutual Aid Expenses	0.00	0.00	0.00
520-400-151	PS - RFD - M&S - Administration	1,000.00	828.00	172.00
520-400-152	PS - RFD - M&S - Fire Hall	3,000.00	2,704.89	295.11
520-400-153	PS - RFD - M&S - Equipment	500.00	9,850.29	-9,350.29
520-400-154	PS - RFD - M&S - Training	1,000.00	0.00	1,000.00
520-400-155	PS - RFD M&S - Fuel	5,000.00	3,036.51	1,963.49
520-400-156	PS-RFD-M&S-Uniforms	1,500.00	0.00	1,500.00
520-400-157	PS-RFD-M&S-Turn Out Gear	20,000.00	19,115.33	884.67
520-400-158	PS - Rbfd - Meals - Prolonged Calls	500.00	155.10	344.90
520-400-270	PS - Other - Materials & Supplies	500.00	0.00	500.00
520-500-100	PS - Crime Stoppers - Grants	0.00	0.00	0.00

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520-600-199	PS - Amortization	0.00	0.00	0.00
520-700-700	PS - Fire - Interest on Debentures	95,045.00	43,375.36	51,669.64
520-800-800	PS - Enforcement - Provision for Uncolle	0.00	0.00	0.00
520-800-810	PS - Fire - Provision for Uncollectible	0.00	0.00	0.00
520-900-110	PS - Fire - Other	0.00	0.00	0.00
520-900-111	PS - ABF&ES - Equipment/Capital Purchase	0.00	0.00	0.00
520-900-112	PS - ABF&ES Transfer to Capital Reserve	0.00	0.00	0.00
520-900-151	PS - RBF D Small Equip/Tools/Furniture	23,000.00	13,730.82	9,269.18
Total GEN OP FUND INCOME STATE EXP PS:		510,395.00	1,804,926.72	-1,294,531.72
Total Protective Services:		510,395.00	1,804,926.72	-1,294,531.72
Transportation Services				
530-100-100	TS - Public Works Manager - Wages	85,000.00	81,221.58	3,778.42
530-100-110	TS - Riverton Operators - Wages	125,000.00	131,789.90	-6,789.90
530-100-111	Riv Operator Wages - Recovery	0.00	-11,668.29	11,668.29
530-100-120	TS - Road Maintenance - Labour	276,000.00	259,442.95	16,557.05
530-100-130	TS - Road Reconstruction - Labour	0.00	0.00	0.00
530-100-140	TS - Ditches and Road Drainage - Labour	91,000.00	83,963.99	7,036.01
530-110-095	TS - Road Commissioners' - Benefits	0.00	0.00	0.00
530-110-100	TS - Public Works Manager - Benefits	18,500.00	18,542.81	-42.81
530-110-110	TS - Riverton Operators - Benefits	19,500.00	22,231.29	-2,731.29
530-110-120	TS - Road Maintenance - Benefits	61,500.00	48,455.76	13,044.24
530-110-130	TS - Road Reconstruction - Benefits	0.00	0.00	0.00
530-110-140	TS - Ditches and Road Drainage - Benefit	25,000.00	18,300.50	6,699.50
530-120-100	TS - Public Works Manager - Utilities	2,000.00	951.84	1,048.16
530-120-110	TS - Riverton Operators - Mileage	500.00	456.41	43.59
530-120-120	TS - Road Maintenance - Mileage	2,500.00	2,109.84	390.16
530-120-130	TS - Road Reconstruction - Mileage	1,500.00	0.00	1,500.00
530-120-140	TS - Ditches and Road Drainage - Mileage	250.00	0.00	250.00
530-200-050	TS - Road Commissioners' Fee and Mileage	7,500.00	1,093.30	6,406.70
530-200-100	TS - Survey & Monument Restoration	57,000.00	29,492.50	27,507.50
530-200-115	TS - Equipment Repairs & Maintenance	50,000.00	43,145.30	6,854.70
530-200-116	TS - Bifrost Yard & Shop	10,000.00	7,049.67	2,950.33
530-200-117	TS - Riverton Yard & Shop	2,500.00	1,477.90	1,022.10
530-200-120	TS - Grass Cutting/Mowing	142,000.00	130,482.00	11,518.00
530-200-125	TS - Dead Tree Clean Up (No Elm Disease)	0.00	626.67	-626.67
530-200-130	TS - Beaver Control	5,000.00	2,562.50	2,437.50
530-200-131	TS - Beaver Control - Mileage	1,000.00	92.04	907.96
530-200-140	TS - Excavator/Grader Mob/Demob	5,000.00	0.00	5,000.00
530-200-141	TS - Ditch Snow Removal	5,000.00	729.00	4,271.00
530-200-142	TS - Culverts/Gates/Approaches	7,000.00	480.00	6,520.00
530-200-143	TS - Contract Grading	2,000.00	3,080.00	-1,080.00
530-200-144	TS - Road Repair	15,000.00	37,142.50	-22,142.50
530-200-145	TS - Ditches & Drainage Surveying	10,000.00	4,392.50	5,607.50
530-200-146	TS - Ditch Clean Out	0.00	74,433.00	-74,433.00

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530-200-150	TS - Gravel Hauling	340,000.00	301,805.87	38,194.13
530-200-155	TS- Quarry Lease	0.00	961.35	-961.35
530-200-160	TS - Street Lighting	2,500.00	0.00	2,500.00
530-200-170	TS - Sidewalks & Boulevards	2,500.00	0.00	2,500.00
530-200-180	TS - Flood - Contract Services	750.00	0.00	750.00
530-200-190	TS - Insurance Bifrost	32,000.00	31,768.86	231.14
530-200-191	TS - Insurance Riverton	2,500.00	2,339.29	160.71
530-300-116	TS - Bifrost Workshop MB Hydro	8,500.00	5,403.59	3,096.41
530-300-117	TS - Riverton Workshop MB Hydro	5,250.00	3,717.67	1,532.33
530-300-118	TS - Bifrost Rural Lift Station MB Hydro	1,500.00	599.57	900.43
530-300-160	TS - Bifrost Street Lighting - MB Hydro	6,500.00	5,624.09	875.91
530-300-161	TS - Riverton Street Lighting - MB Hydro	14,000.00	15,162.17	-1,162.17
530-400-111	TS - Bifrost Fuel	192,000.00	148,083.94	43,916.06
530-400-112	TS - Riverton Fuel	12,000.00	7,771.91	4,228.09
530-400-115	TS - Equipment Material & Supplies	88,000.00	39,980.79	48,019.21
530-400-116	TS - Bifrost Yard & Shop M&S	10,000.00	7,335.79	2,664.21
530-400-117	TS - Riverton Yard & Shop M&S	3,500.00	974.62	2,525.38
530-400-120	TS - Dust Control	105,000.00	154,593.96	-49,593.96
530-400-130	TS - Road Gravel	578,000.00	3,789.00	574,211.00
530-400-140	TS - Culverts & Gates	100,000.00	0.00	100,000.00
530-400-141	TS - Ditches & Road Drainage	1,000.00	642.15	357.85
530-400-142	TS - Landscaping Dirt	0.00	0.00	0.00
530-400-150	TS - Airport	4,000.00	3,500.00	500.00
530-400-160	TS - Street Lighting - M&S	500.00	0.00	500.00
530-400-170	TS - Sidewalks & Boulevards - M&S	0.00	775.75	-775.75
530-400-180	TS - Flood - Materials and Supplies	0.00	0.00	0.00
530-400-190	TS - Signage	9,000.00	2,823.55	6,176.45
530-400-320	TS - Member/Conven/Train/Cloth	2,000.00	250.00	1,750.00
530-600-199	TS - Amortization	0.00	0.00	0.00
530-700-700	TS - Interest on Debentures	41,000.00	8,249.39	32,750.61
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:		2,589,250.00	1,738,230.77	851,019.23
Total Transportation Services:		2,589,250.00	1,738,230.77	851,019.23

Environmental Health

540-200-100	EH - Curb Garbage Collection - ContractS	40,000.00	38,400.00	1,600.00
540-200-110	EH - Pebble Nuisance Ground - Contract S	145,000.00	7,398.00	137,602.00
540-200-115	Bar Waste User Fees	0.00	142,387.92	-142,387.92
540-200-120	EH - Landfill Closure & Post Closure Cos	0.00	0.00	0.00
540-200-130	EH - Municipal Wells - Contract Services	0.00	0.00	0.00
540-200-140	EH - Public Rest Rooms - Contract Servic	2,000.00	1,775.00	225.00
540-200-150	EH - Lagoon - Contract Services	5,000.00	3,000.00	2,000.00
540-400-100	EH - Curb Garbage Collection - Mat &Sup	6,500.00	0.00	6,500.00

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540-400-110	EH - Pebble Nuisance Ground - Mat & Supp	2,000.00	0.00	2,000.00
540-400-130	EH - Municipal Wells - Materials & Suppl	0.00	0.00	0.00
540-400-140	EH - Public Rest Rooms - Materials & Sup	0.00	0.00	0.00
540-400-150	EH - Other - Materials & Supplies	0.00	39.02	-39.02
540-500-500	EH - Riverdale	151,227.00	144,914.46	6,312.54
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:		351,727.00	337,914.40	13,812.60
Total Environmental Health:		351,727.00	337,914.40	13,812.60
Public Health & Welfare				
550-200-100	H&W - Social Welfare - Contract Services	6,750.00	6,515.80	234.20
550-200-150	H&W - PCH Project/Consulting	0.00	0.00	0.00
550-500-500	H&W - Handivan / Senior Resource	35,000.00	29,430.00	5,570.00
550-500-501	H&W - Food Bank Grant	0.00	1,776.12	-1,776.12
550-600-199	H&W - Amortization	0.00	0.00	0.00
Total GEN OP FUND INCOME STATE EXP PH CORRECT:		41,750.00	37,721.92	4,028.08
Total Public Health & Welfare:		41,750.00	37,721.92	4,028.08
Environmental Development				
560-200-100	ED - Planning & Zoning - Contract Servic	30,000.00	22,293.00	7,707.00
560-200-110	ED - Rural Area Weed Control - Contract	70,000.00	65,161.85	4,838.15
560-200-120	ED - Veterinary Services - Contract Serv	13,000.00	13,000.00	0.00
560-200-130	ED - Conservation District - Contract Se	10,000.00	10,000.00	0.00
Total GEN OP FUND INCOME STATE EXP ED:		123,000.00	110,454.85	12,545.15
Total Environmental Development:		123,000.00	110,454.85	12,545.15
Economic Development				
570-100-105	EC - Materials & Supplies	0.00	2,374.84	-2,374.84
570-200-100	EC - Contract Services	5,000.00	3,806.23	1,193.77
570-300-100	EC - Utilities	5,000.00	2,748.45	2,251.55
570-300-105	EC - Internet	0.00	786.45	-786.45
570-500-100	EC - Grants	20,000.00	50,377.46	-30,377.46
570-500-101	EC - Tax Sharing With TOA	45,000.00	39,257.81	5,742.19
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	5,385.90	-5,385.90
570-600-199	EC - Amortization	0.00	0.00	0.00
570-700-700	EC - Interest	2,000.00	0.00	2,000.00
Total GEN OP FUND INCOME STATE EXP ECON DEVEL:		77,000.00	104,737.14	-27,737.14
Total Economic Development:		77,000.00	104,737.14	-27,737.14
Recreation & Culture				

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580-200-100	R&C - ABPRC & Administration	285,000.00	255,834.17	29,165.83
580-200-101	R&C - RBPRC & Administration	205,000.00	189,996.58	15,003.42
580-200-110	R&C - Riverton Parks - Contract Services	25,000.00	6,330.87	18,669.13
580-200-111	R&C - Dutch Elm Program	0.00	25,539.15	-25,539.15
580-200-150	R&C - Libraries - Contract Services	35,500.00	34,030.00	1,470.00
580-300-110	R&C - Riverton Parks - Utilities	350.00	385.20	-35.20
580-300-115	R&C - Phone	0.00	1,039.71	-1,039.71
580-300-120	R&C - Internet	0.00	2,610.45	-2,610.45
580-400-110	R&C - Riverton Parks - Materials & Suppl	20,000.00	0.00	20,000.00
580-400-115	R&C - Rec Office/Programs M&S	0.00	4,507.30	-4,507.30
580-400-120	Curling Rink - Materials & Supplies	0.00	45,507.18	-45,507.18
580-400-125	Arena - Materials & Supplies	0.00	606.81	-606.81
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:		570,850.00	566,387.42	4,462.58
Total Recreation & Culture:		570,850.00	566,387.42	4,462.58
Fiscal Services				
590-500-500	FS - Contribution to Capital	65,000.00	339,110.03	-274,110.03
590-600-100	FS - Contribution to Utility	0.00	0.00	0.00
590-700-700	FS - Debenture Debt Charges	277,788.76	2,175.08	275,613.68
590-700-710	FS - Other Long Term Debt Charges	0.00	0.00	0.00
590-700-720	FS - Tax Discount	0.00	0.00	0.00
590-700-721	FS - Interest from Financial Institution	5,000.00	8,071.48	-3,071.48
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	26,448.66	-26,448.66
590-800-100	FS - Provision - Capital Fund	0.00	0.00	0.00
590-800-101	FS - Provision - General Fund	32,500.00	32,500.00	0.00
590-800-102	FS - Provision - Machinery Rep Reserve F	20,000.00	82,000.00	-62,000.00
590-800-103	FS - Provision -Building Reserve Fund	20,000.00	80,570.00	-60,570.00
590-800-104	FS - Provision - Drainage Reserve Fund	20,000.00	20,000.00	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	10,000.00	13,284.56	-3,284.56
590-800-107	FS - Provision - Fed Gas Tax (CCBF) Res	190,056.00	190,056.00	0.00
590-800-108	FS - Provision - Cemetery Trust Fund	2,500.00	0.00	2,500.00
590-800-109	FS - Provision - Riverton Cap Dev Res	10,000.00	10,000.00	0.00
590-800-110	FS - Provision - Riverton Fire Reserve F	43,760.00	71,115.00	-27,355.00
590-800-111	FS - Provision - Riverton Fire Hecla-Gri	0.00	0.00	0.00
590-800-112	FS - Provision - Economic Development Re	10,000.00	10,000.00	0.00
590-800-113	FS - Provision - Riverton Rec Reserve	0.00	23,000.00	-23,000.00
590-800-700	FS - Provision - Riverton Utility Reserv	0.00	3,607.00	-3,607.00

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590-800-701	FS - Provision - Lagoon Reserve Fund	40,000.00	40,000.00	0.00
590-800-800	FS - Allowance For Tax Assets	40,988.61	11,013.21	29,975.40
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:		787,593.37	962,951.02	-175,357.65
Total Fiscal Services:		787,593.37	962,951.02	-175,357.65
Total EXPENDITURES:		5,907,420.37	6,457,694.57	-550,274.20
GEN OP NET SURPLUS/(DEFICIT)				
Net Surplus/(Deficit)		0.00	-7,972.22	1,092,576.18

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

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End date: 2025-12-31

Account Number	Account Description	Balance
ASSETS		
Cash		
610-100-101	Cash on Deposit - General Fund Bank	348,890.10
610-100-102	Cash on Deposit - Machinery Rep Reserve	199,975.82
610-100-103	Cash on Deposit - Building Reserve Fund	254,062.35
610-100-104	Cash on Deposit - Drainage Reserve Fund	166,682.29
610-100-106	Cash on Deposit - Bifrost Fire Cap Rese	120,890.31
610-100-107	Cash on Deposit - Fed Gas Tax Res(CCBF)	297,788.17
610-100-109	Cash on Deposit - Riverton Capital Dev	88,115.82
610-100-110	Cash on Deposit - Riverton Fire Reserve	459,644.82
610-100-112	Cash on Deposit - Riverton Eco Devel	87,608.19
610-100-113	Cash On Deposit - Riv Rec Reserve	23,000.00
610-100-192	Cash on Deposit - Riverton Utility Reser	73,181.55
610-100-193	Cash on Deposit - Riverton Lagoon Reserv	66,434.82
610-100-195	Cash on Deposit - BAR Waste Reserve	74,210.51
	Total Cash:	2,260,484.75
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:	2,726,976.10
RESERVE FUND LIABILITIES		
Surplus		
620-100-101	General Fund Surplus	348,890.10
620-100-102	Machinery Rep Reserve Fund Surplus	199,975.82
620-100-103	Building Reserve Fund Surplus	254,062.35
620-100-104	Drainage Reserve Fund Surplus	166,682.29
620-100-106	Bifrost Fire Cap Reserve Fund Surplus	120,890.31
620-100-107	Fed Gas Tax Reserve Fund (CCBF) Surplus	782,779.52
620-100-109	Riverton Capital Dev Reserve Fund Surpl	88,115.82
620-100-110	Riverton Fire Reserve Fund Surplus	459,644.82
620-100-112	Riverton Eco Devel Reserve Fund Surplus	69,108.19
620-100-113	Riverton Recreation Reserve Surplus	23,000.00
620-100-192	Riverton Utility Reserve Fund Surplus	73,181.55
620-100-193	Riverton Lagoon Reserve Fund Surplus	66,434.82
620-100-195	BAR Waste Reserve Fund Surplus	74,210.51
	Total Surplus:	2,726,976.10
	Total RESERVE FUND LIABILITIES:	2,726,976.10

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

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End date: 2025-12-31

Account Number	Account Description	Balance
ASSETS		
Accounts Receivable		
710-300-100	Accounts Receivable-Riverton Sewer Billi	-1,670.41
	Total Accounts Receivable:	-1,670.41
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	-187,632.53
710-600-200	Transfer From Operating Fund	0.00
	Total Due to/Due From:	-187,632.53
	Total ASSETS:	1,177,922.28
LIABILITIES & FUNDS BALANCE		
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	1,187,322.33
740-100-101	Nominal Surplus (Prior Year)	-7,740.72
	Total Nominal Surplus:	1,179,581.61
Excess of Revenue Over Expenditures		17,485.60

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

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End date: 2025-12-31

Account Description	Account Number	Budget	Balance	Variance (B)
REVENUE				
Sewer Charges				
Sewer Service Charges	750-100-100	0.00	58,996.76	58,996.76
Penalties	750-100-130	0.00	1,008.44	1,008.44
Lagoon Fees - Septic Trucks	750-100-150	0.00	8,223.79	8,223.79
	Total Sewer Charges:	0.00	68,228.99	68,228.99
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	68,228.99	68,228.99
EXPENDITURES				
Sewage Collection & Disposal				
UT - Sewer Administration	770-100-100	0.00	100.00	-100.00
UT - Contract Administrative Services	770-100-200	0.00	6,830.00	-6,830.00
UT - Sewer - Service of Supply	770-200-100	0.00	4,956.71	-4,956.71
UT - Sewer - Distribution	770-300-100	0.00	11,283.32	-11,283.32
UT - Sewer Treatment and Disposal	770-400-100	0.00	15,905.07	-15,905.07
UT - Utility Wages	770-400-150	0.00	11,668.29	-11,668.29
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	50,743.39	-50,743.39
	Total Sewage Collection & Disposal:	0.00	50,743.39	-50,743.39
	Total EXPENDITURES:	0.00	50,743.39	-50,743.39
UTIL NET OPERATING SURPLUS/(DEFICIT)				
Revenues		0.00	68,228.99	68,228.99
Expenses		0.00	-50,743.39	50,743.39
Net Surplus/(Deficit)		0.00	17,485.60	118,972.38

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

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End date: 2025-12-31

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	-166,359.16
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:		-166,359.16
Total BAR Waste Due to/Due From:		-166,359.16
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:		822,686.69
LIABILITIES & FUNDS BALANCE		800,656.45
Nominal Surplus		
900-700-100	BAR Waste Surplus	-171,235.11
Total BAR NOM SURLUS BALANCE:		-171,235.11

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

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End date: 2025-12-31

<u>Account Number</u>	<u>Account Description</u>	<u>Balance</u>
900-700-110	BAR Retained Earnings	171,989.00
	Total BAR RETAINED EARNINGS:	<u>171,989.00</u>
	Total Nominal Surplus:	<u>753.89</u>
Excess of Revenue Over Expenditures		-63,579.43
BAR Internal Transfers & Surplus		
900-700-100	BAR Waste Surplus	-171,235.11
900-700-110	BAR Retained Earnings	171,989.00
970-100-100	BAR - TF- BAR Reserve	0.00
	Total BAR Internal Transfers & Surplus:	<u>753.89</u>
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:	<u>811,983.83</u>

MUICIPALITY OF BIFROST-RIVERTON
BAR WASTE REVENUES AND EXPENSES

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End date: 2025-12-31

Account Description	Account Number	Budget	Balance	Variance (B)
REVENUE				
BAR Waste Revenue				
BAR Land Rent	910-100-100	6,500.00	6,882.00	382.00
BAR Tipping Fees	910-100-105	20,000.00	19,595.00	-405.00
BAR Oil & Eco Centre	910-100-110	2,000.00	6,269.25	4,269.25
BAR Scrap Metal Sales	910-100-115	0.00	7,110.48	7,110.48
BAR Bifrost User Fees	910-100-120	142,387.92	142,387.92	0.00
BAR Arborg User Fees	910-100-125	55,373.08	55,373.08	0.00
BAR User Fees Capital Projects	910-100-127	0.00	0.00	0.00
BAR Used Tire Sales	910-100-130	500.00	0.00	-500.00
BAR Tractor Rental	910-100-135	0.00	0.00	0.00
BAR Wage Programs (Green Team)	910-100-140	0.00	0.00	0.00
BAR WRAR Program	910-100-145	29,000.00	25,604.10	-3,395.90
BAR WRAR Levy	910-100-150	30,000.00	0.00	-30,000.00
BAR MB Light Recycling Program	910-100-155	0.00	0.00	0.00
BAR HHW Collection Program	910-100-160	2,000.00	3,059.70	1,059.70
BAR Electronic Recycling Program	910-100-163	0.00	1,473.75	1,473.75
BAR Misc Revenue	910-100-165	0.00	155.00	155.00
	Total BAR Waste Revenue:	287,761.00	267,910.28	-19,850.72
	Total REVENUE:	287,761.00	267,910.28	-19,850.72
EXPENDITURES				
BAR Waste Expenses				
BAR Administration	920-100-100	7,750.00	7,750.00	0.00
BAR Advertising	920-100-115	1,750.00	630.05	1,119.95
BAR Equipment Rental	920-100-120	1,250.00	0.00	1,250.00
BAR ECO Centre	920-100-125	2,300.00	1,350.00	950.00
BAR Hydro	920-100-130	0.00	1,484.08	-1,484.08
BAR Insurance	920-100-135	4,500.00	2,824.12	1,675.88
BAR Interest / Bank Charges	920-100-140	200.00	28.90	171.10
BAR LOC Interest & S/C	920-100-145	100.00	0.00	100.00
BAR Professional Fees	920-100-150	10,000.00	4,915.31	5,084.69
BAR Ground Repairs & Maintenance	920-100-155	25,000.00	32,160.00	-7,160.00
BAR Cleaning Supplies	920-100-160	0.00	0.00	0.00
BAR Equipment Material & Supplies	920-100-165	30,000.00	1,592.74	28,407.26
BAR Grounds Materials & Supplies	920-100-170	2,000.00	8,536.66	-6,536.66
BAR Fuel/Oil/Filers	920-100-175	10,000.00	5,855.12	4,144.88
BAR Gravel	920-100-180	3,000.00	0.00	3,000.00
BAR Grounds Maintenance	920-100-185	0.00	0.00	0.00
BAR Miscellaneous	920-100-190	3,500.00	3,096.90	403.10
BAR Equipment Repairs	920-100-195	0.00	5,968.45	-5,968.45
BAR Waste/Compaction Tests	920-100-200	3,000.00	0.00	3,000.00
BAR Wages	920-100-250	118,000.00	97,488.15	20,511.85
BAR Benefits	920-100-300	0.00	21,445.11	-21,445.11

MUICIPALITY OF BIFROST-RIVERTON
BAR WASTE REVENUES AND EXPENSES

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End date: 2025-12-31

Account Description	Account Number	Budget	Balance	Variance (B)
BAR Training	920-100-325	0.00	125.00	-125.00
BAR Mileage	920-100-350	0.00	153.99	-153.99
BAR Office Supplies	920-100-400	2,250.00	1,223.56	1,026.44
BAR Taxes	920-100-450	2,000.00	0.00	2,000.00
BAR Telephone/Internet	920-100-500	5,000.00	1,823.36	3,176.64
BAR WRAR Program	920-100-550	46,000.00	30,353.40	15,646.60
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	72,306.81	-72,306.81
BAR Con't to Capital	960-500-500	0.00	30,378.00	-30,378.00
Total BAR Waste Expenses:		277,600.00	331,489.71	-53,889.71
Total EXPENDITURES:		277,600.00	331,489.71	-53,889.71
BAR WASTE NET OPERATING SURPLUS/(DEFICIT)				
Revenues		287,761.00	267,910.28	-19,850.72
Expenses		-277,600.00	-331,489.71	53,889.71
Net Surplus/(Deficit)		10,161.00	-63,579.43	34,038.99