

Rural Municipality of Armstrong**Balance Sheet****For General Operating Fund (10)****February 29, 2024****Assets****Cash on hand and on deposit**

10-0000-00-00000		.00
10-0100-00-10100	Petty Cash	100.00
10-0100-00-10101	Cash On Hand	150.00
10-0100-00-10102	Cash On Deposit	3,646,132.18
10-0100-00-10103	Cash On Deposit - Superior Savings	885,930.61
10-0100-00-10107	Investments - Credit Union Share	15.00
Total Cash on hand and on deposit		4,532,327.79

Receivables - tax

10-0100-00-10109	Taxes On Roll - Taxes Added	.00
10-0100-00-10110	Taxes On Roll - Current	2,298,543.13
10-0100-00-10111	Taxes On Roll - Arrears	(1,972,078.84)
Total Receivables - tax		326,464.29

Receivables - grants

10-0100-00-10112	Accounts Receivable - Grant In Lieu	.00
10-0100-00-10145	Accounts Receivable - Grant-In-Lieu	.00
10-0100-00-10146	Accounts Receivable - DFA 2022	574,418.79
10-0100-00-10147	Accounts Receivable - Building Canada Fund	.00
10-0100-00-10148	Accounts Receivable - DFA 2010 - 2nd Event	.00
10-0100-00-10149	Accounts Receivable - DFA 2011 - April Disaster	.00
10-0100-00-10156	Accounts Receivable - Gas Tax	52,769.13
10-0100-00-10162	Accounts Receivable - General Assistance Grant	.00
10-0100-00-10164	Accounts Receivable - Summer Student Grant	.00
Total Receivables - grants		627,187.92

Receivables - province

10-0100-00-10141	Accounts Receivable - Province of Manitoba - EPTC	.00
Total Receivables - province		.00

Receivable -operating

10-0100-00-10154	Accounts Receivable - Miscellaneous	(1,606,045.61)
10-0100-00-10155	Accounts Receivable - GST	138,549.77
10-0100-00-10157	Accounts Receivable - RM Forage Leases	27,603.68
10-0100-00-10158	Accounts Receivable - EcoCentres	.00
10-0100-00-10159	Accounts Receivable - GST Refund	.00
10-0100-00-10160	Land Sale Receivables	8,990.74
10-0100-00-10161	Accounts Receivable - Crown Admin. Lands	16,053.97
10-0100-00-10163	Accounts Receivable - MMSM Recycling	5,959.83
10-0100-00-10165	Accounts Receivable - Monument Restoration Surveys	.00
10-0100-00-10166	Accounts Receivable - Roads and Drainage	.00
10-0100-00-10167	Accounts Receivable - Recycling	(5,959.81)
10-0100-00-10168	Accounts Receivable - Tower Rental	.00
Total Receivable -operating		(1,414,847.43)

Investments

Rural Municipality of Armstrong**Balance Sheet****For General Operating Fund (10)****February 29, 2024**

10-0100-00-10108	Investments	.00
Total Investments		<u>.00</u>
Inventories		
10-0100-00-10189	Inventory	39,028.37
Total Inventories		<u>39,028.37</u>
Prepaid expenses		
10-0100-00-10190	Prepaid Expenses	.00
Total Prepaid expenses		<u>.00</u>
Due from own funds		
10-0100-00-10121	Due To/From Revenue Fund	.00
10-0100-00-10122	Due From General Reserve Fund	.00
10-0100-00-10123	Due From Elections Reserve	.00
10-0100-00-10124	Due From Public Works Reserve Fund	.00
10-0100-00-10125	Due From Flood Mitigation & Capital Projects Reser	.00
10-0100-00-10126	Due From Fire Fighting Equipment Reserve Fund	.00
10-0100-00-10127	Due From Snow Removal Reserve Fund	.00
10-0100-00-10128	Due From Waste Management Reserve Fund	.00
10-0100-00-10129	Due From Gas Tax Reserve Fund	.00
10-0100-00-10130	Due From Trust Funds	.00
10-0100-00-10142	Due From Chic Canal Reserve Fund	.00
10-0100-00-10152	Accounts Receivable - Narcisse Snake Dens	.00
10-0100-00-10153	Accounts Receivable - Chatfield Cemetery	.00
Total Due from own funds		<u>.00</u>
Total Assets		<u>\$ 4,110,160.94</u>

Liabilities and Fund Balance**Accounts Payable - Education**

10-0200-00-20411	Accounts Payable - Public School Finance Board	\$ (3.00)
10-0200-00-20412	Accounts Payable - Special Levy - Interlake SD	(4.00)
10-0200-00-20413	Accounts Payable - Special Levy - Evergreen SD	(35.00)
10-0200-00-20414	Accounts Payable - Special Levy - Lakeshore SD	(12.00)
Total Accounts Payable - Education		<u>(54.00)</u>

Accounts payable - operating

10-0200-00-20446	Accounts Payable - Miscellaneous	21,805.02
10-0200-00-20447	A/P Clearing Account / Holdbacks	.00
10-0200-00-20448	Deposit - Building Permits	7,971.65
10-0200-00-20449	FAPD Building Permits	10,866.35
10-0200-00-20454	Accounts Payable - Sick Days	.00
10-0200-00-20455	Accounts Payable - GST	8,417.92
10-0200-00-20470	Accounts Payable - Holidays Earned	22,605.05
10-0200-00-20471	Accounts Payable - Severance Pay Earned	.00
10-0200-00-20472	Accounts Payable - Canada Pension Plan	10,297.00
10-0200-00-20473	Accounts Payable - Employment Insurance	2,258.52

Rural Municipality of Armstrong**Balance Sheet****For General Operating Fund (10)****February 29, 2024**

10-0200-00-20474	Accounts Payable - Income Tax	8,148.52
10-0200-00-20475	Accounts Payable - Municipal Pension Plan	(1,620.16)
10-0200-00-20476	Accounts Payable - Municipal Disability	(165.92)
10-0200-00-20477	Accounts Payable - Municipal Insurance Plan	2,312.42
10-0200-00-20478	Accounts Payable - Dependents Insurance	.00
10-0200-00-20479	Accounts Payable - Accident Insurance	.00
10-0200-00-20490	Tax Overpayment / Holding	(1,634.32)
10-0200-00-20495	Rounding Liability	.09
Total Accounts payable - operating		91,262.14
Landfill liability		
10-0200-00-20480	Landfill Liability	52,040.00
Total Landfill liability		52,040.00
Deposits		
10-0200-00-20491	Land Sale Deposits	.00
10-0200-00-20592	Land Sale Profits	.00
Total Deposits		.00
Due to own funds		
10-0200-00-20421	Due to Trust Funds	.00
10-0200-00-20422	Due to Public Works Reserve Fund	20,000.00
10-0200-00-20423	Due to Fire Fighting Equipment Reserve Fund	.00
10-0200-00-20424	Due to Waste Management Reserve Fund	15,000.00
10-0200-00-20425	Due to Flood Mitigation & Capital Project Reserve	50,000.00
10-0200-00-20426	Due to Gas Tax Reserve Fund	155,618.50
10-0200-00-20427	Due to Chic Canal Reserve Fund	.00
10-0200-00-20428	Due to Election Reserve	2,000.00
10-0200-00-20429	Due to General Reserve	20,000.00
10-0200-00-20430	Due to Land Sale Reserve	253,703.00
10-0200-00-20431	Due to Emergency Reserve	.00
Total Due to own funds		516,321.50
Temporary borrowings		
10-0200-00-20402	Temporary Borrowings	.00
Total Temporary borrowings		.00
Allowance for tax assets		
10-0200-00-20500	Allowance For Tax Assets - Balance January 1	3,000.00
10-0200-00-20591	Current Years Provision	28,906.58
10-0200-00-20593	Cancellations	(37,534.71)
10-0200-00-20650	Adjust Allowance For Tax Assets	.00
Total Allowance for tax assets		(5,628.13)
Nominal surplus		
10-0200-00-20605	Nominal Surplus - Balance January 1	3,639,910.37
10-0200-00-20606	Operating Surplus (-) / Deficit (+)	.00
Total Nominal surplus		3,639,910.37
Total Liabilities		4,293,851.88
Total Liabilities and Fund Balances		\$ 4,110,160.94

Rural Municipality of Armstrong**Balance Sheet****For Tangible Capital Assets (20)****February 29, 2024****Assets****Due from own funds**

20-0000-00-10121	Due To/From Revenue Fund	.00
Total Due from own funds		.00

Land

20-0100-00-15000	Land	225,778.96
20-0100-00-15005	Land Improvements	252,088.79
20-0100-00-15006	Accumulated Amortization - Land	(19,892.42)
Total Land		457,975.33

Buildings

20-0100-00-15010	Buildings	388,368.70
20-0100-00-15020	Accumulated Amortization - Buildings	(288,862.57)
Total Buildings		99,506.13

vehicles and equipment

20-0100-00-15030	Vehicles & Equipment	1,573,226.21
20-0100-00-15040	Accumulated Amortization - Vehicles	(764,533.01)
Total vehicles and equipment		808,693.20

Office equipment

20-0100-00-15050	Office Equipment	56,247.93
20-0100-00-15060	Accumulated Amortization - Office Equipment	(51,499.59)
Total Office equipment		4,748.34

Roads

20-0100-00-15070	Roads	18,228,384.83
20-0100-00-15080	Accumulated Amortization - Roads	(17,609,251.18)
Total Roads		619,133.65

Drains

20-0100-00-15090	Drains	996,337.69
20-0100-00-15100	Accumulated Amortization - Drains	(367,940.00)
Total Drains		628,397.69

Construction in progress

20-0100-00-15200	Construction In Progress	.00
Total Construction in progress		.00

Total Assets	\$	2,618,454.34
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Liabilities and Fund Balance**Capital surplus**

20-0200-00-20604	Capital Surplus	2,618,454.34
Total Capital surplus		2,618,454.34
Total Liabilities		2,618,454.34

Rural Municipality of Armstrong

Balance Sheet

For Tangible Capital Assets (20)

February 29, 2024

Total Liabilities and Fund Balances

\$ 2,618,454.34

Rural Municipality of Armstrong**Balance Sheet***For General Reserve Fund (30)**February 29, 2024***Assets****Cash on hand and on deposit**

30-0100-00-10102	Cash On Deposit	328,466.14
30-0100-00-10107	Investments - Credit Union Share	17.00
Total Cash on hand and on deposit		328,483.14

Investments

30-0100-00-10108	Investments	.00
Total Investments		.00

Due from own funds

30-0100-00-10121	Due To/From Revenue Fund	20,000.00
Total Due from own funds		20,000.00

Total Assets	\$	348,483.14
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Liabilities and Fund Balance**Nominal surplus**

30-0200-00-20505	Fund Balance	348,483.14
Total Nominal surplus		348,483.14
Total Liabilities		348,483.14
Total Liabilities and Fund Balances		\$ 348,483.14

Balance Sheet

For Public Works Reserve (40)

February 29, 2024

Assets**Cash on hand and on deposit**

40-0100-00-10102	Cash On Deposit	316,477.64
	Total Cash on hand and on deposit	316,477.64

Investments

40-0100-00-10108	Investments	.00
	Total Investments	.00

Due from own funds

40-0100-00-10121	Due To/From Revenue Fund	20,000.00
	Total Due from own funds	20,000.00

Total Assets	\$	336,477.64
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Liabilities and Fund Balance**Nominal surplus**

40-0200-00-20505	Fund Balance	336,477.64
	Total Nominal surplus	336,477.64

Total Liabilities		336,477.64
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Total Liabilities and Fund Balances	\$	336,477.64
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Rural Municipality of Armstrong**Balance Sheet****For Fire Fighting Equipment Reserve Fund (41)****February 29, 2024****Assets****Cash on hand and on deposit**

41-0100-00-10102	Cash On Deposit	242,794.98
	Total Cash on hand and on deposit	242,794.98

Investments

41-0100-00-10108	Investments	.00
	Total Investments	.00

Due from own funds

41-0100-00-10121	Due To/From Revenue Fund	.00
	Total Due from own funds	.00

Total Assets	\$	242,794.98
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Liabilities and Fund Balance**Nominal surplus**

41-0200-00-20505	Fund Balance	242,794.98
	Total Nominal surplus	242,794.98
	Total Liabilities	242,794.98
	Total Liabilities and Fund Balances	\$ 242,794.98

Rural Municipality of Armstrong**Balance Sheet****For Waste Management Reserve Fund (50)****February 29, 2024****Assets****Cash on hand and on deposit**

50-0100-00-10102	Cash On Deposit	502,201.46
Total Cash on hand and on deposit		502,201.46

Investments

50-0100-00-10108	Investments	.00
Total Investments		.00

Due from own funds

50-0100-00-10121	Due To/From Revenue Fund	15,000.00
Total Due from own funds		15,000.00

Total Assets	\$	517,201.46
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Liabilities and Fund Balance**Nominal surplus**

50-0200-00-20505	Fund Balance	517,201.46
Total Nominal surplus		517,201.46
Total Liabilities		517,201.46
Total Liabilities and Fund Balances		\$ 517,201.46

Rural Municipality of Armstrong**Balance Sheet****For Snow Removal Reserve Fund (51)****February 29, 2024****Assets****Cash on hand and on deposit**

51-0100-00-10102	Cash On Deposit	3,163.26
Total Cash on hand and on deposit		3,163.26

Investments

51-0100-00-10108	Investments	.00
Total Investments		.00

Due from own funds

51-0100-00-10121	Due To/From Revenue Fund	.00
Total Due from own funds		.00

Total Assets	\$	3,163.26
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Liabilities and Fund Balance**Nominal surplus**

51-0200-00-20505	Fund Balance	3,163.26
Total Nominal surplus		3,163.26
Total Liabilities		3,163.26
Total Liabilities and Fund Balances		\$ 3,163.26

Rural Municipality of Armstrong**Balance Sheet****For Flood Mitigation & Capital Project Reserve Fund (53)****February 29, 2024****Assets****Cash on hand and on deposit**

53-0100-00-10102	Cash On Deposit	118,129.19
Total Cash on hand and on deposit		118,129.19

Investments

53-0100-00-10108	Investments	.00
Total Investments		.00

Due from own funds

53-0100-00-10121	Due To/From Revenue Fund	50,000.00
Total Due from own funds		50,000.00
Total Assets		\$ 168,129.19

Liabilities and Fund Balance**Nominal surplus**

53-0200-00-20505	Fund Balance	168,129.19
Total Nominal surplus		168,129.19
Total Liabilities		168,129.19
Total Liabilities and Fund Balances		\$ 168,129.19

Balance Sheet*For Gas Tax Reserve Fund (54)**February 29, 2024***Assets****Cash on hand and on deposit**

54-0100-00-10102	Cash On Deposit	649,894.85
Total Cash on hand and on deposit		649,894.85

Investments

54-0100-00-10108	Investments	.00
Total Investments		.00

Due from own funds

54-0100-00-10121	Due To/From Revenue Fund	155,618.50
Total Due from own funds		155,618.50
Total Assets		\$ 805,513.35

Liabilities and Fund Balance**Nominal surplus**

54-0200-00-20505	Fund Balance	805,513.35
Total Nominal surplus		805,513.35
Total Liabilities		805,513.35
Total Liabilities and Fund Balances		\$ 805,513.35

Rural Municipality of Armstrong**Balance Sheet***For Chic Canal Reserve Fund (55)**February 29, 2024***Assets****Cash on hand and on deposit**

55-0100-00-10102	Cash On Deposit	492.15
Total Cash on hand and on deposit		492.15

Investments

55-0100-00-10108	Investments	.00
Total Investments		.00

Due from own funds

55-0100-00-10121	Due To/From Revenue Fund	.00
Total Due from own funds		.00

Total Assets	\$	492.15
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Liabilities and Fund Balance**Nominal surplus**

55-0200-00-20505	Fund Balance	492.15
Total Nominal surplus		492.15
Total Liabilities		492.15
Total Liabilities and Fund Balances		\$ 492.15

Balance Sheet

For Election Reserve Fund (56)

February 29, 2024

Assets**Cash on hand and on deposit**

56-0100-00-10102	Cash On Deposit	183.86
Total Cash on hand and on deposit		183.86

Investments

56-0100-00-10108	Investments	.00
Total Investments		.00

Due from own funds

56-0100-00-10121	Due To/From Revenue Fund	2,000.00
Total Due from own funds		2,000.00
Total Assets		\$ 2,183.86

Liabilities and Fund Balance**Nominal surplus**

56-0200-00-20505	Fund Balance	2,183.86
Total Nominal surplus		2,183.86
Total Liabilities		2,183.86
Total Liabilities and Fund Balances		\$ 2,183.86

Balance Sheet*For Land Sale Reserve (57)**February 29, 2024***Assets****Cash on hand and on deposit**

57-0100-00-10102	Cash On Deposit	128,171.49
Total Cash on hand and on deposit		128,171.49

Due from own funds

57-0100-00-10121	Due To/From Revenue Fund	253,703.00
Total Due from own funds		253,703.00

Total Assets	\$	381,874.49
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Liabilities and Fund Balance**Nominal surplus**

57-0200-00-20505	Fund Balance	381,874.49
Total Nominal surplus		381,874.49

Total Liabilities		381,874.49
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Total Liabilities and Fund Balances	\$	381,874.49
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Balance Sheet**For Emergency Reserve Fund (58)****February 29, 2024****Assets****Cash on hand and on deposit**

58-0100-00-10102	Cash On Deposit	106,285.81
Total Cash on hand and on deposit		106,285.81

Due from own funds

58-0100-00-10121	Due To/From Revenue Fund	.00
Total Due from own funds		.00

Total Assets	\$	106,285.81
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Liabilities and Fund Balance**Nominal surplus**

58-0200-00-20505	Fund Balance	106,285.81
Total Nominal surplus		106,285.81

Total Liabilities		106,285.81
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Total Liabilities and Fund Balances	\$	106,285.81
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Rural Municipality of Armstrong**Balance Sheet****For Narcisse Snake Dens - Trust Fund (90)****February 29, 2024****Assets****Cash on hand and on deposit**

90-0100-00-10102	Cash On Deposit	270.90
Total Cash on hand and on deposit		270.90

Due from own funds

90-0100-00-10121	Due To/From Revenue Fund	.00
Total Due from own funds		.00

Total Assets	\$	270.90
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Liabilities and Fund Balance**Nominal surplus**

90-0200-00-20505	Fund Balance	270.90
Total Nominal surplus		270.90

Total Liabilities		270.90
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Total Liabilities and Fund Balances	\$	270.90
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Rural Municipality of Armstrong**Balance Sheet****For Chatfield Cemetery - Trust Fund (91)****February 29, 2024****Assets****Cash on hand and on deposit**

91-0100-00-10102	Cash On Deposit	7,442.61
Total Cash on hand and on deposit		7,442.61

Due from own funds

91-0100-00-10121	Due To/From Revenue Fund	.00
Total Due from own funds		.00

Total Assets	\$	7,442.61
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Liabilities and Fund Balance**Nominal surplus**

91-0200-00-20505	Fund Balance	7,442.61
Total Nominal surplus		7,442.61

Total Liabilities		7,442.61
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Total Liabilities and Fund Balances	\$	7,442.61
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Rural Municipality of Armstrong**Balance Sheet****For Age Friendly Community Trust Fund (93)****February 29, 2024****Assets****Cash on hand and on deposit**

93-0100-00-10102	Cash On Deposit	8.18
Total Cash on hand and on deposit		8.18

Due from own funds

93-0100-00-10121	Due To/From Revenue Fund	.00
Total Due from own funds		.00

Total Assets	\$	8.18
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Liabilities and Fund Balance**Nominal surplus**

93-0200-00-20505	Fund Balance	8.18
Total Nominal surplus		8.18

Total Liabilities		8.18
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Total Liabilities and Fund Balances	\$	8.18
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Rural Municipality of Armstrong**Balance Sheet***For Fraserwood Sidewalks - Trust Fund (94)**February 29, 2024***Assets****Cash on hand and on deposit**

94-0100-00-10102	Cash On Deposit	1,636.97
Total Cash on hand and on deposit		1,636.97

Due from own funds

94-0100-00-10121	Due To/From Revenue Fund	.00
Total Due from own funds		.00

Total Assets	\$	1,636.97
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Liabilities and Fund Balance**Nominal surplus**

94-0200-00-20505	Fund Balance	1,636.97
Total Nominal surplus		1,636.97

Total Liabilities		1,636.97
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Total Liabilities and Fund Balances	\$	1,636.97
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Rural Municipality of Armstrong**Balance Sheet****For Fraserwood Sports Club - Trust Fund (95)****February 29, 2024****Assets****Cash on hand and on deposit**

95-0100-00-10102	Cash On Deposit	424.21
Total Cash on hand and on deposit		424.21

Due from own funds

95-0100-00-10121	Due To/From Revenue Fund	.00
Total Due from own funds		.00

Total Assets	\$	424.21
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Liabilities and Fund Balance**Nominal surplus**

95-0200-00-20505	Fund Balance	424.21
Total Nominal surplus		424.21

Total Liabilities		424.21
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Total Liabilities and Fund Balances	\$	424.21
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Rural Municipality of Armstrong**Balance Sheet****For Fraserwood Heritage Park - Trust Fund (97)****February 29, 2024****Assets****Cash on hand and on deposit**

97-0100-00-10102	Cash On Deposit	1,977.19
Total Cash on hand and on deposit		1,977.19

Due from own funds

97-0100-00-10121	Due To/From Revenue Fund	.00
Total Due from own funds		.00

Total Assets	\$	1,977.19
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Liabilities and Fund Balance**Nominal surplus**

97-0200-00-20505	Fund Balance	1,977.19
Total Nominal surplus		1,977.19

Total Liabilities		1,977.19
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Total Liabilities and Fund Balances	\$	1,977.19
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Rural Municipality of Armstrong**Balance Sheet***For Community Clubs Trust Fund (99)**February 29, 2024***Assets****Cash on hand and on deposit**

99-0100-00-10102	Cash On Deposit	108.13
Total Cash on hand and on deposit		108.13

Due from own funds

99-0100-00-10121	Due To/From Revenue Fund	.00
Total Due from own funds		.00

Total Assets	\$	108.13
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Liabilities and Fund Balance**Nominal surplus**

99-0200-00-20505	Fund Balance	108.13
Total Nominal surplus		108.13

Total Liabilities		108.13
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Total Liabilities and Fund Balances	\$	108.13
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