

Rural Municipality of Armstrong**Balance Sheet****For General Operating Fund (10)****April 30, 2024****Assets****Cash on hand and on deposit**

10-0100-00-10100	Petty Cash	100.00
10-0100-00-10101	Cash On Hand	150.00
10-0100-00-10102	Cash On Deposit	3,512,332.88
10-0100-00-10103	Cash On Deposit - Superior Savings	891,194.52
10-0100-00-10107	Investments - Credit Union Share	15.00
Total Cash on hand and on deposit		4,403,792.40

Receivables - tax

10-0100-00-10110	Taxes On Roll - Current	2,295,563.85
10-0100-00-10111	Taxes On Roll - Arrears	(2,000,801.14)
Total Receivables - tax		294,762.71

Receivables - grants

10-0100-00-10146	Accounts Receivable - DFA 2022	574,418.79
10-0100-00-10156	Accounts Receivable - Gas Tax	52,769.13
Total Receivables - grants		627,187.92

Receivables - province

Total Receivables - province	.00
-------------------------------------	------------

Receivable -operating

10-0100-00-10154	Accounts Receivable - Miscellaneous	(1,607,821.80)
10-0100-00-10155	Accounts Receivable - GST	152,771.43
10-0100-00-10157	Accounts Receivable - RM Forage Leases	8,226.08
10-0100-00-10160	Land Sale Receivables	8,990.74
10-0100-00-10161	Accounts Receivable - Crown Admin. Lands	1.18
10-0100-00-10163	Accounts Receivable - MMSM Recycling	5,959.83
10-0100-00-10165	Accounts Receivable - Monument Restoration Surveys	(431.25)
10-0100-00-10167	Accounts Receivable - Recycling	(7,649.81)
Total Receivable -operating		(1,439,953.60)

Investments

Total Investments	.00
--------------------------	------------

Inventories

10-0100-00-10189	Inventory	39,028.37
Total Inventories		39,028.37

Prepaid expenses

Total Prepaid expenses	.00
-------------------------------	------------

Due from own funds

Total Due from own funds	.00
---------------------------------	------------

Total Assets	\$ 3,924,817.80
---------------------	------------------------

Liabilities and Fund Balance

Rural Municipality of Armstrong
Balance Sheet
For General Operating Fund (10)
April 30, 2024

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		(54.00)

Accounts payable - operating

10-0200-00-20446	Accounts Payable - Miscellaneous	21,805.02
10-0200-00-20448	Deposit - Building Permits	8,281.65
10-0200-00-20449	FAPD Building Permits	11,053.85
10-0200-00-20454	Accounts Payable - Sick Days	559.05
10-0200-00-20455	Accounts Payable - GST	127,594.51
10-0200-00-20470	Accounts Payable - Holidays Earned	22,605.05
10-0200-00-20472	Accounts Payable - Canada Pension Plan	9,316.54
10-0200-00-20473	Accounts Payable - Employment Insurance	1,596.38
10-0200-00-20474	Accounts Payable - Income Tax	5,871.93
10-0200-00-20475	Accounts Payable - Municipal Pension Plan	(2,253.11)
10-0200-00-20476	Accounts Payable - Municipal Disability	(211.59)
10-0200-00-20477	Accounts Payable - Municipal Insurance Plan	9.01
10-0200-00-20478	Accounts Payable - Dependents Insurance	9.45
10-0200-00-20479	Accounts Payable - Accident Insurance	9.24
10-0200-00-20490	Tax Overpayment / Holding	(1,634.32)
10-0200-00-20495	Rounding Liability	.09
Total Accounts payable - operating		204,612.75

Landfill liability

10-0200-00-20480	Landfill Liability	52,040.00
Total Landfill liability		52,040.00

Deposits

Total Deposits	.00
-----------------------	------------

Due to own funds

10-0200-00-20422	Due to Public Works Reserve Fund	20,000.00
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
10-0200-00-20428	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
Total Due to own funds		516,321.50

Temporary borrowings

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)
Total Allowance for tax assets		(5,628.13)

Rural Municipality of Armstrong**Balance Sheet***For General Operating Fund (10)**April 30, 2024***Nominal surplus**

10-0200-00-20605	Nominal Surplus - Balance January 1	3,639,910.37
	Total Nominal surplus	3,639,910.37
	Total Liabilities	4,407,202.49
	Total Liabilities and Fund Balances	\$ 3,924,817.80

Balance Sheet

For Tangible Capital Assets (20)

April 30, 2024

Assets

Due from own funds

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	<u>457,975.33</u>

Buildings

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

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	<u>808,693.20</u>

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	<u>4,748.34</u>

Roads

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

Drains

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

Construction in progress

Total Construction in progress	.00
--------------------------------	-----

Total Assets	\$	2,618,454.34
---------------------	----	--------------

Liabilities and Fund Balance

Capital surplus

20-0200-00-20604	Capital Surplus	2,618,454.34
	Total Capital surplus	<u>2,618,454.34</u>
	Total Liabilities	<u><u>2,618,454.34</u></u>

Rural Municipality of Armstrong

Balance Sheet

For Tangible Capital Assets (20)

April 30, 2024

Total Liabilities and Fund Balances	\$	<u>2,618,454.34</u>
-------------------------------------	----	---------------------

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

30-0100-00-10102	Cash On Deposit	330,417.78
30-0100-00-10107	Investments - Credit Union Share	17.00
Total Cash on hand and on deposit		330,434.78

Investments

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	\$ 350,434.78
---------------------	----------------------

Liabilities and Fund Balance**Nominal surplus**

30-0200-00-20505	Fund Balance	350,434.78
Total Nominal surplus		350,434.78
Total Liabilities		350,434.78
Total Liabilities and Fund Balances	\$ 350,434.78	

Rural Municipality of Armstrong**Balance Sheet***For Public Works Reserve (40)**April 30, 2024***Assets****Cash on hand and on deposit**

40-0100-00-10102	Cash On Deposit	318,358.05
	Total Cash on hand and on deposit	318,358.05

Investments

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	\$ 338,358.05
---------------------	----------------------

Liabilities and Fund Balance**Nominal surplus**

40-0200-00-20505	Fund Balance	338,358.05
	Total Nominal surplus	338,358.05

Total Liabilities	338,358.05
--------------------------	-------------------

Total Liabilities and Fund Balances	\$ 338,358.05
--	----------------------

Rural Municipality of Armstrong
Balance Sheet**For Fire Fighting Equipment Reserve Fund (41)**
April 30, 2024**Assets****Cash on hand and on deposit**

41-0100-00-10102	Cash On Deposit	244,176.55
	Total Cash on hand and on deposit	244,176.55

Investments

Total Investments	.00
--------------------------	------------

Due from own funds

Total Due from own funds	.00
---------------------------------	------------

Total Assets	\$ 244,176.55
---------------------	----------------------

Liabilities and Fund Balance**Nominal surplus**

41-0200-00-20505	Fund Balance	244,176.55
	Total Nominal surplus	244,176.55
	Total Liabilities	244,176.55
	Total Liabilities and Fund Balances	\$ 244,176.55

Rural Municipality of Armstrong**Balance Sheet****For Waste Management Reserve Fund (50)****April 30, 2024****Assets****Cash on hand and on deposit**

50-0100-00-10102	Cash On Deposit	505,185.38
Total Cash on hand and on deposit		505,185.38

Investments

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	\$ 520,185.38
---------------------	----------------------

Liabilities and Fund Balance**Nominal surplus**

50-0200-00-20505	Fund Balance	520,185.38
Total Nominal surplus		520,185.38

Total Liabilities	520,185.38
--------------------------	-------------------

Total Liabilities and Fund Balances	\$ 520,185.38
--	----------------------

Rural Municipality of Armstrong**Balance Sheet***For Snow Removal Reserve Fund (51)**April 30, 2024***Assets****Cash on hand and on deposit**

51-0100-00-10102	Cash On Deposit	3,180.99
	Total Cash on hand and on deposit	3,180.99

Investments

Total Investments	.00
--------------------------	------------

Due from own funds

Total Due from own funds	.00
---------------------------------	------------

Total Assets	\$ 3,180.99
---------------------	--------------------

Liabilities and Fund Balance**Nominal surplus**

51-0200-00-20505	Fund Balance	3,180.99
	Total Nominal surplus	3,180.99
	Total Liabilities	3,180.99
	Total Liabilities and Fund Balances	\$ 3,180.99

Rural Municipality of Armstrong**Balance Sheet***For Flood Mitigation & Capital Project Reserve Fund (53)**April 30, 2024***Assets****Cash on hand and on deposit**

53-0100-00-10102	Cash On Deposit	118,801.37
	Total Cash on hand and on deposit	118,801.37

Investments

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	\$ 168,801.37
---------------------	----------------------

Liabilities and Fund Balance**Nominal surplus**

53-0200-00-20505	Fund Balance	168,801.37
	Total Nominal surplus	168,801.37

Total Liabilities	168,801.37
--------------------------	-------------------

Total Liabilities and Fund Balances	\$ 168,801.37
--	----------------------

Rural Municipality of Armstrong**Balance Sheet***For Gas Tax Reserve Fund (54)**April 30, 2024***Assets****Cash on hand and on deposit**

54-0100-00-10102	Cash On Deposit	653,756.32
	Total Cash on hand and on deposit	653,756.32

Investments

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	\$ 809,374.82
---------------------	----------------------

Liabilities and Fund Balance**Nominal surplus**

54-0200-00-20505	Fund Balance	809,374.82
	Total Nominal surplus	809,374.82

Total Liabilities	809,374.82
--------------------------	-------------------

Total Liabilities and Fund Balances	\$ 809,374.82
--	----------------------

Rural Municipality of Armstrong**Balance Sheet***For Chic Canal Reserve Fund (55)**April 30, 2024***Assets****Cash on hand and on deposit**

55-0100-00-10102	Cash On Deposit	494.91
	Total Cash on hand and on deposit	494.91

Investments

Total Investments	.00
--------------------------	------------

Due from own funds

Total Due from own funds	.00
---------------------------------	------------

Total Assets	\$ 494.91
---------------------	------------------

Liabilities and Fund Balance**Nominal surplus**

55-0200-00-20505	Fund Balance	494.91
	Total Nominal surplus	494.91
	Total Liabilities	494.91
	Total Liabilities and Fund Balances	\$ 494.91

Rural Municipality of Armstrong**Balance Sheet***For Election Reserve Fund (56)**April 30, 2024***Assets****Cash on hand and on deposit**

56-0100-00-10102	Cash On Deposit	184.89
Total Cash on hand and on deposit		184.89

Investments

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	\$ 2,184.89
---------------------	--------------------

Liabilities and Fund Balance**Nominal surplus**

56-0200-00-20505	Fund Balance	2,184.89
Total Nominal surplus		2,184.89

Total Liabilities	2,184.89
--------------------------	-----------------

Total Liabilities and Fund Balances	\$ 2,184.89
--	--------------------

Rural Municipality of Armstrong**Balance Sheet***For Land Sale Reserve (57)**April 30, 2024***Assets****Cash on hand and on deposit**

57-0100-00-10102	Cash On Deposit	128,900.81
Total Cash on hand and on deposit		128,900.81

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	\$	382,603.81
---------------------	-----------	-------------------

Liabilities and Fund Balance**Nominal surplus**

57-0200-00-20505	Fund Balance	382,603.81
Total Nominal surplus		382,603.81

Total Liabilities		382,603.81
--------------------------	--	-------------------

Total Liabilities and Fund Balances	\$	382,603.81
--	-----------	-------------------

Rural Municipality of Armstrong**Balance Sheet***For Emergency Reserve Fund (58)**April 30, 2024***Assets****Cash on hand and on deposit**

58-0100-00-10102	Cash On Deposit	106,890.60
Total Cash on hand and on deposit		106,890.60

Due from own funds

Total Due from own funds	.00
---------------------------------	------------

Total Assets	\$ 106,890.60
---------------------	----------------------

Liabilities and Fund Balance**Nominal surplus**

58-0200-00-20505	Fund Balance	106,890.60
Total Nominal surplus		106,890.60
Total Liabilities		106,890.60
Total Liabilities and Fund Balances		\$ 106,890.60

Rural Municipality of Armstrong**Balance Sheet***For Narcisse Snake Dens - Trust Fund (90)**April 30, 2024***Assets****Cash on hand and on deposit**

90-0100-00-10102	Cash On Deposit	272.42
Total Cash on hand and on deposit		272.42

Due from own funds

Total Due from own funds	.00
---------------------------------	------------

Total Assets	\$ 272.42
---------------------	------------------

Liabilities and Fund Balance**Nominal surplus**

90-0200-00-20505	Fund Balance	272.42
Total Nominal surplus		272.42
Total Liabilities		272.42
Total Liabilities and Fund Balances		\$ 272.42

Rural Municipality of Armstrong**Balance Sheet***For Chatfield Cemetery - Trust Fund (91)**April 30, 2024***Assets****Cash on hand and on deposit**

91-0100-00-10102	Cash On Deposit	7,484.34
	Total Cash on hand and on deposit	7,484.34

Due from own funds

Total Due from own funds	.00
---------------------------------	------------

Total Assets	\$ 7,484.34
---------------------	--------------------

Liabilities and Fund Balance**Nominal surplus**

91-0200-00-20505	Fund Balance	7,484.34
	Total Nominal surplus	7,484.34
	Total Liabilities	7,484.34
	Total Liabilities and Fund Balances	\$ 7,484.34

Rural Municipality of Armstrong**Balance Sheet***For Age Friendly Community Trust Fund (93)**April 30, 2024***Assets****Cash on hand and on deposit**

93-0100-00-10102	Cash On Deposit	8.22
	Total Cash on hand and on deposit	8.22

Due from own funds

Total Due from own funds	.00
---------------------------------	------------

Total Assets	\$ 8.22
---------------------	----------------

Liabilities and Fund Balance**Nominal surplus**

93-0200-00-20505	Fund Balance	8.22
	Total Nominal surplus	8.22
	Total Liabilities	8.22
	Total Liabilities and Fund Balances	\$ 8.22

Rural Municipality of Armstrong**Balance Sheet***For Fraserwood Sidewalks - Trust Fund (94)**April 30, 2024***Assets****Cash on hand and on deposit**

94-0100-00-10102	Cash On Deposit	1,646.15
Total Cash on hand and on deposit		1,646.15

Due from own funds

Total Due from own funds	.00
---------------------------------	------------

Total Assets	\$ 1,646.15
---------------------	--------------------

Liabilities and Fund Balance**Nominal surplus**

94-0200-00-20505	Fund Balance	1,646.15
Total Nominal surplus		1,646.15
Total Liabilities		1,646.15
Total Liabilities and Fund Balances		\$ 1,646.15

Rural Municipality of Armstrong**Balance Sheet***For Fraserwood Sports Club - Trust Fund (95)**April 30, 2024***Assets****Cash on hand and on deposit**

95-0100-00-10102	Cash On Deposit	426.59
Total Cash on hand and on deposit		426.59

Due from own funds

Total Due from own funds	.00
---------------------------------	------------

Total Assets	\$ 426.59
---------------------	------------------

Liabilities and Fund Balance**Nominal surplus**

95-0200-00-20505	Fund Balance	426.59
Total Nominal surplus		426.59
Total Liabilities		426.59
Total Liabilities and Fund Balances		\$ 426.59

Rural Municipality of Armstrong**Balance Sheet***For Fraserwood Heritage Park - Trust Fund (97)**April 30, 2024***Assets****Cash on hand and on deposit**

97-0100-00-10102	Cash On Deposit	1,988.27
	Total Cash on hand and on deposit	1,988.27

Due from own funds

Total Due from own funds	.00
---------------------------------	------------

Total Assets	\$ 1,988.27
---------------------	--------------------

Liabilities and Fund Balance**Nominal surplus**

97-0200-00-20505	Fund Balance	1,988.27
	Total Nominal surplus	1,988.27
	Total Liabilities	1,988.27
	Total Liabilities and Fund Balances	\$ 1,988.27

Rural Municipality of Armstrong**Balance Sheet***For Community Clubs Trust Fund (99)**April 30, 2024***Assets****Cash on hand and on deposit**

99-0100-00-10102	Cash On Deposit	108.73
Total Cash on hand and on deposit		108.73

Due from own funds

Total Due from own funds	.00
---------------------------------	------------

Total Assets	\$ 108.73
---------------------	------------------

Liabilities and Fund Balance**Nominal surplus**

99-0200-00-20505	Fund Balance	108.73
Total Nominal surplus		108.73
Total Liabilities		108.73
Total Liabilities and Fund Balances		\$ 108.73