

# **Northern Hamlet of Dore Lake**

**Financial Statements**

*December 31, 2020*

# Northern Hamlet of Dore Lake

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*For the year ended December 31, 2020*

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## **Management's Responsibility**

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To the Mayor and Council of the Northern Hamlet of Dore Lake:

The municipality's management is responsible for the preparation and presentation of the accompanying financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management is required.

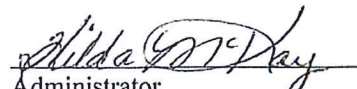
In discharging its responsibilities for the integrity and fair presentation of the financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the financial statements.

The Council is composed of elected officials who are not employees of the municipality. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with external auditors. The Council is also responsible for appointing the municipality's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

May 10, 2021

  
Mayor

  
Administrator

## Independent Auditor's Report

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To the Mayor and Council of Northern Hamlet of Dore Lake:

### Qualified Opinion

We have audited the financial statements of Northern Hamlet of Dore Lake (the "Hamlet"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Hamlet as at December 31, 2020, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Qualified Opinion

The Hamlet's statement of operations and statement of changes in net financial assets do not present a comparison of the results for the accounting period with those originally planned, which constitutes a departure from Canadian public sector accounting standards.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Hamlet in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Hamlet's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Hamlet or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Hamlet's financial reporting process.



## Independent Auditor's Report *(continued)*

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### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hamlet's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Hamlet's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Hamlet to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Prince Albert, Saskatchewan

May 10, 2021

*MNP LLP*

Chartered Professional Accountants

**MNP**

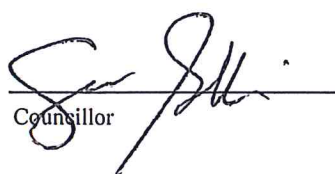
Northern Hamlet of Dore Lake  
Statement of Financial Position  
As at December 31, 2020

Statement 1

	2020	2019
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and Temporary Investments (Note 2)	266,164	214,833
Taxes Receivable - Municipal (Note 3)	6,920	5,929
Other Accounts Receivable (Note 4)	10,764	16,377
Land for Resale (Note 5)	8,136	8,136
Long-Term Investments	-	-
Debt Charges Recoverable	-	-
Assets Held for Sale	360	360
<b>Total Financial Assets</b>	<b>292,344</b>	<b>245,635</b>
<b>LIABILITIES</b>		
Bank Indebtedness	-	-
Accounts Payable	31,444	39,695
Accrued Liabilities Payable	-	-
Deposits	-	-
Deferred Revenue	3,760	-
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Long-Term Debt (Note 6)	-	-
Lease Obligations	-	-
<b>Total Liabilities</b>	<b>35,204</b>	<b>39,695</b>
<b>NET FINANCIAL ASSETS (DEBT)</b>	<b>257,140</b>	<b>205,940</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule 6, 7)	2,852,317	2,890,786
Prepayments and Deferred Charges	-	-
Stock and Supplies	-	-
Other	-	-
<b>Total Non-Financial Assets</b>	<b>2,852,317</b>	<b>2,890,786</b>
<b>Accumulated Surplus (Schedule 8)</b>	<b>3,109,457</b>	<b>3,096,726</b>

Approved on behalf of the Mayor and Council

  
Mayor

  
Councillor

See accompanying notes

Northern Hamlet of Dore Lake  
Statement of Operations  
For the year ended December 31, 2020

Statement 2

	2020 Budget	2020	2019
<b>Revenues</b>			
Taxes and Other Unconditional Revenue (Schedule 1)	-	357,512	282,757
Fees and Charges (Schedule 4, 5)	-	26,908	29,271
Conditional Grants (Schedule 4, 5)	-	-	500
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	-	80,611
Land Sales - Gain (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	-	81	489
Other Revenues (Schedule 4, 5)	-	284	150
<b>Total Revenues</b>	-	<b>384,785</b>	<b>393,778</b>
<b>Expenses</b>			
General Government Services (Schedule 3)	-	103,786	84,153
Protective Services (Schedule 3)	-	572	1,009
Transportation Services (Schedule 3)	-	121,759	85,731
Environmental and Public Health Services (Schedule 3)	-	22,684	21,708
Planning and Development Services (Schedule 3)	-	-	-
Recreation and Cultural Services (Schedule 3)	-	30,724	23,396
Utility Services (Schedule 3)	-	124,321	110,512
Restructurings (Schedule 3)	-	-	-
<b>Total Expenses</b>	-	<b>403,846</b>	<b>326,509</b>
<b>Surplus of Revenues over Expenses before Other Capital Contributions</b>	-	<b>(19,062)</b>	<b>67,269</b>
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	-	31,792	153,393
<b>Surplus of Revenues over Expenses</b>	-	<b>12,731</b>	<b>220,662</b>
<b>Accumulated Surplus, Beginning of Year</b>	-	<b>3,096,726</b>	<b>2,876,064</b>
<b>Accumulated Surplus, End of Year</b>	-	<b>3,109,457</b>	<b>3,096,726</b>

See accompanying notes

Northern Hamlet of Dore Lake  
Statement of Change in Net Financial Assets  
For the year ended December 31, 2020

Statement 3

	2020 Budget	2020	2019
<b>Surplus</b>	-	12,731	220,662
(Acquisition) of tangible capital assets	-	(47,200)	(344,384)
Amortization of tangible capital assets	-	85,669	76,619
Proceeds on disposal of tangible capital assets	-	-	81,111
Gain on the disposal of tangible capital assets	-	-	(81,111)
Transfer of assets/liabilities in restructuring transactions	-	-	-
<b>Surplus (Deficit) of capital expenses over expenditures</b>	-	38,469	(267,765)
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	-	-
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	-	-
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>	-	-	-
<b>Increase (Decrease) in Net Financial Assets</b>	-	51,200	(47,103)
<b>Net Financial Assets - Beginning of Year</b>	-	205,940	253,043
<b>Net Financial Assets - End of Year</b>	-	257,140	205,940

See accompanying notes



Northern Hamlet of Dore Lake  
Statement of Cash Flow  
As at December 31, 2020

Statement 4

	2020	2019
<b>Cash provided by (used for) the following activities</b>		
<b>Operating:</b>		
Surplus	12,731	220,662
Amortization	85,669	76,619
Gain on Disposal of Tangible Capital Assets	-	(81,111)
	98,400	216,170
<b>Change in assets/liabilities</b>		
Taxes Receivable - Municipal	(991)	2,096
Other Receivables	5,613	(3,661)
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and accrued liabilities payable	(8,251)	553
Deposits	-	-
Deferred Revenue	3,760	-
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and supplies for use	-	-
Prepayments and Deferred Charges	-	-
Other (specify)	-	-
<b>Cash provided by operating transactions</b>	<b>98,531</b>	<b>215,158</b>
<b>Capital:</b>		
Acquisition of capital assets	(47,200)	(344,384)
Proceeds from the disposal of capital assets	-	81,111
Other capital	-	-
<b>Cash applied to capital transactions</b>	<b>(47,200)</b>	<b>(263,273)</b>
<b>Investing:</b>		
Long-term investments	-	-
Other investments	-	-
<b>Cash provided by (applied to) investing transactions</b>	<b>-</b>	<b>-</b>
<b>Financing:</b>		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	-	-
Other financing	-	-
<b>Cash provided by (applied to) financing transactions</b>	<b>-</b>	<b>-</b>
<b>Change in Cash and Temporary Investments during the year</b>	<b>51,331</b>	<b>(48,115)</b>
<b>Cash and Temporary Investments - Beginning of Year</b>	<b>214,833</b>	<b>262,948</b>
<b>Cash and Temporary Investments - End of Year</b>	<b>266,164</b>	<b>214,833</b>

See accompanying notes



Northern Hamlet of Dore Lake  
Notes to the Financial Statements  
As at December 31, 2020

1. Significant accounting policies

The financial statements of the hamlet have been prepared by management in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada). Significant aspects of the accounting policies adopted by the municipality are as follows:

- a) **Basis of accounting:** The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.
- b) **Reporting Entity:** The financial statements consolidate the assets, liabilities and flow of resources of the hamlet. The entity is comprised of all of the organizations that are owned or controlled by the hamlet and are, therefore, accountable to the Council for the administration of their financial affairs and resources.
- c) **Collection of funds for other authorities:** Collection of funds by the hamlet for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in Note 3.
- d) **Government Transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occur, providing:
  - a) the transfers are authorized;
  - b) any eligibility criteria have been met by the recipient; and,
  - c) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received but not earned will be recorded as deferred revenue.

Earned government transfer amounts not received will be recorded as an amount receivable.

- e) **Deferred Revenue:** Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- f) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- g) **Net-Financial Assets:** Net-Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- h) **Non-financial assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- i) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- j) **Property Tax Revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

Northern Hamlet of Dore Lake  
Notes to the Financial Statements  
As at December 31, 2020

1. Significant accounting policies - continued

- k) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan Association of Rural Municipalities - Self insurance fund are accounted for on the equity basis.
- l) **Inventories:** Inventories of materials and supplies expected to be used by the hamlet are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.
- m) **Tangible Capital Assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The hamlet's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<i>General Assets</i>	
Land	Indefinite
Land Improvements	5 to 20 Yrs
Buildings	10 to 50 Yrs
Vehicles & Equipment	
Vehicles	5 to 10 Yrs
Machinery and Equipment	5 to 10 Yrs
<i>Infrastructure Assets</i>	
Infrastructure Assets	30 to 75 Yrs
Water & Sewer	20 to 60 Yrs
Road Network Assets	20 Yrs

**Government contributions:** Government contributions for the acquisition of capital assets are reported as capital revenue and do not reduce the cost of the related asset.

**Works of Art:** Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

**Capitalization of Interest:** The Hamlet does not capitalize interest incurred while a tangible capital asset is under construction.

**Leases:** All leases are recorded on the financial statement as either a capital or operating lease. Any lease that transfers the majority of benefits and risk associated with the leased asset is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight line basis, over their estimated useful lives (lease term). Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.

- n) **Landfill liability:** The Northern Hamlet of Dore Lake maintains a waste disposal site. The Hamlet is unable to estimate closure and post-closure costs. No amount has been recorded as an asset or a liability.



1. Significant accounting policies - continued

- o) **Measurement Uncertainty:** The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies are based on estimates of volume and quality.

The 'Opening Asset costs' of tangible capital assets have been estimated where actual costs were not available.

Amortization is based on the estimated useful lives of tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in

- p) **Basis of segmentation/Segment report:** The Hamlet has adopted the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Hamlet services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General Government: The general government segment provides for the administration of the municipality.

Protective Services: Protective Services is comprised of expenses for Police and Fire protection.

Transportation services: The Transportation services segment is responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

Environmental and Public Health: The environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services in the municipality.

Planning and Development: The planning and development segment provides for neighbourhood development and sustainability.

Recreation and Culture: The recreation and culture segment provides for community services through the provision of recreation and leisure services.

Utility Services: The Utility services segment provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

- q) **New Standards and Amendments to Standards:  
Effective for Fiscal Years Beginning On or After April 1, 2022:**

**PS 1201 Financial Statement Presentation**, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Requires a new statement of re-measurement gains and losses separate from the statement of operations arising from the re-measurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. Effective in the period PS 3450 and PS 2601 are adopted.

**PS 2601 Foreign Currency Translation**, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency. Requires that monetary assets and liabilities denominated in a foreign currency and non-monetary items included in the fair value category, denominated in a foreign currency, be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses are to be presented in the statement of re-measurement gains and losses.

**PS 3041 Portfolio Investments**, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of portfolio investments. Removes the distinction between temporary and portfolio investments. Upon adoption of PS 3450 and PS 3041, PS 3030, Temporary Investments, will no longer apply. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

**PS 3450 Financial Instruments**, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instrument that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities.

**PS 3280 Asset Retirement Obligations**, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites active and post-closing obligations, upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

Northern Hamlet of Dore Lake  
Notes to the Financial Statements  
As at December 31, 2020

1. Significant accounting policies - continued

q) **Future Accounting Standards - continued**  
**Effective for Fiscal Years Beginning On or After April 1, 2023:**

**PS 3400, Revenue**, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer.

The extent of the impact on adoption of these future standards is not known at this time.

2. Cash and temporary investments

	2020	2019
Cash	266,164	214,833
Temporary Investments	-	-
<b>Total Cash and temporary investments</b>	<b>266,164</b>	<b>214,833</b>

Cash and temporary investments include balances with banks, term deposits, marketable securities and short-term investments with maturities of three months or less.

3. Taxes Receivable - Municipal

	2020	2019
Municipal - Current	15,322	14,331
- Arrears	-	-
	<b>15,322</b>	<b>14,331</b>
- Less Allowance for Uncollectibles	(8,402)	(8,402)
<b>Total municipal taxes receivable</b>	<b>6,920</b>	<b>5,929</b>
School - Current	10,236	10,024
- Arrears	-	-
<b>Total school taxes receivable</b>	<b>10,236</b>	<b>10,024</b>
Other	-	-
<b>Total taxes and grants in lieu receivable</b>	<b>17,156</b>	<b>15,953</b>
Deduct taxes receivable to be collected on behalf of other organizations	(10,236)	(10,024)
<b>Total Taxes Receivable - Municipal</b>	<b>6,920</b>	<b>5,929</b>

Northern Hamlet of Dore Lake  
Notes to the Financial Statements  
As at December 31, 2020

**4. Other Accounts Receivable**

	2020	2019
Federal government	8,733	13,165
Provincial government	-	-
Local government	-	-
Utility	-	2,827
Trade	2,186	-
Other	-	540
<b>Total Other Accounts Receivable</b>	<b>10,919</b>	<b>16,532</b>
Less: Allowance for Uncollectibles	(155)	(155)
<b>Net Other Accounts Receivable</b>	<b>10,764</b>	<b>16,377</b>

**5. Land for Resale**

	2020	2019
Tax Title Property	-	-
Allowance for market value adjustment	-	-
<b>Net Tax Title Property</b>	<b>-</b>	<b>-</b>
Other Land	8,136	8,136
Allowance for market value adjustment	-	-
<b>Net Other Land</b>	<b>8,136</b>	<b>8,136</b>
<b>Total Land for Resale</b>	<b>8,136</b>	<b>8,136</b>

**6. Long-term debt**

The debt limit of the municipality is \$50,776. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the Municipalities Act section 161).

**7. Budget**

A budget was not prepared by the Hamlet's management and therefore no budget was approved by Council resolution for the 2020 fiscal year, which constitutes a departure from Canadian public sector accounting standards.



**Northern Hamlet of Dore Lake**  
**Notes to the Financial Statements**  
**As at December 31, 2020**

**8. Comparative figures**

Prior year comparative figures have been restated to conform to the current year's presentation.

**9. Significant Event**

During the year, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Hamlet as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

Northern Hamlet of Dore Lake  
Schedule of Taxes and Other Unconditional Revenue  
As at December 31, 2020

Schedule 1

	2020 Budget	2020	2019
<b>TAXES</b>			
General municipal tax levy	-	24,794	24,271
Abatements and adjustments	-	-	-
Discount on current year taxes	-	(1,147)	(4,166)
<b>Net Municipal Taxes</b>	-	<b>23,647</b>	<b>20,105</b>
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	-	1,213	911
Special tax levy	-	-	-
Other (Specify)	-	-	-
<b>Total Taxes</b>	-	<b>24,860</b>	<b>21,016</b>
<b>UNCONDITIONAL GRANTS</b>			
Equalization (Revenue Sharing)	-	330,311	261,190
Organized Hamlet	-	-	-
Safe Restart	-	1,790	-
<b>Total Unconditional Grants</b>	-	<b>332,101</b>	<b>261,190</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	-	-	-
Other (Specify)	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other (Specify)	-	-	-
Other Government Transfers			
S.P.C. Surcharge	-	-	-
Sask Energy Surcharge	-	-	-
Provincial Grants in Lieu	-	551	551
<b>Total Grants in Lieu of Taxes</b>	-	<b>551</b>	<b>551</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	-	<b>357,512</b>	<b>282,757</b>

Northern Hamlet of Dore Lake  
Schedule of Operating and Capital Revenue by Function  
As at December 31, 2020

Schedule 2 - 1

	2020 Budget	2020	2019
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges	-	-	-
- Custom work	-	996	1,940
- Sales of supplies	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	996	1,940
- Tangible capital asset sales - gain	-	-	-
- Land sales - gain	-	-	-
- Investment income and commissions	-	81	489
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	1,077	2,429
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	-	1,077	2,429
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Municipal Economic Enhancement Program	-	550	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
<b>Total Capital</b>	-	550	-
<b>Restructuring Revenue (Specify, if any)</b>	-	-	-
<b>Total General Government Services</b>	-	1,627	2,429

**PROTECTIVE SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	80,611
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	80,611
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	-	-	80,611

**Capital**

Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
<b>Total Capital</b>	-	-	-
<b>Restructuring Revenue (Specify, if any)</b>	-	-	-
<b>Total Protective Services</b>	-	-	80,611

Northern Hamlet of Dore Lake  
Schedule of Operating and Capital Revenue by Function  
As at December 31, 2020

Schedule 2 - 2

	2020 Budget	2020	2019
<b>TRANSPORTATION SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	4,827	7,526
- Sales of supplies	-	-	-
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	4,827	7,526
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	4,827	7,526
Conditional Grants			
- MREP (CTP)	-	-	-
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	-	4,827	7,526
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax	-	-	-
- MREP (Heavy Haul, CTP, Municipal Bridges)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
<b>Total Capital</b>	-	-	-
<b>Restructuring Revenue (Specify, if any)</b>	-	-	-
<b>Total Transportation Services</b>	-	4,827	7,526

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	-	-	-
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
<b>Total Capital</b>	-	-	-
<b>Restructuring Revenue (Specify, if any)</b>	-	-	-
<b>Total Environmental and Public Health Services</b>	-	-	-

Northern Hamlet of Dore Lake  
Schedule of Operating and Capital Revenue by Function  
As at December 31, 2020

Schedule 2 - 3

	2020 Budget	2020	2019
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges	-	-	-
- Maintenance and Development Charges	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	-	-	-
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
<b>Total Capital</b>	-	-	-
<b>Restructuring Revenue (Specify, if any)</b>	-	-	-
<b>Total Planning and Development Services</b>	-	-	-

**RECREATION AND CULTURAL SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges	-	-	-
- Other (room rental)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Custom work	-	258	-
- Other (window sale)	-	-	150
Total Other Segmented Revenue	-	258	150
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other (SaskSport)	-	-	500
Total Conditional Grants	-	-	500
<b>Total Operating</b>	-	258	650
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax	-	2,655	3,542
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
<b>Total Capital</b>	-	2,655	3,542
<b>Restructuring Revenue (Specify, if any)</b>	-	-	-
<b>Total Recreation and Cultural Services</b>	-	2,913	4,192



**Northern Hamlet of Dore Lake**  
**Schedule of Operating and Capital Revenue by Function**  
**As at December 31, 2020**

Schedule 2 - 4

	2020 Budget	2020	2019
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Water	-	17,000	15,450
- Sewer	-	4,085	4,355
- Other (Specify)	-	-	-
Total Fees and Charges	-	21,085	19,805
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Licenses and other revenue)	-	25	-
Total Other Segmented Revenue	-	21,110	19,805
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	-	21,110	19,805
<b>Capital</b>			
Conditional Grants	-	-	-
- Federal Gas Tax	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Water treatment plant)	-	28,587	149,851
<b>Total Capital</b>	-	28,587	149,851
<b>Restructuring Revenue (Specify, if any)</b>	-	-	-
<b>Total Utility Services</b>	-	49,697	169,656

<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	-	59,064	264,414
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**SUMMARY**

Total Other Segmented Revenue	-	27,272	110,521
Total Conditional Grants	-	-	500
Total Capital Grants and Contributions	-	31,792	153,393
Restructuring Revenue	-	-	-
<b>TOTAL REVENUE BY FUNCTION</b>	-	59,064	264,414

Northern Hamlet of Dore Lake  
Schedule of Total Expenses by Function  
As at December 31, 2020

Schedule 3 - 1

	2020 Budget	2020	2019
<b>GENERAL GOVERNMENT SERVICES</b>			
Council remuneration and travel	-	9,252	4,664
Wages and benefits	-	44,885	38,517
Professional/Contractual services	-	30,138	24,484
Utilities	-	6,834	5,811
Maintenance, materials and supplies	-	2,650	2,456
Grants and contributions - operating	-	1,150	950
- capital	-	-	-
Amortization	-	8,877	8,883
Interest	-	-	-
Allowance for uncollectibles (recoveries)	-	-	(1,612)
Other (Specify)	-	-	-
<b>General Government Services</b>	-	<b>103,786</b>	<b>84,153</b>
<b>Restructuring (Specify, if any)</b>	-	-	-
<b>Total General Government Services</b>	-	<b>103,786</b>	<b>84,153</b>

**PROTECTIVE SERVICES**

**Police protection**

Wages and benefits	-	-	-
Professional/Contractual services	-	-	-
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (Specify)	-	-	-

**Fire protections**

Wages and benefits	-	-	-
Professional/Contractual services	-	-	437
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	572	572
Interest	-	-	-
Other (Specify)	-	-	-

<b>Protective Services</b>	-	<b>572</b>	<b>1,009</b>
<b>Restructuring (Specify, if any)</b>	-	-	-
<b>Total Protective Services</b>	-	<b>572</b>	<b>1,009</b>

## Schedule 3 - 2

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

## PLANNING AND DEVELOPMENT SERVICES

18

Northern Hamlet of Dore Lake  
Schedule of Total Expenses by Function  
As at December 31, 2020

Schedule 3 - 3

	2020 Budget	2020	2019
<b>RECREATION AND CULTURAL SERVICES</b>			
Wages and benefits	-	-	-
Professional/Contractual services	-	1,326	1,242
Utilities	-	5,862	8,709
Maintenance, materials and supplies	-	7,664	5,935
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	15,872	7,510
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (Specify)	-	-	-
<b>Recreation and Cultural Services</b>	-	<b>30,724</b>	<b>23,396</b>
<b>Restructuring (Specify, if any)</b>	-	-	-
<b>Total Recreation and Cultural Services</b>	-	<b>30,724</b>	<b>23,396</b>
<b>UTILITY SERVICES</b>			
Wages and benefits	-	59,038	56,387
Professional/Contractual services	-	1,854	1,450
Utilities	-	9,051	9,054
Maintenance, materials and supplies	-	15,718	4,985
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	38,660	38,636
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (Specify)	-	-	-
<b>Utility Services</b>	-	<b>124,321</b>	<b>110,512</b>
<b>Restructuring (Specify, if any)</b>	-	-	-
<b>Total Utility Services</b>	-	<b>124,321</b>	<b>110,512</b>
<b>TOTAL EXPENSES BY FUNCTION</b>	-	<b>403,846</b>	<b>326,509</b>

Northern Hamlet of Dore Lake  
Schedule of Segment Disclosure by Function  
As at December 31, 2020

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	996	-	4,827	-	-	-	21,085	26,908
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	81	-	-	-	-	-	-	81
Other Revenues	-	-	-	-	-	258	25	283
Grants - Conditional	-	-	-	-	-	-	-	-
- Capital	550	-	-	-	-	2,655	28,587	31,792
Restructurings	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,627</b>	<b>-</b>	<b>4,827</b>	<b>-</b>	<b>-</b>	<b>2,913</b>	<b>49,697</b>	<b>59,064</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	54,137	-	15,484	-	-	-	59,038	128,659
Professional/ Contractual Services	30,138	-	6,288	22,242	-	1,326	1,854	61,848
Utilities	6,834	-	22,454	-	-	5,802	9,051	44,201
Maintenance Materials and Supplies	2,650	-	38,381	-	-	7,664	15,718	64,413
Gravel	-	-	17,906	-	-	-	-	17,906
Grants and Contributions	1,150	-	-	-	-	-	-	1,150
Amortization	8,877	572	21,246	442	-	15,872	38,660	85,669
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>103,786</b>	<b>572</b>	<b>121,759</b>	<b>22,684</b>	<b>-</b>	<b>30,724</b>	<b>124,321</b>	<b>403,846</b>
<b>Surplus (Deficit) by Function</b>	<b>(102,159)</b>	<b>(572)</b>	<b>(116,932)</b>	<b>(22,684)</b>	<b>-</b>	<b>(27,812)</b>	<b>(74,624)</b>	<b>(344,783)</b>

Taxation and other unconditional revenue (Schedule 1)

357,512

Net Surplus

12,731



Northern Hamlet of Dore Lake  
Schedule of Segment Disclosure by Function  
As at December 31, 2019

Schedule 5

**Revenues (Schedule 2)**

General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
1,940	-	7,526	-	-	-	19,805	29,271
-	80,611	-	-	-	-	-	80,611
-	-	-	-	-	-	-	-
489	-	-	-	-	-	-	489
-	-	-	-	-	150	-	150
-	-	-	-	-	500	-	500
-	-	-	-	-	3,542	149,851	153,393
-	-	-	-	-	-	-	-
2,429	80,611	7,526	-	-	4,192	169,656	264,414

**Expenses (Schedule 3)**

Wages & Benefits	43,181	14,442	-	-	-	56,387	114,010
Professional/ Contractual Services	24,484	5,818	16,496	-	1,242	1,450	49,927
Utilities	5,811	14,792	-	-	8,709	9,054	38,366
Maintenance Materials and Supplies	2,456	27,285	4,770	-	5,935	4,985	45,431
Gravel	-	2,818	-	-	-	-	2,818
Grants and Contributions	950	-	-	-	-	-	950
Amortization	8,883	20,576	442	-	7,510	38,636	76,619
Interest	-	-	-	-	-	-	-
Allowance for Uncollectibles	(1,612)	-	-	-	-	-	(1,612)
Restructurings	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Expenses	84,153	85,731	21,708	-	23,396	110,512	326,509
Surplus (Deficit) by Function	79,602	(78,205)	(21,708)	-	(19,204)	59,144	(62,095)

Taxation and other unconditional revenue (Schedule 1)

282,757

Net Surplus

220,662

Northern Hamlet of Dore Lake  
Schedule of Tangible Capital Assets by Object  
As at December 31, 2020

Schedule 6

2020										2019	
Assets	General Assets						Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total	Total	
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets					
Asset cost											
Opening Asset costs	69,080	17,597	1,178,046	270,910	510,767	1,178,222	1,196,677	4,421,299	4,076,915		
Additions during the year	-	-	2,400	-	13,614	31,186	-	47,200	344,384		
Disposals and write-downs during the year	-	-	-	-	-	-	-	-	-		
Transfers (from) assets under construction	-	-	1,196,677	-	-	-	(1,196,677)	-	-		
Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-		
Closing Asset Costs	69,080	17,597	2,377,123	270,910	524,381	1,209,408	-	4,468,499	4,421,299		
Accumulated Amortization Cost											
Opening Accumulated Amortization Costs	-	7,463	397,058	254,816	241,103	630,073	-	1,530,513	1,453,895		
Add: Amortization taken	-	845	40,613	12,840	15,576	15,795	-	85,669	76,618		
Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	-		
Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-		
Closing Accumulated Amortization Costs	-	8,308	437,671	267,656	256,679	645,868	-	1,616,182	1,530,513		
Net Book Value	69,080	9,289	1,939,452	3,254	267,702	563,540	-	2,852,317	2,890,786		

Northern Hamlet of Dore Lake  
Schedule of Tangible Capital Assets by Function  
As at December 31, 2020

Schedule 7

	2020						2019	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
<b>Assets</b>								
Asset cost								
Opening Asset costs	367,841	48,145	1,003,158	27,006	-	352,637	2,622,512	4,076,915
Additions during the year	6,015	-	-	4,289	-	2,400	34,496	344,384
Disposals and write-downs during the year	-	-	-	-	-	-	-	-
Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-
<b>Closing Asset Costs</b>	<b>373,856</b>	<b>48,145</b>	<b>1,003,158</b>	<b>31,295</b>	<b>-</b>	<b>355,037</b>	<b>2,657,008</b>	<b>4,421,299</b>
<b>Amortization</b>								
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	198,377	46,432	585,906	16,396	-	44,658	638,744	1,453,895
Add: Amortization taken	8,877	572	21,246	441	-	15,872	38,661	76,618
Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-
Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-
<b>Closing Accumulated Amortization Costs</b>	<b>207,254</b>	<b>47,004</b>	<b>607,152</b>	<b>16,837</b>	<b>-</b>	<b>60,530</b>	<b>677,405</b>	<b>1,530,513</b>
<b>Net Book Value</b>	<b>166,602</b>	<b>1,141</b>	<b>396,006</b>	<b>14,458</b>	<b>-</b>	<b>294,507</b>	<b>1,979,603</b>	<b>2,890,786</b>

Northern Hamlet of Dore Lake  
Schedule of Accumulated Surplus  
As at December 31, 2020

Schedule 8

	2019	Changes	2020
<b>UNAPPROPRIATED SURPLUS</b>	<b>158,542</b>	<b>51,200</b>	<b>209,742</b>
<b>APPROPRIATED RESERVES</b>			
Machinery and Equipment	-	-	-
Public Reserve	47,400	-	47,400
Capital Trust	-	-	-
Utility	-	-	-
Other	-	-	-
<b>Total Appropriated</b>	<b>47,400</b>	<b>-</b>	<b>47,400</b>
<b>ORGANIZED HAMLETS</b>			
Organized Hamlet	-	-	-
<b>Total Organized Hamlets</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible capital assets (Schedule 6)	2,890,786	(38,469)	2,852,317
Less: Related debt	-	-	-
<b>Net Investment in Tangible Capital Assets</b>	<b>2,890,786</b>	<b>(38,469)</b>	<b>2,852,317</b>
<b>Total Accumulated Surplus</b>	<b>3,096,726</b>	<b>12,731</b>	<b>3,109,457</b>



Northern Hamlet of Dore Lake  
Schedule of Mill Rates and Assessments  
As at December 31, 2020

Schedule 9

	PROPERTY CLASS					
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)
Taxable Assessment	-	3,875,600	-	939,360	143,900	
Regional Park Assessment						
Total Assessment						
Mill Rate Factor(s)	-	1.00	-	1.00	1.00	
Total Base/Minimum Tax (generated for each property class)	-	-	-	-	-	
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	-	19,378	-	4,697	719	
						24,794
						4,958,860
						4,958,860

MILL RATES: MILLS

Average Municipal*	4.9999
Average School*	4.1824
Potash Mill Rate	0.0000
Uniform Municipal Mill Rate	5.0000

\* Average Mill Rates (multiply the total tax levy for each taxing authority by 1,000 and divide by the total assessment for the taxing authority).

**Northern Hamlet of Dore Lake**  
**Schedule of Council Remuneration**  
**As at December 31, 2020**

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Alderman	Barb Bartley-Goodfellow	2,000	-	2,000
Alderman	Joan Buffin	400	-	400
Alderman	Jonathon Fonos	2,400	-	2,400
Alderman	Kathleen Greening	900	-	900
Alderman	Shawn Feszyk	2,000	-	2,000
Total		<b>7,700</b>	-	<b>7,700</b>