

RM of Hazel Dell No. 335

Okla, Saskatchewan

Statement 1

Statement of Financial Position as at December 31, 2023

	2023	2022 (Note 16)
Assets		
Financial Assets		
Cash and cash equivalents - note 2	759,593	346,977
Taxes receivable - municipal - note 3	89,789	65,293
Other accounts receivable - note 4	142,503	136,922
Assets held for sale - note 5	90	90
Investments - note 6	261,568	316,446
Total Financial Assets	<u>1,253,543</u>	<u>865,728</u>
Liabilities		
Accounts payable - note 10	56,934	19,039
Deferred revenue - note 11	93	
Long-term debt - note 12	45,924	98,695
Lease obligations - note 13		10,074
Total Liabilities	<u>102,951</u>	<u>127,808</u>
Net Financial Assets	<u>1,150,592</u>	<u>737,920</u>
Non-Financial Assets		
Tangible capital assets - schedules 6 and 7	5,125,347	5,327,094
Prepayments and deferred charges	598	440
Stock and supplies - note 7	224,517	173,240
Total Non-Financial Assets	<u>5,350,462</u>	<u>5,500,774</u>
Accumulated Surplus Excluding Remeasurement Gains - schedule 8	<u>\$ 6,501,054</u>	<u>\$ 6,238,694</u>

Approved on behalf of the council:

Reeve

Councillor

RM of Hazel Dell No. 335

Statement of Operations
For the year ended December 31, 2023

Statement 2

	2023 Budget (Note 1(u))	2023 Actual	2022 Actual (Note 16)
Revenues			
Tax revenue - schedule 1	1,662,051	1,656,546	1,558,752
Fees and charges - schedules 4 and 5	60,490	54,263	69,002
Conditional grants - schedules 4 and 5	84,270	113,265	43,705
Tangible capital asset sales - gain (loss) - schedules 4 and 5		7,301	(84,774)
Investment income and commissions - schedules 4 and 5	5,430	14,550	2,396
Provincial/Federal Capital Grants and Contributions - schedules 4 and 5	132,760	126,051	55,646
Total Revenues	<u>1,945,001</u>	<u>1,971,976</u>	<u>1,644,727</u>
Expenses - schedule 3			
General government services	302,280	362,321	216,008
Protective services	55,900	56,081	132,163
Transportation services	1,386,870	1,174,034	1,435,894
Environmental and public health services	79,680	80,887	81,942
Planning and development services	3,000	3,000	3,000
Recreation and cultural services	7,060	7,052	6,927
Utilities services	25,540	26,241	21,232
Total Expenses	<u>1,860,330</u>	<u>1,709,616</u>	<u>1,897,166</u>
Surplus (Deficit) of Revenue over Expenses	84,671	262,360	(252,439)
Accumulated Surplus Excluding Remeasurement Gains, Beginning of Year	<u>6,238,694</u>	<u>6,238,694</u>	<u>6,491,133</u>
Accumulated Surplus Excluding Remeasurement Gains, End of Year	<u>\$ 6,323,365</u>	<u>\$ 6,501,054</u>	<u>\$ 6,238,694</u>

*The notes to financial statements are an integral
part of these financial statements.*

RM of Hazel Dell No. 335
Statement of Change in Net Financial Assets
For the year ended December 31, 2023

Statement 3

	2023 Budget (Note 1(u))	2023 Actual	2022 Actual (Note 16)
Surplus (Deficit)	<u>84,671</u>	<u>262,360</u>	<u>(252,439)</u>
(Acquisition) of tangible capital assets		(192,511)	(844,819)
Amortization of tangible capital assets		383,876	306,387
Proceeds on disposal of tangible capital assets		17,683	233,200
Loss (gain) on the disposal of tangible capital assets		<u>(7,301)</u>	<u>84,774</u>
Surplus (Deficit) of Capital Expenses over Expenditures	<u>0</u>	<u>201,747</u>	<u>(220,458)</u>
(Acquisition) of supplies inventories		(173,147)	(282,074)
(Acquisition) of prepaid expense		(500)	(1,000)
Consumption of supplies inventory		121,870	294,056
(Acquisition)/use of prepaid expense		<u>342</u>	<u>1,707</u>
Surplus (Deficit) of Expenses of Other Non-Financial over Expenditures	<u>0</u>	<u>(51,435)</u>	<u>12,689</u>
Increase (Decrease) in Net Financial Assets	84,671	412,672	(460,208)
Net Financial Assets, beginning of year	<u>737,920</u>	<u>737,920</u>	<u>1,198,128</u>
Net Financial Assets, End of Year	<u>\$ 822,591</u>	<u>\$ 1,150,592</u>	<u>\$ 737,920</u>

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RM of Hazel Dell No. 335
Schedule of Council Remuneration
For the year ended December 31, 2023

Schedule 10

Name	Remuneration	Reimbursed Costs	Total
Don Holowachuk	7,299	1,400	8,699
Dallas Chornomitz	3,763	656	4,419
Keith Galbraith	5,722	1,042	6,764
Allen Kreshewski	5,831	699	6,530
Collin Redman	3,603	297	3,900
Denise Veldmann	<u>4,313</u>	<u>257</u>	<u>4,570</u>
	<u>\$ 30,531</u>	<u>\$ 4,351</u>	<u>\$ 34,882</u>