

VILLAGE OF  
***North Portal***  
Regular Council Meeting  
Thursday June 20th, 2024  
Village Office  
204 Park Ave

**Present:** Mayor Amy Armstrong  
Councillor Amy Belitski  
Councillor Chase Buchanan  
Councillor Callie Fair  
Administrator Lindsay Davis

A quorum being present, Mayor Armstrong called the meeting to order at 7:27 pm.

**Delegations:**

- 7:29 pm Ryan Turner and Joe Yurkowski, Gateway Cities Golf Club  
*Turner and Yurkowski inquired into the Village's plans for the curling rink building. The structure is seriously compromised and poses a health and safety risk. The GCGC requested council to look into the cost of demolition. The GCGC is also planning to build a new club house on the US side.*
- 7:45 pm Lori Carr, MLA  
*Carr and Council discussed several issues concerning the Village and province including: the First St CP Rail Crossing, funding for water and sewer line upgrades as well as drainage issues, the new acquisition of the church property, the Estevan Regional Nursing Home status, day care, St. Joseph's MRI and extended services, Carbon Tax, the teacher's strike and arbitration. Davis is to forward the letter council sent to CP Rail regarding the crossing to Carr for follow-up.*
- 8:05 pm *Delegation presentations complete*

**Reports**

**Council**

- AED Machine: grants available to install a public access AED machine. The village will look into having one installed at the community hall
- A new savings or investment account will be opened specifically for Recreational Infrastructure and Maintenance. Options available will be explored.

**Waterworks**

- WSA Lagoon inspection completed. Some extensive work to the berms is required. Full report will be provided at the next meeting

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**Village Office**  
**204 Park Ave**

- Turbidity has improved due to filter regeneration

**Roads/Maintenance**

- Canola application was scheduled but postponed due to rain
- Cold mix order will be postponed
- Invoices to Davis and Arnold will be sent out for tree removal service
- A large poplar tree at CBSA needs to be pruned of large dead branches
- Small office flood due to water line leak led to no permanent damage.
- New heavy vehicle and truck route signs need to be installed in the village
- Nuisance Properties – a public notice will be posted asking all property owners to clean up nuisances such as old vehicles, unkempt properties, etc by July 31<sup>st</sup>. After the deadline, individual property owners still contravening the Bylaw 2022-02 will be issued a letter of warning.
- Sewer Pump Truck shall be put up for tender bids.

**Hall/Park/Cemetery**

- New keys for Armstrong and Belitski need to be cut
- Party in the Park June 8<sup>th</sup>: financial statement submitted
- A window at the hall has been damaged by what looks like a pellet. Davis to obtain repair quote. A reminder regarding the Firearm Bylaw should be posted.

**Administration**

- Taxes notices have been mailed.
- Dog waste letter was sent and situation is rectified
- Notify by Network service is waiting for new Saskatchewan numbers to be issued

2024-27      Belitski/Fair

**Minutes**

THAT the minutes of the meeting held May 14th, 2024 be approved as presented.

Carried

2024-28      Fair/Belitski

**Financials**

THAT the May 2024 Financial Statements and bill list for a total of \$35,178.27 be accepted and approved as presented.

Carried

VILLAGE OF  
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2024-29 Buchanan/Belitski

**WTP Furnace Quote**

THAT the Village accept the tender bid of \$5500.00 plus taxes submitted by Barry's Plumbing and Heating for the replacement of the unit heater in the north side of the Water Treatment Plant.

Carried

2024-30 Belitski/Buchanan

**Bylaw 2024-01 Animal Control**

THAT Bylaw No. 2024-01, being a bylaw to regulate and control animals, be read for the first time.

Carried

2024-31 Buchanan/Fair

**2023 Final Audited Financial Statements**

THAT the 2023 Audited Financial Statements be approved as presented by Sensus Partnership and form part of the minutes.

Carried

**Correspondence**

1. SUMAssure Facility User Coverage
2. Peters: Keeping of Chickens Within Village Limits
3. SETPC Highlights of AGM
4. Sasktel 5G Service in North Portal
5. Portal Gas Company/Sask Energy Gas Line – council has no concerns with proposed closure

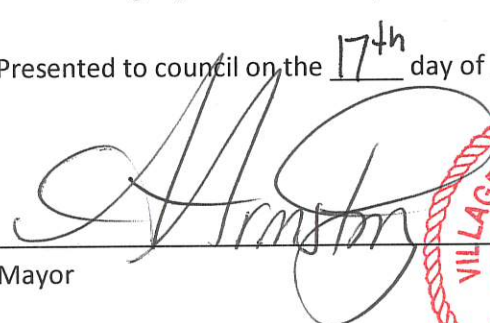
**NEXT MEETING:** Wednesday July 17<sup>th</sup>, 2024 at 6:30pm

**Adjournment**

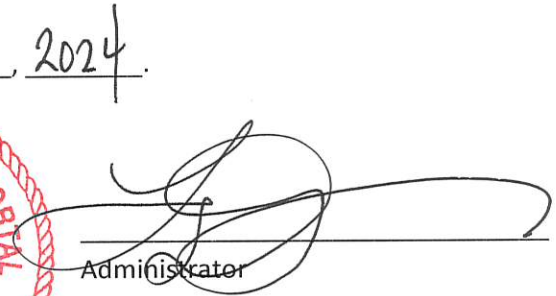
The meeting adjourned at 9:44 pm.

Presented to council on the 17<sup>th</sup> day of July, 2024.

Mayor



Administrator



**Party in the Park 2024  
Budget and Balance Sheet**

Expenses	Actual	Budget	Notes
Liquor	\$ 958.09	\$ 1,300.00	
	\$ 616.09		
(Liquor Return)	-\$ 451.00		
BBQ - Food - supplies	\$ 574.99	\$ 610.00	
Propane		\$ 50.00	
Decorations			
Youth Staff			
Tent			
Liquor License	\$ 84.00	\$ 84.00	
Music/Entertainment	\$ -	\$ -	donated
Misc Supplies (tickets)		\$ 35.00	
<b>TOTAL Expenses</b>	<b>\$ 1,782.17</b>	<b>\$ 2,079.00</b>	last year expenses \$2154

**Revenue**

		\$ 350.00	70 burgers x \$5
		\$ 1,800.00	bar
Bar & BBQ Sales	\$ 1,781.00		
Donations	\$ 231.00		
<b>TOTAL Event Revenue</b>	<b>\$ 2,012.00</b>	<b>\$ 2,150.00</b>	last year revenues \$1866
Knox United Church Donation	\$ 30,000.00		
Baniulis RDL Ventures Ltd.	\$ 30,000.00		
<b>TOTAL FUNDRAISING INCOME</b>	<b>\$ 62,012.00</b>		

Event Profit/ (Loss)                   \$     229.83   \$     71.00   2023 loss \$288  
**FUNDRAISING INCOME               \$ 60,229.83**

Report Date  
2024-06-19 9:45 AM

**Village of North Portal**  
**Statement of Financial Activities - Detailed**  
For the Period Ending May 31, 2024

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	Current	Year To Date	Budget	Variance	%
<b>REVENUES</b>					
<b>TAXATION</b>					
<b>Municipal Taxes</b>					
410-110-100 - General Municipal Levy	125,247.95	125,247.95	124,905.00	342.95	0.27
410-130-100 - Discount on Municipal Tax - Property	(346.77)	(488.91)	4,000.00	(4,488.91)	112.22-
	<b>124,901.18</b>	<b>124,759.04</b>	<b>128,905.00</b>	<b>(4,145.96)</b>	<b>3.22-</b>
<b>Penalties on Tax Arrears</b>					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		8,289.92		8,289.92	
	<b>0.00</b>	<b>8,289.92</b>	<b>0.00</b>	<b>8,289.92</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>124,901.18</b>	<b>133,048.96</b>	<b>128,905.00</b>	<b>4,143.96</b>	<b>3.21</b>
<b>FEES AND CHARGES</b>					
<b>Custom Work</b>					
420-100-100 - F&C - Custom Work	125.00	125.00	2,500.00	(2,375.00)	95.00-
	<b>125.00</b>	<b>125.00</b>	<b>2,500.00</b>	<b>(2,375.00)</b>	<b>95.00-</b>
<b>Sale of Supplies and Gravel</b>					
420-200-900 - F&C - Other Fees & Charges #1	8.91	67.70		67.70	
	<b>8.91</b>	<b>67.70</b>	<b>0.00</b>	<b>67.70</b>	<b>0.00</b>
<b>Recreation Fees</b>					
420-530-200 - F&C - Community Halls Fees	223.42	982.34	3,000.00	(2,017.66)	67.26-
	<b>223.42</b>	<b>982.34</b>	<b>3,000.00</b>	<b>(2,017.66)</b>	<b>67.26-</b>
	<b>223.42</b>	<b>982.34</b>	<b>3,000.00</b>	<b>(2,017.66)</b>	<b>67.26-</b>
<b>Cemetery Fees</b>					
420-600-100 - F&C - Cemetery Fees	500.00	500.00	250.00	250.00	100.00
	<b>500.00</b>	<b>500.00</b>	<b>250.00</b>	<b>250.00</b>	<b>100.00</b>
<b>Other</b>					
<b>Tax Certificate</b>					
420-800-100 - F&C - Tax Certificate		90.00	50.00	40.00	80.00
	<b>0.00</b>	<b>90.00</b>	<b>50.00</b>	<b>40.00</b>	<b>80.00</b>
<b>Landfill/Waste Collection Fees</b>					
420-850-120 - F&C - Waste Collection Fees		3,780.00	14,700.00	(10,920.00)	74.29-
	<b>0.00</b>	<b>3,780.00</b>	<b>14,700.00</b>	<b>(10,920.00)</b>	<b>74.29-</b>
	<b>0.00</b>	<b>3,870.00</b>	<b>14,750.00</b>	<b>(10,880.00)</b>	<b>73.76-</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>857.33</b>	<b>5,545.04</b>	<b>20,500.00</b>	<b>(14,954.96)</b>	<b>72.95-</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Water Sales		6,891.96	38,000.00	(31,108.04)	81.86-
	<b>0.00</b>	<b>6,891.96</b>	<b>38,000.00</b>	<b>(31,108.04)</b>	<b>81.86-</b>
<b>Sewer</b>					
440-220-100 - Sewer - Charges		4,969.92	22,000.00	(17,030.08)	77.41-
	<b>0.00</b>	<b>4,969.92</b>	<b>22,000.00</b>	<b>(17,030.08)</b>	<b>77.41-</b>

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**Village of North Portal**  
**Statement of Financial Activities - Detailed**  
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	Current	Year To Date	Budget	Variance	%
<b>TOTAL UTILITIES:</b>	<b>0.00</b>	<b>11,861.88</b>	<b>60,000.00</b>	<b>(48,138.12)</b>	<b>80.23-</b>
<b>UNCONDITIONAL TRANSFERS</b>					
<b>Unconditional Transfers</b>					
450-110-100 - Unconditional - (Revenue Sharing)			32,288.00	(32,288.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>32,288.00</b>	<b>(32,288.00)</b>	<b>100.00-</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>0.00</b>	<b>0.00</b>	<b>32,288.00</b>	<b>(32,288.00)</b>	<b>100.00-</b>
<b>CONDITIONAL GRANTS</b>					
<b>Provincial</b>					
450-335-100 - Conditional - Prov - New Deal GTF		3,691.50	4,000.00	(308.50)	7.71-
450-370-200 - Conditional - MMSW Recycling	525.06	967.44	1,800.00	(832.56)	46.25-
	<b>525.06</b>	<b>4,658.94</b>	<b>5,800.00</b>	<b>(1,141.06)</b>	<b>19.67-</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>525.06</b>	<b>4,658.94</b>	<b>5,800.00</b>	<b>(1,141.06)</b>	<b>19.67-</b>
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Federal</b>					
450-500-100 - GIL - Federal			32,288.00	(32,288.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>32,288.00</b>	<b>(32,288.00)</b>	<b>100.00-</b>
<b>Provincial</b>					
450-600-100 - GIL - Provincial			1,400.00	(1,400.00)	100.00-
450-620-100 - GIL - Prov - Sask. Energy	1,935.49	4,094.82	5,000.00	(905.18)	18.10-
	<b>1,935.49</b>	<b>4,094.82</b>	<b>6,400.00</b>	<b>(2,305.18)</b>	<b>36.02-</b>
<b>Other</b>					
450-800-100 - GIL - Other - SPC Surcharge		6,349.70	17,000.00	(10,650.30)	62.65-
	<b>0.00</b>	<b>6,349.70</b>	<b>17,000.00</b>	<b>(10,650.30)</b>	<b>62.65-</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>1,935.49</b>	<b>10,444.52</b>	<b>55,688.00</b>	<b>(45,243.48)</b>	<b>81.24-</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue	265.98	1,361.87	2,000.00	(638.13)	31.91-
470-100-200 - Interest Income - Cemetery	76.70	300.39	500.00	(199.61)	39.92-
	<b>342.68</b>	<b>1,662.26</b>	<b>2,500.00</b>	<b>(837.74)</b>	<b>33.51-</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>342.68</b>	<b>1,662.26</b>	<b>2,500.00</b>	<b>(837.74)</b>	<b>33.51-</b>
<b>OTHER REVENUES</b>					
<b>Other Revenue</b>					
480-100-100 - Sask Lotteries	1,500.00	1,500.00	1,500.00		
	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL OTHER REVENUES:</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES:</b>	<b>130,061.74</b>	<b>168,721.60</b>	<b>307,181.00</b>	<b>(138,459.40)</b>	<b>45.07-</b>

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**Village of North Portal**  
**Statement of Financial Activities - Detailed**  
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	Current	Year To Date	Budget	Variance	%
<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT SERVICES</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
510-110-110 - GG - Council - Indemnity			8,500.00	8,500.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>100.00</b>
510-110-230 - GG - Salaries - Administrator	2,660.68	13,300.72	34,240.00	20,939.28	61.15
	<b>2,660.68</b>	<b>13,300.72</b>	<b>42,740.00</b>	<b>29,439.28</b>	<b>68.88</b>
<b>Benefits</b>					
510-120-110 - GG - Benefits - Administrator	816.03	4,080.15	11,513.00	7,432.85	64.56
510-120-115 - GG - Benefits - Admin - Superannuation	360.00	1,800.00	4,320.00	2,520.00	58.33
510-120-120 - GG - Benefits - Admin - SUMA Group 4	163.29	816.45	1,960.00	1,143.55	58.34
	<b>1,339.32</b>	<b>6,696.60</b>	<b>17,793.00</b>	<b>11,096.40</b>	<b>62.36</b>
510-130-231 - GG - Benefits - CPP	375.66	1,928.69	5,300.00	3,371.31	63.61
510-130-232 - GG - Benefits - EI	167.06	864.23	2,300.00	1,435.77	62.42
510-130-233 - GG - Benefits - Superannuation	469.90	2,400.54	6,000.00	3,599.46	59.99
510-130-234 - GG - Benefits - Worker Compensation	709.85	709.85	1,200.00	490.15	40.85
510-130-250 - GG - Benefits - SUMA Group 60% + Fc	255.44	1,277.20	3,100.00	1,822.80	58.80
	<b>3,317.23</b>	<b>13,877.11</b>	<b>35,693.00</b>	<b>21,815.89</b>	<b>61.12</b>
	<b>5,977.91</b>	<b>27,177.83</b>	<b>78,433.00</b>	<b>51,255.17</b>	<b>65.35</b>
<b>Professional/Contract Services</b>					
510-200-110 - GG - Cont. - Legal		250.00		(250.00)	
510-200-130 - GG - Cont. - Audit/Accounting	6,890.00	6,890.00	7,100.00	210.00	2.96
510-200-150 - GG - Cont. - Assessment - SAMA		2,564.00	2,564.00		
510-200-170 - GG - Cont. - Advertising		162.00	300.00	138.00	46.00
510-210-170 - GG - Admin. - Training, Travel & Meals	182.50	897.62	2,100.00	1,202.38	57.26
510-230-110 - GG - Cont. - Insurance - SUMA		14,322.00	14,322.00		
510-240-100 - GG - Cont. - Memberships & Subscript		924.68	1,000.00	75.32	7.53
510-260-100 - GG - Cont. - Tax Enforcement/Collectic		75.01	200.00	124.99	62.50
510-260-150 - GG - Cont. - Elections			500.00	500.00	100.00
510-270-150 - GG - Cont. - Miscellaneous		412.00	500.00	88.00	17.60
510-290-100 - GG - Cont. Bank Charges	21.50	128.25	550.00	421.75	76.68
	<b>7,094.00</b>	<b>26,625.56</b>	<b>29,136.00</b>	<b>2,510.44</b>	<b>8.62</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Heat	350.96	1,748.54	4,850.00	3,101.46	63.95
510-300-120 - GG - Utility - Power	208.07	944.75	2,025.00	1,080.25	53.35
510-300-140 - GG - Utility - Telephone	237.64	1,188.63	2,900.00	1,711.37	59.01
	<b>796.67</b>	<b>3,881.92</b>	<b>9,775.00</b>	<b>5,893.08</b>	<b>60.29</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Postage		92.00	1,500.00	1,408.00	93.87
510-410-140 - GG - Maint. - Office Supplies	476.19	690.62	750.00	59.38	7.92
510-440-100 - GG - Maint. - Data Processing Supplies		1,661.01	1,826.00	164.99	9.04
510-490-100 - GG - Maint. - Office Repairs & Maint.			300.00	300.00	100.00
	<b>476.19</b>	<b>2,443.63</b>	<b>4,376.00</b>	<b>1,932.37</b>	<b>44.16</b>
<b>Grants and Contributions</b>					
510-500-110 - GG - Grants and Contributions			1,200.00	1,200.00	100.00

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	Current	Year To Date	Budget	Variance	%
	0.00	0.00	1,200.00	1,200.00	100.00
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>14,344.77</b>	<b>60,128.94</b>	<b>122,920.00</b>	<b>62,791.06</b>	<b>51.08</b>
<b>PROTECTIVE SERVICES</b>					
<b>POLICE PROTECTION</b>					
Professional/Contractual Services			6,500.00	6,500.00	100.00
520-210-100 - PS - Police - Justice Requisition					
	0.00	0.00	6,500.00	6,500.00	100.00
<b>TOTAL POLICE PROTECTION:</b>	<b>0.00</b>	<b>0.00</b>	<b>6,500.00</b>	<b>6,500.00</b>	<b>100.00</b>
<b>FIRE PROTECTION</b>					
Professional/Contractual Services					
525-210-110 - PS - Fire - Contracted Services		6,409.00	6,409.00		
	0.00	6,409.00	6,409.00	0.00	0.00
<b>TOTAL FIRE PROTECTION:</b>	<b>0.00</b>	<b>6,409.00</b>	<b>6,409.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>0.00</b>	<b>6,409.00</b>	<b>12,909.00</b>	<b>6,500.00</b>	<b>50.35</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-120 - TS - Maint. - Salaries - Foreman	1,566.20	7,831.00	20,700.00	12,869.00	62.17
	1,566.20	7,831.00	20,700.00	12,869.00	62.17
<b>Benefits</b>					
530-150-300 - TS - Maint - Foreman - Benefits	401.31	2,006.55	5,450.00	3,443.45	63.18
530-170-100 - TS - Foreman Clothing Allowance			500.00	500.00	100.00
	401.31	2,006.55	5,950.00	3,943.45	66.28
	1,967.51	9,837.55	26,650.00	16,812.45	63.09
<b>Professional/Contractual Services</b>					
530-210-100 - TS - Maint. - Contract Street Maintenar		1,831.97		(1,831.97)	
530-290-200 - TS - Maint - Vehicle Insurance		958.40	1,350.00	391.60	29.01
	0.00	2,790.37	1,350.00	(1,440.37)	106.69-
<b>Utilities</b>					
530-310-100 - TS - Maint. - Utility - Street Lights	704.45	2,817.58	8,400.00	5,582.42	66.46
	704.45	2,817.58	8,400.00	5,582.42	66.46
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Materials & Supplies	9.07	42.44	1,500.00	1,457.56	97.17
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	178.32	1,955.85	5,500.00	3,544.15	64.44
530-425-110 - TS - Maint. - Oil & Gas	28.63	3,363.23	3,500.00	136.77	3.91
530-440-100 - TS - Maint. - Gravel/Sand			2,000.00	2,000.00	100.00
530-450-100 - TS - Maint. - Culverts/Drainage			500.00	500.00	100.00
530-460-110 - TS - Maint. - Dust Control			8,850.00	8,850.00	100.00
530-470-100 - TS - Maint. - Road/Street Signs	135.68	256.52	1,000.00	743.48	74.35
	351.70	5,618.04	22,850.00	17,231.96	75.41



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**Village of North Portal**  
**Statement of Financial Activities - Detailed**  
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	Current	Year To Date	Budget	Variance	%
<b>TOTAL MAINTENANCE:</b>	<b>3,023.66</b>	<b>21,063.54</b>	<b>59,250.00</b>	<b>38,186.46</b>	<b>64.45</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>3,023.66</b>	<b>21,063.54</b>	<b>59,250.00</b>	<b>38,186.46</b>	<b>64.45</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,060.90	4,353.42	13,500.00	9,146.58	67.75
540-200-210 - EH - Waste - Tree Dump Site		1,500.00	1,500.00		
540-220-110 - EH - Pest Control	48.76	149.14		(149.14)	
	<b>1,109.66</b>	<b>6,002.56</b>	<b>15,000.00</b>	<b>8,997.44</b>	<b>59.98</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>1,109.66</b>	<b>6,002.56</b>	<b>15,000.00</b>	<b>8,997.44</b>	<b>59.98</b>
<b>RECREATION AND CULTURAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
570-270-100 - R&C - Cont. - Contracted Maintenance			1,000.00	1,000.00	100.00
570-290-100 - R&C - Cont. - Library Requisition	776.87	1,553.75	1,554.00	0.25	0.02
	<b>776.87</b>	<b>1,553.75</b>	<b>2,554.00</b>	<b>1,000.25</b>	<b>39.16</b>
<b>Utilities - Heat</b>					
570-300-150 - R&C - Utility - Heat - Hall	304.76	1,219.04	2,400.00	1,180.96	49.21
	<b>304.76</b>	<b>1,219.04</b>	<b>2,400.00</b>	<b>1,180.96</b>	<b>49.21</b>
<b>Utilities - Power</b>					
570-310-120 - R&C Utility - Telephone Rink		173.70		(173.70)	
570-310-150 - R&C - Utility - Power - Hall	122.18	605.60	1,300.00	694.40	53.42
	<b>122.18</b>	<b>779.30</b>	<b>1,300.00</b>	<b>520.70</b>	<b>40.05</b>
<b>Utilities - Telephone</b>					
570-330-150 - R&C - Utility - Telephone - Hall	62.73	313.65	755.00	441.35	58.46
	<b>62.73</b>	<b>313.65</b>	<b>755.00</b>	<b>441.35</b>	<b>58.46</b>
<b>Maintenance, Materials and Supplies</b>					
570-430-150 - R&C - Bldg Mat/Supply - Hall		16.95	500.00	483.05	96.61
570-430-160 - R&C - Event		35.96	500.00	464.04	92.81
	<b>0.00</b>	<b>52.91</b>	<b>1,000.00</b>	<b>947.09</b>	<b>94.71</b>
<b>Grants and Contributions</b>					
570-500-110 - R&C - Grants and Contributions	2,000.00	2,000.00	1,500.00	(500.00)	33.33-
	<b>2,000.00</b>	<b>2,000.00</b>	<b>1,500.00</b>	<b>(500.00)</b>	<b>33.33-</b>
<b>Other</b>					
570-900-110 - R&C - Flowers, Beautification			700.00	700.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>700.00</b>	<b>700.00</b>	<b>100.00</b>
<b>TOTAL RECREATION AND CULTURAL SERV</b>	<b>3,266.54</b>	<b>5,918.65</b>	<b>10,209.00</b>	<b>4,290.35</b>	<b>42.03</b>
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Salaries	1,035.66	5,643.75	16,100.00	10,456.25	64.95
580-120-110 - UT - Water - Benefits	75.57	428.52	1,850.00	1,421.48	76.84
580-130-233 - UT-Superannuation	109.90	600.54	1,600.00	999.46	62.47
	<b>1,221.13</b>	<b>6,672.81</b>	<b>19,550.00</b>	<b>12,877.19</b>	<b>65.87</b>
<b>Professional/Contractual Services</b>					

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**Village of North Portal**  
**Statement of Financial Activities - Detailed**  
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	Current	Year To Date	Budget	Variance	%
580-230-100 - UT - Water - Travel, Meals & Subsister			100.00	100.00	100.00
580-230-200 - UT - Water - Clothing Allowance			500.00	500.00	100.00
580-250-100 - UT - Water - Memberships/Subscription		175.00	150.00	(25.00)	16.67-
580-260-100 - UT - Water - Conference Fees			300.00	300.00	100.00
580-285-140 - UT - Water - Cont. Repairs - W.T.P.			10,000.00	10,000.00	100.00
580-290-100 - UT - Water - Laboratory Testing	65.70	197.10	800.00	602.90	75.36
580-295-100 - UT - Water - Other Cont. Services			100.00	100.00	100.00
	<b>65.70</b>	<b>372.10</b>	<b>11,950.00</b>	<b>11,577.90</b>	<b>96.89</b>
<b>Utilities</b>					
580-300-120 - UT - Water - Power	703.77	2,687.76	9,200.00	6,512.24	70.79
580-300-140 - UT - Water - TELUS Callout		88.80	100.00	11.20	11.20
	<b>703.77</b>	<b>2,776.56</b>	<b>9,300.00</b>	<b>6,523.44</b>	<b>70.14</b>
<b>Maintenance, Materials and Supplies</b>					
580-430-130 - UT - Water - Matis & Suppl - WTP	61.61	134.02	1,000.00	865.98	86.60
580-450-100 - UT - Water - Chemicals		1,625.59	6,500.00	4,874.41	74.99
	<b>61.61</b>	<b>1,759.61</b>	<b>7,500.00</b>	<b>5,740.39</b>	<b>76.54</b>
<b>Capital Expenditures</b>					
580-600-130 - UT - Water - Pur of Cap Assets - Mach		6,300.34	20,000.00	13,699.66	68.50
	<b>0.00</b>	<b>6,300.34</b>	<b>20,000.00</b>	<b>13,699.66</b>	<b>68.50</b>
<b>TOTAL WATER:</b>	<b>2,052.21</b>	<b>17,881.42</b>	<b>68,300.00</b>	<b>50,418.58</b>	<b>73.82</b>
<b>SEWER</b>					
<b>Professional/Contractual Services</b>					
585-200-110 - UT-SEWER - Contracted		900.68	7,000.00	6,099.32	87.13
	<b>0.00</b>	<b>900.68</b>	<b>7,000.00</b>	<b>6,099.32</b>	<b>87.13</b>
<b>Capital Expenditures</b>					
585-600-120 - UT - Sewer - Capital Expend. - Lagoon			5,000.00	5,000.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100.00</b>
<b>TOTAL SEWER:</b>	<b>0.00</b>	<b>900.68</b>	<b>12,000.00</b>	<b>11,099.32</b>	<b>92.49</b>
<b>TOTAL UTILITIES:</b>	<b>2,052.21</b>	<b>18,782.10</b>	<b>80,300.00</b>	<b>61,517.90</b>	<b>76.61</b>
<b>TOTAL EXPENDITURES:</b>	<b>23,796.84</b>	<b>118,304.79</b>	<b>300,588.00</b>	<b>182,283.21</b>	<b>60.64</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>	<b>106,264.90</b>	<b>50,416.81</b>	<b>6,593.00</b>	<b>43,823.81</b>	<b>664.70</b>
<b>CHANGE IN NET ASSETS</b>	<b>106,264.90</b>	<b>50,416.81</b>	<b>6,593.00</b>	<b>43,823.81</b>	<b>664.70</b>
<b>CHANGE IN SURPLUS</b>	<b>106,264.90</b>	<b>50,416.81</b>	<b>6,593.00</b>	<b>43,823.81</b>	<b>664.70</b>

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**Village of North Portal**  
**Statement of Financial Activities - Detailed**  
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	Current	Year To Date	Budget	Variance	%
<b>ACCOUNT BALANCES</b>					
<b>Cash and Investments</b>					
110-110-110 - Cash - On Hand - Petty Cash			300.00		
110-110-120 - Cash - Bank - Demand	(5,416.76)	(54,857.50)	31,489.47		
110-110-130 - Cash - Bank - Savings	169.97	829.78	75,690.41		
110-110-140 - Cash - Waterworks Reserve	96.01	3,792.57	42,753.76		
110-110-150 - Cash - Cemetery Demand		(9.75)	17,157.04		
110-110-155 - Cash - Cemetery board special savings	76.70	374.46	34,157.38		
<b>Total Cash and Investments:</b>	<b>(5,074.08)</b>	<b>(49,870.44)</b>	<b>201,548.06</b>		
<b>Municipal Taxes Receivable</b>					
110-200-100 - Municipal - Tax Receivable - Current	118,312.10	115,749.39	115,749.39		
110-200-110 - Municipal - Tax Receivable - Arrears	(733.28)	4,068.66	58,871.52		
110-200-900 - Municipal - Allow. for Uncollected			(43,751.63)		
<b>Total Municipal Taxes Receivable:</b>	<b>117,578.82</b>	<b>119,818.05</b>	<b>130,869.28</b>		

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Village of North Portal  
Statement of Financial Activities - Detailed  
For the Period Ending May 31, 2024

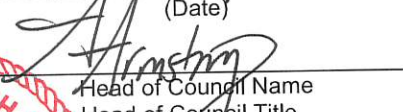
	Current	Year To Date	Budget	Variance	%
Additional Tax Information					
Receipt of Arrears	Receipts		BalFwd		
Current Taxes Collected	Receipts		Levy		
Totals Arrears & Current	0.00	0.00	0.00	0.00	0.00

Certified correct and in accordance with the records

Presented to council on

June 20, 2024  
(Date)

  
\_\_\_\_\_  
Administrator Name  
Administrator Title

  
\_\_\_\_\_  
Head of Council Name  
Head of Council Title



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**Village of North Portal**  
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Bank Code - Gen Bank - General - Spectra Credit Union

**COMPUTER CHEQUE**

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
3503 2024-2	2024-05-31	Southeast Regional Library 570-290-100 - R&C - Cont. - Lib	Library Fees - instal 1	776.87	776.87
3504 B240529	2024-05-31	Sensus Partnership 510-200-130 - GG - Cont. - Audi 110-340-110 - GST Receivable 900-110-130 - GST Paid - Eligib	2019 Audit Both Tax Code Both Tax Code	6,890.00 325.00 325.00 NL	7,215.00
3505	2024-06-06	VOID - Cheque Printing			
3506 101857	2024-06-06	Four Season Rental & Repair In 530-210-100 - TS - Maint. - Con 110-340-110 - GST Receivable 900-110-130 - GST Paid - Eligib	Chain saw maint Both Tax Code Both Tax Code	90.93 4.29 4.29 NL	95.22
3507 P40520	2024-06-06	Redhead Equipment Ltd 530-420-100 - TS - Vehicle/Equi 110-340-110 - GST Receivable 900-110-130 - GST Paid - Eligib	Mower parts Both Tax Code Both Tax Code	64.24 3.03 3.03 NL	67.27
3508 80913	2024-06-06	Turnbull Excavating Ltd 530-210-100 - TS - Maint. - Con 110-340-110 - GST Receivable 900-110-130 - GST Paid - Eligib	Grading Both Tax Code Both Tax Code	3,127.19 147.51 147.51 NL	3,274.70
3509 June 2024	2024-06-20	Adrian Schindel 530-110-120 - TS - Maint. - Sala 510-210-170 - GG - Admin. - Tr	wages & mileage wages & mileage	1,566.20 91.25	1,657.45
3510 1117905  1118188	2024-06-20	Kendall's Auto Electric Co. 530-400-110 - TS - Maint. - Mate 110-340-110 - GST Receivable 900-110-130 - GST Paid - Eligib 530-400-110 - TS - Maint. - Mate 110-340-110 - GST Receivable 900-110-130 - GST Paid - Eligib	shop supplies Both Tax Code Both Tax Code shop supplies Both Tax Code Both Tax Code	12.73 0.60 0.60 NL 32.08 1.51 1.51 NL	13.33 33.59
				Payment Total:	46.92
3511 P41419  P41324	2024-06-20	Redhead Equipment Ltd 530-420-100 - TS - Vehicle/Equi 110-340-110 - GST Receivable 900-110-130 - GST Paid - Eligib 530-420-100 - TS - Vehicle/Equi 110-340-110 - GST Receivable 900-110-130 - GST Paid - Eligib	tractor parts Both Tax Code Both Tax Code Mower parts Both Tax Code Both Tax Code	111.60 5.26 5.26 NL 140.95 6.65 6.65 NL	116.86 147.60
				Payment Total:	264.46
				Total Computer Cheque:	13,397.89

**OTHER**

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
92 Jun 2024	2024-06-20	Receiver General 510-120-110 - GG - Benefits - A		816.03	

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**OTHER**

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
		530-150-300 - TS - Maint - Forel		401.31	
		580-120-110 - UT - Water - Ben		96.46	
		510-130-231 - GG - Benefits - C		391.99	
		510-130-232 - GG - Benefits - E		173.45	1,879.24
<b>R0HN3LH5HHVJI5</b> April 2024	<b>2024-05-16</b>	<b>Affinity Mastercard</b>			
		580-290-100 - UT - Water - Labr	Mastercard	65.70	
		510-410-140 - GG - Maint. - Offi	Flags	364.95	
		580-430-130 - UT - Water - Matl	Lagoon Fence supplies	61.61	
		530-420-100 - TS - Vehicle/Equi	Equipment maintenance su	20.64	
		540-220-110 - EH - Pest Contro	Mole Traps	31.78	
		540-220-110 - EH - Pest Contro	Bader deterrant	16.98	
		110-340-110 - GST Receivable	Both Tax Code	22.59	
		900-110-130 - GST Paid - Eligib	Both Tax Code	22.59 NL	
		110-340-110 - GST Receivable	GST Tax Code	3.30	587.55
<b>R0HN3LH5HHVJI6</b> 13151	<b>2024-05-16</b>	<b>SUMA</b>			
		510-120-120 - GG - Benefits - A	Admin	163.29	
		510-130-250 - GG - Benefits - S	Employer	245.44	
		510-130-250 - GG - Benefits - S	remit	10.00	418.73
<b>R0HN40H6PGL9HD</b> C83769	<b>2024-05-30</b>	<b>Nelson Motors &amp; Equip</b>			
		530-420-100 - TS - Vehicle/Equi	Mower Blade	157.68	
		110-340-110 - GST Receivable	Both Tax Code	7.44	
		900-110-130 - GST Paid - Eligib	Both Tax Code	7.44 NL	165.12
<b>R0HN40H6PGL9HE</b> May 24 office	<b>2024-05-30</b>	<b>Sask Tel</b>			
		510-300-140 - GG - Utility - Tele	office, wtp, interent	237.64	
		110-340-110 - GST Receivable	Both Tax Code	11.21	
		900-110-130 - GST Paid - Eligib	Both Tax Code	11.21 NL	248.85
<b>R0HN40H6PGL9HF</b> May 2024 hall	<b>2024-05-30</b>	<b>Sask Tel</b>			
		570-330-150 - R&C - Utility - Tel	hall phone	62.73	
		110-340-110 - GST Receivable	Both Tax Code	2.96	
		900-110-130 - GST Paid - Eligib	Both Tax Code	2.96 NL	65.69
<b>R0HN4582PN8QU0</b> 3075-0066-9974	<b>2024-06-05</b>	<b>Sask Power</b>			
		580-300-120 - UT - Water - Pow	well power	798.66	
		110-340-110 - GST Receivable	GST Tax Code	39.93	838.59
<b>R0HN4582PN8QUQ</b> Sk0000429918	<b>2024-06-05</b>	<b>GFL Environmental Inc</b>			
		540-200-110 - EH - Cont. - Wasl	Trash Removal	1,442.50	
		110-340-110 - GST Receivable	GST Tax Code	72.13	1,514.63
<b>R0HN4582PN8QUR</b> May 2024	<b>2024-06-05</b>	<b>Ministry of Finance</b>			
		210-210-190 - Due To PSS Sch	remit	3,659.87	3,659.87
<b>R0HN4582PN8QUS</b> May 2024	<b>2024-06-05</b>	<b>Sask Power</b>			
		570-310-150 - R&C - Utility - Po	hall power	304.76	
		110-340-110 - GST Receivable	GST Tax Code	15.24	320.00
<b>R0HN4582PN8QUT</b> May 2024 E offi	<b>2024-06-05</b>	<b>Sask Power</b>			
		510-300-110 - GG - Utility - Hea	Office, wtp energie	281.01	
		110-340-110 - GST Receivable	GST Tax Code	14.05	295.06
<b>R0HN4582PN8QUU</b> 304200680179	<b>2024-06-05</b>	<b>Sask Power</b>			
		530-310-100 - TS - Maint. - Utilit	streetlights	704.45	

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		110-340-110 - GST Receivable	GST Tax Code	35.22	739.67
<b>R0HN4582PN8QUV</b> 3075-0066-9959	<b>2024-06-05</b>	<b>Sask Power</b>			
		570-310-150 - R&C - Utility - Po	hall power	215.87	
		110-340-110 - GST Receivable	GST Tax Code	10.79	226.66
<b>R0HN4582PN8QV1</b> 3141-0066-5005	<b>2024-06-05</b>	<b>Sask Power</b>			
		510-300-120 - GG - Utility - Pow	office power	126.01	
		110-340-110 - GST Receivable	Both Tax Code	5.96	
		900-110-130 - GST Paid - Eligib	Both Tax Code	5.96 NL	131.97
<b>R0HN4FEVC1J5K0</b> May 2024	<b>2024-06-20</b>	<b>Affinity Mastercard</b>			
		580-290-100 - UT - Water - Labo	Mastercard	43.80	
		570-430-160 - R&c - Event	Liquor Lic Party in the Park	84.00	
		570-430-150 - R&C - Bldg Mat/5	Sobeys - TP and Soap for h	31.78	
		570-900-110 - R&C - Flowers, B	Skinner Garden Flowers	171.72	
		570-900-110 - R&C - Flowers, B	Youngs Plant World - flower	276.59	
		570-900-110 - R&C - Flowers, B	Walmart - soil	30.65	
		510-400-110 - GG - Maint. - Po	Postage	69.30	
		525-210-110 - PS - Fire - Contra	Vital Effects - SMS Service	208.95	
		570-900-110 - R&C - Flowers, B	Clifton - fertilizer	9.54	
		530-400-110 - TS - Maint. - Mate	Richarson - weed control	222.61	
		110-340-110 - GST Receivable	Both Tax Code	11.50	
		900-110-130 - GST Paid - Eligib	Both Tax Code	11.50 NL	
		110-340-110 - GST Receivable	GST Tax Code	5.65	1,166.09
<b>R0HN4FEVC1J4K4</b> 13499	<b>2024-06-20</b>	<b>SUMA</b>			
		510-120-120 - GG - Benefits - A	Admin	163.29	
		510-130-250 - GG - Benefits - S	Employer	245.44	
		510-130-250 - GG - Benefits - S	remit	10.00	418.73
<b>R0HN4FEVC1J5K1</b> June 2024	<b>2024-06-20</b>	<b>MEPP</b>			
		510-120-115 - GG - Benefits - A	Remit	360.00	
		580-130-233 - UT-Superannuati		134.60	
		510-130-233 - GG - Benefits - S		494.60	989.20
<b>R0HN4FEVC1J5K3</b> INV-000103594	<b>2024-06-20</b>	<b>SUMA</b>			
		510-400-110 - GG - Maint. - Po	Xpress post labels	1,368.75	
		110-340-110 - GST Receivable	GST Tax Code	68.44	1,437.19
<b>R0HN4FEVC1J5Kz</b> 17017	<b>2024-06-20</b>	<b>Southern Plains Co-operative</b>			
		530-425-110 - TS - Maint. - Oil &	Fuel	104.26	
		110-340-110 - GST Receivable	GST Tax Code	5.21	109.47
				Total Other:	15,212.31

**E-TRANSFER**

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
<b>CAGdxA2A</b> 2024 SK Lotteri	<b>2024-05-16</b>	<b>Gateway Cities Golf Club</b>			
		570-500-110 - R&C - Grants anc	Sask Lotteries grant	1,500.00	1,500.00
<b>R0HN3KO0R1IP79</b> TS&M 91701571	<b>2024-05-16</b>	<b>Belitski, Amy</b>			
		510-410-140 - GG - Maint. - Offi	Reimburse Fire Extinguishe	111.24	
		110-340-110 - GST Receivable	Both Tax Code	5.25	
		900-110-130 - GST Paid - Eligib	Both Tax Code	5.25 NL	116.49

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**E-TRANSFER**

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
R0HN3KO0R1IS55 2024 Sponsor	2024-05-16	Gateway Cities Golf Club 570-500-110 - R&C - Grants and	Golf Sponsorship	500.00	500.00
R0HN4582PN8SUA 2024/25-01380	2024-06-05	Munisoft 510-410-140 - GG - Maint. - Offi	Forms	415.49	
		110-340-110 - GST Receivable -	Both Tax Code	19.66	
		900-110-130 - GST Paid - Eligib	Both Tax Code	19.66 NL	435.15
R0HN4FEVCIJ1BC June 2024	2024-06-20	Jordan Armstrong 580-110-110 - UT - Water - Sala		1,264.50	1,264.50
R0HN4FEVCIJ2RG June 2024	2024-06-20	Lindsay Davis 510-110-230 - GG - Salaries - Ac	Wages, Mileage	2,660.68	
		510-210-170 - GG - Admin. - Tr	Wages, Mileage	91.25	2,751.93
Total E-Transfer:					6,568.07
Total Gen Bank:					35,178.27

Certified Correct This June 20, 2024

  
Reeve

  
Administrator





**VILLAGE OF NORTH PORTAL**

**FINANCIAL STATEMENTS**

**For the year ended December 31, 2023**

**VILLAGE OF NORTH PORTAL**  
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**For the year ended December 31, 2023**

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## STATEMENT OF RESPONSIBILITY

To the Ratepayers of the Village of North Portal:

The Village'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 financial 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 are required.

In discharging its responsibilities for the integrity and fairness 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 Village. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfills these responsibilities by reviewing the financial information prepared by administration and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the Village's external auditors.

Sensus Chartered Professional Accountants Ltd., 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 administration to discuss their audit findings.

  
Mayor



  
Administrator

## INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of:  
Village of North Portal  
North Portal, Saskatchewan

### Qualified Opinion

We have audited the financial statements of the Village of North Portal, which comprise the statement of financial position as at December 31, 2023 and the statement of operations, statement of changes in net financial assets, statement of cash flows, and statement of remeasurement gains (losses) 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 matters described in the Basis of Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Village of North Portal as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Qualified Opinion

The Public Sector Accounting Board has introduced section PS 3280 which is a new standard establishing guidance on the accounting and reporting on the retirement of tangible capital assets controlled by the Village. The Village has not provided a reasonable estimate for the asset retirement costs associated with their landfill, lagoon, wells or buildings containing asbestos, to determine the asset retirement obligation. As such, we have qualified our audit opinion due to the departure from Canadian public sector accounting standards. The effects of this departure on the financial statements for the year ended December 31, 2023 have not been determined, as there is insufficient information available to do so.

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 Village of North Portal in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we 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 Village of North Portal'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 Village of North Portal or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village of North Portal's financial reporting process.

### 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 auditing standards, we exercise our 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 Village of North Portal'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 Village of North Portal'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 Village of North Portal 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.

Yorkton, Saskatchewan  
April 25, 2024


  
 Chartered Professional Accountants Ltd.

**VILLAGE OF NORTH PORTAL**  
**STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2023**

	2023	2022
<b>FINANCIAL ASSETS</b>		
Cash	\$ 251,429	\$ 383,475
Taxes receivable - municipal (Note 2)	11,235	7,705
Other accounts receivable (Note 3)	29,799	29,098
Patronage equity	1,551	1,458
<b>TOTAL FINANCIAL ASSETS</b>	<b>294,014</b>	<b>421,736</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	11,049	8,152
Deferred revenue (Note 5)	2,042	800
<b>TOTAL LIABILITIES</b>	<b>13,091</b>	<b>8,952</b>
<b>NET FINANCIAL ASSETS</b>	<b>280,923</b>	<b>412,784</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedules 6 and 7)	883,330	831,381
Assets held for sale (Note 4)	17,006	17,006
Inventories	4,967	
<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>905,303</b>	<b>848,387</b>
<b>ACCUMULATED SURPLUS</b>	<b>\$ 1,186,226</b>	<b>\$ 1,261,171</b>
Accumulated surplus is comprised of:		
Accumulated surplus excluding remeasurement gains (losses) (Schedule 8)	\$ 1,186,226	\$ 1,261,171
Accumulated remeasurement gains (losses)		
	<b>\$ 1,186,226</b>	<b>\$ 1,261,171</b>

**VILLAGE OF NORTH PORTAL**  
**STATEMENT OF OPERATIONS**  
For the year ended December 31, 2023

	2023 Budget Unaudited (Note 1)	2023 Actual	2022 Actual
<b>REVENUE</b>			
Taxes revenue (Schedule 1)	\$ 120,905	\$ 126,608	\$ 123,091
Other unconditional revenue (Schedule 1)	83,152	84,071	79,948
Fees and charges (Schedules 4 and 5)	90,475	95,619	92,572
Conditional grants (Schedules 4 and 5)	3,115	3,151	3,175
Tangible capital asset sales - gain (loss) (Schedules 4 and 5)			(52,000)
Investment income (Schedules 4 and 5)	1,770	4,361	1,419
Other revenues (Schedules 4 and 5)	300	1,681	349
Provincial/Federal capital grants and contributions (Schedules 4 and 5)	4,059	7,751	3,554
	<b>303,776</b>	<b>323,242</b>	<b>252,108</b>
<b>EXPENSES</b>			
General government services (Schedule 3)	119,046	136,933	126,328
Protective services (Schedule 3)	12,509	13,635	12,090
Transportation services (Schedule 3)	62,199	57,344	125,141
Environmental and public health services (Schedule 3)	15,575	19,712	17,966
Recreation and cultural services (Schedule 3)	18,771	29,663	17,080
Utility services (Schedule 3)	76,072	140,900	69,570
	<b>304,172</b>	<b>398,187</b>	<b>368,175</b>
<b>ANNUAL DEFICIT</b>	<b>(396)</b>	<b>(74,945)</b>	<b>(116,067)</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>1,261,171</b>	<b>1,261,171</b>	<b>1,377,238</b>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<b>\$ 1,260,775</b>	<b>\$ 1,186,226</b>	<b>\$ 1,261,171</b>

**VILLAGE OF NORTH PORTAL**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**For the year ended December 31, 2023**

	2023 Budget Unaudited (Note 1)	2023 Actual	2022 Actual
<b>ANNUAL DEFICIT</b>	<b>\$ (396)</b>	<b>\$ (74,945)</b>	<b>\$ (116,067)</b>
Acquisition of tangible capital assets	(78,272)	(94,617)	(35,267)
Amortization of tangible capital assets	42,668	42,668	41,777
Loss on disposal of tangible capital assets			52,000
Increase in inventories		(4,967)	
	(35,604)	(56,916)	58,510
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>\$ (36,000)</b>	<b>(131,861)</b>	<b>(57,557)</b>
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>		<b>412,784</b>	<b>470,341</b>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>		<b>\$ 280,923</b>	<b>\$ 412,784</b>



**VILLAGE OF NORTH PORTAL**  
**STATEMENT OF CASH FLOWS**  
For the year ended December 31, 2023

	2023	2022
<b>OPERATING TRANSACTIONS</b>		
Annual deficit	\$ (74,945)	\$ (116,067)
Changes in non-cash items:		
Taxes receivable - municipal	(3,530)	40,943
Other accounts receivable	(701)	(4,721)
Patronage equity	(93)	(109)
Inventories	(4,967)	
Accounts payable and accrued liabilities	2,897	945
Deferred revenue	1,242	
Loss on disposal of tangible capital assets		52,000
Amortization	42,668	41,777
Cash provided by operating transactions	(37,429)	14,768
<b>CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets	(94,617)	(35,267)
Cash applied to capital transactions	(94,617)	(35,267)
<b>CHANGE IN CASH</b>	(132,046)	(20,499)
<b>CASH, BEGINNING OF YEAR</b>	383,475	403,974
<b>CASH, END OF YEAR</b>	\$ 251,429	\$ 383,475

**VILLAGE OF NORTH PORTAL**  
**STATEMENT OF REMEASUREMENT GAINS (LOSSES)**  
**For the year ended December 31, 2023**

	2023 Actual	2022 Actual
<b>ACCUMULATED REMEASUREMENT GAINS (LOSSES), BEGINNING OF YEAR</b>	\$	\$
Unrealized gains (losses) attributable to:		
Derivatives		
Equity instruments measured at fair value		
Foreign exchange		
Amounts reclassified to the statement of operations:		
Derivatives		
Equity instruments measured at fair value		
Foreign exchange		
<b>NET REMEASUREMENT GAINS (LOSSES) FOR THE YEAR</b>		
<b>ACCUMULATED REMEASUREMENT GAINS (LOSSES), END OF YEAR</b>	\$	\$

**VILLAGE OF NORTH PORTAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Village are 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 are as follows:

**Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenue as they become available and measurable; 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.

**Reporting Entity**

The financial statements consolidates the assets, liabilities, and flow of resources of the Village. The entity is comprised of all of the organizations that are owned or controlled by the Village and are, therefore, accountable to Council for the administration of their financial affairs and resources. These financial statements do not contain any reporting entities.

**Partnerships**

A partnership represents a contractual arrangement between the Village and a party or parties outside the reporting entity. The partners have significant, clearly defined common goals, make a financial investment in the partnership, share control of decision making, and share, on an equitable basis, the significant risks and benefits associated with the operations of the partnership. These financial statements do not contain any partnerships.

**Collection of Funds for Other Authorities**

Collection of funds by the Village for the school board, municipal hall, and conservation and development authorities are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in Note 2.

**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; and
- c) reasonable estimates of the amounts can be made.

**VILLAGE OF NORTH PORTAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2023**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Government Transfers (Continued)**

Unearned government transfer amounts received but not earned will be recorded as deferred revenue until eligibility criteria or stipulations are met. Earned government transfer amounts not received will be recorded as an amount receivable. Government transfers to individuals and other entities are recognized as an expense when the transfers are authorized and all eligible criteria have been met.

**Other (Non-Government Transfer) Contributions**

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the Village if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

**Deferred Revenue and Deposits**

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.

**Local Improvement Charges**

Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.

**Net Financial Assets**

Net financial assets at the end of the 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.

**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.

**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.

**VILLAGE OF NORTH PORTAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

**Financial Instruments**

Derivative and equity instruments that are quoted in an active market are carried at fair value. All other financial instruments are measured at cost/amortized cost; financial assets measured at amortized cost are recognized initially net of transaction costs with interest income recognized using the effective interest rate method. Impairment losses are recognized in the statement of operations when there is an other than temporary decline in value.

Interest and dividends attributable to financial instruments are reported in the statement of operations. Unrealized gains and losses are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations.

When investment income and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as liabilities until the external restrictions are satisfied.

Long-term debt is initially recognized net of premiums, discounts, and transaction costs and is measured at amortized cost with interest expense recognized using the effective interest rate method.

Receivables with terms longer than one year have been classified as other long-term receivables.

**Measurement of Financial Instruments:**

The Village's financial assets and liabilities are measured as follows:

<u>Financial statement line item</u>	<u>Measurement</u>
Cash and cash equivalents	Cost and amortized cost
Investments	Fair value and cost/amortized cost
Other accounts receivable	Cost and amortized cost
Long-term receivables	Amortized cost
Debt charges recoverable	Amortized cost
Bank indebtedness	Amortized cost
Accounts payable and accrued liabilities	Cost
Deposits	Cost
Long-term debt	Amortized cost
Derivative assets and liabilities	Fair value

**VILLAGE OF NORTH PORTAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2023**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Inventories**

Inventories of materials and supplies expected to be used by the Village 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.

**Tangible Capital Assets**

All tangible capital asset acquisitions or betterment 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 costs 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 tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The Village's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<b>General Assets</b>	
Land	Indefinite
Land improvements	5 to 20 years
Buildings	10 to 50 years
Vehicles and equipment	
Vehicles	5 to 10 years
Machinery and equipment	5 to 10 years
Leased capital assets	Lease term
<b>Infrastructure Assets</b>	
Infrastructure assets	30 to 75 years
Water & sewer	40 years
Road network assets	40 years

**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 and Other Unrecognized Assets**

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.

**VILLAGE OF NORTH PORTAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2023**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Capitalization of Interest**

The Village does not capitalize interest incurred while a tangible capital asset is under construction.

**Leases**

All leases are recorded on the financial statements 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 and recorded as a tangible capital asset. 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 an operating lease and rental payments are expensed as incurred.

**Trust Funds**

Funds held in trust for others, under a trust agreement or statute, are not included in the financial statements as they are not controlled by the Village.

**Employee Benefit Plans**

Contributions to the Village's multi-employer defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the Village's obligations are limited to their contributions.

**Liability for Contaminated Sites**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- a) an environmental standard exists;
- b) contamination exceeds the environmental standard;
- c) the Village:
  - i. is directly responsible; or
  - ii. accepts responsibility;
- d) it is expected that future economic benefits will be given up; and
- e) a reasonable estimate of the amount can be made.

**VILLAGE OF NORTH PORTAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measurement Uncertainty**

The preparation of the 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.

Measurement uncertainty impacts the following financial statement areas:

- 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.
- The liability associated with asset retirement obligations are measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date, the discount rate, and inflation.
- Measurement financial instruments at fair value and recognition and measurement of impairment of financial instruments requires the use of significant management estimates.

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

**Basis of Segmentation/Segment Report**

The Village has adopted the new Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly attributable 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:** Provides administration of the Village.

**Protective services:** Is comprised of expenses for police and fire protection.

**Transportation services:** 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:** Environmental segment provides waste disposal and other environmental services and the public health segment provides for expenses related to public health services in the Village.



**VILLAGE OF NORTH PORTAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Segmentation/Segment Report (Continued)**

**Planning and development:** Provides for neighbourhood development and sustainability.

**Recreation and culture:** Provides for community services through provision of recreation and leisure services.

**Utility:** Provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

**Budget Information**

Budget information is presented on a basis consistent with that used for the actual results. The budget was approved by Council on April 26, 2023.

**Assets Held for Sale**

The Village is committed to selling the asset, the asset is in a condition to be sold, the asset is publicly seen to be for sale, there is an active market for the asset, there is a plan in place for selling the asset and the sale is reasonably anticipated to be completed within one year of the financial statement date.

**Asset Retirement Obligation**

Asset retirement obligations represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development or normal use. The tangible assets include but are not limited to assets in productive use, assets no longer in productive use, leased tangible capital assets.

The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when there is a legal obligation for the Village to incur costs in relation to a specific TCA, when the past transaction or event causing the liability has already occurred, when economic benefits will need to be given up in order to remediate the liability and when a reasonable estimate of such amount can be made. The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using a present value technique.

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related tangible capital asset is also recognized. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates.

**VILLAGE OF NORTH PORTAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Asset Retirement Obligation (Continued)**

At remediation, the Village derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the statement of operations.

**Loan Guarantees**

The Village has not provided loan guarantees for any organizations.

Guarantees represent potential financial commitments for the Village. These amounts are considered as contingent liabilities and not formally recognized as liabilities until the Village considers it likely for the borrower to default on its obligation and the amount of the liability can be estimated. The Village monitors the status of the organization(s), loans, and lines of credit annually and in the event that payment by the Village is likely to occur, a provision will be recognized in the financial statements.

**New Standards and Amendments to Standards**

**Effective for Fiscal Years Beginning On or After April 1, 2023:**

**PS 3160 Public Private Partnerships**, a new standard establishing guidance on how to account for and report on partnerships between public and private sector entities. Specifically those in which the entity in the public sector procures infrastructure in conjunction with a private sector entity. In these scenarios the private sector entity must have obligations to design, build, acquire or improve existing infrastructure. Furthermore they must also finance the transaction past the point in which the asset is initially ready for use along with operating and/or maintaining such on an ongoing basis. The standard applies to 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 standard is mandatory for fiscal years beginning on or after April 1, 2023. Earlier adoption is permitted. The standard may be adopted retroactively or prospectively.

**PSG-8 Purchased Intangibles**, provides guidance on accounting for and reporting on purchased intangibles. It provides clarity on the recognition criteria, along with instances of assets that would not meet the definition of such. The standard may be adopted retroactively or prospectively.

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

**VILLAGE OF NORTH PORTAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**New Accounting Policies Adopted During the Year:**

**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.

These measurements are to be applied prospectively with any difference between the fair value and the prior carrying value being recognized as an adjustment to accumulated remeasurement gains and losses at the beginning of the fiscal year. This standard was adopted in conjunction with PS 1201 - Financial Statement Presentation, PS 2601 - Foreign Currency Translation and PS 3041 - Portfolio Investments.

**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.

Information presented for comparative purposes should be restated unless the necessary financial data is not reasonably determinable.

**Prospective application:**

During the year, the Village adopted a new accounting policy with respect to PS 3280, Asset Retirement Obligations. The Village now accounts for such transactions in line with that standard. Prior to this, the Village accounted for these transactions under PS 3270, Solid Waste Landfill Closure and Post-Closure Liability. The adoption of the accounting policy has impacted the Village's financial statements. At this time the Village is not in compliance with the policy and has no asset retirement obligations recorded in the financial statements.

**VILLAGE OF NORTH PORTAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2023

**2. TAXES RECEIVABLE - MUNICIPAL**

		2023	2022
Municipal	- Current	\$ 11,449	\$ 5,460
	- Arrears	43,538	35,164
		<u>54,987</u>	<u>40,624</u>
	- Less allowance for uncollectibles	(43,752)	(32,919)
Total municipal taxes receivable		<u>11,235</u>	<u>7,705</u>
School	- Current	4,003	1,788
	- Arrears	7,878	6,035
Total taxes to be collected on behalf of School Divisions		<u>11,881</u>	<u>7,823</u>
Total taxes and grants-in-lieu receivable		<u>23,116</u>	<u>15,528</u>
Deduct taxes to be collected on behalf of other organizations		(11,881)	(7,823)
Total taxes receivable - municipal		<u>\$ 11,235</u>	<u>\$ 7,705</u>

**3. OTHER ACCOUNTS RECEIVABLE**

	2023	2022
Utility	\$ 22,723	\$ 23,731
Federal government	7,076	5,367
Total other accounts receivable	<u>\$ 29,799</u>	<u>\$ 29,098</u>

**4. ASSETS HELD FOR SALE**

	2023	2022
Other land	\$ 17,006	\$ 17,006

**VILLAGE OF NORTH PORTAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2023**

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**5. DEFERRED REVENUE**

	2022	Externally restricted inflows	Revenue earned	2023
Contributions for new park shelter	\$ 800	\$	\$ 1,242	\$ 2,042
Total deferred revenue	<u>\$ 800</u>			<u>\$ 2,042</u>

**6. PENSION PLAN**

The Village is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration benefits. The Village's pension expense in 2023 was \$5,911 (2022 - \$7,109). The benefits accrued to the Village's employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate. The costs of the retirement plan are not allocated to the individual entities within the related group. As a result, individual entities within the related group are not able to identify their share of the underlying assets and liabilities. Therefore, the plan is accounted for as a defined contribution plan in accordance with the requirements of the Chartered Professional Accountants of Canada Handbook Section PS 3250.

Total current service contributions by the Village to the MEPP in 2023 were \$5,911 (2022 - \$7,109). Total current service contributions by the employees of the Village to the MEPP in 2023 were \$5,911 (2022 - \$7,109).

As of the audit report date, the December 31, 2023 MEPP actuarial deficiency/surplus has not yet been released. As of December 31, 2022, the actuarial valuation of the financial position of the plan shows MEPP is 126.4 percent funded, with an actuarial surplus of \$704,877,000.

For further information of the amount of MEPP deficiency/surplus information see: <https://mepp.peba.ca/fund-information/plan-reporting>.

**7. LONG-TERM DEBT**

The debt limit of the Village is \$207,677. The debt limit for a Village is the total amount of the Village's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).

**VILLAGE OF NORTH PORTAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2023**

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**8. RISK MANAGEMENT**

Through its financial assets and liabilities, the Village is exposed to various risks as outlined below.

**Price risk**

Price risk associated with investments in shares is the risk that their fair value will fluctuate because of changes in market prices. It is management's opinion the Village is not exposed to price risks arising from these financial instruments due to the Village not holding any investments in shares.

**Credit risk**

The Village provides credit to its ratepayers for taxes as taxes are not due until December 31 in the year they are levied. The Village does not perform credit checks and occasionally has bad debt on taxes. For all other accounts receivable, the Village does not provide credit to its ratepayers and customers.

**Liquidity risk**

Liquidity risk is the risk that the Village will encounter difficulty in meeting financial obligations as they fall due. The Village undertakes regular cash flow analyses to ensure that there are sufficient cash resources to meet all obligations.

Trade accounts payable and accrued liabilities are generally paid within 30 days.

**Interest rate risk**

The Village is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the Village to a fair value risk while the floating rate instruments subject it to a cash flow risk. The Village is not exposed to interest rate risks arising from these financial statements due to the Village not holding any long-term debt.

**VILLAGE OF NORTH PORTAL****SCHEDULE 1 - SCHEDULE OF TAXES AND OTHER UNCONDITIONAL REVENUES**

For the year ended December 31, 2023

	2023 Budget Unaudited (Note 1)	2023 Actual	2022 Actual
<b>TAXES</b>			
General municipal tax levy	\$ 124,905	\$ 124,905	\$ 120,948
Abatements and adjustments	(4,000)	(81)	(3,117)
Discount on current year taxes		(4,245)	(4,494)
<b>Net Municipal Taxes</b>	<b>120,905</b>	<b>120,579</b>	<b>113,337</b>
Penalties on tax arrears		6,029	9,754
<b>Total Taxes</b>	<b>120,905</b>	<b>126,608</b>	<b>123,091</b>
<b>UNCONDITIONAL GRANTS</b>			
Revenue Sharing	29,314	29,326	26,060
<b>Total Unconditional Grants</b>	<b>29,314</b>	<b>29,326</b>	<b>26,060</b>
<b>GRANTS-IN-LIEU OF TAXES</b>			
Federal	30,888	30,888	30,582
Provincial			
S.P.C. Electrical	17,000	17,438	17,403
SaskEnergy Gas	4,550	5,019	4,553
SaskTel	1,400	1,400	1,350
<b>Total Grants-in-Lieu of Taxes</b>	<b>53,838</b>	<b>54,745</b>	<b>53,888</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>\$ 204,057</b>	<b>\$ 210,679</b>	<b>\$ 203,039</b>

**VILLAGE OF NORTH PORTAL****SCHEDULE 2 - SCHEDULE OF OPERATING AND CAPITAL REVENUE BY FUNCTION**

For the year ended December 31, 2023

	2023 Budget Unaudited (Note 1)	2023 Actual	2022 Actual
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Sales of supplies	\$ 50	\$ 86	\$ 299
- Other (tax certificates)		330	140
Total Fees and Charges	50	416	439
- Investment income	1,770	4,361	1,419
Total Other Segmented Revenue	1,820	4,777	1,858
<b>Total Operating</b>	1,820	4,777	1,858
<b>Total General Government Services</b>	1,820	4,777	1,858
<b>TRANSPORTATION SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	500	2,783	1,375
Total Fees and Charges	500	2,783	1,375
Total Other Segmented Revenue	500	2,783	1,375
<b>Total Operating</b>	500	2,783	1,375
<b>Total Transportation Services</b>	500	2,783	1,375



**VILLAGE OF NORTH PORTAL****SCHEDULE 2 - SCHEDULE OF OPERATING AND CAPITAL REVENUE BY FUNCTION****For the year ended December 31, 2023**

	<b>2023 Budget Unaudited (Note 1)</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	\$ 15,250	\$ 14,770	\$ 15,231
- Cemetery fees		200	250
Total Fees and Charges	15,250	14,970	15,481
- Other (donations, interest)	250	669	269
Total Other Segmented Revenue	15,500	15,639	15,750
Conditional Grants			
- Multi-Material Stewardship Western	1,800	1,836	1,860
Total Conditional Grants	1,800	1,836	1,860
<b>Total Operating</b>	<b>17,300</b>	<b>17,475</b>	<b>17,610</b>
<b>Total Environmental and Public Health Services</b>	<b>17,300</b>	<b>17,475</b>	<b>17,610</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Other (building permits, licenses and recoverable fees)	875	649	1,020
Total Fees and Charges	875	649	1,020
Total Other Segmented Revenue	875	649	1,020
<b>Total Operating</b>	<b>875</b>	<b>649</b>	<b>1,020</b>
<b>Total Planning and Development Services</b>	<b>875</b>	<b>649</b>	<b>1,020</b>

**VILLAGE OF NORTH PORTAL****SCHEDULE 2 - SCHEDULE OF OPERATING AND CAPITAL REVENUE BY FUNCTION****For the year ended December 31, 2023**

	<b>2023 Budget Unaudited (Note 1)</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>RECREATION AND CULTURAL SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Hall fees and events	\$ 2,600	\$ 10,832	\$ 2,681
Total Fees and Charges	2,600	10,832	2,681
- Other (donations)	50	1,012	80
Total Other Segmented Revenue	2,650	11,844	2,761
Conditional Grants			
- Saskatchewan Lotteries	1,315	1,315	1,315
Total Conditional Grants	1,315	1,315	1,315
<b>Total Operating</b>	<b>3,965</b>	<b>13,159</b>	<b>4,076</b>
<b>Capital</b>			
Conditional Grants			
- Canada Community - Building Fund (CCBF)	4,059	7,751	3,554
<b>Total Capital</b>	<b>4,059</b>	<b>7,751</b>	<b>3,554</b>
<b>Total Recreation and Cultural Services</b>	<b>8,024</b>	<b>20,910</b>	<b>7,630</b>

**VILLAGE OF NORTH PORTAL****SCHEDULE 2 - SCHEDULE OF OPERATING AND CAPITAL REVENUE BY FUNCTION**

For the year ended December 31, 2023

	2023 Budget Unaudited (Note 1)	2023 Actual	2022 Actual
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Water	\$ 43,000	\$ 37,824	\$ 43,229
- Sewer	22,000	21,781	22,188
- Infrastructure	6,200	6,364	6,159
Total Fees and Charges	71,200	65,969	71,576
- Tangible capital asset sales - gain (loss)			(52,000)
Total Other Segmented Revenue	71,200	65,969	19,576
<b>Total Operating</b>	71,200	65,969	19,576
<b>Total Utility Services</b>	71,200	65,969	19,576
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>\$ 99,719</b>	<b>\$ 112,563</b>	<b>\$ 49,069</b>
<b>SUMMARY</b>			
Total Other Segmented Revenue	\$ 92,545	\$ 101,661	\$ 42,340
Total Conditional Grants	3,115	3,151	3,175
Total Capital Grants and Contributions	4,059	7,751	3,554
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>\$ 99,719</b>	<b>\$ 112,563</b>	<b>\$ 49,069</b>

**VILLAGE OF NORTH PORTAL**  
**SCHEDULE 3 - SCHEDULE OF EXPENSES BY FUNCTION**  
**For the year ended December 31, 2023**

	2023 Budget Unaudited (Note 1)	2023 Actual	2022 Actual
<b>GENERAL GOVERNMENT SERVICES</b>			
Council remuneration and travel	\$ 8,500	\$ 8,001	\$ 8,500
Wages and benefits	66,100	69,618	60,488
Professional/Contractual services	25,265	28,070	23,621
Utilities	7,800	9,714	7,544
Maintenance, materials, and supplies	5,696	7,513	6,648
Grants and contributions			
- Operating	3,700	1,200	1,200
Amortization	1,985	1,985	1,425
Allowance for uncollectibles		10,832	16,902
<b>Total General Government Services</b>	<b>119,046</b>	<b>136,933</b>	<b>126,328</b>
<b>PROTECTIVE SERVICES</b>			
<b>Police protection</b>			
Professional/Contractual services	6,100	6,497	6,095
<b>Fire protection</b>			
Professional/Contractual services	6,409	7,138	5,995
<b>Total Protective Services</b>	<b>12,509</b>	<b>13,635</b>	<b>12,090</b>
<b>TRANSPORTATION SERVICES</b>			
Wages and benefits	26,200	29,019	25,648
Professional/Contractual services		6,421	48,451
Utilities	8,100	8,389	8,100
Maintenance, materials, and supplies	23,000	8,616	36,996
Amortization	4,899	4,899	5,946
<b>Total Transportation Services</b>	<b>62,199</b>	<b>57,344</b>	<b>125,141</b>
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
Professional/Contractual services	12,500	16,617	12,391
Maintenance, materials, and supplies		20	
Amortization	3,075	3,075	3,075
Other			2,500
<b>Total Environmental and Public Health Services</b>	<b>15,575</b>	<b>19,712</b>	<b>17,966</b>

**VILLAGE OF NORTH PORTAL**  
**SCHEDULE 3 - SCHEDULE OF EXPENSES BY FUNCTION**  
**For the year ended December 31, 2023**

	2023 Budget Unaudited (Note 1)	2023 Actual	2022 Actual
<b>RECREATION AND CULTURAL SERVICES</b>			
Wages and benefits	\$ 1,000	\$ 804	\$ 667
Professional/Contractual services		1,796	
Utilities	3,550	4,386	3,521
Maintenance, materials, and supplies	500	936	477
Grants and contributions			
- Operating	3,256	3,256	3,166
Amortization	9,165	9,165	8,017
Other	1,300	9,320	1,232
<b>Total Recreation and Cultural Services</b>	<b>18,771</b>	<b>29,663</b>	<b>17,080</b>
<b>UTILITY SERVICES</b>			
Wages and benefits	18,450	22,227	18,499
Professional/Contractual services	400		150
Utilities	9,008	9,824	8,929
Maintenance, materials, and supplies	24,670	85,305	18,678
Amortization	23,544	23,544	23,314
<b>Total Utility Services</b>	<b>76,072</b>	<b>140,900</b>	<b>69,570</b>
<b>TOTAL EXPENSES BY FUNCTION</b>	<b>\$ 304,172</b>	<b>\$ 398,187</b>	<b>\$ 368,175</b>

**VILLAGE OF NORTH PORTAL**  
**SCHEDULE 4 - SCHEDULE OF SEGMENT DISCLOSURE BY FUNCTION**  
**For the year ended December 31, 2023**

	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	\$ 416	\$	\$ 2,783	\$ 14,970	\$ 649	\$ 10,832	\$ 65,969	\$ 95,619
Tangible Capital Asset Sale - Gain (Loss)								
Land Sales - Gain (Loss)								
Investment Income	4,361							4,361
Commissions				669		1,012		1,681
Other Revenues				1,836		1,315		3,151
Grants - Conditional						7,751		7,751
- Capital								
<b>Total revenues</b>	<b>4,777</b>		<b>2,783</b>	<b>17,475</b>	<b>649</b>	<b>20,910</b>	<b>65,969</b>	<b>112,563</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	77,619		29,019			804	22,227	129,669
Professional/Contractual Services	28,070	13,635	6,421	16,617		1,796		66,539
Utilities	9,714		8,389			4,386	9,824	32,313
Maintenance, Materials, Supplies	7,513		8,616	20		936	85,305	102,390
Grants and Contributions	1,200					3,256		4,456
Amortization	1,985		4,899	3,075		9,165	23,544	42,668
Interest								
Accretion of asset retirement obligation								
Allowance for Uncollectibles	10,832							10,832
Other						9,320		9,320
<b>Total expenses</b>	<b>136,933</b>	<b>13,635</b>	<b>57,344</b>	<b>19,712</b>		<b>29,663</b>	<b>140,900</b>	<b>398,187</b>
<b>Surplus (Deficit) by Function</b>	<b>(132,156)</b>	<b>(13,635)</b>	<b>(54,561)</b>	<b>(2,237)</b>	<b>649</b>	<b>(8,753)</b>	<b>(74,931)</b>	<b>(285,624)</b>
Taxation and other unconditional revenue (Schedule 1)								
<b>Net Surplus (Deficit)</b>								<b>210,679</b>
								<b>\$ (74,945)</b>

**VILLAGE OF NORTH PORTAL**  
**SCHEDULE 5 - SCHEDULE OF SEGMENT DISCLOSURE BY FUNCTION**  
**For the year ended December 31, 2022**

	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	\$ 439	\$	\$ 1,375	\$ 15,481	\$ 1,020	\$ 2,681	\$ 71,576	\$ 92,572
Tangible Capital Asset Sale - Gain (Loss)							(52,000)	(52,000)
Land Sales - Gain (Loss)								
Investment Income	1,419							1,419
Commissions						80		349
Other Revenues				269		1,315		3,175
Grants - Conditional				1,860		3,554		3,554
- Capital								
<b>Total revenues</b>	<b>1,858</b>		<b>1,375</b>	<b>17,610</b>	<b>1,020</b>	<b>7,630</b>	<b>19,576</b>	<b>49,069</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	68,988		25,648				18,499	113,135
Professional/Contractual Services	23,621	12,080	48,451	12,391		667	150	97,370
Utilities	7,544		8,100			3,521	8,929	28,094
Maintenance, Materials, Supplies	6,648		36,996			477	18,678	62,799
Grants and Contributions	1,200					3,166	4,366	4,366
Amortization	1,425		5,946	3,075		8,017	23,314	41,777
Interest								
Accretion of asset retirement obligation								
Allowance for Uncollectibles	16,902							16,902
Other				2,500		1,232		3,732
<b>Total expenses</b>	<b>126,328</b>	<b>12,090</b>	<b>125,141</b>	<b>17,966</b>		<b>17,080</b>	<b>69,570</b>	<b>368,175</b>
<b>Surplus (Deficit) by Function</b>	<b>(124,470)</b>	<b>(12,090)</b>	<b>(123,766)</b>	<b>(356)</b>	<b>1,020</b>	<b>(9,450)</b>	<b>(49,994)</b>	<b>(319,106)</b>
Taxation and other unconditional revenue (Schedule 1)								203,039
<b>Net Surplus (Deficit)</b>								<b>\$ (116,067)</b>

**VILLAGE OF NORTH PORTAL**  
**SCHEDULE 6 - SCHEDULE OF TANGIBLE CAPITAL ASSETS BY OBJECT**  
**For the year ended December 31, 2023**

Cost	General Assets					Infrastructure Assets	General/ Infrastructure	Totals	
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment			2023	2022
Opening costs	\$ 6,900	\$ 78,469	\$ 288,310	\$	\$ 336,587	\$ 681,472	\$ 21,300	\$ 1,413,038	\$ 1,429,771
Additions during the year			88,969		5,648			94,617	35,267
Disposals and write downs					(2,515)			(2,515)	(52,000)
Transfers from assets under construction			21,300				(21,300)		
Closing costs	6,900	78,469	398,579		339,720	681,472		1,505,140	1,413,038
<b>Accumulated Amortization</b>									
Opening accumulated amortization		41,928	150,156		275,626	113,947		581,657	539,880
Amortization		3,362	6,633		14,377	18,296		42,668	41,777
Disposals and write downs					(2,515)			(2,515)	
Closing accumulated amortization		45,290	156,789		287,488	132,243		621,810	581,657
Net Book Value	\$ 6,900	\$ 33,179	\$ 241,790	\$	\$ 52,232	\$ 549,229	\$	\$ 883,330	\$ 831,381



**VILLAGE OF NORTH PORTAL**  
**SCHEDULE 7 - SCHEDULE OF TANGIBLE CAPITAL ASSETS BY FUNCTION**  
**For the year ended December 31, 2023**

Cost	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Totals	
								2023	2022
Opening costs	\$ 57,075	\$	\$ 174,498	\$ 69,055	\$	\$ 256,207	\$ 856,203	\$ 1,413,038	\$ 1,429,771
Additions during the year	3,420		2,228			88,969		94,617	35,267
Disposals and write downs	(2,515)							(2,515)	(52,000)
Closing costs	57,980		176,726	69,055		345,176	856,203	1,505,140	1,413,038
<b>Accumulated Amortization</b>									
Opening accumulated amortization	40,387		145,414	28,865		98,175	268,816	581,657	539,880
Amortization	1,985		4,899	3,075		9,165	23,544	42,668	41,777
Disposals and write downs	(2,515)							(2,515)	
Closing accumulated amortization	39,857		150,313	31,940		107,340	292,360	621,810	581,657
Net Book Value	\$ 18,123	\$	\$ 26,413	\$ 37,115	\$	\$ 237,836	\$ 563,843	\$ 883,330	\$ 831,381

**VILLAGE OF NORTH PORTAL**  
**SCHEDULE 8 - SCHEDULE OF ACCUMULATED SURPLUS**  
**For the year ended December 31, 2023**

	2022	Changes	2023
<b>UNAPPROPRIATED SURPLUS</b>	<b>\$ 423,354</b>	<b>\$ (126,894)</b>	<b>\$ 296,460</b>
<b>APPROPRIATED RESERVES</b>			
Cemetery Reserve	6,436		6,436
<b>Total appropriated</b>	<b>6,436</b>		<b>6,436</b>
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible capital assets (Schedule 6)	831,381	51,949	883,330
<b>Net investment in tangible capital assets</b>	<b>831,381</b>	<b>51,949</b>	<b>883,330</b>
<b>Accumulated Surplus excluding remeasurement gains (losses)</b>	<b>\$ 1,261,171</b>	<b>\$ (74,945)</b>	<b>\$ 1,186,226</b>

**VILLAGE OF NORTH PORTAL**  
**SCHEDULE 9 - SCHEDULE OF MILL RATES AND ASSESSMENTS**  
**For the year ended December 31, 2023**

	PROPERTY CLASS					
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)
Taxable assessment	247,995	7,529,120			2,256,495	Total
Regional Park Assessment						10,033,610
Total Assessment						
Mill Rate Factor(s)	1.00	0.70			1.60	10,033,610
Total Base/Minimum Tax		52,950			5,500	58,450
Total Municipal Tax Levy	2,505	82,766			39,634	124,905

**MILL RATES:**

	MILLS
Average Municipal	12.4487
Average School	5.0139
Potash Mill Rate	
Uniform Municipal Mill Rate	10.1000

**VILLAGE OF NORTH PORTAL**  
**SCHEDULE 10 - SCHEDULE OF COUNCIL REMUNERATION**  
**For the year ended December 31, 2023**

<u>Position - Name</u>	<u>Remuneration</u>	<u>Reimbursed Costs</u>	<u>Total</u>
Mayor - Amy Armstrong	\$ 2,250	\$	2,250
Councilor - Amy Belitski	2,000		2,000
Councilor - Chase Buchanan	1,334		1,334
Former Mayor - Kaylah Turner	1,250		1,250
Councilor - Callie Fair	834		834
Councilor - Michael Yurkowski	333		333
	<u>\$ 8,001</u>	<u>\$</u>	<u>8,001</u>