

VILLAGE OF
North Portal
Regular Council Meeting
Thursday May 15th, 2025
Village Office
204 Park Ave

PRESENT: Mayor Amy Armstrong
Councillor Amy Belitski
Councillor Chase Buchanan
Councillor Callie Fair
Administrator Lindsay Davis
Waterworks Jordan Armstrong

A quorum being present, Mayor Armstrong called the meeting to order at 6:26pm

REPORTS

Council

- PIFD Smokie Night – August 15th

Waterworks

- New distribution repair kits received from Delta in Calgary
- Water service requested for home on the 604 grid. Cost and logistics of the project to be researched for feasibility
- Chlorine to be delivered on Tues May 20th.

Roads/Maintenance

- Canola and Grading –C. Buchanan will get a quote
- Speeding vehicles on First St – the Village will look into an SGI grant to purchase a radar speed sign
- CCBF Road Project application still pending approval
- Provincial government has approved the burning of derelict buildings. Council discussed the pros and cons of this approach.

Hall/Park/Cemetery

- Hall gym and rink improvements discussed
- The church title transfer documents were signed on May 14th. The village will advertise spaces for rent. The building will be staged and photographed once the church board has completely moved out. The boiler valve repair is still pending.
- Park Shelter: C. Buchanan presented a design and quote for a 20 x 40' wood frame structure with concrete pad from Berdyck Construction for a total of \$45,543.10 plus taxes. More quotes will be gathered.

VILLAGE OF
North Portal
Regular Council Meeting
Thursday May 15th, 2025
Village Office
204 Park Ave

Administrator

- L. Davis will away May 19th to June 3rd, 2025. A. Armstrong will be the emergency contact.
- The assessment roll is closed. There were no appeals this year
- Taxes have been levied for 2025 and notices set
- Tax Enforcement – Legal assistance will be obtained for certain properties with out of the ordinary circumstances

BUSINESS

2025-39 Belitski/Buchanan

Minutes – April 24th, 2025

THAT the minutes of the meeting held April 24th, 2025 be approved as presented.

Carried

2025-40 Fair/Belitski

Financials

THAT the April 2025 Financial Statements and Bill List for a total of \$18,744.10 be accepted and approved as presented.

Carried

2025-41 Belitski/Fair

Permit to Operate a Sewage Works

THAT the Permit to Operate a Sewage Works which will take effect June 1st, 2025 and expire May 31st, 2045 be accepted.

Carried

2025-42 Buchanan/Fair

2024 Audited Financial Statements

THAT the Audited 2024 Financial Statements presented by SENSUS Chartered Professional Accountants Ltd. be accepted.

Carried

2025-42 Buchanan/Belitski

Saskatchewan Waste Reduction Council Award

THAT two members of council attend the Saskatchewan Waste Reduction Awards ceremony to accept the Small Municipalities Category award.

Carried

VILLAGE OF
North Portal
Regular Council Meeting
Thursday May 15th, 2025
Village Office
204 Park Ave

2025-42 Fair/Buchanan

Party in the Parking Lot

THAT the annual Party in the Park be held at the new municipal building formerly known as the Knox United Church at 211 Antrim Street on Saturday June 21st, 2025.

Carried

2025-43 Buchanan/Belitski

Pro-Life Estevan & Area Billboards

THAT Pro-Life Estevan & Area's request to erect billboards in the Village's sign corridor be denied due to the sign project not meeting the Saskatchewan Department of Highway's criteria for signage.

Carried

Correspondence Reviewed:

1. RCMP CTSS District Commander Update
2. Pro-Life Estevan & Area Billboards

NEXT MEETING: Thursday June 19th, 2025 at 6:30pm. No meeting will be held in July.

Adjournment

The meeting adjourned at 7:43pm.

Presented to council on the 19th day of June, 2025.



Mayor





Administrator

Report Date
2025-05-13 1:45 PM

Village of North Portal
Statement of Financial Activities - Detailed
For the Period Ending April 30, 2025

Page 1

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-130-100 - Discount on Municipal Tax - Property	(23.92)	(74.10)		(74.10)	
	(23.92)	(74.10)	0.00	(74.10)	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		10,383.38		10,383.38	
	0.00	10,383.38	0.00	10,383.38	0.00
TOTAL TAXATION:	(23.92)	10,309.28	0.00	10,309.28	0.00
FEES AND CHARGES					
Sale of Supplies and Gravel					
420-200-900 - F&C - Other Fees & Charges #1	5.58	22.91		22.91	
	5.58	22.91	0.00	22.91	0.00
Recreation Fees					
420-530-200 - F&C - Community Halls Fees	223.42	893.68		893.68	
	223.42	893.68	0.00	893.68	0.00
	223.42	893.68	0.00	893.68	0.00
Cemetery Fees					
420-600-100 - F&C - Cemetery Fees	200.00	200.00		200.00	
	200.00	200.00	0.00	200.00	0.00
Licenses and Permits					
420-710-100 - F&C - Permits	319.50	344.50		344.50	
	319.50	344.50	0.00	344.50	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	40.00	80.00		80.00	
	40.00	80.00	0.00	80.00	0.00
Landfill/Waste Collection Fees					
420-850-120 - F&C - Waste Collection Fees		3,480.00		3,480.00	
	0.00	3,480.00	0.00	3,480.00	0.00
	40.00	3,560.00	0.00	3,560.00	0.00
TOTAL FEES AND CHARGES:	788.50	5,021.09	0.00	5,021.09	0.00
UTILITIES					
Water					
440-110-100 - Water - Water Sales		6,881.88		6,881.88	
	0.00	6,881.88	0.00	6,881.88	0.00
Sewer					
440-220-100 - Sewer - Charges		4,868.25		4,868.25	
440-300-100 - UTILITY - Maint/Reconstruction Fee		1,623.41		1,623.41	
	0.00	6,491.66	0.00	6,491.66	0.00

Report Date
2025-05-13 1:45 PM

Village of North Portal
Statement of Financial Activities - Detailed
For the Period Ending April 30, 2025

Page 2

	Current	Year To Date	Budget	Variance	%
TOTAL UTILITIES:	0.00	13,373.54	0.00	13,373.54	0.00
CONDITIONAL GRANTS					
Provincial					
450-335-100 - Conditional - Prov - New Deal GTF		3,446.50		3,446.50	
450-370-200 - Conditional - MMSW Recycling	525.06	1,050.12		1,050.12	
	525.06	4,496.62	0.00	4,496.62	0.00
TOTAL CONDITIONAL GRANTS:	525.06	4,496.62	0.00	4,496.62	0.00
GRANTS IN LIEU OF TAXES					
Provincial					
450-620-100 - GIL - Prov - Sask. Energy	509.95	1,933.70		1,933.70	
	509.95	1,933.70	0.00	1,933.70	0.00
Other					
450-800-100 - GIL - Other - SPC Surcharge	1,418.29	7,016.31		7,016.31	
	1,418.29	7,016.31	0.00	7,016.31	0.00
TOTAL GRANTS IN LIEU OF TAXES:	1,928.24	8,950.01	0.00	8,950.01	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	309.01	1,268.16		1,268.16	
470-100-200 - Interest Income - Cemetery	0.07	0.29		0.29	
	309.08	1,268.45	0.00	1,268.45	0.00
TOTAL INVESTMENT INCOME AND COMMIS	309.08	1,268.45	0.00	1,268.45	0.00
TOTAL REVENUES:	3,526.96	43,418.99	0.00	43,418.99	0.00

Report Date
2025-05-13 1:45 PM

Village of North Portal
Statement of Financial Activities - Detailed
For the Period Ending April 30, 2025

Page 3

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-230 - GG - Salaries - Administrator	2,845.61	11,513.47		(11,513.47)	
	2,845.61	11,513.47	0.00	(11,513.47)	0.00
Benefits					
510-120-110 - GG - Benefits - Administrator	890.13	3,482.41		(3,482.41)	
510-120-115 - GG - Benefits - Admin - Superannuation	386.46	1,492.92		(1,492.92)	
510-120-120 - GG - Benefits - Admin - SUMA Group 4	171.80	687.20		(687.20)	
	1,448.39	5,662.53	0.00	(5,662.53)	0.00
510-130-231 - GG - Benefits - CPP	438.29	1,704.10		(1,704.10)	
510-130-232 - GG - Benefits - EI	189.22	749.63		(749.63)	
510-130-233 - GG - Benefits - Superannuation	559.33	2,136.65		(2,136.65)	
510-130-234 - GG - Benefits - Worker Compensation		768.55		(768.55)	
510-130-250 - GG - Benefits - SUMA Group 60% + F	268.22	1,072.88		(1,072.88)	
	2,903.45	12,094.34	0.00	(12,094.34)	0.00
	5,749.06	23,607.81	0.00	(23,607.81)	0.00
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal		250.00		(250.00)	
510-200-120 - GG - Cont- Building Municode Inspecti				(319.50)	
510-200-150 - GG - Cont. - Assessment - SAMA		2,689.00		(2,689.00)	
510-200-170 - GG - Cont. - Advertising		30.00		(30.00)	
510-210-170 - GG - Admin. - Training, Travel & Meals	137.37	639.74		(639.74)	
510-230-110 - GG - Cont. - Insurance - SUMA		13,560.00		(13,560.00)	
510-240-100 - GG - Cont. - Memberships & Subscript		238.10		(238.10)	
510-290-100 - GG - Cont. Bank Charges	22.00	88.50		(88.50)	
	159.37	17,495.34	0.00	(17,814.84)	0.00
Utilities					
510-300-110 - GG - Utility - Heat		2,104.43		(2,423.69)	
510-300-120 - GG - Utility - Power		828.75		(998.54)	
510-300-140 - GG - Utility - Telephone	237.89	950.98		(950.98)	
	237.89	3,884.16	0.00	(4,373.21)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Postage	124.00	223.00		(223.00)	
510-410-140 - GG - Maint. - Office Supplies	95.21	95.21		(95.21)	
510-410-160 - GG - Maint. - Other #1		218.19		(218.19)	
510-440-100 - GG - Maint. - Data Processing Supplier		4,869.03		(4,869.03)	
510-490-150 - GG - Maint. - Other #3		0.27		(0.27)	
	219.21	5,405.70	0.00	(5,405.70)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	6,365.53	50,393.01	0.00	(51,201.56)	0.00

PROTECTIVE SERVICES

FIRE PROTECTION

Professional/Contractual Services

Report Date
2025-05-13 1:45 PM

Village of North Portal
Statement of Financial Activities - Detailed
For the Period Ending April 30, 2025

Page 4

	Current	Year To Date	Budget	Variance	%
525-210-110 - PS - Fire - Contracted Services		6,409.00		(6,409.00)	
	0.00	6,409.00	0.00	(6,409.00)	0.00
TOTAL FIRE PROTECTION:	0.00	6,409.00	0.00	(6,409.00)	0.00
TOTAL PROTECTIVE SERVICES:	0.00	6,409.00	0.00	(6,409.00)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-120 - TS - Maint. - Salaries - Foreman	1,554.27	6,343.09		(6,343.09)	
	1,554.27	6,343.09	0.00	(6,343.09)	0.00
Benefits					
530-150-300 - TS - Maint - Foreman - Benefits	472.26	1,763.03		(1,763.03)	
	472.26	1,763.03	0.00	(1,763.03)	0.00
	2,026.53	8,106.12	0.00	(8,106.12)	0.00
Professional/Contractual Services					
530-290-200 - TS - Maint - Vehicle Insurance		958.40		(958.40)	
	0.00	958.40	0.00	(958.40)	0.00
Utilities					
530-310-100 - TS - Maint. - Utility - Street Lights		2,120.84		(2,815.30)	
	0.00	2,120.84	0.00	(2,815.30)	0.00
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		139.89		(602.78)	
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools				(172.61)	
530-425-110 - TS - Maint. - Oil & Gas				(216.90)	
	0.00	139.89	0.00	(992.29)	0.00
TOTAL MAINTENANCE:	2,026.53	11,325.25	0.00	(12,872.11)	0.00
TOTAL TRANSPORTATION SERVICES:	2,026.53	11,325.25	0.00	(12,872.11)	0.00
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,170.72	3,292.52		(4,353.42)	
540-200-210 - EH - Waste - Tree Dump Site		1,500.00		(1,500.00)	
	1,170.72	4,792.52	0.00	(5,853.42)	0.00
TOTAL ENVIRONMENTAL SERVICES:	1,170.72	4,792.52	0.00	(5,853.42)	0.00
RECREATION AND CULTURAL SERVICES					
Wages					
570-110-100 - R&C - Salary Rink Maintenance Seasonal		249.69		(249.69)	
570-110-200 - R&C - Benefits Rink Maint Seasonal		5.56		(5.56)	
	0.00	255.25	0.00	(255.25)	0.00
Professional/Contractual Services					
570-270-100 - R&C - Cont. - HALL Contracted Maint	160.00	160.00		(160.00)	

Report Date
2025-05-13 1:45 PM

Village of North Portal
Statement of Financial Activities - Detailed
For the Period Ending April 30, 2025

Page 5

	Current	Year To Date	Budget	Variance	%
570-290-100 - R&C - Cont. - Library Requisition		833.38		(833.38)	
	160.00	993.38	0.00	(993.38)	0.00
Utilities - Heat					
570-300-150 - R&C - Utility - Heat - Hall		428.58		(580.96)	
	0.00	428.58	0.00	(580.96)	0.00
Utilities - Power					
570-310-150 - R&C - Utility - Power - Hall		438.73		(584.43)	
	0.00	438.73	0.00	(584.43)	0.00
Maintenance, Materials and Supplies					
570-430-155 - RC - CHURCH - Materials & Supplies	1,081.06	1,081.06		(1,116.54)	
570-430-160 - R&c - Event		483.84		(483.84)	
	1,081.06	1,564.90	0.00	(1,600.38)	0.00
Grants and Contributions					
570-500-110 - R&C - Grants and Contributions				(2,000.00)	
	0.00	0.00	0.00	(2,000.00)	0.00
Other					
570-900-110 - R&C - Flowers, Beautification		49.97		(49.97)	
	0.00	49.97	0.00	(49.97)	0.00
TOTAL RECREATION AND CULTURAL SERV	1,241.06	3,730.81	0.00	(6,064.37)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	1,592.69	5,964.98		(5,964.98)	
580-120-110 - UT - Water - Benefits	155.22	543.87		(543.87)	
580-130-233 - UT-Superannuation	172.87	643.73		(643.73)	
	1,920.78	7,152.58	0.00	(7,152.58)	0.00
Professional/Contractual Services					
580-230-100 - UT - Water - Travel, Meals & Subsister	45.79	45.79		(45.79)	
580-285-140 - UT - Water - Cont. Repairs - W.T.P.	7,062.02	8,985.41		(9,419.88)	
580-290-100 - UT - Water - Laboratory Testing	43.80	175.20		(175.20)	
	7,151.61	9,206.40	0.00	(9,640.87)	0.00
Utilities					
580-300-120 - UT - Water - Power		2,042.25		(2,486.04)	
	0.00	2,042.25	0.00	(2,486.04)	0.00
Maintenance, Materials and Supplies					
580-430-100 - UT - Water - Materials & Supplies	140.41	140.41		(140.41)	
580-430-130 - UT - Water - Mats & Suppl - WTP	372.11	1,387.78		(1,387.78)	
580-460-100 - UT - Water - Freight	40.24	261.25		(261.25)	
	552.76	1,789.44	0.00	(1,789.44)	0.00
Capital Expenditures					
580-600-130 - UT - Water - Pur of Cap Assets - Mach		8,321.00		(8,321.00)	
	0.00	8,321.00	0.00	(8,321.00)	0.00
TOTAL WATER:	9,625.15	28,511.67	0.00	(29,389.93)	0.00
TOTAL UTILITIES:	9,625.15	28,511.67	0.00	(29,389.93)	0.00

Report Date
2025-05-13 1:45 PM

Village of North Portal
Statement of Financial Activities - Detailed
For the Period Ending April 30, 2025

Page 6

	Current	Year To Date	Budget	Variance	%
TOTAL EXPENDITURES:	20,428.99	105,162.26	0.00	(111,790.39)	0.00
CHANGE IN NET-FINANCIAL ASSETS	(16,902.03)	(61,743.27)	0.00	(68,371.40)	0.00
CHANGE IN NET ASSETS	(16,902.03)	(61,743.27)	0.00	(68,371.40)	0.00
CHANGE IN SURPLUS	(16,902.03)	(61,743.27)	0.00	(68,371.40)	0.00

Report Date
2025-05-13 1:45 PM

Village of North Portal
Statement of Financial Activities - Detailed
For the Period Ending April 30, 2025

Page 7

	Current	Year To Date	Budget	Variance	%
<hr/>					
ACCOUNT BALANCES	Current	Year to Date	Balance		
<hr/>					
Cash and Investments					
110-110-120 - Cash - Bank - Demand	(6,103.84)	(61,581.99)	24,465.17		
110-110-130 - Cash - Bank - Savings	239.08	987.76	138,754.30		
110-110-140 - Cash - Waterworks Reserve	69.93	1,903.81	50,119.63		
110-110-150 - Cash - Cemetery Demand	200.00	200.00	19,057.04		
110-110-155 - Cash - Cemetery board special savings	0.07	0.29	51.71		
Total Cash and Investments:	(5,594.76)	(58,490.13)	232,447.85		
<hr/>					
Municipal Taxes Receivable					
110-200-100 - Municipal - Tax Receivable - Current	(478.46)	(1,426.68)	(1,426.68)		
110-200-110 - Municipal - Tax Receivable - Arrears		6,001.90	79,698.88		
110-200-900 - Municipal - Allow. for Uncollected			(52,334.65)		
Total Municipal Taxes Receivable:	(478.46)	4,575.22	25,937.55		
<hr/>					

Report Date
2025-05-13 1:45 PM

Village of North Portal
Statement of Financial Activities - Detailed
For the Period Ending April 30, 2025

Page 8

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

Certified correct and in accordance with the records

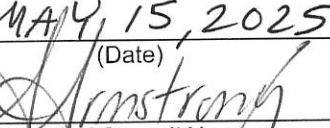
Presented to council on

MAY 15, 2025
(Date)



Administrator Name
Administrator Title





Head of Council Name
Head of Council Title

Date Printed
2025-05-15 11:20 AM

Village of North Portal
List of Accounts for Approval
Batch: 2025-00019 to 2025-00020

Page 1

Bank Code - Gen Bank - General - Affinity CU

COMPUTER CHEQUE

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
3565 May 2025	2025-05-15	Adrian Schindel 530-110-120 - TS - Maint. - Sala	wages	1,554.27	
		510-210-170 - GG - Admin. - Tr	mileage	91.58	1,645.85
3566 104586	2025-05-15	Four Season Rental & Repair In 530-400-110 - TS - Maint. - Mat	Sewer Snake and Bits	68.90	
		110-340-110 - GST Receivable	Both Tax Code	3.25	
		900-110-130 - GST Paid - Eligib	Both Tax Code	3.25 NL	72.15
104600		530-400-110 - TS - Maint. - Mat	Stihl Chain Saw 837816467	364.30	
		110-340-110 - GST Receivable	Both Tax Code	17.18	
		900-110-130 - GST Paid - Eligib	Both Tax Code	17.18 NL	381.48
			Payment Total:		453.63
3567 917511235	2025-05-15	TS & M Supply 530-400-110 - TS - Maint. - Mat	safety googles	29.69	
		110-340-110 - GST Receivable	Both Tax Code	1.40	
		900-110-130 - GST Paid - Eligib	Both Tax Code	1.40 NL	31.09
			Total Computer Cheque:		2,130.57

OTHER

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
105 May2025	2025-05-07	Receiver General 510-120-110 - GG - Benefits - A		890.13	
		530-150-300 - TS - Maint - Fore		472.26	
		580-120-110 - UT - Water - Ben		371.70	
		510-130-231 - GG - Benefits - C		482.92	
		510-130-232 - GG - Benefits - E		206.44	2,423.45
R0HNCD91FUBM7. 2943-0074-5531	2025-05-07	Sask Power 580-300-120 - UT - Water - Pow	well power	443.79	
		110-340-110 - GST Receivable	GST Tax Code	22.19	465.98
R0HNCD91FUC11V 2195	2025-05-07	Southern Plains Co-operative 530-425-110 - TS - Maint. - Oil &	Fuel - gasoline	216.90	
		110-340-110 - GST Receivable	GST Tax Code	10.85	227.75
R0HNCD9FUBM7G Apr 2025 office	2025-05-07	Sask Power 510-300-110 - GG - Utility - Hear	Office, wtp energe	319.26	
		110-340-110 - GST Receivable	GST Tax Code	15.96	335.22
R0HNCD9IFUBM7C SK0000448238	2025-05-07	GFL Environmental Inc 540-200-110 - EH - Cont. - Wasi	Trash Removal	1,060.90	
		110-340-110 - GST Receivable	GST Tax Code	53.05	1,113.95
R0HNCD9IFUBM7D C94348	2025-05-07	Nelson Motors & Equip 530-420-100 - TS - Vehicle/Equi	Mower Blade	172.61	
		110-340-110 - GST Receivable	Both Tax Code	8.14	
		900-110-130 - GST Paid - Eligib	Both Tax Code	8.14 NL	180.75
R0HNCD9IFUBM7E April 2025	2025-05-07	Ministry of Finance 210-210-190 - Due To PSS Sch	remit	205.46	205.46
R0HNCD9IFUBM7F	2025-05-07	Sask Power			

Village of North Portal
List of Accounts for Approval
Batch: 2025-00019 to 2025-00020

OTHER

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
Mar 2025 Hal-01		570-300-150 - R&C - Utility - He	hall energy	152.38	
		110-340-110 - GST Receivable	GST Tax Code	7.62	160.00
R0HNCD9IFUBM7H 2877-0075-8323	2025-05-07	Sask Power			
		530-310-100 - TS - Maint. - Utilit	streetlights	694.46	
		110-340-110 - GST Receivable	GST Tax Code	34.72	729.18
R0HNCD9IFUBM7I 2943-0074-5518	2025-05-07	Sask Power			
		570-310-150 - R&C - Utility - Po	hall power	145.70	
		110-340-110 - GST Receivable	GST Tax Code	7.28	152.98
R0HNCD9IFUBM7K 2976-0073-9498	2025-05-07	Sask Power			
		510-300-120 - GG - Utility - Pow	office power	169.79	
		110-340-110 - GST Receivable	Both Tax Code	8.03	
		900-110-130 - GST Paid - Eligib	Both Tax Code	8.03 NL	177.82
R0HNCiP245GD5U May 2025	2025-05-07	MEPP			
		510-120-115 - GG - Benefits - A	Remit	386.46	
		580-130-233 - UT-Superannuati		240.38	
		510-130-233 - GG - Benefits - S		626.84	1,253.68
Total Other:					7,426.22

E-TRANSFER

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
R0HNCD91FUBJDE Cdn Tire 113	2025-05-07	Jordan Armstrong			
		570-430-155 - RC - CHURCH - I	Toilets for Church	35.48	
		110-340-110 - GST Receivable	Both Tax Code	1.67	
		900-110-130 - GST Paid - Eligib	Both Tax Code	1.67 NL	37.15
R0HNCD91FUBKLI 464991	2025-05-14	AC Power Contractors Ltd.			
		580-285-140 - UT - Water - Con	WTP Distribution pump rep	434.47	
		110-340-110 - GST Receivable	Both Tax Code	20.49	
		900-110-130 - GST Paid - Eligib	Both Tax Code	20.49 NL	454.96
R0HNCD9IFUBJQG 2025 Sponsorsh	2025-05-07	Gateway Cities Golf Club			
		570-500-110 - R&C - Grants anc	Golf Sponsorship	500.00	500.00
R0HNCD9IFUBK4V 3523325	2025-05-07	Municode Services Ltd			
		510-200-120 - GG - Cont- Buildi	Building Plan Review and Ir	319.50	
		110-340-110 - GST Receivable	GST Tax Code	15.98	335.48
R0HNCDIFUBJQG 2025 SK Lotteri	2025-05-07	Gateway Cities Golf Club			
		570-500-110 - R&C - Grants anc	Sask Lotteries grant	1,500.00	1,500.00
R0HNCiP245GCEU May 2025	2025-05-14	Jordan Armstrong			
		580-110-110 - UT - Water - Sala		2,058.80	
		580-230-100 - UT - Water - Trav		183.16	
		580-230-200 - UT - Water - Clotl		500.00	2,741.96
R0HNCJI6P83OCC 83445	2025-05-14	Turnbull Excavating Ltd			
		530-440-100 - TS - Maint. - Gra	Top soil	607.68	
		110-340-110 - GST Receivable	Both Tax Code	28.68	
		900-110-130 - GST Paid - Eligib	Both Tax Code	28.68 NL	636.36
R0HNCiP235GC14 May 2025	2025-05-07	Lindsay Davis			
		510-110-230 - GG - Salaries - Ac	Wages, Mileage	2,935.61	

Date Printed
2025-05-15 11:20 AM

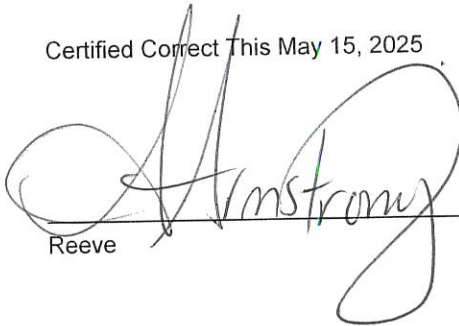
Village of North Portal
List of Accounts for Approval
Batch: 2025-00019 to 2025-00020

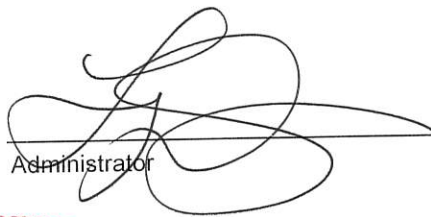
Page 3

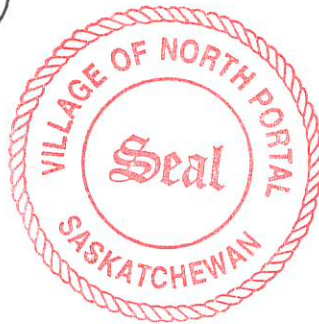
E-TRANSFER

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
		510-210-170 - GG - Admin. - Tr	Wages, Mileage	45.79	2,981.40
Total E-Transfer:					9,187.31
Total Gen Bank:					18,744.10

Certified Correct This May 15, 2025


Reeve


Administrator



VILLAGE OF NORTH PORTAL

FINANCIAL STATEMENTS

For the year ended December 31, 2024

VILLAGE OF NORTH PORTAL
TABLE OF CONTENTS
For the year ended December 31, 2024

	Page
STATEMENT OF RESPONSIBILITY	3
INDEPENDENT AUDITOR'S REPORT , dated April 24, 2025	4 - 5
FINANCIAL STATEMENTS	
Statement of Financial Position	6
Statement of Operations	7
Statement of Change in Net Financial Assets	8
Statement of Cash Flows	9
Statement of Remeasurement Gains (Losses)	10
Notes to the Financial Statements	11 - 23
Schedule 1 - Schedule of Taxes and Other Unconditional Revenue	24
Schedule 2 - Schedule of Operating and Capital Revenue by Function	25 - 28
Schedule 3 - Schedule of Expenses by Function	29 - 30
Schedule 4 - Schedule of Segment Disclosure by Function - 2024	31
Schedule 5 - Schedule of Segment Disclosure by Function - 2023	32
Schedule 6 - Schedule of Tangible Capital Assets by Object	33
Schedule 7 - Schedule of Tangible Capital Assets by Function	34
Schedule 8 - Schedule of Intangible Capital Assets by Object	35
Schedule 9 - Schedule of Intangible Capital Assets by Function	36
Schedule 10 - Schedule of Accumulated Surplus	37
Schedule 11 - Schedule of Mill Rates and Assessments	38
Schedule 12 - Schedule of Council Remuneration	39

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. as the Village's appointed external auditors, have audited the financial statements. The Auditor's Report is addressed to the Council and appears on the following page. 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, 2024, the statement of operations, the statement of changes in net financial assets, statement of cash flows, the statement of remeasurement gains (losses) for the year then ended, and the 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, 2024, 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, 2024 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.

Other Matters

Our audit opinion does not extend to the budgeted figures presented by Council.

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 24, 2025



Chartered Professional Accountants Ltd.

VILLAGE OF NORTH PORTAL
STATEMENT OF FINANCIAL POSITION
As at December 31, 2024

	2024	2023
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 290,948	\$ 251,429
Investments (Note 2)	34,376	
Taxes receivable - municipal (Note 3)	21,546	11,235
Other accounts receivable (Note 4)	17,237	29,799
Patronage equity	1,648	1,551
TOTAL FINANCIAL ASSETS	365,755	294,014
LIABILITIES		
Accounts payable	8,173	11,049
Deferred revenue (Note 6)	69,280	2,042
TOTAL LIABILITIES	77,453	13,091
NET FINANCIAL ASSETS	288,302	280,923
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedules 6 and 7)	840,435	883,330
Assets held for sale (Note 5)	17,006	17,006
Inventories	6,510	4,967
Prepaid expenses	697	
TOTAL NON-FINANCIAL ASSETS	864,648	905,303
ACCUMULATED SURPLUS	\$ 1,152,950	\$ 1,186,226
Accumulated surplus is comprised of:		
Accumulated surplus excluding remeasurement gains (losses) (Schedule 8)	\$ 1,152,950	\$ 1,186,226
Accumulated remeasurement gains (losses)		
	\$ 1,152,950	\$ 1,186,226

VILLAGE OF NORTH PORTAL
STATEMENT OF OPERATIONS
For the year ended December 31, 2024

	2024 Budget Unaudited (Note 1)	2024 Actual	2023 Actual
REVENUE			
Taxes revenue (Schedule 1)	\$ 120,905	\$ 129,217	\$ 126,608
Other unconditional revenue (Schedule 1)	88,983	87,484	84,071
Fees and charges (Schedules 4 and 5)	87,250	90,793	95,619
Conditional grants (Schedules 4 and 5)	3,115	3,518	3,151
Tangible capital asset sales - gain (loss) (Schedules 4 and 5)		250	
Investment income (Schedules 4 and 5)	2,000	4,185	4,361
Other revenues (Schedules 4 and 5)	500	1,418	1,681
	302,753	316,865	315,491
EXPENSES			
General government services (Schedule 3)	124,965	134,040	136,933
Protective services (Schedule 3)	12,909	13,495	13,635
Transportation services (Schedule 3)	65,767	64,453	57,344
Environmental and public health services (Schedule 3)	18,075	19,227	19,712
Recreation and cultural services (Schedule 3)	21,838	28,103	29,663
Utility services (Schedule 3)	79,094	90,823	140,900
	322,648	350,141	398,187
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER CAPITAL CONTRIBUTIONS	(19,895)	(33,276)	(82,696)
Provincial/Federal capital grants and contributions (Schedules 4 and 5)	4,000		7,751
ANNUAL DEFICIT	(15,895)	(33,276)	(74,945)
ACCUMULATED SURPLUS EXCLUDING REMEASUREMENT GAINS (LOSSES), BEGINNING OF YEAR	1,186,226	1,186,226	1,261,171
ACCUMULATED SURPLUS EXCLUDING REMEASUREMENT GAINS (LOSSES), END OF YEAR	\$ 1,170,331	\$ 1,152,950	\$ 1,186,226

VILLAGE OF NORTH PORTAL
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the year ended December 31, 2024

	2024 Budget Unaudited (Note 1)	2024 Actual	2023 Actual
ANNUAL DEFICIT	\$ (15,895)	\$ (33,276)	\$ (74,945)
Acquisition of tangible capital assets	(27,000)		(94,617)
Amortization of tangible capital assets	42,895	42,895	42,668
Gain on the disposal of tangible capital assets		(250)	
Proceeds on sale of tangible capital assets		250	
Increase in inventories		(1,543)	(4,967)
Increase in prepaid expenses		(697)	
	15,895	40,655	(56,916)
CHANGE IN NET FINANCIAL ASSETS	\$	7,379	(131,861)
NET FINANCIAL ASSETS, BEGINNING OF YEAR		280,923	412,784
NET FINANCIAL ASSETS, END OF YEAR		\$ 288,302	\$ 280,923

VILLAGE OF NORTH PORTAL
STATEMENT OF CASH FLOWS
For the year ended December 31, 2024

	2024	2023
OPERATING TRANSACTIONS		
Annual deficit	\$ (33,276)	\$ (74,945)
Changes in non-cash items:		
Taxes receivable - municipal	(10,311)	(3,530)
Other accounts receivable	12,562	(701)
Patronage equity	(97)	(93)
Inventories	(1,543)	(4,967)
Prepaid expenses	(697)	
Accounts payable and accrued liabilities	(2,876)	2,897
Deferred revenue	67,238	1,242
Gain on disposal of tangible capital assets	(250)	
Amortization of tangible capital assets	42,895	42,668
Cash provided by (applied to) operating transactions	73,645	(37,429)
CAPITAL TRANSACTIONS		
Proceeds from the disposal of tangible capital assets	250	
Acquisition of tangible capital assets		(94,617)
Cash applied to capital transactions	250	(94,617)
INVESTING TRANSACTIONS		
Acquisition of investments	(34,376)	
Cash applied to investing transactions	(34,376)	
CHANGE IN CASH AND CASH EQUIVALENTS	39,519	(132,046)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	251,429	383,475
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 290,948	\$ 251,429

VILLAGE OF NORTH PORTAL
STATEMENT OF REMEASUREMENT GAINS (LOSSES)
For the year ended December 31, 2024

	2024 Actual	2023 Actual
ACCUMULATED REMEASUREMENT GAINS (LOSSES), BEGINNING OF YEAR	\$	\$
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		
Reversal of net remeasurements of portfolio investments		
Foreign exchange		
NET REMEASUREMENT GAINS (LOSSES) FOR THE YEAR		
ACCUMULATED REMEASUREMENT GAINS (LOSSES), END OF YEAR	\$	\$

VILLAGE OF NORTH PORTAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024

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 3.

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.

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.

VILLAGE OF NORTH PORTAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other (Non-Government Transfer) Contribution

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.

Revenue

Revenue from Transactions with No Performance Obligations:

Revenue is recognized for the following sources of revenue from transactions with no performance obligations:

- **Tax revenue:** Tax revenue is recognized when the underlying tax event occurs, which is typically when the tax is assessed or becomes due, regardless of when payment is received. These are generally recurring in nature.
- **Other unconditional revenue:** Unconditional revenue is recognized when it is earned and no further obligations are required. This may include certain grants or contributions that do not require a specific performance or future condition. This is considered non-recurring or recurring, depending on the nature of the revenue source.
- **Fees and charges:** Fees and charges for services are recognized when the service is rendered or when the related activity is performed. These are generally recurring in nature.
- **Investment income:** Investment income is recognized when earned. Interest income is recognized as it accrues, based on the effective interest rate method, while dividend income is recognized when the right to receive payment is established. Investment income is generally considered a recurring revenue stream, as it is earned periodically from ongoing investments.

Revenue from Transactions with Related Performance Obligations:

Revenue is recognized for the following sources of revenue where related performance obligations exist:

- **Tangible capital asset gains (losses):** Gains or losses from the sale or disposal of tangible capital assets are recognized when the asset is transferred to the buyer, and the related risks and rewards of ownership have been transferred. These are typically considered non-recurring revenue streams.
- **Land sale gains (losses):** Revenue from land sales are recognized when the transaction is completed and ownership is transferred to the purchaser. This may involve a performance obligation related to the delivery of the property and revenue is recognized when the transfer occurs. These are typically considered non-recurring revenue streams.

VILLAGE OF NORTH PORTAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue from Transactions with No Performance Obligations (Continued):

When a single transaction requires the delivery of more than one performance obligation, the revenue recognition criteria are applied to the separately identifiable performance obligations. A performance obligation is considered to be separately identified if the product or service delivered has stand-alone value to that customer and the fair value associated with the product or service can be measured reliably. The amount recognized as revenue for each performance obligation is its fair value in relation to the fair value of the contract as a whole.

For each performance obligation, the Village must ascertain whether the obligation is satisfied over a period of time, or at a point in time. In order to do this, the characteristics of the underlying goods and/or services must be considered in order to determine when the ultimate performance obligations will be satisfied. If any of the below criteria are met, the revenue must be recognized over a period of time; otherwise, corresponding amounts are to be recognized at a point in time.

- a) The payor simultaneously receives and consumes the benefits provided by the Village's performance as they fulfil the performance obligation
- b) The Village's performance creates or enhances an asset (for example, work in progress) that the payor controls or uses as the asset is created or enhanced
- c) The Village's performance does not create an asset with an alternative use to itself, and the Village has an enforceable right to payment for performance completed to date
- d) The Village is expected to continually maintain or support the transferred good or service under the terms of the agreement
- e) The Village provides the payor with access to a specific good or service under the terms of the agreement

When determining the amounts of revenue to recognize at various stages along the point of time, determinants vary but often include percentage complete.

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.

VILLAGE OF NORTH PORTAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

VILLAGE OF NORTH PORTAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Instruments (Continued)

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

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>
General Assets	
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

VILLAGE OF NORTH PORTAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tangible Capital Assets (Continued)

Infrastructure Assets

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.

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.

Public Private Partnerships

Public private partnerships where the Village procures infrastructure using a private sector partner are accounted for and reported as infrastructure assets on the statement of financial position and are initially recognized at cost. Cost includes the gross amount of consideration given up to acquire, construct, develop or better a tangible capital asset; and all costs directly attributable to the acquisition, construction, development or betterment of the infrastructure asset. Infrastructure assets are amortized over the assets useful life and recognized as an expense in the statement of operations.

VILLAGE OF NORTH PORTAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Public Private Partnerships (Continued)

When the Village has recognized an infrastructure asset in relation to a public private partnership arrangement and has an obligation to provide consideration to the private sector partner, the Village recognizes a corresponding infrastructure liability on the statement of financial position. Infrastructure liabilities are initially measured at the same amount as the related infrastructure asset, reduced for any consideration previously provided to the public sector partner. Other consideration attributable to the partnership agreement such as operating and maintenance payments are excluded from the measurement of the liability. Two common models used to measure infrastructure liabilities are the financial liability and user pay models. The financial liability model is utilized when the Village designs, builds, finances, operates and/or maintains infrastructure in exchange for a contractual right to receive cash or another asset. The reason for this being that the corresponding liability constitutes a financial liability. The user pay model is applicable when the private sector partner designs, buildings, finances, operates and/or maintains the infrastructure in exchange for a right to charge the ultimate end users. This compensation granted by the Village is facilitated via the granting of rights to earn revenue from a third party. Due to such, the corresponding liability should be classified as a performance obligation.

These financial statements do not include any public private partnerships.

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, 2024

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 follows the 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 related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General government: 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.

VILLAGE OF NORTH PORTAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Segmentation/Segment Report (Continued)

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.

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 24, 2024.

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.

VILLAGE OF NORTH PORTAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Asset Retirement Obligation (Continued)

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.

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 Accounting Policies Adopted During the Year

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. This accounting policy has been applied on a prospective basis.

PSG-8, Purchased Intangibles, provides guidance on accounting for and reporting on purchased intangible capital assets. It provides clarity on the recognition criteria, along with instances of assets that would not meet the definition of such. This accounting policy has been applied on a prospective basis.

PS3160, 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. This accounting policy has been applied on a prospective basis.

VILLAGE OF NORTH PORTAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024

2. INVESTMENTS

	2024	2023
Investments carried at amortized cost:		
Portfolio investments	\$ 34,376	\$

Portfolio investments consist of a non-redeemable GIC held at Affinity Credit Union Ltd. which earns interest at a rate of 3.00% (2023 - 0%) and has a maturity date of September 2025.

	2024	2023
Investment income:		
Income from portfolio investments	\$ 277	\$
Interest from bank accounts	3,908	4,361
Total investment income	\$ 4,185	\$ 4,361

3. TAXES RECEIVABLE - MUNICIPAL

	2024	2023
Municipal	\$ 21,537	\$ 11,449
- Current	52,344	43,538
- Arrears		
	73,881	54,987
- Less allowance for uncollectibles	(52,335)	(43,752)
Total municipal taxes receivable	21,546	11,235
School	4,606	4,003
- Current	10,614	7,878
- Arrears		
Total taxes to be collected on behalf of School Divisions	15,220	11,881
Total taxes and grants-in-lieu receivable	36,766	23,116
Deduct taxes to be collected on behalf of other organizations	(15,220)	(11,881)
Total taxes receivable - municipal	\$ 21,546	\$ 11,235

VILLAGE OF NORTH PORTAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024

4. OTHER ACCOUNTS RECEIVABLE

	2024	2023
Utility	\$ 13,221	\$ 22,723
Federal government	3,739	7,076
Accrued interest	277	
	<u>\$ 17,237</u>	<u>\$ 29,799</u>

5. ASSETS HELD FOR SALE

	2024	2023
Other land	\$ 17,006	\$ 17,006

6. DEFERRED REVENUE

	2023	Externally restricted inflows	Revenue earned	2024
Contributions for new park shelter	\$ 2,042	\$ 60,100	\$	\$ 62,142
Canada Community Building Fund		7,138		7,138
Total deferred revenue	<u>\$ 2,042</u>			<u>\$ 69,280</u>

7. LONG-TERM DEBT

The debt limit of the Village is \$222,240. 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)).

8. 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 2024 was \$5,787 (2023 - \$5,911). 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.

Total current service contributions by the Village to the MEPP in 2024 were \$5,787 (2023 - \$5,911). Total current service contributions by the employees of the Village to the MEPP in 2024 were \$5,787 (2023 - \$5,911).

VILLAGE OF NORTH PORTAL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024

8. PENSION PLAN (CONTINUED)

As of the audit report date, the December 31, 2024 MEPP actuarial deficiency/surplus has not yet been released. As of December 31, 2023, the actuarial valuation of the financial position of the plan shows MEPP is 125.7 percent funded, with an actuarial surplus of \$744,391,000.

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

9. 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 there are sufficient cash resources to meet all obligations.

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

Interest rate risk

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The financial instruments that potentially subject the Village to interest rate risk are portfolio investments. The risk associated with portfolio investments is reduced as current interest rates approximate market rates.

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

For the year ended December 31, 2024

	2024 Budget Unaudited (Note 1)	2024 Actual	2023 Actual
TAXES			
General municipal tax levy	\$ 124,905	\$ 124,905	\$ 124,905
Abatements and adjustments	(4,000)	34	(81)
Discount on current year taxes		(4,012)	(4,245)
Net Municipal Taxes	120,905	120,927	120,579
Penalties on tax arrears		8,290	6,029
Total Taxes	120,905	129,217	126,608
UNCONDITIONAL GRANTS			
Revenue Sharing	33,295	33,295	29,326
Total Unconditional Grants	33,295	33,295	29,326
GRANTS-IN-LIEU OF TAXES			
Federal	32,288	30,888	30,888
Provincial			
S.P.C. Electrical	17,000	17,241	17,438
SaskEnergy Gas	5,000	4,660	5,019
SaskTel	1,400	1,400	1,400
Total Grants-in-Lieu of Taxes	55,688	54,189	54,745
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 209,888	\$ 216,701	\$ 210,679

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

For the year ended December 31, 2024

	2024 Budget Unaudited (Note 1)	2024 Actual	2023 Actual
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Sales of supplies	\$ 50	\$ 230	\$ 86
- Other (tax certificates and pet licenses)			330
Total Fees and Charges	50	230	416
- Investment income	2,000	4,185	4,361
Total Other Segmented Revenue	2,050	4,415	4,777
Total Operating	2,050	4,415	4,777
Total General Government Services	2,050	4,415	4,777
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	2,500	1,760	2,783
Total Fees and Charges	2,500	1,760	2,783
Total Other Segmented Revenue	2,500	1,760	2,783
Total Operating	2,500	1,760	2,783
Total Transportation Services	2,500	1,760	2,783

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

For the year ended December 31, 2024

	2024 Budget Unaudited (Note 1)	2024 Actual	2023 Actual
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	\$ 14,700	\$ 14,681	\$ 14,770
- Cemetery fees	250	2,700	200
Total Fees and Charges	14,950	17,381	14,970
- Other (interest)	500	847	669
Total Other Segmented Revenue	15,450	18,228	15,639
Conditional Grants			
- Multi-Material Stewardship Western	1,800	2,018	1,836
Total Conditional Grants	1,800	2,018	1,836
Total Operating	17,250	20,246	17,475
Total Environmental and Public Health Services	17,250	20,246	17,475
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (building permits, licenses and recoverable fees)	450	703	649
Total Fees and Charges	450	703	649
Total Other Segmented Revenue	450	703	649
Total Operating	450	703	649
Total Planning and Development Services	450	703	649

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

For the year ended December 31, 2024

	2024 Budget Unaudited (Note 1)	2024 Actual	2023 Actual
RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Hall fees and events	\$ 3,000	\$ 4,377	\$ 10,832
Total Fees and Charges	3,000	4,377	10,832
- Other (donations)		571	1,012
Total Other Segmented Revenue	3,000	4,948	11,844
Conditional Grants			
- Saskatchewan Lotteries	1,315	1,500	1,315
Total Conditional Grants	1,315	1,500	1,315
Total Operating	4,315	6,448	13,159
Capital			
Conditional Grants			
- Canada Community - Building Fund (CCBF)	4,000		7,751
Total Capital	4,000		7,751
Total Recreation and Cultural Services	8,315	6,448	20,910
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	38,000	36,633	37,824
- Sewer	22,000	23,254	21,781
- Infrastructure	6,300	6,455	6,364
Total Fees and Charges	66,300	66,342	65,969
- Tangible capital asset sales - gain (loss)		250	
Total Other Segmented Revenue	66,300	66,592	65,969
Total Operating	66,300	66,592	65,969
Total Utility Services	66,300	66,592	65,969
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 96,865	\$ 100,164	\$ 112,563

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

For the year ended December 31, 2024

	2024 Budget Unaudited (Note 1)	2024 Actual	2023 Actual
SUMMARY			
Total Other Segmented Revenue	\$ 89,750	\$ 96,646	\$ 101,661
Total Conditional Grants	3,115	3,518	3,151
Total Capital Grants and Contributions	4,000		7,751
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 96,865	\$ 100,164	\$ 112,563

VILLAGE OF NORTH PORTAL
SCHEDULE 3 - SCHEDULE OF EXPENSES BY FUNCTION
For the year ended December 31, 2024

	2024 Budget Unaudited (Note 1)	2024 Actual	2023 Actual
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 8,500	\$ 8,500	\$ 8,001
Wages and benefits	69,933	69,577	69,618
Professional/Contractual services	27,286	27,982	28,070
Utilities	9,775	8,045	9,714
Maintenance, materials, and supplies	7,676	8,358	7,513
Grants and contributions			
- Operating		1,200	1,200
Amortization of tangible capital assets	1,795	1,795	1,985
Allowance for uncollectibles		8,583	10,832
Total General Government Services	124,965	134,040	136,933
PROTECTIVE SERVICES			
Police protection			
Professional/Contractual services	6,500	6,685	6,497
Fire protection			
Professional/Contractual services	6,409	6,618	7,138
Utilities		192	
Total Protective Services	12,909	13,495	13,635
TRANSPORTATION SERVICES			
Wages and benefits	29,150	26,552	29,019
Professional/Contractual services		6,702	6,421
Utilities	8,400	8,453	8,389
Maintenance, materials, and supplies	24,200	18,729	8,616
Amortization of tangible capital assets	4,017	4,017	4,899
Total Transportation Services	65,767	64,453	57,344
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Professional/Contractual services	15,000	16,003	16,617
Maintenance, materials, and supplies		149	20
Amortization of tangible capital assets	3,075	3,075	3,075
Total Environmental and Public Health Services	18,075	19,227	19,712

VILLAGE OF NORTH PORTAL
SCHEDULE 3 - SCHEDULE OF EXPENSES BY FUNCTION
For the year ended December 31, 2024

	2024 Budget Unaudited (Note 1)	2024 Actual	2023 Actual
RECREATION AND CULTURAL SERVICES			
Wages and benefits	\$ 850	\$ 1,946	\$ 804
Professional/Contractual services	1,000	1,055	1,796
Utilities	4,455	6,172	4,386
Maintenance, materials, and supplies	500	1,812	936
Grants and contributions			
- Operating	3,369	3,554	3,256
Amortization of tangible capital assets	10,464	10,464	9,165
Other	1,200	3,100	9,320
Total Recreation and Cultural Services	21,838	28,103	29,663
UTILITY SERVICES			
Wages and benefits	20,150	18,786	22,227
Professional/Contractual services	450	175	
Utilities	9,300	8,551	9,824
Maintenance, materials, and supplies	25,650	39,767	85,305
Amortization of tangible capital assets	23,544	23,544	23,544
Total Utility Services	79,094	90,823	140,900
TOTAL EXPENSES BY FUNCTION	\$ 322,648	\$ 350,141	\$ 398,187

VILLAGE OF NORTH PORTAL
SCHEDULE 4 - SCHEDULE OF SEGMENT DISCLOSURE BY FUNCTION
For the year ended December 31, 2024

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 230	\$	\$ 1,760	\$ 17,381	\$ 703	\$ 4,377	\$ 66,342	\$ 90,793
Tangible Capital Asset Sale - Gain (Loss)							250	250
Intangible Capital Asset Sale - Gain (Loss)								
Land Sales - Gain (Loss)								
Investment Income	4,185							4,185
Commissions								
Other Revenues				847		571		1,418
Grants - Conditional				2,018		1,500		3,518
- Capital								
Total revenues	4,415		1,760	20,246	703	6,448	66,592	100,164
Expenses (Schedule 3)								
Wages & Benefits	78,077		26,552			1,946	18,786	125,361
Professional/Contractual Services	27,982	13,303	6,702	16,003		1,055	175	65,220
Utilities	8,045	192	8,453			6,172	8,551	31,413
Maintenance, Materials, Supplies	8,358		18,729	149		1,812	39,767	68,815
Grants and Contributions	1,200					3,554		4,754
Amortization of Tangible Capital Assets	1,795		4,017	3,075		10,464	23,544	42,895
Amortization of Intangible Capital Assets								
Interest								
Accretion of asset retirement obligation								
Allowance for Uncollectibles	8,583							8,583
Other						3,100		3,100
Total expenses	134,040	13,495	64,453	19,227		28,103	90,823	350,141
Surplus (Deficit) by Function	(129,625)	(13,495)	(62,693)	1,019	703	(21,655)	(24,231)	(249,977)
Taxation and other unconditional revenue (Schedule 1)								216,701
Net Surplus (Deficit)								\$ (33,276)

VILLAGE OF NORTH PORTAL
SCHEDULE 5 - 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
Revenues (Schedule 2)								
Fees and Charges	\$ 416	\$	\$ 2,783	\$ 14,970	\$ 649	\$ 10,832	\$ 65,969	\$ 95,619
Tangible Capital Asset Sale - Gain (Loss)								
Intangible Capital Asset Sale - Gain (Loss)								
Land Sales - Gain (Loss)								
Investment Income	4,361							4,361
Commissions								
Other Revenues				669		1,012		1,681
Grants - Conditional				1,836		1,315		3,151
- Capital						7,751		7,751
Total revenues	4,777		2,783	17,475	649	20,910	65,969	112,563
Expenses (Schedule 3)								
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 of Tangible Capital Assets	1,985		4,899	3,075		9,165	23,544	42,668
Amortization of Intangible Capital Assets								
Interest								
Accretion of asset retirement obligation								
Allowance for Uncollectibles	10,832							10,832
Other						9,320		9,320
Total expenses	136,933	13,635	57,344	19,712		29,663	140,900	398,187
Surplus (Deficit) by Function	(132,156)	(13,635)	(54,561)	(2,237)	649	(8,753)	(74,931)	(285,624)
Taxation and other unconditional revenue (Schedule 1)								210,679
Net Surplus (Deficit)								\$ (74,945)

VILLAGE OF NORTH PORTAL
SCHEDULE 6 - SCHEDULE OF TANGIBLE CAPITAL ASSETS BY OBJECT
For the year ended December 31, 2024

Cost	General Assets					Infrastructure Assets		General/ Infrastructure	Totals	
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear Assets		Assets Under Construction	2024	2023
Opening costs	\$ 6,900	\$ 78,469	\$ 398,579	\$	\$ 339,720	\$ 681,472	\$	\$	\$ 1,505,140	\$ 1,413,038
Additions during the year										94,617
Disposals and write downs										(2,515)
Closing costs	6,900	78,469	398,579		339,720	681,472			1,505,140	1,505,140
Accumulated Amortization										
Opening accumulated amortization		45,290	156,789		287,488	132,243			621,810	581,657
Amortization		3,363	8,241		12,994	18,297			42,895	42,668
Disposals and write downs										(2,515)
Closing accumulated amortization		48,653	165,030		300,482	150,540			664,705	621,810
Net Book Value	\$ 6,900	\$ 29,816	\$ 233,549	\$	\$ 39,238	\$ 530,932	\$	\$	\$ 840,435	\$ 883,330

VILLAGE OF NORTH PORTAL
SCHEDULE 7 - SCHEDULE OF TANGIBLE CAPITAL ASSETS BY FUNCTION
For the year ended December 31, 2024

Cost	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Totals	
								2024	2023
Opening costs	\$ 57,980	\$	\$ 176,726	\$ 69,055	\$	\$ 345,176	\$ 856,203	\$ 1,505,140	\$ 1,413,038
Additions during the year									94,617
Disposals and write downs									(2,515)
Closing costs	57,980		176,726	69,055		345,176	856,203	1,505,140	1,505,140
Accumulated Amortization									
Opening accumulated amortization	39,857		150,313	31,940		107,340	292,360	621,810	581,657
Amortization	1,795		4,017	3,075		10,464	23,544	42,895	42,668
Disposals and write downs									(2,515)
Closing accumulated amortization	41,652		154,330	35,015		117,804	315,904	664,705	621,810
Net Book Value	\$ 16,328	\$	\$ 22,396	\$ 34,040	\$	\$ 227,372	\$ 540,299	\$ 840,435	\$ 883,330

VILLAGE OF NORTH PORTAL
SCHEDULE 8 - SCHEDULE OF INTANGIBLE CAPITAL ASSETS BY OBJECT
For the year ended December 31, 2024

	General Assets					Asset Category TBD		Asset Category TBD		Assets Under Construction		Totals	
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	Construction	2024	2023	
Cost													
Opening costs	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Additions during the year													
Disposals and write downs													
Transfers from assets under construction													
Closing costs													
Accumulated Amortization													
Opening accumulated amortization													
Amortization													
Disposals and write downs													
Closing accumulated amortization													
Net Book Value	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	

VILLAGE OF NORTH PORTAL
SCHEDULE 9 - SCHEDULE OF INTANGIBLE CAPITAL ASSETS BY FUNCTION
For the year ended December 31, 2024

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Totals
Cost								
Opening costs	\$	\$	\$	\$	\$	\$	\$	\$
Additions during the year								
Disposals and write downs								
Closing costs								
Accumulated Amortization								
Opening accumulated amortization								
Amortization								
Disposals and write downs								
Closing accumulated amortization								
Net Book Value	\$	\$	\$	\$	\$	\$	\$	\$

VILLAGE OF NORTH PORTAL
SCHEDULE 10 - SCHEDULE OF ACCUMULATED SURPLUS
For the year ended December 31, 2024

	2023	Changes	2024
UNAPPROPRIATED SURPLUS	\$ 296,460	\$ 9,259	\$ 305,719
APPROPRIATED RESERVES			
Cemetery Reserve	6,436		6,436
Total appropriated	6,436		6,436
NET INVESTMENT IN CAPITAL ASSETS			
Tangible capital assets (Schedule 6,7)	883,330	(42,895)	840,435
Intangible capital assets (Schedule 8,9)			
Net investment in capital assets	883,330	(42,895)	840,435
Accumulated Surplus excluding remeasurement gains (losses)	\$ 1,186,226	\$ (33,636)	\$ 1,152,590

VILLAGE OF NORTH PORTAL
SCHEDULE 11 - SCHEDULE OF MILL RATES AND ASSESSMENTS
For the year ended December 31, 2024

	PROPERTY CLASS					Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)
Taxable assessment	247,995	7,565,840			2,256,495	10,070,330
Regional Park Assessment						
Total Assessment						10,070,330
Mill Rate Factor(s)	1.00	0.70			1.60	
Total Base/Minimum Tax		61,950			5,500	67,450
Total Municipal Tax Levy	2,505	82,766			39,634	124,905

MILL RATES:

	MILLS
Average Municipal	12.4033
Average School	5.0122
Potash Mill Rate	
Uniform Municipal Mill Rate	10.1000

VILLAGE OF NORTH PORTAL
SCHEDULE 12 - SCHEDULE OF COUNCIL REMUNERATION
For the year ended December 31, 2024

<u>Position - Name</u>	<u>Remuneration</u>	<u>Reimbursed Costs</u>	<u>Total</u>
Mayor - Amy Armstrong	\$ 2,500	\$	2,500
Councilor - Callie Fair	2,000		2,000
Councilor - Amy Belitski	2,000		2,000
Councilor - Chase Buchanan	2,000		2,000
	<u>\$ 8,500</u>	<u>\$</u>	<u>8,500</u>

Permit to Operate a Sewage Works

Altered pursuant to section 28(1)(h) of *The
Environmental Management and Protection Act, 2010*

Page: **1 of 4**

Permit No.: **00003387-05-00**

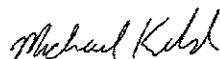
ISSUED TO the **Village of North Portal (the permittee)** the person responsible for the sewage works consisting of a Class 1 wastewater treatment facility and a Class 1 wastewater collection facility, located in the Village of North Portal and at the sewage treatment works located at Blk/Parcel B, Plan 98SE39855, ISC Surface Parcel # 112648798, which provides sewage collection and treatment to the Village of North Portal in the Province of Saskatchewan.

PURSUANT to section 28(1)(h) of *The Environmental Management and Protection Act, 2010*, the Permit to Operate a Sewage Works No. 00003387-04-00 issued to the permittee on June 1, 2020, whose sewage works is located at Blk/Parcel B, Plan 98SE39855, ISC Surface Parcel # 112648798, in the Province of Saskatchewan, and which operation involves the discharge of effluent into the evaporation pond immediately Southwest of the primary lagoon cell at 49 degrees 29.56857 seconds North, 102 degrees 33 minutes 20.59035 seconds West, in the Province of Saskatchewan, is hereby altered and amended, subject to the terms and conditions attached to this permit.

This permit takes effect on the **1st day of June, 2025.**

This permit expires on the **31st day of May, 2045.** unless cancelled or suspended before that date.

Issued



*

Michael Kardash B.A.Sc.
Environment Officer
Water Security Agency

*☒ This digital signature affixed to the permit is legally binding and is considered a sufficient electronic signature as required under *The Electronic Information and Documents Act, 2000*. The original copy is retained by the Water Security Agency and shall be considered the official record.

Terms and Conditions

Section One: Definitions

- 1.1 All words and phrases have the same definitions as set out in *The Environmental Management and Protection Act, 2010*, or *The Waterworks and Sewage Works Regulations*, as the case may be.
- 1.2 In this permit:
- (a) "Act" means *The Environmental Management and Protection Act, 2010*;
 - (b) "Regulations" means *The Waterworks and Sewage Works Regulations*;
 - (c) "Water Security Agency" means the delegated ministerial authority pursuant to the Act and the Regulations;
 - (d) "Environment officer" has the same meaning as defined in the Act;
 - (e) "Accredited laboratory" means a laboratory that is accredited under the International Organization for Standardization standard ISO/IEC 17025:2017 entitled *General requirements for the competence of testing and calibration laboratories*, as amended from time to time, by an accrediting body that is a signatory to the *International Laboratory Accreditation Cooperation (ILAC) Mutual Recognition Arrangement* or a laboratory that is accredited under the *Environment Quality Act*, CQLR, c. Q-2, as amended from time to time, by an accredited body that is recognized in accordance with the *Environment Quality Act*;
 - (f) "Adverse effect" has the same meaning as defined in the Act; and
 - (g) "Environment" has the same meaning as defined in the Act.

Section Two: Operation

- 2.1 The permittee shall comply with the Act and the Regulations, and the terms and conditions of this permit.
- 2.2 In the event of an inconsistency between the Act and this permit, or the Regulations and this permit, the more stringent requirement shall apply.
- 2.3 The permittee shall not extend or alter the sewage works without approval from the Water Security Agency.
- 2.4 The permittee shall ensure that the operation, repair and maintenance of the sewage works is under the direction of an operator who holds at least the corresponding certificate for the classification of the sewage works as set out in the Saskatchewan Water and Wastewater Works Operator Certification Standards, December 2016 or the latest version.
- 2.5 The permittee shall ensure that the facility, for which this permit is issued, is inspected on a semi-annual basis and that inspection should include, but not be limited to, dyke integrity, liquid levels in all cells, valve operation, and inter-cell overflow structure condition.
- 2.6 The permittee shall ensure the inter-cell transfer valve (primary to storage cell(s) valve(s)) is in the closed position prior to a discharge authorized by this permit.
- 2.7 The permittee shall ensure that the sewage treatment facility is not discharged after November 1 nor before the spring runoff in the following year without prior approval by the Water Security Agency.
- 2.8 The permittee shall ensure that all downstream landowners that may be impacted by the sewage treatment facility discharge are notified at least 1 week prior to the intended discharge of treated effluent.
- 2.9 In the event of an upset or bypass condition, the permittee shall ensure all downstream water users that may be adversely impacted by the sewage works discharge are notified.
- 2.10 Pursuant to section 8 of the Act, no person shall discharge or allow the discharge of a substance into the environment in an amount, concentration or level or at a rate of release that may cause or is causing an adverse effect unless otherwise expressly authorized pursuant to this permit.

Section Three: Sampling, Monitoring and Effluent Quality

- 3.1 Whenever the permittee causes or allows any discharge authorized by this permit, the permittee shall collect samples of the effluent and receiving water at the following locations:
- (a) from the lagoon effluent discharge stream midway through each discharge period;
- Station No. SK05ND0017**
- 3.2 The permittee shall analyze the samples referred to in condition 3.1 for the following parameters:
- Group 2 Panel (Total Coliform/*E. coli*/TSS/CBOD/CI)**
- 3.3 The permittee shall take samples in accordance with the instructions provided by the institution or laboratory that provides the sampling bottles or containers
- 3.4 Subject to 3.5, the permittee shall have all effluent and receiving environment samples analyzed by an accredited laboratory.

Section Four: Recordkeeping

- 4.1 The permittee shall cause operational records or logs to be maintained, including information respecting:
- (a) tests conducted and the information to be collected as required by this permit;
 - (b) site inspections required by 2.5, maintenance work and any failure of treatment components;
 - (c) types, dosages and total amount of chemicals or other substances added to sewage;
 - (d) dates and volumes of sewage effluent discharges;
 - (e) locations from which samples for any tests are taken;
 - (f) the results of any tests conducted on the samples taken pursuant to 3.1; and
 - (g) records of public complaints including complaints over impacts from suspected seepage from the facility and/or complaints over impacts resulting from discharge practices.
- 4.2 The permittee shall cause the operational records or logs mentioned in 4.1 to be recorded and maintained in the following manner:
- (a) operational records or logs must be made in chronological order, with the dates, times and testing locations clearly indicated;
 - (b) entries in an operational record or log must only be made by the permittee, which includes, by definition, any principal or agent of a permittee;
 - (c) any person making an entry in an operational record or log must do so in a manner that allows the person to be unambiguously identified as the maker of the entry;
 - (d) operational records or logs must be maintained on a daily basis and retained for at least five years;
 - (e) any anomalies or instances of missing entries in an operational record or log must be accompanied by explanatory notes;
 - (f) operational records or logs must only contain data or information that is actually observed or produced;
 - (g) operational records or logs must not contain default values generated manually or by automated means; and
 - (h) operational records or logs maintained pursuant to clause (d) must be made available promptly on request of the Water Security Agency.
- 4.3 The permittee shall review the records and logs mentioned in 4.1 on an annual basis to ensure that the operating parameters are being achieved.
- 4.4 The permittee shall report the findings to the Water Security Agency as soon as is reasonably practicable after each review required by 4.3, should the review of the records and logs indicate that the operating parameters have not been achieved.

Section Five: Reporting

- 5.1 The permittee shall submit the results of water sampling analyses performed in accordance with this permit to the Water Security Agency, within 7 days following completion of the sampling analyses.
- 5.2 The permittee shall direct the laboratory performing its water sampling analyses to submit the results within the timeframes mentioned in 5.1. The results must be provided directly to the Water Security Agency, in a format compatible with the EPB 383 Water Security Agency and Ministry of Environment - Environmental Management System (SEEMS) Lab-Operator (LAB-OPR) Data File Format, in addition to submitting the written results to the permittee.
- 5.3 The permittee shall report to the Water Security Agency any known or anticipated upset condition, bypass condition or events at or affecting the sewage works that could adversely affect the quality of effluent produced by the sewage works.
- 5.4 The permittee shall immediately report to the Water Security Agency any instance where:
- (a) there is a retirement, suspension, resignation, scheduled absence or termination of employment of any certified sewage works collection or sewage works treatment operator, or any anticipated retirement, suspension, resignation or termination that results in the sewage works not being under the direction of a certified operator.
- 5.5 The permittee shall instruct its employees, agents and contractors performing work or service in relation to the sewage works of their obligation, under section 13(2) of the *Regulations*, to report to the Water Security Agency any instance described in 5.4 and any known or anticipated upset condition, bypass condition or events at or affecting a sewage works that could adversely affect the quality of effluent discharged into the environment.
- 5.6 The permittee shall, as soon as reasonably practical, report any of the events mentioned in 5.3 or 5.4 to the Water Security Agency.

Section Six: Inspection

- 6.1 An environment officer may enter the sewage works at any time to conduct an inspection to ensure that the permittee is complying with this permit, the *Act* or the *Regulations*.
- 6.2 Upon the request of an environment officer, the permittee shall immediately provide any books, records, logs, graphs, papers, documents, or data, including any computer, digital or electronic records, logs, graphs, files or data maintained with respect to the sewage works.

Section Seven: General

- 7.1 A copy of this permit shall be posted in a conspicuous place at the sewage works or administration office.
- 7.2 The permittee shall provide each operator of the sewage works with a copy of this permit and the *Regulations*.
- 7.3 The Water Security Agency may cancel, alter or suspend this permit for the reasons and in the manner set out in the *Act*.
- 7.4 The permittee shall apply for renewal/alteration of this permit at least 60 days prior to its expiry.
- 7.5 In the event of any inconsistency between a previously issued Permit to Operate a Sewage Works, the terms and conditions of this Permit to Operate a Sewage Works, the terms and conditions of this permit prevail.
- 7.6 This permit does not replace or supersede any approvals, licenses or authorizations that may be required due to municipal, provincial or federal legislation. The permittee shall maintain in force any and all such approvals, licenses or authorizations that may be required.
- 7.7 Where any notice or reporting is required to be given by the permittee, it shall be provided to:

Water Security Agency
EPO Moose Mountain
Box 2170, 256 2nd Avenue West
Melville SK S0A 2P0
Telephone: 306.529.3265
Email: WSAEPOMooseMountain@wsask.ca

After hours, weekends and holidays, the Water Security Agency can be contacted by calling the Upset Report Line at 1.844.536.9494.

April 29, 2025

Village of North Portal
P.O. Box 119
North Portal SK S0C 1W0

Dear Mayor and Council:

Permit to Operate a Sewage Works

Please be advised that the Water Security Agency has hereby altered North Portal's Permit to Operate a Sewage Works, pursuant to the authority of section 28(1)(h) of *The Environmental Management and Protection Act, 2010*. This permit (No. 00003387-05-00) is attached for your information and review.

This permit expires on May 31, 2045. Please ensure that a copy of this permit is provided to the operators and posted in a conspicuous place at the sewage works.

If you have any questions regarding the Permit to Operate a Sewage Works or any other related matters, please contact the undersigned at 306.529.3265 or michael.kardash@wsask.ca.

Sincerely,



Michael Kardash B.A.Sc.
Environment Officer
Water Security Agency

Attachment: Permit to Operate a Sewage Works



Royal Canadian Mounted Police
Gendarmerie royale du Canada

Security Classification/designation
Classification/designation sécuritaire

Protected B

Combined Traffic Services Saskatchewan (CTSS) – SE District
P.O. Box 727
Estevan, Saskatchewan
S4A 2A6
Phone: (306) 637-4413

Our File / Notre référence

2025-04-30

Council Members
Southeast District
Yorkton/Weyburn Hub

Dear Community Leaders:

Re: RCMP CTSS District Commander Update

It is nice to see Winter behind us and Spring well under way in most parts of the province. As your communities start to plan festivals, concerts or events for this summer, if you would like extra enforcement or assistance in any way, please let me know and I will make arrangements as such.

At this time, I will share a little history on Canada's long-term vision for safe roadways and our commitment to our roadways and communities.

Road Safety Strategy (RSS) 2025 retains the long-term vision of Making Canada's roads the safest in the world. Canada was one of the first countries in the world to adopt a national road safety strategy and to date, three national strategies have been implemented.

Road Safety Vision (RSV) 2001 – was Canada's inaugural national road safety strategy. It was adopted by the Council of Ministers Responsible for Transportation and Highway Safety in 1996. The progress made during RSV 2001 can be measured by the 10% decrease in fatalities and 16% decline in serious injuries despite steady increases in the road user population.

Road Safety Vision (RSV) 2010 - In 2001, the second strategy, Road Safety Vision (RSV) 2010 was approved by the Council of Ministers. The vision and strategic objectives of this second road safety strategy were based on RSV 2001 and a decision was made to include an overall national target and sub-targets. The quantitative targets were intended to provide road safety stakeholders with key road safety indicators, against which the impact of intervention efforts could be measured.

The national target called for a 30% decrease in the average number of road users killed and seriously injured during the 2008-2010 period compared to 1996-2001 baseline figures. The proposed reductions in sub-targets ranged from 20% to 40% and addressed the specific areas of occupant protection, impaired driving, commercial vehicle safety, vulnerable road users, speed and intersection safety, rural roadways, young drivers and high-risk drivers. It was expected that the achievement of these sub-targets would further reduce Canada's road fatality total to fewer than 2,100 by 2010. Although the 30% reduction in fatalities and serious injuries was not achieved by 2010, it was achieved soon after in 2011.

Road Safety Strategy (RSS) 2015 - was launched in 2011 as Canada's third national strategy and built upon the previous road safety vision and strategic objectives. RSS 2015 approached road safety in a different way introducing the safer systems concept as a holistic way to tackle road user, vehicle and road infrastructure issues and moved away from having established numerical targets

A significant shift in this strategy was the introduction of a framework of best practices, consisting of a matrix of key risk groups and contributing factors, along with an inventory of road safety initiatives that jurisdictions could adopt to address their specific jurisdictional priorities.

In 2013, the number of fatalities and serious injuries on Canada's roads both decreased by 21% when compared to the 2006-2010 baseline period. When vehicle kilometres travelled are factored in, the reduction in fatality and serious injury rates are similar. According to the United Nations' World Health Organization, "the best-performing countries have road fatality rates of around 5-7 killed per 100,000 population". In 2012, Canada had a rate of 6.0 fatalities per 100,000 population. In 2012, Canada's ranking among Organization for Economic Cooperation and Development (OECD) member countries was 13th based on fatalities per billion vehicle kilometres traveled.

The following strategic objectives form the cornerstone of RSS 2025 and focus on safer road users, road infrastructure and vehicles:

- Raising public awareness and commitment to road safety
- Improving communication, cooperation and collaboration among stakeholders
- Enhancing legislation and enforcement
- Improving road safety information in support of research and evaluation
- Improving the safety of vehicles and road infrastructure
- Leveraging technology and innovation

I would like to briefly highlight some examples of the great work our Members in the SE District have been involved with over the past few months.

HIGHWAY 606 – NEAR CARRY THE KETTLE FIRST NATION – DECEMBER 14, 2024

File Hills Police (FHP), and Yorkton and Broadview Traffic members conducted a JFO (Joint Forces Operation) checkstop on Highway 606 upon request for additional police presence and enforcement from Carry the Kettle First Nation Chief and Council. The JFO was conducted in efforts to educate the local community of Carry The Kettle First Nation and local residents of the RM of Wolseley about road safety, the importance of valid documents

and identification, child seat safety and impairment awareness. During the Operation, 30 drivers provided successful breath samples from MAS (mandatory alcohol screening). In addition to this, there were the following other items of interest:

- 3 TSA (Traffic Safety Act) charges
- 2 charges for children under 7 not in proper seats
- 2 booster seats provided
- 8 Warnings issued
- 4 defects/inspection notices issued

KELVINGTON ANNUAL SNOWMOBILE RALLY – FEBRUARY 21 & 22, 2025

Members of the Fort Qu'Appelle and Yorkton Traffic Units attended this event to promote and ensure the safe transport of people to and from the events. Officers ensured public safety on the roadways and trails. Sled patrols were performed on the trails by CTSS members and they were also accompanied by Greenwater/Porcupine Plain Conservation Officer(s). Enforcement was also performed by way of the roads and highways in and around the event. Members received a positive welcome and appreciation from the people they encountered while out on the trails and at the event(s).

34 MAS (mandatory alcohol screening) was conducted on all sled operators. All readings resulted in ZERO, which is what we like to see! In addition to the MAS screening, snowmobile plates were queried and out of 41 plates, only 3 were found to be either unregistered or not matching the VIN.

TRAFFIC STOP NEAR CARLYLE – LEADS TO NUMEROUS FIREARMS AND DRUG CHARGES

On March 6, the Weyburn Traffic Unit was conducting proactive patrols on Highway #9 near Carlyle when a speeding vehicle was observed and the Member conducted a traffic stop.

There was a smell of cannabis coming from the driver and roadside tests were administered which determined the driver had consumed cannabis and cocaine before driving. The driver became acting erratically and backup was requested from nearby Carlyle Traffic members.

The driver attempted to flee on foot and resisted officers while he was being arrested. He attempted to bite and disarm one officer.

The officer(s) involved were not seriously injured.

As a result of the continued investigation, officers located a loaded 45 cal. pistol, a 3D-printed semi-automatic rifle, approximately 133 grams of crack cocaine, approximately 36 grams of psilocybin, approximately 23 grams of illicit cannabis, approximately 50 grams of cannabis shatter, pocket knives and trafficking paraphernalia.

A 26-year-old was charged with:

- one count, disarming a police officer, Section 270.1(1), Criminal Code;
- two counts, assault police officer, Section 270(2) Criminal Code;
- two counts, resist/obstruct peace officer, Section 129A), Criminal Code;
- four (4) drug possession and drug trafficking charges;

- one count, operation of a conveyance while impaired by drug, Section 320.14(1)(a), Criminal Code;
- fourteen (14) firearms offences;
- one speeding offence.

He was found to be breaching a conditional sentence order and was scheduled to appear in Estevan Provincial Court. Carlyle Detachment also assisted with this investigation. The matter is still on-going.

BORDER PATROLS

It should be noted that from January 2025 to the present, CTSS Members have been proactively conducting border patrols during their traffic duties. Smaller border communities have welcomed the additional police presence.

OTHER – STAFFING CHANGES

Estevan Police Service (EPS) Municipal CTSS Member changes:

Cst. Jeff Fry retired from EPS on January 28th, after 15 years of service.

We welcome Cst. Geoff Thiessen, as he joined the EPS-CTSS Unit as of February 21st.

RCMP CTSS Member changes:

Cst. Kevin Belton has transferred from Fort Qu'Appelle Traffic to Weyburn Traffic as of March 2nd.

We will be welcoming a new Member to Weyburn Traffic as of May 3rd – Cst. Herman Zhukowsky will be transferring from E Division (British Columbia), to F Division (Saskatchewan).

Finally, I am including the latest statistics from the traffic units in the SE District:

October 2024 Enforcement	Broadview	Carlyle	Estevan PS	Estevan RCMP	Fort Qu'Appelle	Weyburn PS	Weyburn RCMP	Yorkton
Impaired	0	0	3	0	2	0	0	0
Distract	2	1	2	2	0	0	2	1
Distract (WARN)	2	4	0	2	0	0	2	6
Speed	68	56	30	49	72	20	82	22
Speed (WARN)	68	56	30	49	72	20	82	22
Seatbelt	0	2	2	1	1	0	1	3
Seatbelt (WARN)	0	5	0	1	2	0	4	5
Drugs, CC, Other	1	0	0	0	0	0	0	2
Other chg	16	33	28	27	34	7	34	23
Other chg (WARN)	16	33	28	27	34	7	34	23
Inspect	8	17	8	14	46	2	6	37
DC Susp	0	2	0	1	0	1	2	0
Total	233	340	79	171	325	36	391	274

November 2024 Enforcement	Broadview	Carlyle	Estevan PS	Estevan RCMP	Fort Qu'Appelle	Weyburn PS	Weyburn RCMP	Yorkton
Impaired	2	0	0	0	2	0	0	4
Distract	0	0	0	1	0	1	0	0
Distract (WARN)	1	3	0	0	0	0	4	17
Speed	22	56	27	24	79	7	44	18
Speed (WARN)	15	56	4	9	62	0	33	63
Seatbelt	0	0	0	3	3	1	0	0
Seatbelt (WARN)	0	4	1	1	0	0	1	6
Drugs, CC Other	0	0	0	0	1	2	0	0
Other chg	15	36	10	15	31	11	9	28
Other chg (WARN)	24	142	4	40	146	8	68	119
Inspect	19	8	2	8	50	2	1	26
DL Susp	0	1	0	0	1	0	1	1
Total	98	306	48	101	375	32	167	282

December 2024 Enforcement	Broadview	Carlyle	Estevan PS	Estevan RCMP	Fort Qu'Appelle	Weyburn PS	Weyburn RCMP	Yorkton
Impaired	0	2	0	0	2	0	0	0
Distract	0	0	0	2	0	2	0	2
Distract (WARN)	3	2	0	1	0	0	3	25
Speed	20	35	11	27	59	2	31	16
Speed (WARN)	21	23	2	18	49	2	73	57
Seatbelt	3	0	1	5	1	0	0	3
Seatbelt (WARN)	0	0	0	0	2	0	4	7
Drugs, CC Other	1	0	0	1	0	0	0	0
Other chg	27	9	4	8	31	7	7	23
Other chg (WARN)	57	73	0	37	101	13	85	95
Inspect	32	3	0	9	35	1	2	20
DL Susp	0	0	0	0	0	1	2	0
Total	164	147	18	108	280	28	207	248

January 2025 Enforcement	Broadview	Carlyle	Estevan PS	Estevan RCMP	Fort Qu'Appelle	Weyburn PS	Weyburn RCMP	Yorkton
Impaired	0	2	0	2	0	0	5	0
Distract	0	0	0	1	1	0	0	1
Distract (WARN)	5	1	0	0	0	0	0	15
Speed	27	33	19	26	56	2	32	32
Speed (WARN)	24	43	3	32	52	0	64	73
Seatbelt	1	2	0	13	3	0	2	2
Seatbelt (WARN)	3	2	0	14	2	0	0	3
Drugs, CC Other	0	0	0	0	5	0	1	0
Other chg	29	15	5	9	29	1	19	21
Other chg (WARN)	76	134	2	70	108	8	210	65
Inspect	30	22	0	14	44	2	2	16
DL Susp	0	1	0	0	0	0	4	1
Total	195	255	29	181	300	13	339	229

February 2025 Enforcement	Broadview	Carlyle	Estevan PS	Estevan RCMP	Fort Qu'Appelle	Weyburn PS	Weyburn RCMP	Yorkton
Impaired	0	0	0	0	0	0	0	0
Distract	0	0	0	3	0	2	0	2
Distract (WARN)	0	3	0	9	0	0	1	26
Speed	0	39	19	35	50	6	28	34
Speed (WARN)	0	60	2	13	42	5	77	32
Seatbelt	0	5	0	2	2	0	0	2
Seatbelt (WARN)	0	4	0	4	1	0	7	2
Drugs, CC Other	0	0	1	0	1	0	0	0
Other chg	2	12	5	12	21	9	18	27
Other chg (WARN)	4	157	4	31	58	18	158	104
Inspect	1	17	2	6	27	0	1	29
DL Susp	0	2	0	1	0	1	5	0
Total	7	299	33	116	202	41	295	318

March 2025 Enforcement	Broadview	Carlyle	Estevan PS	Estevan RCMP	Fort Qu'Appelle	Weyburn PS	Weyburn RCMP	Yorkton
Impaired	0	0	0	0	4	0	1	1
Distract	0	0	0	0	0	1	1	1
Distract (WARN)	3	3	1	1	2	0	4	20
Speed	18	22	83	47	63	16	68	75
Sp. 30 (WARN)	0	0	0	0	0	0	0	0
Seatbelt	0	0	8	13	2	0	0	1
Seatbelt (WARN)	0	0	0	0	0	0	0	0
Drugs, CC, Other	5	23	0	0	4	0	0	1
Other chg	12	7	31	10	39	14	43	65
Other chg (WARN)	24	55	22	63	78	13	233	220
Inspect	10	5	13	29	22	0	35	101
Off Susp	0	0	0	0	0	0	0	0
Total	85	123	169	205	265	56	595	643

I can be reached at Darren.V.MacDougall@rcmp-grc.gc.ca. If you have any traffic concerns in your area, please reach out to me so that I can look into them.

Until next time, have a great Summer!

Yours truly,



S/Sgt. Darren MacDougall
District Commander
CTSS - Southeast District – Weyburn/Yorkton Hub
DM/jac

Village of North Portal

From: Bridget Bittman <bandmbittman@sasktel.net>
Sent: May 10, 2025 1:06 PM
To: villagen@sasktel.net
Cc: Lois Reetz
Subject: Billboards
Attachments: IMG_0592.jpeg; IMG_0593.jpeg; Untitled attachment 00036.txt

To: Amy Armstrong

Hello Amy,

This is Bridget Bittman with Pro-Life Estevan & Area, Inc. We have been working on billboards to put on Brent and Gerald Bonokoski's farmland, with their permission, just north of North Portal. The 10' x 20' manufactured high quality traffic grade billboards are below.

We have just learned from the Department of Highway that they don't meet their criteria and will have to be placed within a village/town/city.

Brent Bonokoski's home quarter sits within the village of North Portal and he pays taxes to North Portal as well as the RM. Just as they supported having these billboards on their farm land, he also supports having them on his home quarter within the village of North Portal.

Please advise what process is necessary to request permission to install these signs within your village limits, in your sign corridor, travelling North towards Estevan on Highway 39.

Rodney Sidloski with Green Research Discovery Corporation, installs Billboards around the province and would be doing the work for us.

Thank you for your time,
Bridget Bittman
Pro-Life Estevan & Area, Inc.
306-461-4611