

**AGENDA**  
**Village of Buena Vista**  
**Regular Council Meeting on July 23, 2024 at 7:00 p.m.**  
**1050 Grand Avenue,**  
**Buena Vista, Saskatchewan**

**CALL TO ORDER**

**APPROVAL OF AGENDA**

**ADOPTION OF MINUTES**

- Minutes of Regular Council Meeting – June 25, 2024 (July 9<sup>th</sup> Meeting cancelled due to lack of quorum)

**APPROVAL OF ACCOUNTS PAYABLE**

- List of Accounts for Approval – Batch 2024-00049 to 2024-00056
- Payroll – Public Works June 23-July 6 & July 7-20
- Payroll – Administration July 1-15

**REPORTS OF STAFF**

- Acting CAO's Report
- Public Works Report
- Water Treatment Plant Daily Record – June 2024
- WSA – Waterworks Compliance Inspection – June 14, 2024
- WSA – Lagoon Compliance Inspection – June 14, 2024

**NEW BUSINESS**

- Audited Financial Statement – Final
- Dinu Road Improvement Project
- Walking Path Gate @ Lakeview Crescent
- Request for Drainage Ditch
- Belleridge Subdivision – Dedication of Municipal Reserve
- Belleridge Subdivision – Dedication of Parcel M, N and L
- 

**CORRESPONDENCE**

- SGI – Letter of Golf Cart Approval – July 5, 2024
- Regional Bylaw Services – June 19; June 29; July 3; July 12, July 20, 2024
- Community Policing Report – May 2024
- South Shore First Responders Board Meeting – July 10, 2024

**IN CAMERA**

**ADJOURNMENT**

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**Village of Buena Vista**  
**List of Accounts**  
Batch: 2024-00049 to 2024-00056

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Bank Code - ABW - ABW - Automatic Withdrawal

**AUTOMATIC WITHDRAWAL**

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
072024 June 25/24	07/11/2024	RBC 580-600-120 - UT - Water - Pur	WTP Loan -Annual Paymer	66,595.80	66,595.80
			Total Automatic Withdrawal:		66,595.80
				Total ABW:	66,595.80



**Village of Buena Vista**  
**List of Accounts**  
Batch: 2024-00049 to 2024-00056

Bank Code - AP - AP-General Oper

**COMPUTER CHEQUE**

Payment #	Date	Vendor Name	GL Account	GL Transaction Description	Detail Amount	Payment Amount
Invoice #						
<b>11030</b>	<b>07/22/2024</b>	<b>Capital Fire Protection Ltd</b>				
86974		525-250-100 - PS - Fire - Contra	Annual Maint Fire Extinguis	532.12		
		110-340-110 - GST Receivable	Both Tax Code	25.10		
		900-110-110 - GST Paid	Both Tax Code	25.10 NL		557.22
<b>11031</b>	<b>07/22/2024</b>	<b>ClearTech Industries Inc.</b>				
INV1123273		580-450-100 - UT - WTP - Chen	Sodium Hypochlorite x3	402.87		
		580-450-100 - UT - WTP - Chen	NaOCl Container Dep x3	270.00		
		110-340-110 - GST Receivable	GST Tax Code	33.64		
		900-110-110 - GST Paid	GST Tax Code	33.64 NL		706.51
<b>11032</b>	<b>07/22/2024</b>	<b>Delco Automation Inc.</b>				
M41703		580-295-105 - UT - Water - Othe	WTP -Onsite/Remote Supp	682.64		
		580-295-110 - UT - WTP Expen:	WTP -Onsite/Remote Supp	2,582.16		
		580-430-100 - UT - Supplies/Srr	Pump Diaphragm Rpr Kit	587.26		
		110-340-110 - GST Receivable	Both Tax Code	181.80		
		900-110-110 - GST Paid	Both Tax Code	181.80 NL		4,033.86
<b>11033</b>	<b>07/22/2024</b>	<b>Dudley &amp; Company</b>				
42349		510-200-130 - GG - Cont. - Audi	20223 Audit	10,600.00		
		510-200-130 - GG - Cont. - Audi	20223 Audit P&R Board	874.50		
		110-340-110 - GST Receivable	Both Tax Code	541.25		
		900-110-110 - GST Paid	Both Tax Code	541.25 NL		12,015.75
<b>11034</b>	<b>07/22/2024</b>	<b>Mack, Spencer Jackson</b>				
July 18/24		420-100-115 - Tax Refund	Duplicate Tax Pymt Refund	3,663.42		3,663.42
<b>11035</b>	<b>07/22/2024</b>	<b>Ministry of Justice</b>				
RP-2024-5112		520-210-110 - PS - R.C.M.P. - C	Municipal Policing 2024	38,215.75		38,215.75
<b>11036</b>	<b>07/22/2024</b>	<b>Muir Barber Ltd.</b>				
June 30/24		580-410-100 - UT - WTP Office/	Hooks/Hangers	18.58		
		570-420-140 - R&C - Supplies -	Paint -Gate	14.56		
		570-410-100 - R&C - Supplies -	Sandpaper -Park Benches	6.00		
		580-410-100 - UT - WTP Office/	Coffee Filters	8.00		
		580-410-100 - UT - WTP Office/	Paper Towels/Broom	22.87		
		570-420-140 - R&C - Supplies -	Nuts/Bolts/Fastners	5.51		
		570-410-100 - R&C - Supplies -	Security Snaps -Flag Poles	36.15		
		570-410-100 - R&C - Supplies -	Drill Bit -Edgewood Fence	6.67		
		570-420-190 - R&C - Supplies -	Hose Fitting -Tree Watering	3.04		
		570-410-100 - R&C - Supplies -	Hoe/Claw	52.45		
		570-400-110 - R&C - Supplies -	Beach Washroom Keys x4	15.22		
		530-410-100 - TS - Shop Suppli	Deck Screws/Knife	17.56		
		530-400-110 - TS - Shop - Office	Broom Handle/Cat Litter	27.64		
		530-410-100 - TS - Shop Suppli	Resident Lawn Fix	51.57		
		530-410-100 - TS - Shop Suppli	2"x6" 10' Lumbar x2	34.13		
		530-410-100 - TS - Shop Suppli	Light Bulbs	20.02		
		580-440-100 - UT - Water - Sho	Bolts/Nuts/Washer	12.72		
		110-340-110 - GST Receivable	Both Tax Code	16.65		
		900-110-110 - GST Paid	Both Tax Code	16.65 NL		369.34
<b>11037</b>	<b>07/22/2024</b>	<b>Saskatchewan Health Authority</b>				
2480836/34817		580-290-100 - UT - Water - Lab	Water Sample Testing -Jul :	21.90		

**Village of Buena Vista**  
**List of Accounts**  
Batch: 2024-00049 to 2024-00056

**COMPUTER CHEQUE**

Payment # Invoice #	Date	Vendor Name	GL Account	GL Transaction Description	Detail Amount	Payment Amount
			580-290-100 - UT - Water - Lab	Water Sample Testing -Jul	21.90	
			580-290-100 - UT - Water - Lab	Water Sample Testing -Jul	21.90	
			110-340-110 - GST Receivable	GST Tax Code	3.30	
			900-110-110 - GST Paid	GST Tax Code	3.30 NL	69.00
<b>11038</b>	<b>07/22/2024</b>	<b>South Shore Rec Centre</b>	<b>Joint Use Comm</b>			
58			570-230-100 - R&C - Cont. - Re	Rec Cent Maint 2nd Qtr	338.12	338.12
<b>11039</b>	<b>07/22/2024</b>	<b>SUMA</b>				
13799			510-140-330 - GG - Benefits - A	Guillemin Group Ins -Aug	431.59	
			510-140-330 - GG - Benefits - A	McConnell Group Ins -Aug	418.50	
			530-130-130 - TS - Benefits - La	Neudeck, C Group Ins -Aug	470.63	
			530-120-120 - TS - Benefits - Fc	Neudeck, J Group Ins -Aug	387.21	
			510-130-230 - GG - Benefits - A	Pollock Group Ins +Admin-/	611.45	
			530-130-130 - TS - Benefits - La	Warawa Group Ins -Aug	301.77	
			110-340-110 - GST Receivable	GST Tax Code	1.10	
			900-110-110 - GST Paid	GST Tax Code	1.10 NL	2,622.25
<b>11040</b>	<b>07/22/2024</b>	<b>TAXervice</b>				
July 22/24			510-260-100 - GG - Cont. - Tax	Tax Enforcement Fees	432.00	
			110-340-110 - GST Receivable	GST Tax Code	8.10	
			900-110-110 - GST Paid	GST Tax Code	8.10 NL	440.10
<b>11041</b>	<b>07/22/2024</b>	<b>Town Of Regina Beach</b>				
2024-00099			525-210-100 - PS - Fire Protecti	IMUC Fire Fees -2nd Qtr	12,354.00	
			540-200-110 - EH -Lagoon - IML	IMUC Lagoon Fees -2nd Qt	5,321.25	
			570-210-100 - R&C - Cont. - Lib	IMUC Library Fees -2nd Qtr	1,718.25	
			550-200-130 - H&W - Primary H	IMUC PHC Fees -2nd Qtr	1,732.25	
			540-200-120 - EH - Waste Man	IMUC WMS Fees -2nd Qtr	9,601.50	30,727.25
<b>11042</b>	<b>07/22/2024</b>	<b>Warawa, Damon</b>				
July 6/24			530-400-150 - TS - Clothing/Boc	Boot Allowance	150.00	
			580-410-100 - UT - WTP Office/	File Drawer	58.29	
			110-340-110 - GST Receivable	Both Tax Code	2.75	
			900-110-110 - GST Paid	Both Tax Code	2.75 NL	211.04
<b>11043</b>	<b>07/22/2024</b>	<b>Princess Auto Ltd.</b>				
4897123/49080			530-420-100 - TS - Vehicle/Equi	Hitch -Dodge	86.89	
			530-410-130 - TS - Maint/Parts	Couplers - Grapple	79.48	
			530-420-100 - TS - Vehicle/Equi	Trailer -Jack A-Frame	52.99	
			110-340-110 - GST Receivable	Both Tax Code	10.35	
			900-110-110 - GST Paid	Both Tax Code	10.35 NL	229.71
<b>11044</b>	<b>07/23/2024</b>	<b>Adam Bishop</b>				
July 22/2024			530-110-150 - TS - Maint. - Sala	Weeding Jul 7-20	540.00	540.00
<b>11045</b>	<b>07/23/2024</b>	<b>Ben Moggey</b>				
July 22/24			530-110-150 - TS - Maint. - Sala	Weeding Jul 8-19	540.00	540.00
<b>11046</b>	<b>07/23/2024</b>	<b>South Shore Bobcat</b>				
682485			530-210-140 - TS - Cont. - Roac	100 Loads Fill Hauled-Dinu	10,981.60	
			110-340-110 - GST Receivable	Both Tax Code	518.00	
			900-110-110 - GST Paid	Both Tax Code	518.00 NL	11,499.60
Total Computer Cheque:						106,778.92

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Total AP: 106,778.92



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**Village of Buena Vista**  
**List of Accounts**  
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Bank Code - CC - CC - Credit Card

**CREDIT CARD**

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
<b>072024-008</b> 856220006021	<b>07/11/2024</b>	<b>Delux Paints</b>			
		530-410-120 - TS - Maint. - Sho	Traffic Paint x6 -Speed Bun	1,319.64	
		110-340-110 - GST Receivable	Both Tax Code	62.25	
		900-110-110 - GST Paid	Both Tax Code	62.25 NL	1,381.89
<b>072024-009</b> 357316	<b>07/11/2024</b>	<b>Hach Sales &amp; Service</b>			
		580-450-100 - UT - WTP - Chen	Alkaline Cyanide Reagent	163.24	
		580-450-100 - UT - WTP - Chen	Ascorbic Acid Pwd Plws	54.17	
		580-450-100 - UT - WTP - Chen	Iron Reagent Powder	53.21	
		580-450-100 - UT - WTP - Chen	Freight -Invoice 357316	91.16	
		110-340-110 - GST Receivable	Both Tax Code	17.07	
		900-110-110 - GST Paid	Both Tax Code	17.07 NL	378.85
<b>072024-010</b> 768956	<b>07/11/2024</b>	<b>J D Industrial Supplies</b>			
		530-410-130 - TS - Maint/Parts	Whippers -Wire Spools x2	122.85	
		530-410-130 - TS - Maint/Parts	Whippers - Heads x2	105.90	
		110-340-110 - GST Receivable	Both Tax Code	10.79	
		900-110-110 - GST Paid	Both Tax Code	10.79 NL	239.54
<b>072024-011</b> 063-157909	<b>07/22/2024</b>	<b>Gregg Distributors LP</b>			
		530-410-100 - TS - Shop Suppli	Boot Covers	26.46	
		110-340-110 - GST Receivable	Both Tax Code	1.25	
		900-110-110 - GST Paid	Both Tax Code	1.25 NL	27.71
Total Credit Card:					2,027.99

Total CC: 2,027.99



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Village of Buena Vista  
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Bank Code - OB - OB - Online Banking

ONLINE BANKING

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
072024 July 2024	07/22/2024	SaskEnergy			
		530-300-110 - TS - Workshop - I	Shop Power -July	52.50	
		110-340-110 - GST Receivable	GST Tax Code	2.63	
		900-110-110 - GST Paid	GST Tax Code	2.63 NL	55.13
072024-001 Jul 2024	07/22/2024	SaskPower			
		510-300-120 - GG - Office - Pow	Office Power -July	121.28	
		530-300-120 - TS - Workshop - I	Shop Power -July	254.30	
		570-340-110 - R&C - Utility - Po	Concession Power -July	51.97	
		580-300-170 - UT - Power - Boo	Booster Station Power -July	239.52	
		530-310-200 - TS - Power - Edg	Edgewood Power -July	43.65	
		580-300-180 - UT - Power - WT	WTP Power -July	759.33	
		110-340-110 - GST Receivable	Both Tax Code	33.62	
		900-110-110 - GST Paid	Both Tax Code	33.62 NL	
		110-340-110 - GST Receivable	GST Tax Code	39.46	
		900-110-110 - GST Paid	GST Tax Code	39.46 NL	1,543.13
072024-002 July 2024	07/22/2024	SaskTel			
		510-300-140 - GG - Office - Tele	Sasktel - Jun & Jul	572.21	
		510-300-140 - GG - Office - Tele	Sasktel - Jun & Jul	383.52	
		110-340-110 - GST Receivable	Both Tax Code	25.33	
		900-110-110 - GST Paid	Both Tax Code	25.33 NL	981.06
Total Online Banking:					2,579.32

Total OB: 2,579.32  
Grand Total: 177,982.03

Mayor

Administrator

Deposit Register

Pay group : 002 (Public Works) Pay period : 14 (23Jun2024 to 06Jul2024) Cheque date : 12Jul2024

Voucher No.	Pay Date	Emp. No.	Employee Name	Dept. No.	Institute / Transit / Account	Amount
00000001	12Jul2024	020	Neudeck, Joel	003		2539.52
00000002	12Jul2024	024	Warawa, Lorne D	004		1644.68
00000003	12Jul2024	045	Bews, Heidi	004		1171.53
00000004	12Jul2024	046	Thompson, Philip	004		1501.06
00000005	12Jul2024	048	Kobayashi, Jacob D.	004		585.12
00000006	12Jul2024	049	Dyer, Henry R.	004		585.12

Pay Group Totals : Number of Deposits:6  
Total Amount of Deposits:8027.03



**Deposit Register**Pay group : **002 (Public Works)**Pay period : **15 (07Jul2024 to 20Jul2024)**Cheque date : **26Jul2024**

Voucher No.	Pay Date	Emp. No.	Employee Name	Dept. No.	Institute / Transit / Account	Amount
00000001	26Jul2024	020	Neudeck, Joel	003		2215.00
00000002	26Jul2024	024	Warawa, Lorne D	004		1947.40
00000003	26Jul2024	045	Bews, Heidi	004		1208.66
00000004	26Jul2024	046	Thompson, Philip	004		1261.53
00000005	26Jul2024	048	Kobayashi, Jacob D.	004		1252.57
00000006	26Jul2024	049	Dyer, Henry R.	004		1252.57

**Pay Group Totals :**

Number of Deposits:6

Total Amount of Deposits:9137.73

**Deposit Register**Pay group : **004 (CAO & Assistant)**Pay period : **13 (01Jul2024 to 15Jul2024)**Cheque date : **15Jul2024**

Voucher No.	Pay Date	Emp. No.	Employee Name	Dept. No.	Institute / Transit / Account	Amount
00000001	15Jul2024	026	Guillemin, Karen	002		849.03
00000002	15Jul2024	039	Davies, Lorna	002		109.22
00000003	15Jul2024	040	Pollock, Melissa D.	001		2104.39
00000004	15Jul2024	047	McConnell, Catherine M.	002		1635.61

**Pay Group Totals :**

Number of Deposits:4

Total Amount of Deposits:4698.25

(

6.4 gallons per 77 gallons.

Day	Time	Chlorine Usage	Water Meter Readings	Volume (m3)	Tests		Well Water Depth (feet)		< 1 NTU	NTU Raw	Iron	Iron Raw	MN	Well Hours	Read by
					Cl Free	Cl Total >.5	Non-Pumping	Pumping							
Forward Prev. Reading															
1	11:00am	4.85	211040	153	1.44	1.62	138'	0.09	0.13	0.01	0.41	0.000	8840.20	LDW	
2	11:00am	5.56	211267	227	1.59	1.66		0.07					8850.86	LDW	
3	8:00am	4.94	211545	278	1.63	1.70		0.09					8863.61	LDW	
4	11:30am	3.34	211848	303	1.38	1.47	120.5'	0.09	0.13	0.00	0.47	0.000	8876.66	LDW	
5	2:00pm	2.28	212000	152	1.22	1.39		0.12					8886.02	LDW	
6	4:00pm	2.42	212123	123.0	1.23	1.45		0.10					8891.50	JCN	
7	11:00am	3.68	212214	91.0	1.28	1.47		0.12					8896.88	JCN	
8	12:15pm	3.47	212365	151.0	1.38	1.55	117.1	0.14	0.36	0.00	0.50	0.000	8899.15	JCN	
9	1:00pm	2.48	212535	170.0	1.31	1.50		0.09					8913.31	JCN	
10	7:00am	4.65	212701	166.0	1.26	1.39		0.12					8918.89	JCN	
11	7:00am	2.85	212901	200.0	1.41	1.54	140.5'	0.11		0.01			8930.25	LDW	
12	12:30pm	2.78	213025	125.0	1.29	1.52		0.10	0.17		0.49	0.026	8937.32	LDW	
13	7:30pm	1.45	213172	147.0	1.33	1.51		0.11					8944.39	LDW	
14	7:00am	1.38	213254	82.0	1.42	1.57		0.10					8949.57	LDW	
15	8:30am	4.77	213348	94.0	1.45	1.54		0.08	0.17	0.00	0.49	0.038	8953.06	LDW	
16	8:45am	3.36	213551	203.0	1.12	1.40		0.09					8965.31	LDW	
17	4:00pm	3.43	213724	173.0	1.38	1.55		0.09					8974.17	LDW	
18	6:30pm	2.76	213885	161.0	1.29	1.47		0.10	0.14	0.00	0.49	0.000	8983.44	LDW	
19	9:30am	5.77	214003	118.0	1.00	1.30		0.10					8990.21	LDW	
20	3:30pm	6.00	214140	187.0	2.08	2.24		0.08					9005.25	LDW	
21	3:30pm	3.94	214351	161.0	1.96	2.02		0.09					9020.89	LDW	
22	3:06pm	1.84	214481	130.0	2.03	2.06	118'	0.10		0.02			9031.45	LDW	
23	7:00pm	2.63	214615	134.0	1.93	2.05		0.08	0.49	0.00	0.20	0.042	9039.32	LDW	
24	9:45am	5.25	214700	85.0	1.72	1.96		0.08			0.53		9048.48	LDW	
25	8:00pm	7.18	214907	207.0	1.90	2.06	117'	0.09	0.29	0.08	0.29	0.022	9065.92	LDW	
26	3:15pm	2.77	215160	253.0	1.83	2.14		0.09					9082.41	JCN	
27	4:00pm	3.79	215285	125.0	1.92	2.05		0.09					2903.57	JCN	
28	4:30pm	2.75	215442	157.0	1.84	2.01	134.8	0.10					9119.01	JCN	
29	5:00pm	2.75	215565	123.0	1.39	1.94	116.4	0.11		0.00			9130.26	JCN	
30	12:15pm	3.60	215698	133.0	1.74	1.84		0.11					9140.62	JCN	
31		3.03	215835	137.0	1.36	1.84		0.11					9152.97	JCN	
TOTALS															
MIN VALUE															
MAX VALUE															
AVG VALUE															
Council auth:															



## Waterworks Compliance Inspection Human Consumptive Use

**System Name:** BUENA VISTA WATERWORKS **Remote Inspection ID:** 1218132

**Approval No:** 00002065-06-00

**Population:** 646 **Announced:** Yes

**Date:** 14-JUN-2024 13:39 **Person Interviewed:** WARAWA, DAMON

### General Section

**Water Supplies in Service :** GROUNDWATER **System Classification:** ONE WT ONE WD

**# of Service Connections:** 449 **System Type:** MUNICIPAL SYSTEM

**Service Connection Metering:** Yes **Source Inspection Completed:** No

### Contacts

Name	Position	Phone	Email
NEUDECK, JOEL	FOREMAN	(306) 535-8339	N/A
REGINA, SHA	OTHER - HEALTH REGION	(306) 766-7755	ENVIRONMENTALHEALTH@RQHEALTH.CA
WARAWA, DAMON	UNCERTIFIED OPERATOR	(306) 861-7025	N/A
HINDLE, JEFF	ENVIRONMENTAL PROJECT OFFICER	(306) 527-6128	JEFF.HINDLE@WSASK.CA
POLLOCK, MELISSA	ADMINISTRATOR	(306) 729-4385	CAO@BUENAVISTA.CA

**Operator Certification Section**

Operator Name	Certification Levels		Expiry Date	Operator is a Supervisor
	Water Distribution	Water Treatment		
NEUDECK, JOEL	ONE	ONE	15-MAR-2025	No

**Test Results**

Station #	Sample ID	Location/Comments	Variable	Measurement
SK05JH0003	2024088240	681 WOODLOT AVENUE	CHLORINE (FREE)	0.910 mg/l
			CHLORINE (TOTAL)	1.110 mg/l
			TURBIDITY	0.130 NTU
	2024088241	TOWN OFFICE	CHLORINE (FREE)	1.200 mg/l
			CHLORINE (TOTAL)	1.330 mg/l
			TURBIDITY	0.110 NTU
	2024088244	BOOSTER	CHLORINE (FREE)	1.000 mg/l
			CHLORINE (TOTAL)	1.210 mg/l
			TURBIDITY	0.100 NTU
	2024088242	WTP	CHLORINE (FREE)	1.440 mg/l
			CHLORINE (TOTAL)	1.520 mg/l
			IRON TOTAL	0.000 mg/l
			MANGANESE TOTAL	0.032 mg/l
			TURBIDITY	0.110 NTU
N/A	2024088243	SPLIT	CHLORINE (FREE)	1.420 mg/l
			CHLORINE (TOTAL)	1.540 mg/l
			TURBIDITY	0.080 NTU

**Equipment Validation****Turbidity**

Equipment Type	Equipment Name/Number	STD1(L) (Expected, Test)	STD2 (Expected, Test)	STD3 (Expected, Test)	STD4 (Expected, Test)	Result	Gel Standard
HACH 2100Q	1	(10.00, 9.99)	(20.00, 19.50)	(100.00, 97.10)	(800.00, 785.00)	GOOD	N/A
<b>Comment</b>							
LAST SERVICED ON SEPTEMBER 23, 2023							

**Chlorine**

Equipment Type	Equipment Name/Number	STD1 (Expected, Test)	STD2 (Expected, Test)	STD3 (Expected, Test)	Result
DR900	1	(0.25, 0.24)	(0.87, 0.86)	(1.47, 1.47)	GOOD
<b>Comment</b>					
LAST SERVICED ON SEPTEMBER 23, 2023					

**Human Consumptive Regulatory Section****C=Compliant    NC=Non-Compliant    N/A=Not Applicable**

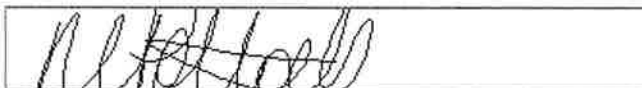
C	NC	NA	General	Comments
X			Valid permit to operate and/or construct EMPA2010 24(1)	
X			Certified operator WWSW 62	DAMON HAS PASSED LEVEL ONE TREATMENT AND DISTRIBUTION. WAITING FOR OCB. RUNNING UNDER JOEL'S CERTIFICATION.
X			Valid water rights license EMPA2010 29(1)	WRL# 1683 - WELL#PW2-82 WRL# 1352 - WELL#1 - BACKUP WELL
X			Copy of permit posted at waterworks EMPA2010 29(1)	
<b>Wells</b>				
X			Constructed to exclude contaminants WWSW 22(2)	
X			Disinfection of new lines & repairs WWSW 22(2)(f)	
<b>Distribution System</b>				
X			Disinfection of new and repaired pipelines WWSW 23(4)& 27(4)	
<b>Water Storage Reservoirs</b>				
X			Water tight cover WWSW 24(2)(a)	

X		In good repair WWSW 24(2)(b)	
X		Meets reservoir design requirements (only applies to facilities constructed after June 1, 2015) WWSW 24(2)(c)	
X		Manholes (all manholes must be 150mm above grade, designed and maintained to prevent the entry of water, and locked if located outside WTP) WWSW 24(3)(4).	
X		Pipe entries installed to prevent contamination WWSW 24(5)	
X		Vents WWSW 24(6)	
		<b>Water Treatment Plants and Pumphouses</b>	
X		Floor drainage to drains or sumps WWSW 25(a)	
X		Drain lines to sanitary sewers have trap WWSW 25(b)	
X		Backflow prevention device on treatment component WWSW 25(c)	
X		Water meter(s) installed in WTP or pumphouse WWSW 25(d)	
X		Adjustable chemical feeder WWSW 25(e)	
X		Water quality monitoring and testing equipment is maintained and calibrated as recommended by manufacturer EMPA2010 29(1)	2100Q HAS BEEN CALIBRATED MONTHLY AND WEEKLY VERIFICATIONS ARE BEING DONE.
X		Facility is clean and in orderly condition WWSW 25(f)	
X		NSF/ANSI 60 Approved chemicals being used and at or below Max. use limit (unless otherwise approved) WWSW 27(3)	
		<b>Disinfection</b>	
X		Continuous chlorine disinfection (unless otherwise approved per 27(7)) WWSW 27(5)	
X		A free chlorine residual of not less than 0.1 mg/L in water entering the distribution system WWSW 27(6)(a)	
X		A total chlorine residual of not less than 0.5 mg/L OR a free chlorine residual of not less than 0.1 mg/L in water throughout the distribution system WWSW 27(6)(b)	
		<b>Standards</b>	
X		Bacteriological WWSW 29	
X		Chemical standards WWSW 26(2)(3) & 31	ARSENIC TEST RESULTS 11-AUG-23 - 2.1UG/L 27-SEPT-23 - 1.6 UG/L 21-NOV-23 - 4.6 UG/L 12-JAN-24 - 8.2 UG/L 15-FEB-24 - 9.8UG/L 15-MAR-24 - 12.8UG/L ACTIVATED ALUMINA MEDIA HAS HELPED REMOVE ARSENIC THAT ONCE CAUSED NON COMPLIANCE.

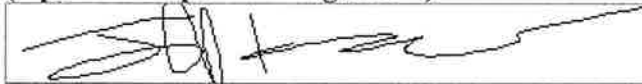
X		Waterworks meets the requirements of future chemical health and pesticide related standards	
		<b>Groundwater</b>	
X		Less than or equal to 1.0 NTU discrete measurements (95%) WWSW 30(2)(e)(i)	
		<b>Assessment</b>	
X		Proper waterworks assessment WWSW 32	
		<b>Operational Anomalies</b>	
X		Reported upset condition WWSW 34(1)	
X		Reported disinfection system upset WWSW 34(2)(a)(b)	
X		Reported missing on-site water quality testing records WWSW 34(2)(c)	
		<b>Testing</b>	
X		Bacteriological testing WWSW 37(2)	ALL TEST ARE COMPLETE, PLEASE ENSURE THAT PROPER STICKERS ARE PUT ON SAMPLES SO THAT THEY ARE REPORTED PROPERLY.
X		Bacteriological follow-up WWSW 37(5) & 37(9)	
X		Bacteriological sample after completion, alteration, extension or repair WWSW 38	
X		Chlorine monitoring WWSW 37(2)(4)	
X		Turbidity monitoring WWSW 37(2)(4)	
		<b>Other Constituents</b>	
X		General chemical sampling conducted WWSW 37(2)(6)	LAST COMPLETED FEBRUARY 14, 2023. NEXT DUE IN 2025
X		Health and toxicity sampling conducted WWSW 37(2)(6)	LAST COMPLETED FEBRUARY 14, 2023. NEXT DUE IN 2025
X		Accredited laboratory WWSW 37(2)(b)	
		<b>Operational Records</b>	
X		Daily water meter reading WWSW 40(1)(a)	
X		Types, dosages and total amounts of chemical WWSW 40(1)(b)	
X		Samples - locations, sampler, and results WWSW 40(1)(c)	
X		Abnormal operating procedures WWSW 40(1)(d) & 40(1)(e)	
X		Upset conditions (includes water treatment facility and water distribution system upsets) WWSW 40(1)(f)	CONTINUE TO DOCUMENT ANY MAINTENANCE AND UPSET CONDITIONS IN THE LOGBOOK.
X		Chlorine upsets WWSW 40(1)(g)	
X		Calibration records for test equipment WWSW 40(1)(h)	CALIBRATIONS ARE RECORDED. PLEASE CONTINUE TO DO SO. NEW STANDARDS NEED TO BE ORDERED.
X		Maintenance WWSW 40(1)(i)	



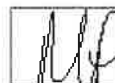
X		Chronological order WWSW 40(2)(a)	
X		Permittee recorder WWSW 40(2)(b)	
X		Identification of recorder WWSW 40(2)(c)	
X		Five year history of log WWSW 40(2)(d)	
X		Explanatory notes WWSW 40(2)(e)	
X		Factual data entry WWSW 40(2)(f)	
X		No default values used WWSW 40(2)(g)	
<b>QA/QC and Recordkeeping Review</b>			
X		QA/QC and ERP in place WWSW 41(1)	QA/QC HAS BEEN UPDATED TO REFLECT THE CHANGES IN THE FACILITY UPGRADE AND STAFF CHANGE. ERP HAS BEEN UPDATED.
X		Monthly review of records by permittee WWSW 41(2)	PLEASE CONTINUE TO HAVE COUNCIL REVIEW, SIGN AND DATE ON THE WTP RECORDS MONTHLY AT COUNCIL MEETINGS.
X		Report abnormal or missing records WWSW 41(3)	
<b>Annual Notice To Customers</b>			
X		On water quality and sample submission compliance WWSW 42(1)	THE 2023 ANNUAL NOTICE TO CONSUMERS HAS BEEN COMPLETED.
X		Written notice provided to Minister of completion of annual notice to consumers WWSW 42(2)	
<b>General</b>			
X		Split sampling with the operator was completed	
X		Operator's test equipment appears to be performing adequately	
X		Representative of the waterworks signature was obtained	YES
X		Representative of the waterworks agreed with the inspection statements	YES



(Operator/Supervisor Signature)



(EPO Signature)



Agree with statements



## Lagoon Compliance Inspection

**System Name:** BUENA VISTA WASTEWATER WORKS

**Remote Inspection ID:** 1218134

**Approval No:** 00058932-00-00

**Population:** 646

**Date:** 14-JUN-2024 14:13

**Announced:** Yes

**Person Interviewed:** NEUDECK, JOEL

### General Section

**Wastewater Treatment Type:** LAGOON **System Classification:** NONE WWT ONE WWC

**Sewage Categorization:** MUNICIPAL **Discharge Easement:** No

**Collection Type:** SEPTIC HAULERS

### Contacts

Name	Position	Phone	Email
NEUDECK, JOEL	FOREMAN	(306) 535-8339	N/A
REGINA, SHA	OTHER - HEALTH REGION	(306) 766-7755	ENVIRONMENTALHEALTH@RQHEALTH.CA
HINDLE, JEFF	ENVIRONMENTAL PROJECT OFFICER	(306) 527-6128	JEFF.HINDLE@WSASK.CA
POLLOCK, MELISSA	ADMINISTRATOR	(306) 729-4385	CAO@BUENAVISTA.CA
WARAWA, DAMON	UNCERTIFIED OPERATOR	(306) 861-7025	WATER@BUENAVISTA.CA

**Operator Certification Section**

Operator Name	Certification Levels		Expiry Date	Operator is a Supervisor
	Wastewater Collection	Wastewater Treatment		
NEUDECK, JOEL	ONE	NONE	15-MAR-2025	No

**Discharge Area**

Discharge Type: NO DISCHARGE

Disinfection: No

Effluent Treatment: AERATED LAGOON

Discharge Area:

Land Use in Receiving Area:

Nearest Residence:

Latitude:N/A                      Longitude:N/A

Discharge Area Comments:

**Sludge Handling**

Final Sludge Disposal: N/A

Final Sludge Handling: N/A

**Pumping Stations**

**Total  
Pumping  
Stations:**      1

Pumping Station #	Number of			Mechanical Ventilation	Type of Exhaust	By-Pass			Potable Water Outlet	Adequate Backflow Protection	Backup Power
	Pumps	Wet Wells	Dry Wells			Works	Date	Reported			
1	1	2	0	N	N/A	N	N/A	N	N	N	N

**Regulatory Section**

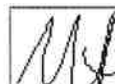
**C=Compliant    NC=Non-Compliant    N/A=Not Applicable**

C	NC	NA	General	Comments
X			Approved system EMPA2010 24(1)	
X			Certified operator WWSW 62	
			<b>Sewage Pumping Stations</b>	
X			Pumping stations must have mechanically forced air ventilation WWSW 8(1)	PORTABLE VENTILATION IS ONLY AVAILABLE THROUGH CONTRACTORS DOING MAINTENANCE. THE PUMP IS 4 KWH AND 5.4 HP, SO PORTABLE VENTILATION IS ACCEPTABLE. PLEASE ENSURE THAT ALL CONFINED SPACE ENTRY FOLLOWS OH&S REGULATIONS.
			All water outlets that may come into contact with a waste must be equipped with a backflow device WWSW 8(2)	
			<b>Reporting</b>	
X			Immediate reporting of upset/bypass condition WWSW 13(2)	
			<b>Records</b>	
X			Maintenance work & failure of treatment components WWSW 15(a)(i)	
X			Dates of discharge of treated effluent and volumes of discharge WWSW 15(a)(iii)	
X			Locations from which samples are taken WWSW 15(a)(iv)	
X			Results of any tests WWSW 15(a)(v)	
X			Site inspection as required by permit EMPA2010 29(1)	
X			Records maintained in appropriate manner: (chronological/factual/initialed/done by permittee) EMPA2010 29(1)	

X			Monthly or annual review of records by permittee EMPA2010 29(1)	
			<b>Testing</b>	
X			Sampling done as required (see permit) EMPA2010 29(1)	SAMPLE SUBMISSION FROM THE NORTH AND EAST MONITORING WELLS WERE DONE AUGUST 16, 2023. PLEASE TAKE A SAMPLE FROM BOTH MONITORING WELLS ONCE PER YEAR ( JUNE-AUGUST PERIOD)
X			Accredited lab used for analysis EMPA2010 29(1)	



(Operator/Supervisor Signature)



Agree with statements



(EPO Signature)

**VILLAGE OF BUENA VISTA**  
**Statement of Operations**  
**For the year ended December 31, 2023**

**Statement 2**

	2023 Budget	2023	2022
<b>Revenues</b>			
Taxes Revenue	\$ 1,081,850	\$ 1,114,624	\$ 1,069,997
Other Unconditional Revenue	158,040	174,010	153,582
Fees and Charges	392,520	400,094	398,217
Conditional Grants	58,890	32,567	30,948
Tangible Capital Assets - Gain (Loss)	-	6,210	-
Land Sales - Gain	-	-	20,976
Investment Income and Commissions	14,000	52,974	20,886
Other Revenues	-	-	-
Restructurings	-	-	-
Provincial/Federal Capital Grants	-	41,249	61,211
<b>Total Revenues</b>	<b>1,705,300</b>	<b>1,821,728</b>	<b>1,755,817</b>
<b>Expenses</b>			
General Government Services	301,570	382,309	280,941
Protective Services	85,360	84,704	80,012
Transportation Services	465,840	507,673	454,030
Environmental and Public Health Services	273,910	194,533	196,243
Planning and Development Services	9,800	10,072	9,487
Recreation and Cultural Services	46,410	100,005	81,115
Utility Services	386,230	501,204	561,409
<b>Total Expenses</b>	<b>1,569,120</b>	<b>1,780,500</b>	<b>1,663,237</b>
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>136,180</b>	<b>41,228</b>	<b>92,580</b>
<b>Accumulated Surplus (Deficit), Beginning of Year</b>	<b>6,443,803</b>	<b>6,443,803</b>	<b>6,351,223</b>
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>\$ 6,579,983</b>	<b>\$ 6,485,031</b>	<b>\$ 6,443,803</b>

**REPORT OF THE INDEPENDENT AUDITORS ON THE SUMMARY FINANCIAL STATEMENTS**

To the Mayor and Councillors  
VILLAGE OF BUENA VISTA

*Opinion*

The summary financial statements, which comprise the statement of financial position as at December 31, 2023 and the statement of operations for the year then ended, are derived from the audited financial statements of the VILLAGE OF BUENA VISTA for the year ended December 31, 2023.

In our opinion, the accompanying summary financial statements are a fair summary of the audited financial statements in accordance with Canadian public sector accounting standards.

*Summary Financial Statements*

The summary financial statements do not contain all the disclosures required by Canadian public sector accounting standards. Reading the summary financial statements and the auditors' report thereon, therefore, is not a substitute for reading the municipality's audited financial statements and the auditors' report thereon.

*The Audited Financial Statements and Our Report Thereon*

We expressed an unmodified audit opinion on the audited financial statements in our report dated June 12, 2024.

*Management's Responsibility for the Summary Financial Statements*

Management is responsible for the preparation of the summary financial statements in accordance with Canadian public sector accounting standards.

*Auditors' Responsibility*

Our responsibility is to express an opinion on whether the summary financial statements are a fair summary of the audited financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, "Engagements to Report on Summary Financial Statements".

  
Dudley & Company LLP  
Chartered Professional Accountants

Regina, Saskatchewan  
June 12, 2024

**VILLAGE OF BUENA VISTA**  
**Statement of Financial Position**  
**As at December 31, 2023**

**Statement 1**

	2023	2022
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and Cash Equivalents	\$ 2,153,650	\$ 1,962,271
Investments	-	-
Taxes Receivable - Municipal	88,172	59,393
Other Accounts Receivable	68,120	64,278
Assets Held for Sale	-	-
Long-Term Receivable	-	-
Other Long-Term Investments	-	-
Debt Charges Recoverable	-	-
Derivative Assets	-	-
<b>Total Financial Assets</b>	<b>2,309,942</b>	<b>2,085,942</b>
<b>LIABILITIES</b>		
Bank Indebtedness	-	-
Accounts Payable	141,289	75,091
Accrued Liabilities Payable	-	-
Deposits	65,700	62,725
Deferred Revenue	30,195	32,046
Accrued Landfill Costs	-	-
Other Liabilities	-	-
Long-Term Debt	1,679,205	1,755,734
Lease Obligations	-	-
<b>Total Liabilities</b>	<b>1,916,389</b>	<b>1,925,596</b>
<b>NET FINANCIAL ASSETS</b>	<b>393,553</b>	<b>160,346</b>
Tangible Capital Assets	6,066,679	6,258,659
Prepayment and Deferred Charges	6,356	6,355
Stock and Supplies	-	-
Other	18,443	18,443
<b>Total Non-Financial Assets</b>	<b>6,091,478</b>	<b>6,283,457</b>
<b>Accumulated Surplus (Deficit)</b>	<b>\$ 6,485,031</b>	<b>\$ 6,443,803</b>

**MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**


To the Residents of the  
VILLAGE OF BUENA VISTA

Management of the **VILLAGE OF BUENA VISTA** has the responsibility for preparing the accompanying financial statements and ensuring that all information in the related reports is consistent with the statements. This responsibility includes selecting appropriate accounting policies and making objective judgments and estimates in accordance with Canadian public sector accounting standards.

In discharging its responsibilities for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains the necessary systems of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records maintained.

Ultimate responsibility for financial statements to the residents of the municipality lies with the Council who review the financial statements in detail with management prior to their approval for publication.

External auditors are appointed by the Council to audit the financial statements and are available to meet separately with both the Council and management to review their findings. The external auditors have full and free access to the Council to discuss their audit and their findings as to the integrity of the municipality's financial reporting and the adequacy of the system of internal controls.

  
Mayor

  
Administrator

# DUDLEY & COMPANY LLP

*Chartered Professional Accountants*

Regina, Saskatchewan  
Suite 100-2255 13th Avenue  
S4P 0V6

**Phone:** 306-757-5555

**Fax:** 306-525-3236

Carlyle, Saskatchewan  
PO Box 970, 215 Main St  
S0C 0R0

**Phone:** 306-453-5555

**Fax:** 306-453-0101

June 27, 2024

Village Of Buena Vista  
1050 Grand Avenue  
Buena Vista, Saskatchewan  
S2V 1A2

To the Council:

We have conducted our year end audit of your village to December 31, 2023. We are enclosing two copies of your financial statements, along with a copy of the synopsis with Auditors' Report and Management's Responsibility for Financial Reporting Report for your municipality.

During the course of our audit we did not identify any non-trivial misstatements, fraud, misstatements that may cause future financial statements to be materially misstated, consequential illegal or possibly illegal acts or significant weaknesses in internal control. The objective of our audit was to obtain reasonable assurance that the financial statements were free of material misstatement. It was not designed for the purpose of identifying matters to communicate. Accordingly, our audit would not usually identify all such matters that may be of interest to you and it is inappropriate to conclude that no such matters exist. This communication is prepared solely for your information and is not intended for any other purpose. We accept no responsibility to any third party who relies on this communication.

Based on our examination, the following observations and recommendations are submitted for your consideration and information.

## **Operating Results**

The village had an excess of revenue over expenses of \$41,228 (2022 - \$92,580), before transfers from reserves of \$2,749. The municipality had budgeted for an excess of revenue over expenses of \$136,180, before such transfers. The unfavourable variance between actual and budget is due to expenses being higher than budgeted in the utility area. Council may wish to review the 2023 financial statements when budgeting for 2024.

## **Evaluation of Internal Controls**

Audits include a review and evaluation of the system of internal controls to assist in determining the level of reliance that may or should be placed on the system in assessing the nature and extent of audit procedures to be undertaken.

During the course of our audit, we encountered no specific internal control matters that we wish to bring to your attention.

1.

\* **Richard M. LeGrand**  
Managing Partner, CPA, CA

\* **Darren G. Schaan**  
Partner, CPA, CA

\* **Christopher W. Pollon**  
Partner, CPA, CA

\* **Grant D. Wirth**  
Partner, CPA, CA

\* **Colin A. Wirth**  
Partner, CPA, CA

\* **Brent D. McLean**  
Partner, CPA, CA

\* Denotes Professional Corporation



### **Significant Accounting Policies**

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The accounting policies used by Village of Buena Vista are described in Note 1, Summary of Significant Accounting Policies, in the financial statements.

As described in Note 1 to the financial statements, the village has adopted various Public Sector Accounting Board's new or revised standards as of January 1, 2023. None of these changes in accounting policies required any type of restatement.

### **Significant Unusual Transactions**

We are not aware of any significant or unusual transactions entered into by Village of Buena Vista that you should be informed about.

### **Accounting Estimates**

Management is responsible for the accounting estimates included in financial statements. Estimates and the related judgments and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditors is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

Certain accounting estimates are particularly sensitive because they involve a significant degree of judgment and may have a range of possible outcomes. The most sensitive accounting estimates in order of significance are as follows:

- Opening capital asset costs where actual costs were not available, and the related accumulated amortization;
- Estimated useful lives of the tangible capital assets;
- Allowance for uncollected accounts and taxes receivable.

**Disagreements with Management**

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the village's financial statements or auditors' report. Disagreements may arise over:

- Selection or application of accounting policies;
- Assumptions and related judgments for accounting estimates;
- Financial statement disclosures;
- Scope of the audit; or
- Wording of the auditor's report.

We are pleased to inform you that we had no disagreements with management during the course of our audit.

**UNCORRECTED MISSTATEMENTS**

The uncorrected misstatements aggregated by us during the audit were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole were as follows:

- a) Prior year understated accrued interest payable of \$14,979
- b) Current year understated accrued interest payable of \$14,297

**Issues Discussed**

The auditor generally discusses among other matters, the application of accounting principles and auditing standards, and fees, etc. with management during the initial or recurring appointment of the auditor as part of the normal course of business. There were no major issues discussed during our audit with regards to our retention that were not in the normal course of business.

**Independence**

Our firm standards require that we communicate with you regarding all relationships between the village and our firm that, in our professional judgment, may reasonably be thought to bear on our independence in the context of the Rules of Professional Conduct of the Institute of Chartered Professional Accountants of Saskatchewan. Making journal entries required to prepare the financial statements and the preparation of the financial statements are the only relationships that in our professional judgment may be thought to bear on our independence. The journal entries were based on information provided by the administrator, or were based on independent third party information, and the entries were approved by the administrator. The financial statements were reviewed by the council. This eliminates any management decision-making involved in our services and limits any impact on our independence. Accordingly, we hereby confirm that we are independent with respect to the village within the meaning of the Rules of Professional Conduct of the Institute of Chartered Professional Accountants of Saskatchewan for the period ending June 12, 2024.

**Difficulties Encountered During the Audit**

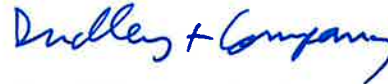
We encountered no significant difficulties during our audit that should be brought to the attention of the council.

## Fees

In accordance with our professional independence standards, we affirm that the total fees charged to the municipality for the audit and preparation of the financial statements for the year ended December 31, 2023 were \$10,000 and \$825 for the audit of recreation board plus taxes and no fees for non-audit work.

To ensure there is a clear understanding and record of the matters discussed, we ask that members of the council sign their acknowledgement in the spaces provided below and provide us with a signed copy of this letter.

Yours truly,



Dudley & Company LLP  
Chartered Professional Accountants

TH/mt

cc: ✓ Gary McLennan, Mayor  
✓ Saskatchewan Ministry of Government Relations

**VILLAGE OF BUENA VISTA**  
Financial Statements  
December 31, 2023

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Page 34	Schedule of Council Remuneration

### Management's Responsibility

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

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

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

Dudley & Company LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report is attached to the financial statements. The external auditors have full and free access to both the Council and management to communicate their audit findings.



Council



Administration

## INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors  
Village of Buena Vista

### *Opinion*

We have audited the financial statements of the **VILLAGE OF BUENA VISTA**, which comprise the statement of financial position as at December 31, 2023 and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the municipality as at December 31, 2023, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

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

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

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

In preparing the financial statements, management is responsible for assessing the municipality'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 intends to dissolve the municipality or to cease operations, or has no realistic alternative but to do so.

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

### *Auditors' Responsibilities for the Audit of the Financial Statements*

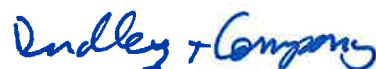
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect 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.

*Independent Auditors' Report (continued)*

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the over-ride 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 municipality'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 municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the municipality 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.



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Dudley & Company LLP  
Chartered Professional Accountants

Regina, Saskatchewan  
June 12, 2024

**VILLAGE OF BUENA VISTA**  
Statement of Financial Position  
As at December 31, 2023

Statement 1

	<b>2023</b>	<b>2022</b>
<b>FINANCIAL ASSETS</b>		
Cash & Cash Equivalents (Note 2)	\$ 2,153,650	\$ 1,962,271
Investments	-	-
Taxes Receivable - Municipal (Note 3)	88,172	59,393
Other Accounts Receivable (Note 4)	68,120	64,278
Assets Held for Sale	-	-
Long-Term Receivable	-	-
Other Long-Term Investments	-	-
Debt Charges Recoverable	-	-
Derivative Assets	-	-
<b>Total Financial Assets</b>	<b>2,309,942</b>	<b>2,085,942</b>

<b>LIABILITIES</b>		
Bank Indebtedness	-	-
Accounts Payable (Note 5)	141,289	75,091
Accrued Liabilities Payable	-	-
Derivative Liabilities	-	-
Deposits	65,700	62,725
Deferred Revenue (Note 6)	30,195	32,046
Asset Retirement Obligation	-	-
Liability for Contaminated Sites	-	-
Long-Term Debt (Note 7)	1,679,205	1,755,734
Lease Obligations	-	-
<b>Total Liabilities</b>	<b>1,916,389</b>	<b>1,925,596</b>

<b>NET FINANCIAL ASSETS</b>	<b>393,553</b>	<b>160,346</b>
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<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedules 6, 7)	6,066,679	6,258,659
Prepayment and Deferred Charges	6,356	6,355
Stock and Supplies	-	-
Other (Note 8)	18,443	18,443

<b>Total Non-Financial Assets</b>	<b>6,091,478</b>	<b>6,283,457</b>
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<b>Accumulated Surplus (Deficit) (Schedule 8)</b>	<b>\$ 6,485,031</b>	<b>\$ 6,443,803</b>
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Accumulated surplus (deficit) is comprised of:

Accumulated surplus (deficit) excluding remeasurement gains (losses)	\$ 6,485,031	\$ 6,443,803
Accumulated remeasurement gains (losses) (Statement 5)	\$ -	\$ -

The accompanying notes form an integral part of these financial statements.



**VILLAGE OF BUENA VISTA**  
Statement of Operations  
For the year ended December 31, 2023

Statement 2

		2023 Budget	2023	2022
<b>Revenues</b>				
Tax Revenue	(Schedule 1)	\$ 1,081,850	\$ 1,114,624	\$ 1,069,997
Other Unconditional Revenue	(Schedule 1)	158,040	174,010	153,582
Fees and Charges	(Schedule 4, 5)	392,520	400,094	398,217
Conditional Grants	(Schedule 4, 5)	58,890	32,567	30,948
Tangible Capital Assets - Gain (Loss)	(Schedule 4, 5)	-	6,210	-
Land Sales - Gain	(Schedule 4, 5)	-	-	20,976
Investment Income and Commissions	(Schedule 4, 5)	14,000	52,974	20,886
Other Revenues	(Schedule 4, 5)	-	-	-
Restructurings	(Schedule 4, 5)	-	-	-
Provincial/Federal Capital Grants	(Schedule 4, 5)	-	41,249	61,211
<b>Total Revenues</b>		<b>1,705,300</b>	<b>1,821,728</b>	<b>1,755,817</b>

**Expenses**

General Government Services	(Schedule 3)	301,570	382,309	280,941
Protective Services	(Schedule 3)	85,360	84,704	80,012
Transportation Services	(Schedule 3)	465,840	507,673	454,030
Environmental and Public Health Services	(Schedule 3)	273,910	194,533	196,243
Planning and Development Services	(Schedule 3)	9,800	10,072	9,487
Recreation and Cultural Services	(Schedule 3)	46,410	100,005	81,115
Utility Services	(Schedule 3)	386,230	501,204	561,409
<b>Total Expenses</b>		<b>1,569,120</b>	<b>1,780,500</b>	<b>1,663,237</b>
<b>Surplus (Deficit) of Revenues over Expenses</b>		<b>136,180</b>	<b>41,228</b>	<b>92,580</b>
Accumulated Surplus (Deficit) excluding remeasurement gains (losses), Beginning of Year		6,443,803	6,443,803	6,351,223
<b>Accumulated Surplus (Deficit) excluding remeasurement gains (losses), End of Year</b>		<b>\$ 6,579,983</b>	<b>\$ 6,485,031</b>	<b>\$ 6,443,803</b>

The accompanying notes form an integral part of these financial statements.

**VILLAGE OF BUENA VISTA**  
**Statement of Changes in Net Financial Assets**  
**For the year ended December 31, 2023**

Statement 3

	2023 Budget	2023	2022
<b>Annual Surplus (Deficit)</b>	<b>\$ 136,180</b>	<b>\$ 41,228</b>	<b>\$ 92,580</b>
(Acquisition) of tangible capital assets	(40,000)	(118,616)	(86,511)
Amortization of tangible capital assets	-	258,506	268,785
Proceeds of disposal of tangible capital assets	-	58,300	-
Loss (gain) on disposal of tangible capital assets	-	(6,210)	-
Transfer of assets/liabilities in restructuring transactions	-	-	-
<b>Surplus (Deficit) of capital expenses over expenditures</b>	<b>(40,000)</b>	<b>191,980</b>	<b>182,274</b>
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	(1)	(327)
(Increase) to other non-financial assets	-	-	-
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	-	-
Decrease to other non-financial assets	-	-	21,646
<b>Surplus (Deficit) of other non-financial expenses over expenditures</b>	<b>-</b>	<b>(1)</b>	<b>21,319</b>
Unrealized remeasurement gains (losses)	-	-	-
<b>Increase/Decrease in Net Financial Assets</b>	<b>96,180</b>	<b>233,207</b>	<b>296,173</b>
<b>Net Financial Assets - Beginning of Year</b>	<b>160,346</b>	<b>160,346</b>	<b>(135,827)</b>
<b>Net Financial Assets - End of Year</b>	<b>\$ 256,526</b>	<b>\$ 393,553</b>	<b>\$ 160,346</b>

The accompanying notes form an integral part of these financial statements.

**VILLAGE OF BUENA VISTA**  
Statement of Cash Flows  
For the year ended December 31, 2023

Statement 4

	2023	2022
<b>Cash provided by (used for) the following activities</b>		
<b>Operating:</b>		
Surplus (Deficit)	\$ 41,228	\$ 92,580
Amortization	258,506	268,785
Loss (gain) on disposal of tangible capital assets	(6,210)	-
	293,524	361,365
<b>Changes in assets / liabilities</b>		
Taxes Receivable - Municipal	(28,779)	(10,321)
Other Receivables	(3,842)	4,874
Assets Held for Sale	-	-
Accounts and Accrued Liabilities Payable	66,198	(29,511)
Derivative Liabilities	-	-
Deposits	2,975	(1,500)
Deferred Revenue	(1,851)	7,699
Other Liabilities	-	-
Asset Retirement Obligation	-	-
Liability for Contaminated Sites	-	-
Stock and Supplies for Use	-	-
Prepayments and Deferred Charges	(1)	(327)
Other Non-Financial Assets	-	21,646
<b>Net cash from (used for) operations</b>	<b>328,224</b>	<b>353,925</b>
<b>Capital:</b>		
Cash Used to Acquire Tangible Capital Assets	(118,616)	(86,511)
Proceeds on Sale of Tangible Capital Assets	58,300	-
<b>Net cash from (used for) capital</b>	<b>(60,316)</b>	<b>(86,511)</b>
<b>Investing:</b>		
Proceeds on Disposal (Acquisition) of Investments	-	-
Other Investments	-	-
<b>Net cash from (used for) investing</b>	<b>-</b>	<b>-</b>
<b>Financing:</b>		
Debt Charges Recovered	-	-
Long-Term Debt Issued	-	-
Long-Term Debt Repaid	(76,529)	(142,872)
Other Financing	-	-
<b>Net cash from (used for) financing</b>	<b>(76,529)</b>	<b>(142,872)</b>
<b>Increase (Decrease) in cash resources</b>	<b>191,379</b>	<b>124,542</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<b>1,962,271</b>	<b>1,837,729</b>
<b>Cash and Cash Equivalents - End of Year</b>	<b>\$ 2,153,650</b>	<b>\$ 1,962,271</b>

The accompanying notes form an integral part of these financial statements.

**VILLAGE OF BUENA VISTA**  
Statement of Remeasurement Gains and Losses  
As at December 31, 2023

Statement 5

	2023	2022
<b>Accumulated remeasurement gains (losses) at the beginning of the year:</b>	\$ -	\$ -
<b>Unrealized gains (losses) attributable to (Note 3):</b>		
Derivatives	-	-
Equity investments measured at fair value	-	-
Foreign exchange	-	-
	-	-
<b>Amounts reclassified to the Statement of Operations (Note 3):</b>		
Derivatives	-	-
Equity investments measured at fair value	-	-
Foreign exchange	-	-
	-	-
<b>Net remeasurement gains (losses) for the year</b>	-	-
<b>Accumulated remeasurement gains (losses) at end of year</b>	\$ -	\$ -

**VILLAGE OF BUENA VISTA**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the municipality have been prepared by management in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada).

Significant aspects of the accounting policies adopted by the municipality are as follows:

**Basis of Accounting:**

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

**(a) Reporting Entity:**

The financial statements report the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

A partnership represents a contractual arrangement between the municipality and a party 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 operation of the partnership.

**(b) Collection of Funds for Other Authorities:**

Collection of funds by the municipality for the school board are collected and remitted in accordance with relevant legislation.

**(c) 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 either expenses or revenues in the period that the events giving rise to the transfer occur, providing:

- a) the transfer is authorized;
- b) eligibility criteria have been met by the recipient; and
- c) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received will be recorded as deferred revenue.

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 eligibility criteria have been met.

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

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the municipality 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.

**VILLAGE OF BUENA VISTA**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**(e) Deferred Revenue:**

Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.

**(f) Net Financial Assets:**

Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.

**(g) Non-Financial Assets:**

Tangible capital and other non-financial assets are accounted for as assets by the municipality because they can be used to provide municipal services in future periods. These assets do not normally provide resources to discharge the liabilities of the municipality unless they are sold.

**(h) 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.

**(i) 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. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions from other taxing authorities operate as a flow through and are excluded from municipal revenue.

**(j) Investments:**

Portfolio investments are valued in accordance with the policy noted on financial instruments, less any provision for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment.



**VILLAGE OF BUENA VISTA**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**(k) Financial Instruments:**

Derivative and equity investments 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 methods. Impairment losses are recognized in the statement of operations when there is an other than temporary decline in value.

The municipality has elected to measure other specific instruments at fair value, to correspond with how they are evaluated and managed. As follows:

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: 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.

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

Measurement of Financial Instruments:

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

<u>Financial Statement Line Item</u>	<u>Measurement</u>
Cash and cash equivalents	Cost
Other accounts receivable	Amortized cost
Long term receivables	Fair value
Accounts payable and accrued liabilities	Amortized cost
Deposit liabilities	Cost
Long term debt	Cost

**(l) Inventories:**

Inventories of materials and supplies expected to be used by the municipality 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 and net realizable value. Cost is determined by the actual cost. Net realizable value is the estimated selling price in the ordinary course of business.

**VILLAGE OF BUENA VISTA**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**(m) Tangible Capital Assets:**

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant deflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution; these, and the tangible capital assets that are recognized at a nominal value, are disclosed on Schedule 6. The cost of tangible capital assets less any estimated residual value are amortized over the asset's estimated useful life using the straight-line method of amortization. No amortization is claimed on capital assets in the year of acquisition. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Assets</u>	<u>Useful Life</u>
<b>General Assets</b>	
<b>Land</b>	Indefinite
<b>Land Improvements</b>	10 to 15 years
<b>Buildings</b>	50 years
<b>Vehicles and Equipment</b>	
Vehicles	10 years
Machinery and Equipment	5 to 20 years
<b>Infrastructure Assets</b>	
<b>Infrastructure Assets</b>	
Water and Sewer	40 to 75 years
Road Network Assets	10 to 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 municipality 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 substantially all of the 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 lease are amortized on a straight line basis, over their estimated useful lives (or over their lease term if the asset ownership isn't passing, or likely to pass, to the municipality at the end of its term). Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.



**VILLAGE OF BUENA VISTA**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**(n) Employee Benefit Plans:**

Contributions to the municipality's defined benefit plans are expensed when contributions are due and payable. Under the defined benefit multiemployer plans, the municipality's obligations are limited to their contributions.

**(o) Measurement Uncertainty:**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

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

The "Opening Assets Costs" of tangible capital assets have been estimated where actual costs were not available.

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.

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

Measurement financial instruments at the 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.

**VILLAGE OF BUENA VISTA**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**(p) Basis of Segmentation / Segment Report:**

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

**Protective Services:** The Protective Services segment is comprised of items for Police and Fire protection.

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

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

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

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

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

**(q) Budget Information:**

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on April 25, 2023.

**VILLAGE OF BUENA VISTA**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**(r) New Standards and Amendments to Standards:**

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

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

**PS 3400 Revenue**, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer. The standard is mandatory for fiscal years beginning on or after April 1, 2023. Earlier adoption is permitted. The standard may be adopted retroactively or prospectively.

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

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

**(s) New Accounting Policies Adopted During the Year**

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

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

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

The municipality has chosen to use the retrospective method to account for the changes. This adoption has had no effect on the financial statements.

**VILLAGE OF BUENA VISTA**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**2. Cash and Cash Equivalents**

	2023	2022
Cash	\$ 2,146,020	\$ 1,951,892
Recreation board	7,630	10,379
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,153,650</b>	<b>\$ 1,962,271</b>

Cash and cash equivalents include balances with banks, redeemable term deposits, and marketable securities and other short-term investments with maturities of twelve months or less.

**3. Taxes Receivable**

	2023	2022
Municipal - Current	\$ 73,259	\$ 59,390
- Arrears	14,913	3
	88,172	59,393
- Less Allowance for Uncollectables	-	-
<b>Total Municipal Taxes Receivable</b>	<b>88,172</b>	<b>59,393</b>

School - Current	23,497	14,188
- Arrears	1,557	1
<b>Total School Taxes Receivable</b>	<b>25,054</b>	<b>14,189</b>

Other	-	-
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Total Taxes Receivable	113,226	73,582
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Deduct taxes to be collected on behalf of other organizations	(25,054)	(14,189)
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<b>Total Taxes Receivable - Municipal</b>	<b>\$ 88,172</b>	<b>\$ 59,393</b>
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**4. Other Accounts Receivable**

	2023	2022
Trade receivables	\$ 70	\$ -
GST receivable	31,807	30,928
Local government	1,155	-
Utility accounts receivable	30,172	28,877
Accrued interest	4,916	4,473
<b>Total Other Accounts Receivable</b>	<b>68,120</b>	<b>64,278</b>

Less Allowance for Uncollectables	-	-
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<b>Net Other Accounts Receivable</b>	<b>\$ 68,120</b>	<b>\$ 64,278</b>
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**VILLAGE OF BUENA VISTA**  
Notes to the Financial Statements  
For the year ended December 31, 2023

<b>5. Accounts Payable</b>	<b>2023</b>	<b>2022</b>
Trade payables	\$ 46,305	\$ 4,286
School tax collections	49,556	37,391
Payroll deductions	13,651	5,514
Vacation payable	31,677	27,800
Public reserve	100	100
<b>Total Accounts Payable</b>	<b>\$ 141,289</b>	<b>\$ 75,091</b>

<b>6. Deferred Revenue</b>	<b>2023</b>	<b>2022</b>
Prepaid water	6,558	5,978
Prepaid taxes	23,637	26,068
<b>Total Deferred Revenue</b>	<b>\$ 30,195</b>	<b>\$ 32,046</b>

**VILLAGE OF BUENA VISTA**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**7. Long-Term Debt**

a) The debt limit of the municipality is \$1,431,389. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the Municipalities Act Section 161(1)).

b) Town of Regina Beach Lagoon Capital loan consists of monthly payments starting on July 1, 2019 of \$5,696.31 for 240 months. The loan bears an interest rate of 3.88%.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2023	\$ -	\$ -	\$ -	\$ 36,721
2024	38,172	30,184	68,356	38,172
2025	39,680	28,676	68,356	39,680
2026	41,247	27,108	68,355	41,247
2027	42,877	25,479	68,356	42,877
2028	44,570	23,786	68,356	44,570
Thereafter	588,749	128,987	717,736	588,749
Balance	\$ 795,295	\$ 264,220	\$ 1,059,515	\$ 832,016

c) RBC Water Treatment Plant Loan consists of annual payments starting June 25, 2021 of \$66,596 for 20 years. The loan bears an interest rate of 2.90%.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2023	\$ -	\$ -	\$ -	\$ 39,808
2024	40,962	25,634	66,596	40,962
2025	42,150	24,446	66,596	42,150
2026	43,373	23,223	66,596	43,373
2027	44,630	21,965	66,595	44,630
2028	45,925	20,671	66,596	45,925
Thereafter	666,870	132,280	799,150	666,870
Balance	\$ 883,910	\$ 248,219	\$ 1,132,129	\$ 923,718

**8. Other Non-Financial Assets**

	2023	2022
Municipal share of tax title property	\$ 18,443	\$ 18,443
<b>Total Other Non-Financial Assets</b>	<b>\$ 18,443</b>	<b>\$ 18,443</b>



**VILLAGE OF BUENA VISTA**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**9. Pension Plan**

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer 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 of benefits. Employees and employers each make plan contributions of 9% of salary (subject to an annually adjusted maximum pensionable earnings amount). The municipality's pension expense in 2023 was \$33,974 (2022 - \$33,154). The benefits accrued to the municipality's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees, which could affect future contribution rates and/or benefits. Contributions to MEPP are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for the plan are not recognized in these financial statements. Rather, the plan is accounted for as a defined contribution plan where the contributions are expensed when made.

The most recent available information reports, in total, plan assets of \$3,602,822,000, plan liabilities, including pension obligations, of \$2,441,485,000, and a resulting surplus of \$1,161,337,000.

**10. Comparative Figures**

Certain of the prior year's comparative figures have been reclassified to conform to the current year's manner of presentation.

**11. Related Parties**

The financial statements include transactions with related parties. The municipality is related to key management personnel (council and senior management) and their close family members. Transactions with these related parties are in the normal course of operations and are settled on normal trade terms.

**VILLAGE OF BUENA VISTA**  
Notes to the Financial Statements  
For the year ended December 31, 2023

**12. Risk Management**

Through its financial assets and liabilities, the municipality is exposed to various risks.

**Credit Risk**

Credit risk is the risk that one party to a financial instrument will fail to discharge their responsibilities with respect to the financial instrument, and in doing so, cause a loss for the other party. The municipality is exposed to credit risk on the accounts receivable. The municipality does not have significant exposure to any individual creditor.

**Liquidity Risk**

Liquidity risk is the risk that the entity will encounter difficulty in meeting financial obligations as they fall due. The municipality undertakes regular cash flow analyses to ensure that there are sufficient cash resources to meet all obligations. The municipality does not feel that it has any financial instruments subject to liquidity risk.

**Market Risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of three types of risk: interest rate risk, currency risk, and price risk.

**Interest Rate Risk**

Interest rate risk is the risk that future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The municipality is not exposed to significant interest rate risk of its monetary current assets and current liabilities due to their short term maturity.

**Currency Risk**

Currency risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in currency fluctuations. The municipality does not feel that it has any financial instruments subject to currency risk as the majority of its transactions are in Canadian currency.

**Other Price Risk**

Other price risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in fair value of equity instruments. The municipality does not have any financial instruments that are affected by other price risk.

**13. Commitments**

The municipality signed a four year copier lease during 2020 with quarterly payments due at \$750 plus taxes with a maturity date of November 27, 2024.



**VILLAGE OF BUENA VISTA**  
Schedule of Taxes and Other Unconditional Revenue  
For the year ended December 31, 2023

Schedule 1

	2023 Budget	2023	2022
<b>TAXES</b>			
General municipal tax levy	\$ 1,209,830	\$ 1,211,242	\$ 1,170,671
Abatements and adjustments	(10,000)	-	(2,360)
Discount on current year taxes	(120,980)	(101,621)	(101,248)
<b>Net Municipal Taxes</b>	<b>1,078,850</b>	<b>1,109,621</b>	<b>1,067,063</b>
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	3,000	5,003	2,934
Special tax levy	-	-	-
Other -	-	-	-
<b>Total Taxes</b>	<b>1,081,850</b>	<b>1,114,624</b>	<b>1,069,997</b>
<b>UNCONDITIONAL GRANTS</b>			
Revenue Sharing	158,040	158,100	139,428
Organized Hamlet	-	-	-
Other -	-	-	-
<b>Total Unconditional Grants</b>	<b>158,040</b>	<b>158,100</b>	<b>139,428</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Federal	-	-	-
Provincial	-	-	-
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	-	-	-
Other -	-	-	-
Local/Other	-	-	-
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other -	-	-	-
Other Government Transfers	-	-	-
S.P.C. Surcharge	-	-	-
SaskEnergy Surcharge	-	15,910	14,154
Other -	-	-	-
<b>Total Grants in Lieu of Taxes</b>	<b>-</b>	<b>15,910</b>	<b>14,154</b>
<b>TOTAL OTHER UNCONDITIONAL REVENUE</b>	<b>158,040</b>	<b>174,010</b>	<b>153,582</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>\$ 1,239,890</b>	<b>\$ 1,288,634</b>	<b>\$ 1,223,579</b>

**VILLAGE OF BUENA VISTA**  
Schedule of Operating and Capital Revenue by Function  
For the year ended December 31, 2023

Schedule 2-1

	2023 Budget	2023	2022
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ 1,220	\$ 950	\$ 2,300
- Sales of supplies	-	60	-
- Other -	-	-	-
Total Fees and Charges	1,220	1,010	2,300
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	20,976
- Investment income and commissions	14,000	52,974	20,886
- Other -	-	-	-
Total Other Segmented Revenue	15,220	53,984	44,162
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>15,220</b>	<b>53,984</b>	<b>44,162</b>
<b>Capital</b>			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restructuring Revenues/Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Government Services</b>	<b>\$ 15,220</b>	<b>\$ 53,984</b>	<b>\$ 44,162</b>

**PROTECTIVE SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Other - Fines revenue	\$ 100	\$ -	\$ -
Total Fees and Charges	100	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	100	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>Capital</b>			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Local Government	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restructuring Revenues/Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Protective Services</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>

**VILLAGE OF BUENA VISTA**  
Schedule of Operating and Capital Revenue by Function  
For the year ended December 31, 2023

Schedule 2-2

	2023 Budget	2023	2022
<b>TRANSPORTATION SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ 760	\$ 6,701	\$ 8,916
- Sales of supplies	400	-	641
- Road maintenance, restoration agreements	-	-	-
- Frontage	-	-	-
- Other -	-	-	-
Total Fees and Charges	1,160	6,701	9,557
- Tangible capital asset sales - gain (loss)	-	6,210	-
- Other -	-	-	-
Total Other Segmented Revenue	1,160	12,911	9,557
Conditional Grants			
- RIRG (CTP)	-	-	-
- Student Employment	1,820	1,820	5,201
- MEEP	-	-	-
- Other -	-	-	-
Total Conditional Grants	1,820	1,820	5,201
<b>Total Operating</b>	<b>2,980</b>	<b>14,731</b>	<b>14,758</b>
<b>Capital</b>			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- RIRG (CTP, Bridge/ Large Culvert, Rd Const)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - SGI Traffic Safety	-	-	42,300
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>42,300</b>
<b>Restructuring Revenues/Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Transportation Services</b>	<b>\$ 2,980</b>	<b>\$ 14,731</b>	<b>\$ 57,058</b>

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	\$ -	\$ -	\$ -
- Other -	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Recycling	-	-	-
- Pest Control	-	-	-
- TAPD	-	-	-
- Local Government	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restructuring Revenues/Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Environmental and Public Health Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**VILLAGE OF BUENA VISTA**  
Schedule of Operating and Capital Revenue by Function  
For the year ended December 31, 2023

Schedule 2-3

	2023 Budget	2023	2022
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and development charges	\$ 11,220	\$ 13,319	\$ 22,676
- Other -	-	-	-
Total Fees and Charges	11,220	13,319	22,676
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	11,220	13,319	22,676
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>11,220</b>	<b>13,319</b>	<b>22,676</b>
<b>Capital</b>			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restructuring Revenues/Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Planning and Development Services</b>	<b>\$ 11,220</b>	<b>\$ 13,319</b>	<b>\$ 22,676</b>

**RECREATION AND CULTURAL SERVICES**  
**Operating**

Other Segmented Revenue			
Fees and Charges			
- Other - Recreation fees	\$ 10,660	\$ 4,157	\$ 4,846
Total Fees and Charges	10,660	4,157	4,846
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	10,660	4,157	4,846
Conditional Grants			
- Canada Day	-	-	-
- Local Government	-	-	-
- Donations	50,000	25,000	20,000
- Sask Lotteries	7,070	5,747	5,747
- Other -	-	-	-
Total Conditional Grants	57,070	30,747	25,747
<b>Total Operating</b>	<b>67,730</b>	<b>34,904</b>	<b>30,593</b>
<b>Capital</b>			
Conditional Grants			
- Canada Community Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Local Government	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restructuring Revenues/Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Recreation and Cultural Services</b>	<b>\$ 67,730</b>	<b>\$ 34,904</b>	<b>\$ 30,593</b>

**VILLAGE OF BUENA VISTA**  
Schedule of Operating and Capital Revenue by Function  
For the year ended December 31, 2023

Schedule 2-4

	2023 Budget	2023	2022
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Water	\$ 260,150	\$ 252,158	\$ 253,714
- Sewer	13,010	17,546	14,871
- Other - Infrastructure fees	95,000	105,203	90,253
Total Fees and Charges	368,160	374,907	358,838
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	368,160	374,907	358,838
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>368,160</b>	<b>374,907</b>	<b>358,838</b>
<b>Capital</b>			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	41,249	18,911
- ICIP	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other -	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>41,249</b>	<b>18,911</b>
<b>Restructuring Revenues/Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Utility Services</b>	<b>\$ 368,160</b>	<b>\$ 416,156</b>	<b>\$ 377,749</b>

<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>\$ 465,410</b>	<b>\$ 533,094</b>	<b>\$ 532,238</b>
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**SUMMARY**

Total Other Segmented Revenue	\$ 406,520	\$ 459,278	\$ 440,079
Total Conditional Grants	58,890	32,567	30,948
Total Capital Grants and Contributions	-	41,249	61,211
Restructuring Revenue	-	-	-

<b>TOTAL REVENUE BY FUNCTION</b>	<b>\$ 465,410</b>	<b>\$ 533,094</b>	<b>\$ 532,238</b>
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**VILLAGE OF BUENA VISTA**  
Schedule of Total Expenses by Function  
For the year ended December 31, 2023

Schedule 3-1

	2023 Budget	2023	2022
<b>GENERAL GOVERNMENT SERVICES</b>			
Council remuneration and travel	\$ 13,900	\$ 12,155	\$ 12,990
Wages and benefits	152,050	202,759	154,482
Professional/Contractual services	101,820	133,265	81,229
Utilities	7,800	7,498	7,323
Maintenance, materials, and supplies	26,000	20,527	18,812
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	6,105	6,105
Interest	-	-	-
Accretion of asset retirement obligations	-	-	-
Allowance for uncollectables	-	-	-
Other -	-	-	-
<b>Total General Government Services</b>	<b>\$ 301,570</b>	<b>\$ 382,309</b>	<b>\$ 280,941</b>

**PROTECTIVE SERVICES**

**Police Protection**

Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	44,000	41,028	37,955
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other -	-	-	-

**Fire Protection**

Wages and benefits	-	-	-
Professional/Contractual services	5,360	2,553	2,564
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	36,000	41,123	39,493
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Other -	-	-	-

<b>Total Protective Services</b>	<b>\$ 85,360</b>	<b>\$ 84,704</b>	<b>\$ 80,012</b>
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**TRANSPORTATION SERVICES**

Wages and benefits	\$ 201,290	\$ 217,164	\$ 195,265
Council remuneration and travel	-	-	-
Professional/Contractual services	122,000	124,652	75,636
Utilities	11,530	11,523	10,874
Maintenance, materials, and supplies	60,020	46,295	26,009
Gravel	71,000	5,194	33,916
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	102,845	110,230
Interest	-	-	2,100
Accretion of asset retirement obligation	-	-	-
Other -	-	-	-

<b>Total Transportation Services</b>	<b>\$ 465,840</b>	<b>\$ 507,673</b>	<b>\$ 454,030</b>
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**VILLAGE OF BUENA VISTA**  
Schedule of Total Expenses by Function  
For the year ended December 31, 2023

Schedule 3-2

	2023 Budget	2023	2022
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	270,230	191,156	192,508
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	-	-	-
- Waste disposal	-	-	-
- Public health	3,680	3,377	3,735
- capital	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Other -	-	-	-
<b>Total Environmental and Public Health Services</b>	<b>\$ 273,910</b>	<b>\$ 194,533</b>	<b>\$ 196,243</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	9,800	10,072	9,487
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Other -	-	-	-
<b>Total Planning and Development Services</b>	<b>\$ 9,800</b>	<b>\$ 10,072</b>	<b>\$ 9,487</b>
<b>RECREATION AND CULTURAL SERVICES</b>			
Wages and benefits	\$ 25,760	\$ 35,541	\$ 24,452
Professional/Contractual services	15,410	15,135	13,474
Utilities	1,950	1,683	1,736
Maintenance, materials, and supplies	1,000	-	668
Grants and contributions - operating	2,090	26,333	21,659
- capital	-	-	-
Amortization	-	8,660	8,414
Interest	-	-	-
Accretion of asset retirement obligation	-	-	-
Allowance for uncollectables	-	-	-
Other - Rec board expenses	200	12,653	10,712
<b>Total Recreation and Cultural Services</b>	<b>\$ 46,410</b>	<b>\$ 100,005</b>	<b>\$ 81,115</b>

**VILLAGE OF BUENA VISTA**  
Schedule of Total Expenses by Function  
For the year ended December 31, 2023

Schedule 3-3

	2023 Budget	2023	2022
<b>UTILITY SERVICES</b>			
Wages and benefits	\$ 175,000	\$ 134,214	\$ 163,375
Professional/Contractual services	107,130	95,368	132,877
Utilities	39,100	38,620	37,848
Maintenance, materials, and supplies	65,000	33,684	22,334
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	140,896	144,036
Interest	-	58,422	60,939
Accretion of asset retirement obligation	-	-	-
Allowance for uncollectables	-	-	-
Other -	-	-	-
<b>Total Utility Services</b>	<b>\$ 386,230</b>	<b>\$ 501,204</b>	<b>\$ 561,409</b>
<b>TOTAL EXPENSES BY FUNCTION</b>	<b>\$ 1,569,120</b>	<b>\$ 1,780,500</b>	<b>\$ 1,663,237</b>



**VILLAGE OF BUENA VISTA**  
Schedule of Segment Disclosure by Function  
For the year ended December 31, 2023

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	\$ 1,010	\$ -	\$ 6,701	\$ -	\$ 13,319	\$ 4,157	\$ 374,907	\$ 400,094
Tangible Capital Asset Sales-Gain (Loss)	-	-	6,210	-	-	-	-	6,210
Investment Income and Commissions	52,974	-	-	-	-	-	-	52,974
Grants - Conditional	-	-	1,820	-	-	30,747	-	32,567
- Capital	-	-	-	-	-	-	41,249	41,249
<b>Total Revenues</b>	<b>53,984</b>	<b>-</b>	<b>14,731</b>	<b>-</b>	<b>13,319</b>	<b>34,904</b>	<b>416,156</b>	<b>533,094</b>
<b>Expenses (Schedule 3)</b>								
Wages and Benefits	214,914	-	217,164	-	-	35,541	134,214	601,833
Professional / Contractual Services	133,265	43,581	124,652	191,156	10,072	15,135	95,368	613,229
Utilities	7,498	-	11,523	-	-	1,683	38,620	59,324
Maintenance, Materials, and Supplies	20,527	-	51,489	-	-	-	33,684	105,700
Grants and Contributions	-	41,123	-	3,377	-	26,333	-	70,833
Amortization	6,105	-	102,845	-	-	8,660	140,896	258,506
Interest	-	-	-	-	-	-	58,422	58,422
Other	-	-	-	-	-	12,653	-	12,653
<b>Total Expenses</b>	<b>382,309</b>	<b>84,704</b>	<b>507,673</b>	<b>194,533</b>	<b>10,072</b>	<b>100,005</b>	<b>501,204</b>	<b>1,780,500</b>
<b>Surplus (Deficit) by Function</b>	<b>\$ (328,325)</b>	<b>\$ (84,704)</b>	<b>\$ (492,942)</b>	<b>\$ (194,533)</b>	<b>\$ 3,247</b>	<b>\$ (65,101)</b>	<b>\$ (85,048)</b>	<b>\$ (1,247,406)</b>

Taxation and Other Unconditional Revenue (Schedule 1)

\$ 1,288,634

**Net Surplus (Deficit)**

\$ 41,228

**VILLAGE OF BUENA VISTA**  
Schedule of Segment Disclosure by Function  
For the year ended December 31, 2022

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	\$ 2,300	\$ -	\$ 9,557	\$ -	\$ 22,676	\$ 4,846	\$ 358,838	\$ 398,217
Land Sales - Gain	20,976	-	-	-	-	-	-	20,976
Investment Income and Commissions	20,886	-	-	-	-	-	-	20,886
Grants - Conditional	-	-	5,201	-	-	25,747	-	30,948
- Capital	-	-	42,300	-	-	-	18,911	61,211
<b>Total Revenues</b>	<b>44,162</b>	<b>-</b>	<b>57,058</b>	<b>-</b>	<b>22,676</b>	<b>30,593</b>	<b>377,749</b>	<b>532,238</b>
<b>Expenses (Schedule 3)</b>								
Wages and Benefits	167,472	-	195,265	-	-	24,452	163,375	550,564
Professional / Contractual Services	81,229	40,519	75,636	192,508	9,487	13,474	132,877	545,730
Utilities	7,323	-	10,874	-	-	1,736	37,848	57,781
Maintenance, Materials, and Supplies	18,812	-	59,925	-	-	668	22,334	101,739
Grants and Contributions	-	39,493	-	3,735	-	21,659	-	64,887
Amortization	6,105	-	110,230	-	-	8,414	144,036	268,785
Interest	-	-	2,100	-	-	-	60,939	63,039
Other	-	-	-	-	-	10,712	-	10,712
<b>Total Expenses</b>	<b>280,941</b>	<b>80,012</b>	<b>454,030</b>	<b>196,243</b>	<b>9,487</b>	<b>81,115</b>	<b>561,409</b>	<b>1,663,237</b>
<b>Surplus (Deficit) by Function</b>	<b>\$ (236,779)</b>	<b>\$ (80,012)</b>	<b>\$ (396,972)</b>	<b>\$ (196,243)</b>	<b>\$ 13,189</b>	<b>\$ (50,522)</b>	<b>\$ (183,660)</b>	<b>\$ (1,130,999)</b>

Taxation and Other Unconditional Revenue (Schedule 1)

\$ 1,223,579

**Net Surplus (Deficit)**

\$ 92,580

**VILLAGE OF BUENA VISTA**  
Schedule of Tangible Capital Assets by Object  
For the year ended December 31, 2023

Schedule 6

2023										2022	
	General Assets					Infrastructure Assets		General / Infrastructure Assets Under Construction	Total	Total	
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear Assets					
Asset Cost											
Opening Asset Costs	\$ 116,182	\$ 656,370	\$ 2,366,718	\$ 184,290	\$ 784,994	\$ 5,440,762	\$ 41,468	\$ 9,590,784	\$ 9,504,273		
Additions during the year	-	-	-	-	99,096	-	19,520	118,616	86,511		
Disposals and write downs during the year	-	-	-	-	(57,878)	-	-	(57,878)	-		
Transfers (from) assets under construction	-	-	51,018	-	-	-	(51,018)	-	-		
Closing Asset Costs	\$ 116,182	\$ 656,370	\$ 2,417,736	\$ 184,290	\$ 826,212	\$ 5,440,762	\$ 9,970	\$ 9,651,522	\$ 9,590,784		
Accumulated Amortization											
Opening Accum. Amort. Cost	\$ -	\$ 195,034	\$ 252,552	\$ 146,480	\$ 308,504	\$ 2,429,555	\$ -	\$ 3,332,125	\$ 3,063,340		
Add: Amortization taken	-	13,515	57,123	7,157	58,047	122,664	-	258,506	268,785		
Less: Accum. Amort. on Disposals	-	-	-	-	(5,788)	-	-	(5,788)	-		
Closing Accumulated Amort.	\$ -	\$ 208,549	\$ 309,675	\$ 153,637	\$ 360,763	\$ 2,552,219	\$ -	\$ 3,584,843	\$ 3,332,125		
Net Book Value	\$ 116,182	\$ 447,821	\$ 2,108,061	\$ 30,653	\$ 465,449	\$ 2,888,543	\$ 9,970	\$ 6,066,679	\$ 6,258,659		

1. Total contributed/donated assets received in 2023: \$ -
2. List of assets recognized at nominal value in 2023 are:
  - Infrastructure assets \$ -
  - Vehicles \$ -
  - Machinery and Equipment \$ -
3. Amount of interest capitalized in 2023: \$ -

**VILLAGE OF BUENA VISTA**  
Schedule of Tangible Capital Assets by Function  
For the year ended December 31, 2023

Schedule 7

	2023							2022	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
<b>Asset Cost</b>									
Opening Asset Costs	\$ 301,764	\$ 76,378	\$ 2,284,559	\$ -	\$ -	\$ 343,268	\$ 6,584,815	\$ 9,590,784	\$ 9,504,273
Additions during the year	-	-	108,646	-	-	-	9,970	118,616	86,511
Disposals and write-downs during the year	-	-	(57,878)	-	-	-	-	(57,878)	-
<b>Closing Asset Costs</b>	<b>\$ 301,764</b>	<b>\$ 76,378</b>	<b>\$ 2,335,327</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 343,268</b>	<b>\$ 6,594,785</b>	<b>\$ 9,651,522</b>	<b>\$ 9,590,784</b>
<b>Accumulated Amortization</b>									
Opening Accum. Amort. Costs	\$ 117,559	\$ 46,380	\$ 1,297,743	\$ -	\$ -	\$ 79,756	\$ 1,790,687	\$ 3,332,125	\$ 3,063,340
Add: Amortization taken	6,105	-	102,845	-	-	8,660	140,896	258,506	268,785
Less: Accum. Amort. on Disposals	-	-	(5,788)	-	-	-	-	(5,788)	-
<b>Closing Accumulated Amortization</b>	<b>\$ 123,664</b>	<b>\$ 46,380</b>	<b>\$ 1,394,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88,416</b>	<b>\$ 1,931,583</b>	<b>\$ 3,584,843</b>	<b>\$ 3,332,125</b>
<b>Net Book Value</b>	<b>\$ 178,100</b>	<b>\$ 29,998</b>	<b>\$ 940,527</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 254,852</b>	<b>\$ 4,663,202</b>	<b>\$ 6,066,679</b>	<b>\$ 6,258,659</b>

**VILLAGE OF BUENA VISTA**  
Schedule of Accumulated Surplus  
For the year ended December 31, 2023

Schedule 8

	2022	Changes	2023
<b>UNAPPROPRIATED SURPLUS</b>	\$ 912,372	\$ 159,427	\$ 1,071,799
<b>APPROPRIATED RESERVES</b>			
Recreation Board	7,057	(2,749)	4,308
General	309,000	-	309,000
6th Street Storm Sewer	548,950	-	548,950
Water	163,500	-	163,500
<b>Total Appropriated</b>	<b>1,028,507</b>	<b>(2,749)</b>	<b>1,025,758</b>
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible Capital Assets (Schedule 6, 7)	6,258,659	(191,980)	6,066,679
Less: Related debt	(1,755,735)	76,530	(1,679,205)
<b>Net Investment in Tangible Capital Assets</b>	<b>4,502,924</b>	<b>(115,450)</b>	<b>4,387,474</b>
<b>OTHER</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Accumulated Surplus</b>	<b>\$ 6,443,803</b>	<b>\$ 41,228</b>	<b>\$ 6,485,031</b>



**VILLAGE OF BUENA VISTA**  
Schedule of Mill Rates and Assessments  
For the year ended December 31, 2023

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
<b>Taxable Assessment</b>	\$ 298,000	\$ 102,070,320	\$ -	\$ 22,063,760	\$ 1,799,535	\$ -	\$ 126,231,615
<b>Regional Park Assessment</b>							-
<b>Total Assessment</b>							126,231,615
<b>Mill Rate Factor(s)</b>	1.000	1.000	-	1.000	1.350		
<b>Total Base Tax</b>	2.450	603,480	-	-	2,720		608,650
<b>Total Municipal Tax Levy</b>	\$ 3,865	\$ 1,088,314	\$ -	\$ 104,803	\$ 14,260		\$ 1,211,242

MILL RATES:		MILLS
Average Municipal*		9.595
Average School*		4.566
Potash Mill Rate		-
Uniform Municipal Mill Rate		4.750

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

**VILLAGE OF BUENA VISTA**  
Schedule of Council Remuneration  
For the year ended December 31, 2023

Schedule 10

<b>Name</b>	<b>Remuneration</b>	<b>Reimbursed Costs</b>	<b>Total</b>
Gary McLennan	\$ 3,325	\$ -	\$ 3,325
Michael Ziglo	1,740	-	1,740
Steven Schultz	2,415	-	2,415
Phillip Thompson	2,310	-	2,310
Chris Duke	2,365	-	2,365
<b>Total</b>	<b>\$ 12,155</b>	<b>\$ -</b>	<b>\$ 12,155</b>

As part of the subdivision process, Community Planning require written approval from Council stating that the dedication of plot MR1 and MR2 (see map attached) meet our requirement for the proposed subdivision SW ¼ Section 13-21-22-W2M & Parcel E, Plan 102167748.



**OWNER:** ANCHOR POINT DEVELOPMENTS LTD. (SW.13)

**COMMUNITY PLANNING**

**MR REQUIREMENTS**

MR REQUIREMENTS	
DEVELOPABLE LANDS:	19.966 - 0
(Total Area Subdivided minus all ER, MB, MU)	
TOTAL MR REQUIRED:	19.116
(10% of Developable Lands above)	
Total Required MR =	
MR1 =	
MR2 =	
Net Difference =	



Resort Village of Buena Vista

1050 Grand Ave.

Buena Vista, Sk. S2V 1A2

July 5, 2024

Re: **Golf Cart Bylaw - Approved**

This is to advise that subject to Section 113.1 of *The Traffic Safety Act*, Saskatchewan Government Insurance approves the Resort Village of Buena Bylaw No. 06-2024 which authorizes the operation of Golf Carts on public roads within the municipality, not including provincial highways.

Feel free to contact me if you have any questions.

Regards,

A handwritten signature in black ink, appearing to read "Tanya Jones", is located below the "Regards," text.

Tanya Jones  
Manager  
Vehicle Registration Policy & Permit Services  
306-775-6690  
tjones@sgi.sk.ca

**TO THE COUNCIL OF THE VILLAGE OF BUENA VISTA**  
**WEEKLY REPORT 2024-06-19**

**SW13-21-22 W2 (Storage Compound on Entrance from Hwy 54)** – Upon inspection, the piles of topsoil and aggregates remain on the property with For Sale signage. There are also two oversized signs and an old truck with signage on the side of it. I issued OTR # 41 for service by registered mail and compliance by July 15/24.

*Note to Admin: This is a contravention of the Planning & Development Act. All appeals must be directed to the Local Development Appeals Board.*

**540 Pleasant Ave.** – The office received a report suspecting the property on building were infested with racoons. Upon inspection, no one answered the door. I did not see any evidence of racoons on the property. The grass throughout the yard has been recently mowed. I will talk further with the complainant for more details.

**365 Woodland Ave.** – The office received a report of unauthorized lawn watering on June 8/24. I issued warning # 472 **and request the office to include a copy of the standard watering restrictions policy with the warning ticket.**

Bob Gourlay – Bylaw Officer

Regional Bylaw Services

**TO THE COUNCIL OF THE VILLAGE OF BUENA VISTA**

**WEEKLY REPORT 2024-06-29**

**6<sup>th</sup> St. Beach Parking Area** – Upon inspection (1:35 pm), the parking area was about 50% full. No parking contraventions observed.

**1285 Grand Ave.** – There have not been any further reports of the rotting deer head on this property. Close file.

**40 Valley View Cres.** – The office received a report of an unauthorized occupancy use of an accessory building. My records from my last interaction with this property owner is as follows:

*May 3/23 – The office received a report of work being done on an accessory building on this property. No one was home, but a voice came over the Ring Door Bell from a man who claimed to be the property owner. I explained that the office had received a report of work taking place on the accessory building. I asked the property owner if repairs were being done in preparations to use the building for occupancy, and that if it was, he would need a permit. He was dismissive of my question, saying that the building had been there for many years and has been used as a studio or storage. He objected that a permit was needed to make repairs to the roof or siding of a building. I repeated my question as to any future plans for occupancy use of the accessory building. His answer was evasive, after which he launched into accusing me and the village of harassing him and his wife. He indicated that he would take the matter up with the office.*

I did drive by the property, but was not able to determine visually if the accessory building was being used for occupancy. I will discuss this property more with the office, and perhaps the complainant, to determine exactly what uses are approved and what was observed.

**155 Lakeview Cres.** – The office has received more reports of nuisance barking at this property. I am more than convinced of the legitimacy of this contravention. Upon reviewing the current Animal Control Bylaw 01/24 section 17.5 does authorize a voluntary payment fine, by using the Notice of Violation ticket. However, no specific voluntary fine amount for nuisance barking is identified in the bylaw or related schedules. The only option provided is referenced in section 17.8 directing me to issue a Summary Offence ticket. The Village of Buena Vista has not sought access to the provincial court system, permitting me to issue such

ticket. Below is an excerpt from my July 12/24 report to council following an incident when I was attacked while talking to a dog owner.

*July 12/23 – ... The current bylaw indicates that contraventions of the Dog Bylaw can be prosecuted and upon Summary Conviction fines imposed by the Judge. However, the Village of Buena Vista has not been given approval or even applied to prosecute this bylaw through the provincial courts. Since November 2019 the office has received numerous reports of nuisance barking and my best attempts at issuing warnings and speaking to the owners have been to no avail. The bylaw does not authorize the issuance of Notice of Violation tickets nor provide amounts for any voluntary fine payments. I have identified this in my Nov 14/19 and Feb 14/20 reports to council. At that time, it was suggested that I issue \$20 Notice of Violation tickets, which I did on two occasions (NoV #8, NoV #11) . The office informs me that neither of these tickets were paid. In short, the Animal Control bylaw under the current arrangements and in its current form is unenforceable and does not create a meaningful deterrent for dog owners to adhere to the regulations.*

The new animal control bylaw suffers from the same shortcomings of the previous bylaw. It relies on voluntary payments and fails to create a meaningful deterrent.

I strongly recommend that the Village of Buena Vista seek access to the Provincial Court system to prosecute a select set of bylaws, such as the Animal Control bylaw.

Bob Gourlay – Bylaw Officer

Regional Bylaw Services

**TO THE COUNCIL OF THE VILLAGE OF BUENA VISTA**

**WEEKLY REPORT 2024-07-03**

**100 Woodland Ave.** – I observed two English setter dogs at-large crossing 16<sup>th</sup> St. E into this property. I spoke with the occupant and cautioned her to ensure the dogs are not permitted at-large. She said that they are not normally allowed at-large but somehow managed to get out. No further action taken. Close file.

**101 Woodland Ave.** – The Regina Beach town office received a report of camping in the Row. This RoW is within the boundary of the Town of Regina Beach. Upon inspection, there was an unoccupied RV trailer in the RoW adjacent to this lot. I spoke with an occupant who was aware of the camping restriction and said the RV trailer was moving today.

**1029 Schwann Ave.** – (verify address) The office received a report of loud party noise throughout the evening of July 2 and early morning hours of July 3/24. I spoke to the owner/occupant and he did acknowledge that his young daughter and her friends had a party that did get out of hand. I cautioned him of potential fines in the event of a reoccurrence. He assured me that it would not reoccur (video on file). I called the complainants to inform them that I had spoken with the occupants and should there be another noise disturbance event after hours, to call 310-RCMP and they would notify the officer on patrol to respond.

**155 Lakeview Cres.** – In discussion with the office, I was made aware that there is a fine for nuisance barking identified on one of the schedules. I issued NoV# 017 for service by mail.

**40 Valley View Cres.** – In discussion with the office, the old cabin is being used for and Air BnB without a discretionary use permit, nor has this old cabin been approved by the building inspector for occupancy. How both the old and new building are being served with water is also uncertain. I recommended that the Development Officer issue a letter to the owner identifying the specific contraventions of the zoning bylaw ie: no discretionary use permit to use, or rent out the accessory building for occupancy and any water connection inspections and requirements. The building inspector should be dealing with the owner regarding any contraventions of the building standards under the authority of Construction Codes Act.

Bob Gourlay – Bylaw Officer

Regional Bylaw Services

**TO THE COUNCIL OF THE VILLAGE OF BUENA VISTA**

**WEEKLY REPORT 2024-07-12**

**100 Little Grand Ave.** – The office requested I re-inspect this non-compliant property. Upon inspection, an early model, red Thunderbird remains on the lot. I spoke with the property owner who said he is currently putting the property up for sale. He said that the T-bird is not currently registered, but he is having it towed away and stored within the next few weeks. I said I would check back in one month and if it remained, the village would be authorized to remove it (video on file). Keep file open.

**201-6<sup>th</sup> St.** – The office requested that I re-inspect this non-compliant property. Upon inspection, the grass and weeds remain overgrown.

**113 Woodland Ave.** – Upon inspection, all junk vehicles have been removed and the yard is cleaned up. Close file.

**55 Valley View Cres.** – The office received a report of generators constantly running through the night disturbing the neighbours. There were also complaints that included: numerous vehicles and other items left in the RoW, grey water being released into the ground, and too many people staying on the property. The owners were not at home at the time of my visit. I spoke to the teenage son, who told me that the electrical breaker box had failed and they are arranging to have it repaired as we speak. He said they had company and the generators were keeping the refrigerator and freezer going, to prevent food spoilage. He also said they hoped to have the breaker box fixed today, but assured me they would not run the generators between 11 pm and 7 am. He also said that his family and their guests are all staying in the residence. There is a RV trailer in front, where the teenage boy stays. He insisted that all sewage including grey water is directed into the holding tank. I explained that vehicles parked on the RoW are limited to 24 consecutive hours and must not obstruct traffic. There was a hot tub on a trailer that appeared to be stored there. I told the occupant that it would have to be removed. He said that it was being taken to the landfill in the next few days. I will follow up with the complainant on my next visit to verify the occupant's claims (video on file).

**1131 Shady Lane** – The office received a report that included a video of dogs barking on the property. I spoke to the occupants. They have two dogs, one of



## REGIONAL BYLAW SERVICES

which was in the backyard barking the entire time during my visit (video on file). I followed up with written warning #491 for service by regular mail and ongoing re-inspection.

Bob Gourlay – Bylaw Officer

Regional Bylaw Services

**TO THE COUNCIL OF THE VILLAGE OF BUENA VISTA**

**WEEKLY REPORT 2024-07-20**

**1029 Schwann Ave.** – There have not been any further noise complaints related to this property. Close file.

**101 Woodland Ave.** – The RV was removed from the RoW on 16<sup>th</sup> St. E on July 8/24. Close file.

**1164 Highwood Ave.** – Upon inspection, the grass on this empty lot remains overgrown. I issued OTR #042 for service by registered mail and compliance by Aug 5/24.

**208 Edgewood Dr.** – The office requested that I regularly inspect this property. The owner called and indicated he had been away, but would tend to the yard. Upon inspection, the front yard is weedy with an outbreak of fox tails. The file is open.

Bob Gourlay – Bylaw Officer

Regional Bylaw Services




Happy Canada Day from the Lumsden Detachment!

- We kick off the Month of July with the Canada Day Weekend and there are a number of events scheduled within our communities to celebrate the weekend. There will be an increased RCMP presence within the area as we will be attending the events scheduled in the area.
- We will be visible throughout the weekends all summer. We have a new watercraft and will be out on Last Mountain Lake during weekends ensuring that everyone is operating their boats in a safe manner.
- Craven Country Thunder is from July 11<sup>th</sup>-14<sup>th</sup> this year. There are considerable policing resources being brought in to work during the event. We will do our best to alleviate congestion on Highway # 20 between Lumsden and Craven so that local users are minimally impacted. The Thursday (July 11<sup>th</sup>) and Friday (July 12<sup>th</sup>) will see the highest volumes of traffic.
- We will also have a regular amount of High Visibility Check Stops in the area. Impaired Driving continues to be an issue within the Province of Saskatchewan. We conducted a check stop and impaired driving blitz this past Saturday, June 22<sup>nd</sup>. As a result of our efforts, 2 motorists were charged criminally with Impaired Driving. An additional 6 drivers were issued roadside suspensions as a result of being over the legal limit (Provincially) for alcohol (.04) or THC.
- Some communities are hosting annual town hall meetings and we hope to attend those meetings to provide policing updates and address and questions or concerns in your communities.

Please contact the Lumsden Detachment if you have any questions or policing concerns.

Have a great and safe summer!

Sgt. Dean Gherasim  
NCO i/c Lumsden Detachment

	Royal Canadian Mounted Police	
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## COMMUNITY POLICING REPORT

To: Village of Buena Vista	From: Lumsden RCMP	Months: May <b>2024</b>
		Date Prepared: 2024-06-27
		Lumsden RCMP (306) 731-4270

### OFFENCES REPORTED AND/OR COMMITTED IN TOWN/RURAL MUNICIPALITY

A) Criminal Code		C) Alcohol & Gaming Regulations	
1. Sexual Assault		1. Liquor Offences	
2. Indecent Act		2. Other	
3. Mischief		<b>D) Traffic</b>	3
4. Utter Threats		1. Charges	
5. Break and Enter		2. Accidents	
		3. Roadside Suspensions	
6. Thefts		<b>E) Assistance/Services</b>	
6. Impaired Driving/Over 0.08%		1. Wellbeing Check	
7. Drive While Disqualified		2. Sudden Deaths – Coroner's Act	
8. Frauds		3. Suspicious Person / Vehicle	1
9. Fail to Comply with Court Conditions		4. False Alarms	
10. Harassment		5. Abandoned Vehicle	
11. Causing a Disturbance		6. Assist General Public	
<b>B) Drugs</b>		7. Mental Health Act	2
1. Possession of Drugs		8. 911 Act	
2. Trafficking		9. Animal Calls	
3. Fail to comply with court order/appearance		10. Subpoena Service	
		11. Family Law Act	2

\* Lumsden Detachment responded to **467** calls for service / incidents during the month of May 2024.  
There were **8** calls / incidents originating from within the Village of Buena Vista \*

**South Shore First Responders Board Meeting**  
**Wednesday July 10, 2024**  
**7pm at the Fire Hall**

In Attendance: Kathy Burnett, Shelley Brodziak, Wayne Romphf, Jerzy Simmons, Janet Brodziak  
Absent: Dr. Kathy Ferguson, Diane Armstrong

Called to order 7pm.

Minutes of the last meeting were adopted.

Diane Armstrong resigned her position with the board via email.  
Thank you Diane, for your time and effort with the board.  
A new board member is required for Kinookimaw.

**Old Business:**

Wayne Romphf has picked up the electronic mouse deterrents and set them up around the building.  
They are working very well. Regina Beach Fire will cover the cost.

Shelley Brodziak has hired Mathew Hanoski to install the new sink.

Shelley Brodziak is still working on setting a new Logo and lining up incentives for Responders in an effort to improve team building and camaraderie.

Lucas: There have been many generous donations from the communities and groups set to go towards a Lucas for our First Responders. We are awaiting approval from EMS as to whether or not First Responders will be allowed to operate this equipment.

**New Business:**

Shelley Brodziak and Shannon Cattell will run another Community Red Cross First Aid Course October 26 & 27, 2024 at the Last Mountain Cultural Centre.

Papa Geordies hamburger and hot dog sale fundraiser joint with Regina Beach Volunteer Fire will be **Sat. Aug 10, 2024. Event runs from 10:30 am to 2 pm.** Kathy will set up a schedule for cooks and runners. Please let her know when you can help. This is a big day as First Responders and Fire set up many displays including Fire Truck as well as the fire trailer to interact with the public. We need all hands to assist.

Kathy Burnett moved we purchase an AED for the First Responder Kit that has been added to the Volunteer Fire Vehicle. This kit will go out with Fire and will be available to Responders without having to go back to the hall for their kit. Janet Brodziak will check with the RM of Lumsden for the Emergency Equipment Grant to help fund this important piece of equipment.

Jerzy Simmons second.

Carried

Shelley Brodziak will pick up some misc equipment. Oxymetre, fan, blankets, epi pen.

**Next meeting: Wednesday, October 23, 2024 at 7pm at the Regina Beach Fire Hall**

Adjourned 9 pm