

**June 2026**

**STRYCHNINE**

Strychnine will be available to producers later this year. The Strychnine Stewardship Program requires the completion of online training available on SARM's website [www.sarm.ca/strychnine-stewardship-training](http://www.sarm.ca/strychnine-stewardship-training) . It will take two business days for the completed training to be posted to the verification site. The RM cannot sell the strychnine until the training is verified. Please follow **ALL** requirements and complete **ALL** the forms otherwise the emergency use registration will be revoked! **Availability of the product will be limited.**

**GOPHER CONTROL REBATE**

SARM is administering a Gopher Control Program on behalf of the province. The Program will rebate:

- Up to 50% of registered gopher control product expenses, excluding taxes;
- 50% of eligible costs, excluding taxes, for raptor platforms and nest boxes, to a maximum of \$125.

Copies of invoices of all expenses must be dated between January 1 and July 31, 2026 and be at the RM Office no later than July 31<sup>st</sup>, which is the application deadline. A list of the approved gopher control products, excluding strychnine, is available on the RM's website.

**BUILDING PERMITS**

Provincial Legislation requires the RM of Manitou Lake #442 to have a Building Bylaw. The information and Building Permit Applications can be found on their website [www.ccask.ca/toolbox](http://www.ccask.ca/toolbox) : select the type of permit and then the RM from the list. If you are building an Ag related building, please complete and submit the Ag Building Declaration on the RM Website.

**BURN PERMITS**

Burn Permits are required **year-round**. This is to help prevent the Fire Department being called out unnecessarily. Permits are free and are available by calling the RM Office during Regular Office Hours (306-826-5215). Permits may be denied due to windy conditions. **Remember:** Even if you are issued a Burn Permit **YOU** are still responsible for that fire!

**COUNCIL**

**Division 1:**  
Travis Lindsay  
780-872-0377  
division1@rmmanitou.ca

**Division 2:**  
Ben Graham  
306-826-5486  
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**Division 5:**  
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780-753-0360  
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**Division 6:**  
Roland Koch  
306-390-8144  
division4@rmmanitou.ca

**Reeve:**  
Brian Graham  
780-205-3723  
reeve@rmmanitou.ca

We're updating our contact information. Please note that our new email address is [office@rmmanitou.ca](mailto:office@rmmanitou.ca). To ensure you receive timely assistance, we encourage you to update your records and use this address for all future correspondence.

Thank you for your cooperation.

[www.rmmanitou.ca](http://www.rmmanitou.ca)

**JUNE 2026**  
**RM OF MANITOU LAKE PRODUCERS:**

In conjunction with SARM and the Sustainable Canadian Agriculture Partnership, RM Producers are eligible to receive a 50% rebate as follows:

1. For all weeds designated as **Prohibited** Weeds under *The Weed Control Act*:
  - 50% of the cost of pre-approved eligible herbicides; and
  - 50% of the cost of application of those pre-approved herbicides.
2. For **Noxious** Weeds approved under the current program: Absinthe, Baby's Breath, Black Henbane, Bladder Campion, Common Burdock, Common Tansy, Downy Brome, Field Bindweed, Hoary Alyssum, Hoary Cress, Hound's Tongue, Japanese Brome, Leafy Spurge, Ox-eye Daisy, Russian Knapweed, Scentless Chamomile, White Cockle, Wild Parsnip, and Yellow Toadflax:
  - Up to 50% of the cost of the pre-approved eligible herbicides.

The specified Herbicides are as follows:

➤ <b>Tordon 22K</b>	<b>Grazon XC</b>	<b>Aspect</b>	<b>Restore NXT</b>
➤ <b>Navius Flex</b>	<b>Arsenal Powerline</b>	<b>Dicamba</b>	<b>Restore II</b>
➤ <b>Escort</b>	<b>Esplanade SC</b>	<b>TruRange</b>	<b>Rejuvra</b>
➤ <b>Milestone</b>	<b>Clearview</b>	<b>Reclaim II</b>	

**IMPORTANT:**

1. Only herbicide application rates as listed on each product label, including required adjuvants or surfactants, will be deemed acceptable for rebate under the SCAP-IPCP. Any variance from the registered application rates will risk the claim being ineligible for rebate.

2. **Prohibited Weeds** – Herbicide applicators (including producers/other stakeholders) **must** consult with the SMA Provincial Weed Control Specialist prior to any herbicide application to any of the Prohibited Weed species not appearing on the list of herbicide options in CAP-IPCP Schedule A to provide an acceptable option under the program. Failure to consult will risk the claim being ineligible for rebate.

Herbicide applications made contrary to the product label **WILL NOT** be funded. Always read and follow herbicide labels.

**Producers MUST submit the following**

1. Separate **COMPLETED Claim Form** for each noxious weed species. RM will not complete the Claim Forms.
2. Copy of Herbicide Application Records for each Claim Form
  - Herbicide applicators hired for service **MUST** have a valid applicator license at the time the service was provided, or the claim will not be considered for rebate
  - Provide a copy of the Pesticide Applicator Licence and Pesticide Service Licence (company names are not accepted)
3. Copy of Invoices
  - Pre-approved herbicides used in 2026
  - Application costs for treatment of Prohibited weeds
  - Application costs for treatment of Noxious weeds (25% rebate from the RM)

The RM of Manitou Lake Council will provide an additional 25% rebate on the cost of chemical and 25% on the cost of application if you participate and are approved under Invasive Plant Control Program. Please have your completed forms & required documentation in to the RM Office by **September 30<sup>th</sup>, 2026**.

**All forms and details can be found on the RM of Manitou Lake # 442 Website: [rmmanitou.ca](http://rmmanitou.ca)**

**WEED INSPECTOR: Allen Thor (780) 214-9705**

**Plant Health Officer: Colleen Fennig (306)946-9895 [PHNdivision6@sarm.ca](mailto:PHNdivision6@sarm.ca)**

## INDEPENDENT AUDITORS' REPORT

To the Council of  
Rural Municipality of Manitou Lake No. 442  
Marsden, Saskatchewan

### ***Qualified Opinion***

We have audited the accompanying consolidated financial statements of the Rural Municipality of Manitou Lake No. 442, which comprise the consolidated statement of financial position as at December 31, 2025, the consolidated statements of operations, change in net financial assets and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Manitou Lake No. 442 as at December 31, 2025, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Qualified Opinion***

The municipality has an interest in the Neilburg Fire Board that is a government partnership. The municipality has not recorded in its consolidated financial statements this interest using the proportionate consolidation method, which constitutes a departure from Canadian Public Sector Accounting Standards. The effect on the consolidated financial statements of the failure to consolidate these interests has not been determined for the fiscal 2025 and 2024 years. Our report on the fiscal 2024 financial statements was qualified in this matter.

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 Consolidated Financial Statements* section of our report. We are independent of the Rural Municipality of Manitou Lake No. 442 in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 Consolidated Financial Statements***

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Rural Municipality of Manitou Lake No. 442's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the 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 Consolidated Financial Statements***

Our objectives are to obtain reasonable assurance about whether the consolidated 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 a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated 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.

The logo for Vantage Chartered Professional Accountants, featuring the word "Vantage" in a stylized, cursive script font.

Chartered Professional Accountants

North Battleford, Saskatchewan  
June 11, 2026

Rural Municipality of Manitou Lake No. 442  
 Consolidated Statement of Financial Position  
 As at December 31, 2025

Statement 1

	2025	2024
<b>FINANCIAL ASSETS</b>		
Cash and Cash Equivalents (Note 2)	7,051,320	2,652,806
Investments (Note 3)	7,883,809	10,541,913
Taxes Receivable - Municipal (Note 4)	862,290	243,471
Other Accounts Receivable (Note 5)	532,030	605,133
Assets Held for Sale (Note 6)		
Long-Term Receivable (Note 7)	119,380	101,299
Debt Charges Recoverable		
Derivative Assets		
Other		
<b>Total Financial Assets</b>	<b>16,448,829</b>	<b>14,144,622</b>
<b>LIABILITIES</b>		
Bank Indebtedness (Note 8)		
Accounts Payable	325,056	564,880
Accrued Liabilities Payable		10,000
Derivative Liabilities		
Deposits		
Deferred Revenue		
Asset Retirement Obligation		
Liability for Contaminated Sites		
Other Liabilities		
Long-Term Debt (Note 9)		
Lease Obligations		
<b>Total Liabilities</b>	<b>325,056</b>	<b>574,880</b>
<b>NET FINANCIAL ASSETS (DEBT)</b>	<b>16,123,773</b>	<b>13,569,742</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible Capital Assets (Schedule 6, 7)	21,353,636	21,222,422
Prepayments and Deferred Charges	45,529	55,838
Stock and Supplies	25,015	26,651
Other		
<b>Total Non-Financial Assets</b>	<b>21,424,180</b>	<b>21,304,911</b>
<b>ACCUMULATED SURPLUS (DEFICIT)</b>	<b>37,547,953</b>	<b>34,874,653</b>
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) excluding remeasurement gains (losses) (Schedule 8)	37,547,953	34,874,653
Accumulated remeasurement gains (losses)		

The accompanying notes and schedules are an integral part of these statements.

Rural Municipality of Manitou Lake No. 442  
Consolidated Statement of Operations  
For the year ended December 31, 2025

Statement 2

	2025 Budget	2025	2024
<b>REVENUES</b>			
Tax Revenue (Schedule 1)	4,370,720	4,427,678	4,101,513
Other Unconditional Revenue (Schedule 1)	285,000	309,468	285,477
Fees and Charges (Schedule 4, 5)	162,600	432,161	103,752
Conditional Grants (Schedule 4, 5)	38,500	23,642	26,670
Tangible Capital Asset Sales - Gain (Loss) (Schedule 4, 5)		(411,406)	377
Land Sales - Gain (Schedule 4, 5)			
Investment Income (Schedule 4, 5)	288,000	523,677	823,389
Commissions (Schedule 4, 5)			
Restructurings (Schedule 4,5)			
Other Revenues (Schedule 4, 5)			
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	532,000	646,305	33,796
<b>Total Revenues</b>	<b>5,676,820</b>	<b>5,951,525</b>	<b>5,374,974</b>
<b>EXPENSES</b>			
General Government Services (Schedule 3)	531,055	247,331	748,698
Protective Services (Schedule 3)	233,100	180,478	160,530
Transportation Services (Schedule 3)	4,694,320	2,722,910	2,111,167
Environmental and Public Health Services (Schedule 3)	76,000	15,453	23,606
Planning and Development Services (Schedule 3)	15,000		
Recreation and Cultural Services (Schedule 3)	115,000	112,053	93,817
Utility Services (Schedule 3)			
Restructurings (Schedule 3)			
<b>Total Expenses</b>	<b>5,664,475</b>	<b>3,278,225</b>	<b>3,137,818</b>
<b>Annual Surplus (Deficit) of Revenues over Expenses</b>	<b>12,345</b>	<b>2,673,300</b>	<b>2,237,156</b>
<b>Accumulated Surplus (Deficit) excluding remeasurement gains (losses), Beginning of Year</b>	<b>34,874,653</b>	<b>34,874,653</b>	<b>32,637,497</b>
<b>Accumulated Surplus (Deficit) excluding remeasurement gains (losses), End of Year</b>	<b>34,886,998</b>	<b>37,547,953</b>	<b>34,874,653</b>

The accompanying notes and schedules are an integral part of these statements.

Rural Municipality of Manitou Lake No. 442  
Consolidated Statement of Change in Net Financial Assets  
For the year ended December 31, 2025

Statement 3

	2025 Budget	2025	2024
<b>Annual Surplus (Deficit) of Revenues over Expenses</b>	12,345	2,673,300	2,237,156
(Acquisition) of tangible capital assets		(1,803,377)	(5,657,068)
Amortization of tangible capital assets	860,500	905,683	815,847
Proceeds on disposal of tangible capital assets		355,074	320,000
Loss (gain) on the disposal of tangible capital assets		411,406	(377)
Transfer of assets/liabilities in restructuring transactions			
<b>Surplus (Deficit) of capital expenses over expenditures</b>	<b>860,500</b>	<b>(131,214)</b>	<b>(4,521,598)</b>
(Acquisition) of supplies inventories		1,636	(9,157)
(Acquisition) of prepaid expense		10,309	(55,838)
Consumption of supplies inventory			
(Acquisition) of investments			
Use of prepaid expense			
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>		<b>11,945</b>	<b>(64,995)</b>
<b>Unrealized remeasurement gains (losses)</b>			
<b>Increase/Decrease in Net Financial Assets</b>	<b>872,845</b>	<b>2,554,031</b>	<b>(2,349,437)</b>
<b>Net Financial Assets (Debt) - Beginning of Year</b>	<b>13,569,742</b>	<b>13,569,742</b>	<b>15,919,179</b>
<b>Net Financial Assets (Debt) - End of Year</b>	<b>14,442,587</b>	<b>16,123,773</b>	<b>13,569,742</b>

The accompanying notes and schedules are an integral part of these statements.

Rural Municipality of Manitou Lake No. 442  
 Schedule of Council Remuneration  
 For the year ended December 31, 2025

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Brian Graham	10,050	614	10,664
Councillor	Travis Lindsay	4,800	472	5,272
Councillor	Ben Graham	8,100	440	8,540
Councillor	Norman Wright	8,550	1,885	10,435
Councillor	Jason Paterson	6,300	1,578	7,878
Councillor	Brian Nattress	7,500	672	8,172
Councillor	Roland Koch	7,950	1,360	9,310
<b>Total</b>		<b>53,250</b>	<b>7,021</b>	<b>60,271</b>