

June 2025

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, 2025 and be at the RM Office no later than July 31st, which is the application deadline. A list of the approved gopher control products is available on the RM's website.

BUILDING PERMITS

Provincial Legislation requires the RM of Manitou Lake #442 to have a Building Bylaw. All building construction requires a building permit and inspection by a qualified inspector to ensure compliance with the National Building Code and other related codes. The RM's Building Inspector is CCASK. The information and Building Permit Applications can be found on their website 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 available by calling the RM Office during Regular Office Hours (306-826-5215). Permits are free of charge. When the Fire Chief issues a Fire Ban due to dry conditions, no permits will be issued and any existing permits are cancelled. This typically occurs Spring and Fall. Permits may also 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:

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Division 2:

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Division 3:

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Reeve:

Brian Graham
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www.rmmanitou.ca

June 11th, 2025

TO 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, Field Bindweed, Common Burdock, Bladder Campion, Ox-eye Daisy, Black Henbane, Hoary Cress, Hoary Alyssum, Leafy Spurge, Russian Knapweed, Scentless Chamomile, Yellow Toadflax, Common Tansy, White Cockle and Wild Parsnip:
 - Up to 50% of the cost of the pre-approved eligible herbicides.

The specified Herbicides are as follows:

➤ Tordon 22K	Truvist	Grazon XC	Aspect
➤ Navius Flex	Arsenal Powerline	Dicamba	Restore II
➤ Escort	Esplanade	TruRange	
➤ Milestone	Clearview	Reclaim II	

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 no longer 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 the applicator's name and valid license number (company names are not accepted)
3. Copy of Invoices
 - Pre-approved herbicides used in 2025
 - 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 30th, 2025**.

All forms and details can be found on the RM of Manitou Lake # 442 Website: rmmanitou.ca

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

Plant Health Officer: Colleen Fennig (306)946-9895 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, 2024, 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, 2024, 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 2024 and 2023 years. Our report on the fiscal 2023 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 12, 2025

Rural Municipality of Manitou Lake No. 442
Consolidated Statement of Financial Position
As at December 31, 2024

Statement 1

	2024	2023
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 2)	2,652,806	7,804,864
Investments (Note 3)	10,541,913	7,903,044
Taxes Receivable - Municipal (Note 4)	243,471	221,199
Other Accounts Receivable (Note 5)	605,133	74,152
Assets Held for Sale (Note 6)		
Long-Term Receivable (Note 7)	101,299	93,014
Debt Charges Recoverable		
Derivative Assets		
Other		
Total Financial Assets	14,144,622	16,096,273
LIABILITIES		
Bank Indebtedness (Note 8)		121,494
Accounts Payable	564,880	
Accrued Liabilities Payable	10,000	55,600
Derivative Liabilities		
Deposits		
Deferred Revenue		
Asset Retirement Obligation		
Liability for Contaminated Sites		
Other Liabilities		
Long-Term Debt (Note 9)		
Lease Obligations		
Total Liabilities	574,880	177,094
NET FINANCIAL ASSETS (DEBT)	13,569,742	15,919,179
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	21,222,422	16,700,824
Prepayments and Deferred Charges	55,838	
Stock and Supplies	26,651	17,494
Other		
Total Non-Financial Assets	21,304,911	16,718,318
ACCUMULATED SURPLUS (DEFICIT)	34,874,653	32,637,497
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) excluding remeasurement gains (losses) (Schedule 8)	34,874,653	32,637,497
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, 2024

Statement 2

	2024 Budget	2024	2023
REVENUES			
Tax Revenue (Schedule 1)	4,051,200	4,101,513	4,084,812
Other Unconditional Revenue (Schedule 1)	285,000	285,477	242,184
Fees and Charges (Schedule 4, 5)	176,600	103,752	152,915
Conditional Grants (Schedule 4, 5)	38,500	26,670	36,500
Tangible Capital Asset Sales - Gain (Loss) (Schedule 4, 5)		377	(87,981)
Land Sales - Gain (Schedule 4, 5)			
Investment Income (Schedule 4, 5)	288,000	823,389	709,107
Commissions (Schedule 4, 5)			
Restructurings (Schedule 4,5)			
Other Revenues (Schedule 4, 5)			
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	532,000	33,796	67,639
Total Revenues	5,371,300	5,374,974	5,205,176

EXPENSES			
General Government Services (Schedule 3)	512,920	748,698	461,879
Protective Services (Schedule 3)	213,100	160,530	153,550
Transportation Services (Schedule 3)	7,530,770	2,111,167	2,173,142
Environmental and Public Health Services (Schedule 3)	141,000	23,606	112,469
Planning and Development Services (Schedule 3)	15,000		5,580
Recreation and Cultural Services (Schedule 3)	104,500	93,817	110,183
Utility Services (Schedule 3)			
Restructurings (Schedule 3)			
Total Expenses	8,517,290	3,137,818	3,016,803

Annual Surplus (Deficit) of Revenues over Expenses	(3,145,990)	2,237,156	2,188,373
Accumulated Surplus (Deficit) excluding remeasurement gains (losses), Beginning of Year	32,637,497	32,637,497	30,449,124
Accumulated Surplus (Deficit) excluding remeasurement gains (losses), End of Year	29,491,507	34,874,653	32,637,497

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, 2024

Statement 3

	2024 Budget	2024	2023
Annual Surplus (Deficit) of Revenues over Expenses	(3,145,990)	2,237,156	2,188,373
(Acquisition) of tangible capital assets		(5,657,068)	(1,946,396)
Amortization of tangible capital assets		815,847	868,941
Proceeds on disposal of tangible capital assets		320,000	593,240
Loss (gain) on the disposal of tangible capital assets		(377)	87,981
Transfer of assets/liabilities in restructuring transactions			
Surplus (Deficit) of capital expenses over expenditures		(4,521,598)	(396,234)
(Acquisition) of supplies inventories		(9,157)	
(Acquisition) of prepaid expense		(55,838)	
Consumption of supplies inventory			2,743
(Acquisition) of investments			56,241
Use of prepaid expense			32,912
Surplus (Deficit) of expenses of other non-financial over expenditures		(64,995)	91,896
Unrealized remeasurement gains (losses)			
Increase/Decrease in Net Financial Assets	(3,145,990)	(2,349,437)	1,884,035
Net Financial Assets (Debt) - Beginning of Year	15,919,179	15,919,179	14,035,144
Net Financial Assets (Debt) - End of Year	12,773,189	13,569,742	15,919,179

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, 2024

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Brian Graham	8,625	878	9,503
Councillor	Travis Lindsay	4,375	719	5,094
Councillor	Ben Graham	5,375	720	6,095
Councillor	Norman Wright	5,125	1,022	6,147
Councillor	Jason Paterson	6,125	1,510	7,635
Councillor	Brian Nattress	6,625	1,458	8,083
Councillor	Roland Koch	6,750	792	7,542
Total		43,000	7,099	50,099