

The Manitoba  
Water Services Board

La Commission des Services  
d'approvisionnement en eau du Manitoba

**Annual Report**  
**2023-2024**

**Rapport annuel**  
**2023-2024**



The Manitoba Water Services Board

General Inquiries:

Unit 1A – 2010 Currie Blvd.

Brandon, MB R7B 4E7

Phone : 204-726-6076

Fax : 204-726-7196

Email : [mwsb@gov.mb.ca](mailto:mwsb@gov.mb.ca)

[www.gov.mb.ca/mr/mwsb](http://www.gov.mb.ca/mr/mwsb)

This publication is available in  
alternate format upon request

La Commission des Services  
d'approvisionnement en eau du Manitoba

Renseignements généraux:

Unité 1A – 2010 boul. Currie

Brandon (Manitoba) R7B 4E7

Téléphone : 204-726-6076

Télécopieur : 204-726-7196

Email : [mwsb@gov.mb.ca](mailto:mwsb@gov.mb.ca)

[www.gov.mb.ca/mr/mwsb](http://www.gov.mb.ca/mr/mwsb)

Cette publication est offerte dans  
d'autres formats sur demande



**Minister of Municipal and Northern Relations  
Minister of Indigenous Economic Development**

---

Legislative Building, Winnipeg, Manitoba R3C 0V8 CANADA

The Honourable Anita R. Neville, P.C., O.M.  
Lieutenant Governor of Manitoba  
Room 235 Legislative Building  
Winnipeg, MB R3C 0V8

May It Please Your Honour:

It is my pleasure to present to you The Manitoba Water Services Board Annual Report for the period extending from April 1, 2023 to March 31, 2024. This report records the activities of the Board for that period.

Sincerely,

“Original signed by Ian Bushie”

Honourable Ian Bushie  
Minister





**Municipal and Northern Relations  
Deputy Minister**

Room 309 Legislative Building, Winnipeg, Manitoba, Canada R3C 0V8  
T 204-945-5568  
[DMmnr@manitoba.ca](mailto:DMmnr@manitoba.ca)

Honourable Ian Bushie  
Minister of Municipal and Northern Relations  
Room 317 Legislative Building  
Winnipeg, MB R3C 0V8

Dear Minister:

I have the honour of presenting to you the 52<sup>nd</sup> Annual Report of The Manitoba Water Services Board for the fiscal year ending March 31, 2024, together with the financial statements for the same period.

Sincerely,

“Original signed by Bruce Gray”

Bruce Gray  
Chair



---

# Table of Contents

## *Table des matières*

Title Titre	Page Page
Minister's Letter of Transmittal .....	1
Chair's Letter of Transmittal .....	2
The Manitoba Water Services Board, Board of Directors .....	4
The Manitoba Water Services Board .....	5
La Commission des services d'approvisionnement en eau du Manitoba .....	5
Message from the General Manager .....	8
<b>Activities Carried Out to Meet the Objectives</b> .....	9
<b>Water Treatment Plants</b> .....	9
1.0 Previously Constructed Works .....	9
2.0 Regional Water Co-op Systems .....	10
2.1 Cartier Regional Water Co-op .....	10
2.2 Yellowhead Regional Water Co-op .....	10
2.3 G3 Regional Water Supply Co-op .....	11
2.4 Whitehead Elton Regional Water Co-op .....	11
2.5 Southwest Regional Water Co-op .....	11
2.6 South Central District Water Co-op .....	11
<b>Water and Sewer Program</b> .....	12
1.0 Capital Works .....	12
2.0 Project Management .....	27
2.1 Environment, Climate and Parks .....	27
2.2 Municipal and Northern Relations (Northern Affairs Communities) .....	27
2.3 Special Initiatives .....	27
2.4 Federal Provincial Programs .....	27
<b>Financial Information</b>	
The Manitoba Water Services Board Management Report .....	28
Independent Auditor's Report .....	29
Financial Statements .....	31
Illustrations .....	43

---

## The Manitoba Water Services Board, Board of Directors

Unit 1A – 2010 Currie Blvd., Brandon MB R7B 4E7

Phone: 204-726-6076 Fax: 204-726-7196

Web: [www.gov.mb.ca/mr/mwsb](http://www.gov.mb.ca/mr/mwsb)

Email: [mwsb@gov.mb.ca](mailto:mwsb@gov.mb.ca)

### BOARD

**Bruce Gray**, (Chair)

Deputy Minister

Municipal and Northern Relations

**Joseph Dunford**, (Vice-Chair)

Deputy Minister

Consumer Protection and Government Services

**Paul McConnell**

Deputy Minister

Environment and Climate Change

**Kam Blight**

President

Association of Manitoba Municipalities

**Denys Volkov**

Executive Director

Association of Manitoba Municipalities

### MANAGEMENT

**Travis Parsons**, M.A.Sc., P. Eng.

General Manager

Phone: 204-726-6085

Email: [Travis.Parsons2@gov.mb.ca](mailto:Travis.Parsons2@gov.mb.ca)

**Nathan Wittmeier**, M.T.S., P. Eng.

Chief Engineer

Phone: 204-726-6081

Email: [Nathan.Wittmeier@gov.mb.ca](mailto:Nathan.Wittmeier@gov.mb.ca)

**Cheryl Brigden**

Chief Financial Officer

Phone: 204-726-6093

Email: [Cheryl.Brigden@gov.mb.ca](mailto:Cheryl.Brigden@gov.mb.ca)



Bruce Gray



Joseph Dunford



Paul McConnell



Kam Blight



Denys Volkov



Travis Parsons

---

## The Manitoba Water Services Board

### Foreword

The Manitoba Water Services Board (Board) was established in July 1972 as a Crown Corporation, under *The Manitoba Water Services Board Act*, to assist in the provision of water and sewerage facilities for the residents of rural Manitoba. The Board replaced The Manitoba Water Supply Board (1959-1972), taking over all responsibilities of the former Board, owning and operating 38 water supply installations in the Province.

In August 1981, the head office of The Manitoba Water Services Board, formerly in Winnipeg, was transferred to Brandon, Manitoba. The Board's primary mandate is the delivery of a Water and Sewer Program, which provides for the development and/or upgrading of water and sewer infrastructure in rural Manitoba communities.

In 1984, the Board assumed the responsibility of delivering a Water Development Program, which provides for the construction of agricultural area pipelines with the primary objective being to provide a dependable, sustainable water supply in rural Manitoba.

The Board, made up of five persons appointed by the Lieutenant Governor in council chaired by the Deputy Minister of Manitoba Municipal and Northern Relations, reports to the Legislature through the Minister of Municipal and Northern Relations. The Board's activities are managed by a team headed by the General Manager.

The Board, under the authority of the Act, may enter into agreements with any organized area of the Province, including municipalities, local government districts, villages, towns and cities, excluding (a) the City of Winnipeg, (b) the areas under the jurisdiction of the Northern Affairs Branch and (c) those areas of the Province under Federal Government jurisdiction.

Once an application for assistance or a resolution is received, the Board prioritizes the project and subject to availability of funds and approvals, makes the necessary physical and technical investigations, submits an offer (Agreement) to the municipality for the construction of new works, extensions and/or improvements to existing works. After the municipality has received the necessary Municipal Board approvals, an Agreement is executed and the Board enters into the necessary contracts for

## La Commission des services d'approvisionnement en eau du Manitoba

### Avant-propos

La Commission des services d'approvisionnement en eau du Manitoba est une société d'État créée en juillet 1972 en vertu de la Loi sur la Commission des services d'approvisionnement en eau du Manitoba. Sa raison d'être est de faciliter l'approvisionnement en eau et l'installation de systèmes de traitement des eaux usées au bénéfice des résidents des régions rurales du Manitoba. La Commission a succédé à la Manitoba Water Supply Board (1959-1972), héritant de toutes ses responsabilités ainsi que des 38 stations d'approvisionnement en eau qu'elle gère dans l'ensemble de la province.

En août 1981, le siège social de la Commission des services d'approvisionnement en eau du Manitoba a été transféré de Winnipeg à Brandon, au Manitoba. La mission principale de la Commission consiste à mettre en œuvre le Programme de service d'eau et d'égouts qui s'occupe de l'installation et de l'amélioration des systèmes d'eau et d'égouts dans les communautés rurales du Manitoba.

En 1984, la Commission a pris en charge la mise en œuvre du Programme pour l'amélioration des services d'approvisionnement en eau. Ce programme se consacre à la construction de canalisations d'eau dans les régions agricoles et à la construction d'infrastructures d'approvisionnement des fermes en eau. L'objectif principal est de fournir aux régions rurales du Manitoba un approvisionnement en eau fiable et renouvelable.

La Commission, composée de cinq personnes nommées par le lieutenant-gouverneur en conseil présidé par le sous-ministre des Relations municipales et du Nord du Manitoba, rend compte à l'Assemblée législative par l'intermédiaire du ministre des Relations municipales et du Nord. Les activités de la Commission sont gérées par une équipe dirigée par le directeur général.

La Commission peut, en vertu de la Loi, conclure des accords avec toute région organisée de la province, y compris les municipalités, les districts d'administration locale, les villages, les villes et les cités, à l'exclusion a) de la Ville de Winnipeg, b) des régions relevant de la Direction des affaires du Nord et c) des régions de la province relèvent de la compétence du gouvernement fédéral.

---

engineering services and construction of the works. Generally, the Board provides project management, including interim financing and tendering of all construction contracts, for the projects undertaken.

Dès qu'elle reçoit une demande d'aide ou une résolution, La Commission détermine la priorité du projet. Puis, sous Réserve d'acceptation et de fonds disponibles, elle effectue les recherches physiques et techniques nécessaires. On présente alors à la municipalité une offre (entente) de construction des nouveaux ouvrages, ou d'extension ou d'amélioration des ouvrages existants. Dès que la municipalité obtient les approbations indispensables de son conseil municipal, une entente est mise en œuvre et la Commission entame le processus nécessaire d'attribution des contrats de services d'ingénierie et de construction des ouvrages. En règle générale, la Commission assume la gestion du projet, y compris le financement provisoire et les appels d'offres pour tous les contrats de construction.



---

## Objectives

The Manitoba Water Services Board has the following specific objectives:

- a) To assist municipalities with the construction of water plants and works necessary for obtaining, collecting, storing, treating, purifying and transmitting water.
- b) To assist municipalities in the transmission of water from a source of supply or a point of storage to a point of acceptance by the individual.
- c) To assist municipalities with the construction of works for the collection of sewage.
- d) To assist municipalities with the construction of works for the treatment and disposal of sewage.
- e) To assist agricultural communities with the upgrading of water supply/treatment facilities and/or sewage treatment systems.

## Capital Programs

To meet its objectives, the Board enters into agreements with Municipalities and/or Water Cooperatives, to provide technical and financial assistance to construct and/or upgrade water and/or sewerage infrastructure works. The primary objective is to ensure that a safe and sustainable water supply is available and that wastewater is treated and disposed of in an environmentally sustainable manner.

Generally, the Board's total annual expenditure for water and sewerage, including Municipal contribution is approximately \$50.0M.

## Objectifs

Voici les objectifs précis de la Commission des services d'approvisionnement en eau du Manitoba :

- a) Aider les municipalités à construire les stations et ouvrages nécessaires pour se procurer l'eau, la recueillir, l'entreposer, la traiter, la purifier et l'acheminer;
- b) Aider les municipalités à acheminer l'eau de sa source ou de son lieu d'entreposage jusqu'au point d'alimentation accepté par les particuliers;
- c) Aider les municipalités à construire les ouvrages nécessaires à la collecte des eaux usées;
- d) Aider les municipalités à construire les ouvrages nécessaires au traitement et à l'évacuation des eaux usées ;
- e) Aider les communautés agricoles à améliorer les installations d'approvisionnement et de traitement des eaux naturelles, ainsi que les systèmes de traitement des eaux usées.

## Programmes 'immobilisations

Pour atteindre ses objectifs, la Commission conclut des ententes avec les municipalités ou les coopératives d'eau afin de fournir une aide technique et financière leur permettant de construire ou d'améliorer des infrastructures hydrauliques ou de traitement des eaux usées. L'objectif principal est de garantir un approvisionnement en eau sécuritaire et renouvelable, ainsi que le traitement et l'évacuation des eaux usées d'une façon renouvelable et respectueuse de l'environnement.

En général, les dépenses totales réalisées par la Commission en matière d'eau naturelle et d'eau usée sont d'environ 50 millions de dollars par an (ce qui inclut les contributions municipales

---

## Message from the General Manager

### Municipal Partnerships



In providing municipal funding assistance, the Board enters into cost-sharing agreements with municipalities, which gives the Board the authority to tender, award and hold all engineering and construction contracts. Although these municipal agreements form a formal arrangement whereby the Board manages projects on behalf of municipalities, I emphasize to each municipality that the goal is to form a partnership and that the municipality is kept informed and involved with decision making throughout the project to ensure a successful outcome for both the provincial government and the municipality. To maintain positive municipal relationships, it is imperative to uphold good communication, provide sound advice, and support municipalities at all project stages.

High inflation has made it challenging to establish adequate project budgets and provincial funding to move projects from the design stage to construction. This is especially apparent when municipalities finance their local share of capital projects through a borrowing by-law process whereby recent high costs and interest rates often raise concerns from residences due to resulting taxation implications. Therefore, this partnership extends to staff participating in public information meetings and borrowing hearings to ensure the public fully understands the technical and legislative aspects.

In respect to the 2023/24 fiscal, I am pleased to report that the Board fully expended its capital budget of \$20M and an additional \$4.0M allocated separate from the Board's budget, and successfully awarded 31 of 32 construction project tenders with a total construction award cost of \$71.9M averaging \$2.3M per award. The Board entered into 51 new municipal and co-op agreements estimated at \$80.9M, and 8 new MOU agreements estimated at \$3.6M with client departments comprised of Parks and Trails Branch - Environment and Climate Change (ECC), Northern Affairs Branch - Municipal and Northern Relations (MNR), and Asset Management Division - Consumer Protection and Government Services (CPGS). Furthermore, the Board provided project management services for 176 projects with an estimated total project cost at \$379.6M, which includes:

- 34 substantially completed municipal projects with total costs of \$48.5M;
- 103 continuing design and construction municipal projects estimated at \$211.7M;
- 28 ongoing ECC projects, 16 MNR projects, and 1 CPGS project estimated at \$29.8M; and
- 11 continuing special initiative projects under the Investing in Canada Infrastructure Program and Rural Strategic Infrastructure Basket estimated at \$89.6M.

In closing, I would like to express my appreciation to staff for their dedication and hard work in delivering another successful water and sewer capital works program for the Board's municipal, ECC, MNR, and CPGS clients.

**Travis Parsons, M.A.Sc., P. Eng.**  
**General Manager**

---

## Activities Carried Out to Meet the Objectives

### Water Treatment Plants

#### 1.0 Previously Constructed Works

The Manitoba Water Services Board assumed responsibility for 38 water treatment plants constructed between 1961 and 1972, under the authority of The Manitoba Water Supply Board Act.

To meet the objectives of the Board and at the request of the municipalities, the Board has transferred the following water treatment plants:

Hartney, Town (Municipality of Grassland)	January 1, 1979
Altona, Town (Gretna, Rhineland)	March 31, 1987
Letellier, (Montcalm, R.M.)	March 31, 1987
Winkler, City	January 1, 1989
Holland, (Victoria, R.M.)	December 1, 1991
Gilbert Plains, Town (Gilbert Plains Municipality)	April 1, 1992
Dominion City, (Municipality of Emerson-Franklin)	July 1, 1993
St. Jean Baptiste, (Montcalm, R.M.)	December 31, 1993
Ste. Rose du Lac, Town (Municipality of Ste. Rose)	December 31, 1993
Ste. Agathe, (Ritchot, R.M.)	April 1, 1994
Hamiota, Town (Hamiota Municipality)	January 1, 1998
Erickson, Town (Municipality of Clanwilliam-Erickson)	January 1, 1998
Cartwright, Village (Cartwright-Roblin Municipality)	January 1, 1998
Deloraine, Town (Municipality of Deloraine-Winchester)	April 1, 1998
St. Claude, Village (Grey, R.M.)	April 1, 1998
Kenton, (Wallace-Woodworth, R.M.)	July 1, 1998
Angusville, (Riding Mountain West, R.M.)	January 1, 1999
Manitou, Town (Municipality of Pembina)	April 1, 1999
Reston, (Pipestone, R.M.)	April 1, 1999
Russell, Town (Municipality of Russell-Binscarth)	April 1, 1999
Elie, (Cartier, R.M.)	June 1, 1999
Pilot Mound, Town (Municipality of Louise)	August 1, 1999
Benito, Village (Municipality of Swan Valley West)	April 1, 2000
Kelwood, (Rosedale, R.M.)	October 1, 2000
Rosburn, Town (Rosburn Municipality)	November 1, 2000
McCreary, Village (Municipality of McCreary)	April 1, 2002
Minitonas, Town (Municipality of Minitonas-Bowsman)	March 1, 2003
Bowsman, Village (Municipality of Minitonas-Bowsman)	March 31, 2003
Ethelbert, Village (Municipality of Ethelbert)	March 31, 2003
Belmont, (Prairie Lakes, R.M.)	April 1, 2003
Sandy Lake (Municipality of Harrison Park)	April 1, 2006
Somerset, Village (Municipality of Lorne)	March 31, 2007
Winnipegosis, Village (Mossey River, R.M.)	April 1, 2009
Oak River (Municipality of Oakview)	January 1, 2017

The Manitoba Water Services Board Act requires the Board to set water rates for plants constructed prior to 1972 to recover all capital, operating and maintenance costs. The rates set by the Board are in accordance with an annual water rate study conducted by the Board, indicating recovery of full capital costs and operating deficits.

Effective April 1, 2023 water rates were increased at Baldur, Inglis, Notre Dame de Lourdes, and Strathclair. Rates were based on the increases in the 2022 Consumer Price Index of 7.4%. With inflation being such a burden for the municipalities, caused by the Pandemic, the Board used an amount of ½ of the CPI, 3.7%, plus a surcharge to recover Capital costs. The Manitoba

Water Service Board will continue to operate the four (4) water treatment plants, until the deficits are fully recovered through water rates.

### Water Treatment Plants (Previously Constructed Works)

Sale of Water Town or Municipality	Consumption 2023-24	Actual Cost of Production per 1,000 I.G.	April 1/23 Selling Price 1,000 I.G.	Type of Treatment
Argyle, (R.M.)(Baldur WTP)	4,032,170	20.44	15.84	A,B,C,D
Lorne, (Mun.)(Notre Dame de Lourdes WTP)	19,420,500	6.45	7.62	B,C,D
Riding Mountain West, (R.M.)(Inglis WTP)	4,369,003	12.98	18.91	B,C,D
Yellowhead,(R.M.)(Strathclair WTP)	4,764,291	13.26	18.13	B,C,D

**Type of Treatment:**

**A – Fluoridation      B – Green Sand Filtration      C – Chlorination      D - Membrane**

## 2.0 Regional Water Co-op Systems

The Board continues to promote regional water systems, which can service several municipalities from a central water treatment plant. These regional systems have proven to be a cost effective use of capital in providing safe, sustainable, drought resistant water supply to rural Manitoba residents and meeting stricter regulations. The Board, on behalf of the Co-ops, operates the following regional systems:

### 2.1 Cartier Regional Water Co-op

In 1999, the Board entered into an agreement with CWP Ltd. Partnership of Winnipeg to develop the Cartier Regional System. The Regional system was developed on behalf of the area municipalities and they formed a cooperative called the Cartier Regional Water Cooperative Inc. The original 20-year agreement with CWP was based on the B-O-O-T model (Build, Own, Operate, and Transfer). As the Cartier Regional Water Cooperative continues to expand, the Board will operate the cooperative recovering any operating deficits and capital costs from water sales until the deficit is fully recovered.

The Cartier Co-op supplies water to residents in the Municipalities of Cartier, Headingley, Portage la Prairie, St. Francois Xavier, Grey, Rosser, Rockwood, West St. Paul, and the Headingley (men’s) Correctional Centre and Stony Mountain Institution. A new 150 litres per second water plant in the R.M. of Headingley and a pipeline and reservoir located in the R.M. of Rosser commenced operation in May of 2016. The West St. Paul pipeline and reservoir/pumphouse started servicing residents in January 2018 and the Stony Mountain Correctional Institution in April of 2018. The increased treatment capacity has enabled the Co-op to meet increasing water demands, not only for its existing members, but also to expand water service.

The wholesale water rate for 2023-24 was set by the Board per Co-op resolution, at \$11.00 per 1,000 Imperial Gallons, which is a 5% increase from the previous year.

### 2.2 Yellowhead Regional Water Co-op

In 2006-07, the Board developed the Yellowhead regional water system in a chronic water short area, west of the City of Portage la Prairie. The \$30.0M system is owned by the Yellowhead Regional Water Co-op Inc. and operated by the Board. The Yellowhead system supplies water to the Municipalities of Westlake-Gladstone, North Norfolk, and Glenella-Lansdowne.

To recover an operating deficit, increases to operating costs and the capital costs, wholesale water rate for 2023-24 was set by the Board per Co-op resolution, at \$10.66 per 1,000 Imperial Gallons, which is a 3.7% increase over the previous year.

---

### 2.3 G3 Regional Water Supply Co-op

In 2008-09, the Board signed agreements with the Towns of Grandview, Gilbert Plains and the R.M. of Gilbert Plains to develop the G3 Regional Water System. The system was operational at the end of 2009-10 and the Board was requested by agreement to operate the water treatment plant including the reservoir/pumphouse in the communities of Gilbert Plains and Grandview. With the January 1, 2015 amalgamations, the municipalities that are serviced by the G3 system are Gilbert Plains Municipality and Grandview Municipality. In 2016, the regional system was expanded to service residents in the Rural Municipality of Dauphin.

The wholesale water rate for 2023-24 was set at \$7.52 per 1,000 Imperial Gallons, which is a 2% increase over the previous year.

### 2.4 Whitehead Elton Regional Water Co-op

In 2010-11, the Board signed agreements with the Municipalities of Whitehead and Elton to develop and operate the Whitehead Elton Regional System. The project was completed in 2011 at an estimated cost of approximately \$6.0M. In 2016-17, rural pipeline expansion projects were completed in the Rural Municipalities of Elton and Whitehead to provide safe water to additional rural residents. In December 2021, the Co-op paid the Rural Municipality of Whitehead their surplus as purchase of the Water Treatment Plant in the L.U.D. of Alexander.

The Board set the wholesale water rate for 2023-24 at \$10.26 per 1,000 Imperial Gallons for the Municipalities of Elton and Whitehead, which is a 3.7% increase over the previous year.

### 2.5 Southwest Regional Water Co-op

In 2010-11, the Board signed agreements with the Municipalities of Brenda, Arthur and the Town of Melita to develop and operate the Southwest Regional System at a cost of approximately \$8.0M. The Village of Waskada joined the Southwest Regional System with water service beginning January 2012. With the January 1, 2015 amalgamation, the municipalities serviced by the Southwest Regional System became the Municipality of Two Borders, the Municipality of Brenda-Waskada and the Town of Melita. In 2017-18 a rural pipeline project expanded water service to additional residents, including 69 new service connections in the Municipalities of Brenda-Waskada and Two Borders.

The wholesale water rates for 2023-24 were set by the Board, per Co-op Resolution at \$14.02 per 1,000 Imperial Gallons for the municipalities. This represented a 3.7% increase plus .50 from the previous year.

### 2.6 South Central District Water Co-op

In 2014-15, the Board signed agreements with the Towns of Pilot Mound and Manitou to develop and operate the South Central District Water Cooperative at a cost of approximately \$9.0M. Phase 1 work, which included the well field and pipeline to Pilot Mound, was completed in 2014. Phase 2 work included a pipeline to Manitou and water plant upgrades at Pilot Mound. As of January 1, 2015, the Town of Pilot Mound amalgamated with the R.M. of Louise and the Town of Manitou with the R.M. of Pembina.

The South Central District Water Cooperative started to supply water to the Town of Pilot Mound in June 2015 and the Town of Manitou in November 2015. In 2023-24 there are service connections to 11 rural customers in the Municipalities of Louise and Pembina.

The wholesale water rates for 2023-24 were set by the Board, per Co-op resolution, at \$15.04 per 1,000 Imperial Gallons for the Municipalities of Louise and Pembina plus \$3.52 per 1,000 Imperial Gallons surcharge to recover capital costs. This represented a 3.7% increase over the previous year for the surcharge.

---

## Water and Sewer Program

### 1.0 Capital Works

The Board enters into agreements with municipalities and/or registered Cooperatives, for projects that have been accepted for assistance. Under the terms of the agreement, the Board provides complete project management in the delivery of the project including:

- Conducting conceptual/feasibility studies to develop the best sustainable, cost effective option.
- Public consultation with local ratepayers, including open houses.
- Retaining of consulting engineering firms to undertake pre-design, functional design, detailed-design, environmental impact assessments, construction supervision and post construction warranty services.
- Obtaining all easements and approvals.
- Public tendering of construction or design-build contracts and entering into contracts.
- Providing interim financing for the projects and billing municipalities for the local share of project costs.
- Providing a one-year warranty after substantial completion of Certificate.

In 1997, The Manitoba Water Services Board's grant formula was changed, wherein a 2-tier system was adopted. Details of the grant formulas are available at [www.gov.mb.ca/mr/mwsb](http://www.gov.mb.ca/mr/mwsb).

In 2023-24, 96 municipal and water co-op clients were served for a grand total of \$117.301M in water and sewer projects supported through the following grant programs:

- Provincial grants of \$20.0M recovered from Municipal and Northern Relations enabled The Manitoba Water Services Board to carry out \$55.170M in water and sewer projects under the Board's Municipal Water and Sewer Program and Rural Water Development Program.
- Under the Manitoba Restart Program grants funded in 2021-23 allowed the Board to complete an additional \$4.781M in water and sewer project in 2023-2024. The Government of Manitoba committed \$50.0M in funding under the Manitoba Restart Program to address the backlog of water and sewer infrastructure in Manitoba, which included approximately \$43M dedicated for municipal projects in 2020/21 and 2021/22. This is a carry-over of works that were completed in 2022-24.
- The Board provided technical and operational support to four municipally owned water plants and six regional water supply systems. A major focus for the board is the development and expansion of regional water and wastewater systems. Regional systems allow municipalities to pool their resources for the infrastructure and operating expertise needed for their residents.
- In 2023/24, project management services were provided by the Board to 24 Environment and Climate Change, Parks Branch projects. In addition, the Board provided project management services to 10 Municipal and Northern Relations – Northern Affairs Branch projects and 22 Canada Manitoba water and wastewater funded projects funded by Investing in Canada Infrastructure and Rural Strategic Infrastructure Basket program.



---

Some of the major projects under design / construction / completed during 2023/2024 include:

- \$1.49M RM of Alexander Septic Truck Wastewater Lagoon
- \$0.470M Town of Altona Watermain Renewals
- \$3.744M RM of St. Andrews Petersfield Wastewater Treatment Lagoon
- \$6.772M Town of Ste. Anne Wastewater Treatment Lagoon Upgrade
- \$1.677M Town of Arborg Water Renewals
- \$10.721M Town of Beausejour Water Treatment Plant
- \$1.041M City of Brandon Water Reclamation Facility Maintenance Building
- \$3.355M RM of Brokenhead Water Treatment Plant Upgrades
- \$1.429M Town of Churchill Lake Pumphouse & UV Treatment
- \$3.307M RM of St. Clements Regional Water Pipeline
- \$1.682M RM of Cornwallis Chater Low Pressure Sewer System
- \$0.493M RM of De Salaberry St. Malo Lagoon Repairs
- \$2.990M City of Flin Flon Lift Station Upgrades
- \$0.947M RM of Gimli Watermain Renewals
- \$1.081M Town of Lynn Lake Water Treatment Plant Upgrade
- \$0.321M RM of Macdonald Water Treatment Plant Upgrade
- \$1.325M City of Morden Sewage Lift Station Upgrade
- \$4.497M Town of Neepawa Wastewater Treatment System
- \$3.681M Paint Lake Provincial Park Wastewater Treatment Lagoon
- \$6.580M Pembina Valley Water Coop, Letellier Water Treatment Plant Upgrades
- \$9.233M RM of Portage la Prairie Poplar Bluff Industrial Pumphouse/Reservoir
- \$1.137M Municipality of Ritchot Ile Des Chenes Lagoon Expansion
- \$0.465M South Central District Water Coop Water Plant Upgrades
- \$5.269M Town of Snow Lake Water & Sewer Renewals
- \$3.101M RM of Stanley Corridor Reservoir
- \$5.867M City of Thompson Water & Sewer Renewal
- \$4.185M Municipality of Westlake-Gladstone Langruth Rural Water Expansion
- \$0.440M RM of Yellowhead Water Utility System Upgrade



**Town of Ste. Anne Wastewater Treatment Lagoon**

**Water and Sewer Projects Substantially Completed during 2023-24 were:**

<b>Project</b>	<b>*</b>	<b>Work Description</b>	<b>Project Costs</b>	<b>Provincial Grants</b>
Alexander (9), R.M.		Water Meter Replacement	\$ 275,751	\$ 137,876
Alexander (10), R.M.	ICIP	Ward 4 Wastewater Lagoon System GIS-EQ-1022	2,016,671	763,956
Brandon (9), City		Water Reclamation Facility Maintenance Building	3,170,223	1,585,111
Churchill (2), Town	MRSF	Lake Pumphouse & UV Treatment	1,682,765	1,009,659
Cornwallis (6), R.M.		Chater Low Pressure Sewer System	2,450,946	475,473
Emerson-Franklin (4), Mun.		Lift Station Generators	239,405	119,703
Flin Flon (12), City		Lift Station Upgrades	3,062,793	1,837,676
Grandview (14), Mun.		Sugarloaf Rural Water System Assessment Study	29,181	14,590
Harrison Park (2), Mun		Onanole Watermain Extensions	837,959	251,388
Killarney-Turtle Mountain (10), Mun.	BCF	Sewer & Water Replacement - Phase II GIS-EQ-1048	1,268,899	345,836
Lynn Lake (6), Town	RSIB/ MRSF	Water Treatment Plant Upgrade	7,191,475	7,191,475
Morden (11), City		Sewage Lift Station Upgrades	1,412,859	706,429
Neepawa (24), Town		Groundwater Supply Expansion Investigation	77,498	38,749
Neepawa (27), Town		Detailed Design of Water & Sewer Main Upgrades	112,776	56,388
Oakview (5), R.M.		Rapid City Watermain Design	205,571	102,786
Pembina Valley Water Co-op (15)	RSIB	Morris to Roland Water Supply Upgrade	2,000,812	-
Prairie View (5), Mun.		Birtle Watermain Renewal Design	66,001	33,001
Roblin (14), Mun.		Water & Wastewater Infrastructure Assessment Study	53,698	26,849
Rockwood (8), R.M.		Lift Station Remediation & Water Meters	334,383	167,192
St. Andrews (13), R.M.		Water Supply Feasibility Study	44,937	22,468
St. Andrews (14), R.M.		Petersfield Wastewater Treatment Lagoon	3,714,313	1,857,156
St. Clements (9), R.M.		Grand Marais Sewer System Study	53,541	26,770



**Water and Sewer Projects Substantially Completed during 2023-24 Continued:**

<b>Project</b>	<b>*</b>	<b>Work Description</b>	<b>Project Costs</b>	<b>Provincial Grants</b>
Stanley (17), R.M.		Corridor Reservoir	\$ 6,370,989	3,185,495
Stanley (19), R.M.		Corridor West Rural Water Pipeline	313,443	104,481
Swan River (10), Town	MRSF	Water Treatment Plant Upgrade	286,724	143,362
Swan River (11), Town		Water Treatment Plant Generator	161,215	80,607
Taché (5), R.M.		LUD of Lorette WTP Reservoir Expansion	2,420,788	1,210,394
Taché (6), R.M.		Landmark Sewer Collection System Assessment	38,124	19,062
Thompson (14), City	ICIP	Water & Sewer Renewal - ICIP Phase 1	7,470,513	-
Westlake-Gladstone (5), Mun.		Rural Water Connections	85,641	28,544
Whitehead Elton Reg. Water Co-op (7)		Groundwater Investigation Study	93,575	46,788
Whitehead Elton Reg. Water Co-op (8)		Raw Water Supply Upgrades	85,985	42,992
Winkler (15), City		Lagoon-Based Wastewater Treatment Study	166,920	83,460
Yellowhead (11), R.M.		Water Utility System Upgrades	667,601	200,280
<b>TOTAL</b>			<b>\$ 48,463,974</b>	<b>\$ 21,915,996</b>

\*

**BCF – Build Canada Fund**

**MRSF – Manitoba Re-Start Fund**

**RSIB – Rural Strategic Infrastructure Basket**

**ICIP – Investing in Canada Infrastructure Program**

**Water and Sewer Projects Under Design and/or Construction during 2023-24 were:**

<b>Project</b>	<b>Work Description</b>	<b>Agreement Estimate</b>	<b>Estimated Grants</b>
Alexander (8), R.M.	Regional Water System Pre-Design	\$ 50,000	\$ 25,000
Alexander (11), R.M.	Wastewater Treatment Lagoon Assessments	50,000	25,000
Altona (9), Town	Water Meter Renewals	1,470,000	735,000
Arborg (17), Town	Watermain Renewals & Water Supply Upgrades	1,700,000	630,000
Argyle (6), R.M.	Baldur Lift Station Generator	80,000	40,000
Argyle (7), R.M.	Water & Sewer Main Extension	70,000	35,000
Beausejour (10), Town	Park Avenue Watermain Renewal Design	180,000	90,000
Bifrost-Riverton (2), Mun.	Riverton Wastewater Collection System Study	50,000	25,000
Boissevain-Morton (3), Mun.	Wastewater Treatment Lagoon Design	480,000	240,000
Boissevain-Morton (4), Mun.	Boissevain Reservoir Expansion Pre-Design	40,000	20,000
Boissevain-Morton (5), Mun.	Water Supply Aeration Renewal	100,000	50,000
Brokenhead (6), R.M.	Water Treatment Plant Upgrade	5,000,000	2,500,000
Cartier (27), R.M.	Rural Water Pipelines	2,300,000	1,533,400
Cartier Reg. Water Co-op (8)	Water Treatment Plant - Membrane Fouling Study	65,000	32,500
Cartier Reg. Water Co-op (10)	St. Eustache Pumphouse & Distribution System Study	60,000	30,000
Cartier Reg. Water Co-op (11)	Capacity Planning Study	250,000	125,000
Cartier Reg. Water Co-op (12)	Headingley Water Supply Pipeline Design	50,000	25,000
Cartier Reg. Water Co-op (13)	Headingley Water Supply Pipeline	700,000	350,000
Cartier Reg. Water Co-op (14)	Water System Resiliency Study	75,000	37,500
Cartwright-Roblin (2), Mun.	Wastewater Lagoon Expansion GIS-EQ-1023	2,250,000	200,000
Cartwright-Roblin (3), Mun.	Water Distribution and Treatment Plant Upgrades	200,000	100,000
Cartwright-Roblin (4), Mun.	CCTV & Sewer Renewals	650,000	217,000
De Salaberry (4), R.M.	St. Malo and Otterburne Lagoon Study and EAP	120,000	60,000
De Salaberry (5), R.M.	St. Malo Lagoon Berm Repairs	400,000	200,000
East St. Paul (4), R.M.	Regional Water & Wastewater System Conceptual Study	160,000	80,000
Elton (16), R.M.	Forrest Wastewater Treatment Lagoon Study	50,000	25,000

**Water and Sewer Projects Under Design and / or Construction during 2023-24 continued:**

<b>Project</b>	<b>Work Description</b>	<b>Agreement Estimate</b>	<b>Estimated Grants</b>
Emerson-Franklin (3), Mun.	Water and Sewer Main Renewal	\$ 2,000,000	\$ 600,000
Fisher (7), R.M.	Water & Sewer System Upgrades Design	100,000	50,000
Flin Flon (13), City	Water & Sewer Assessment Study	150,000	75,000
Gimli (16), R.M.	Gimli Watermain Renewals	4,721,975	2,000,000
Glenboro-South Cypress (2), Mun.	Glenboro Water System Study	40,000	20,000
Grassland (3), Mun.	Hartney Back-up Well	45,000	22,500
Grassland (4), Mun.	Hartney Back-up Well Mechanization	350,000	175,000
Grey (17), R.M.	St. Claude Phase 1 Lagoon Upgrade & Elm Creek WTP Generator	1,800,000	900,000
Hamiota Municipality (14)	Water Treatment Plant & Lift Station Generators	350,000	175,000
Harrison Park (3), Mun.	Onanole Watermain Extensions Predesign	40,000	20,000
Harrison Park (4), Mun.	Onanole Bulk Fill Station	50,000	25,000
Headingley (9), R.M.	South East Reservoir	8,000,000	4,000,000
Kelsey (10), R.M.	Valley View Trailer Park Lagoon Study	70,000	42,000
Lac du Bonnet (9), R.M.	Rural Water Pipeline Extensions	40,000	20,000
Lac du Bonnet (10), Town	Water Treatment Plant Upgrades Pre-Design	75,000	37,500
Lorne (11), Mun.	Regional Water Supply	200,000	100,000
Lorne (12), Mun.	Notre-Dame-de-Lourdes Lagoon Expansion Study	60,000	30,000
Louise (4), Mun.	Clearwater Groundwater Investigation	30,000	15,000
Lynn Lake (7), Town	Watermain Renewal Plan Study	40,000	24,000
Macdonald (15), R.M.	Water Treatment Plant Expansion Pre-Design	60,000	30,000
Macdonald (16), R.M.	Oakbluff Sewer Forcemain & Lagoon Upgrade Pre-Design	85,000	42,500
Macdonald (19), R.M.	Water Treatment Plant Expansion	650,000	325,000
Minitonas-Bowsman (2), Mun	Bowsman Lagoon Assessment & EAP	80,000	40,000
Morden (8), City	Wastewater Treatment System Design	1,600,000	800,000
Morden (12), City	Water Treatment Plant Standpipe Design	100,000	50,000
Morden (13), City	Dead Horse Creek Reservoir Preliminary Design	100,000	50,000
Morris (16), R.M.	Rosenort Wastewater Treatment Lagoon Upgrade	5,900,000	2,950,000

---



---

**Water and Sewer Projects Under Design and / or Construction during 2023-24 continued:**

<b>Project</b>	<b>Work Description</b>	<b>Agreement Estimate</b>	<b>Estimated Grants</b>
Morris (18), Town	Distribution Pumphouse Upgrade	\$ 1,687,000	\$ 585,000
Mossey River Municipality	Winnipegosis WTP System Upgrades	130,000	65,000
Neepawa (26), Town	Raw Water Supply Upgrades	2,000,000	1,000,000
Neepawa (28), Town	Water & Sewer System Expansion	7,060,000	3,530,000
Niverville (8), Town	Water System Upgrades	10,000,000	5,000,000
Niverville (9), Town	Watermain Extensions	6,000,000	1,800,000
Oakview (6), R.M.	Oak River Water Meters	132,000	66,000
Pembina Valley Water Co-op (14)	Phase 2 Alternative Water Source Investigation	110,000	55,000
Pembina Valley Water Co-op (16)	Letellier Raw Water Intake & Pipeline	7,800,000	3,000,000
Portage la Prairie (52), R.M.	Poplar Bluff Industrial Park Pumphouse	19,615,000	9,861,500
Portage la Prairie (53), City	Water Treatment Plant Design	3,000,000	1,500,000
Powerview-Pine Falls (8), Town	Watermain Extension & Renewal	3,000,000	1,500,000
Rhineland (9), Mun.	Gnadenenthal Pumphouse Pre-Design	55,000	27,500
Ritchot (9), Mun.	Ile Des Chenes Lagoon Expansion & Decommissioning	2,600,000	1,300,000
Rosburn (10), Mun.	Water System Assessment Study	30,000	15,000
Rosburn (11), Mun.	Rosburn Pumphouse Generator	136,000	68,000
Rosser (8), R.M.	CentrePort Wastewater System Preliminary Design	45,000	22,500
Rosser (9), R.M.	CentrePort-Headingley Wastewater System	12,000,000	6,000,000
Snow Lake (14), Town	Phase 3 Water & Sewer Renewals	7,200,000	4,320,000
South Central District Water Co-op (6)	Water Supply Well Repairs	30,000	15,000
Southwest Reg. Water Co-op (4)	Water System Expansion Study	60,000	30,000
Southwest Reg. Water Co-op (5)	SCADA & UV Systems Upgrade	120,000	60,000
Springfield (6), R.M.	Oakbank-Dugald WTP Upgrade Design	300,000	150,000
Springfield (7), R.M.	Water Supply Well Field Expansion	600,000	300,000
St. Clements (10), R.M.	Decommissioning & Lift Station	2,000,000	1,000,000

**Water and Sewer Projects Under Design and / or Construction during 2023-24 continued:**

<b>Project</b>	<b>Work Description</b>	<b>Agreement Estimate</b>	<b>Estimated Grants</b>
St. Clements (11), R.M.	Regional Water Pipeline	\$ 4,500,000	\$ 2,250,000
St. Clements (12), R.M.	Water & Wastewater Infrastructure Capacity Assessment	30,000	15,000
St. Francois Xavier (10), R.M.	Regional Wastewater System Study	75,000	37,500
St. Francois Xavier (11), R.M.	Rural Water Pipeline Design	25,000	12,500
Ste. Anne (4), Town	Wastewater Treatment Lagoon Upgrade	13,500,000	6,750,000
Ste. Anne (5), R.M.	LUD of Richer Wastewater Servicing Study	60,000	30,000
Ste. Elisabeth Water Co-op Ltd.	Rural Water Extensions	300,000	100,000
Ste. Rose (15), Mun.	Water & Sewer System Upgrades	560,000	260,000
Stanley (18), R.M.	Corridor Sewer System Design	270,000	135,000
Stanley (20), R.M.	Dunston Reservoir Design	50,000	25,000
Stonewall (21), Town	Woodlands Regional Water Supply GIS-EQ-1052	28,901,775	75,000
Stuartburn (8), R.M.	Vita Lagoon Expansion Study	60,000	30,000
Swan Valley West (2), Mun.	Benito Water Treatment Plant Upgrades	120,000	60,000
Thompson (16), City	Water Treatment Plant Generator	700,000	350,000
Victoria (7), R.M.	Holland Water Supply Upgrade	2,150,000	1,075,000
Wallace-Woodworth (3), R.M.	Groundwater Supply System Upgrades	1,100,000	550,000
West Interlake, R.M.	Ashern Water & Sewer System Upgrades	250,000	125,000
West St. Paul (13), R.M.	Water Supply Reservoir Expansion	6,800,000	3,400,000
West St. Paul (14), R.M.	Sewer Collection System	7,200,000	3,600,000
West St. Paul (15), R.M.	Watermain Extension Design	31,000	15,500
Whitehead (8), R.M.	Alexander Lagoon Repair Pre-Design	30,000	15,000
Whitehead Elton Reg. Water Co-op (9)	Groundwater Investigation Phase 2	200,000	100,000
Whitemouth (13), R.M.	Whitemouth Wastewater Lagoon Design	175,000	87,500
Winkler (16), City	Water Treatment Plant Expansion	14,600,000	6,150,000
Yellowhead Reg. Water Co-op (10)	Pumphouse Upgrade	1,000,000	500,000
<b>TOTAL</b>		<b>\$ 211,734,750</b>	<b>\$ 87,067,400</b>

**Water and Sewer Construction Agreements Signed during 2023-24 were:**

<b>Project (Agreement)</b>	<b>*</b>	<b>Work Description</b>	<b>Date Signed</b>	<b>Estimated Project Costs</b>
Alexander (11), R.M.		Wastewater Treatment Lagoon Assessments	02-Jul-23	\$ 50,000
Argyle (6), R.M.		Baldur Lift Station Generator	25-Jun-23	80,000
Argyle (7), R.M.		Water & Sewer Main Extensions	28-Mar-24	70,000
Beausejour (10), Town		Park Avenue Watermain Renewal Design	10-May-23	180,000
Boissevain-Morton (3), Mun.		Wastewater Treatment Lagoon Design	10-Aug-23	480,000
Boissevain-Morton (4), Mun.		Boissevain Reservoir Expansion Pre-Design	28-Mar-24	40,000
Boissevain-Morton (5), Mun.		Water Supply Aeration Renewal	28-Mar-24	100,000
Cartier Reg. Water Co-op (14)		Water System Resiliency Study	31-May-23	75,000
Cartwright-Roblin Municipality (4)		CCTV & Sewer Renewals	19-May-23	650,000
De Salaberry (5), R.M.		St. Malo Lagoon Berm Repairs	16-Aug-23	460,000
East St. Paul (4), R.M.		Regional Water & Wastewater System Conceptual Study	18-Sep-23	160,000
Fisher (7), R.M.		Water & Sewer System Upgrades Design	08-Sep-23	100,000
Flin Flon (13), City		Water & Sewer Assessment Study	12-Mar-24	150,000
Grassland (4), Mun.		Hartney Back-up Well Mechanization	25-Apr-24	350,000
Hamiota Municipality (14)		Water Treatment Plant & Lift Station Generators	02-Jul-23	350,000
Harrison Park (3), Mun.		Onanole Watermain Extensions Pre-Design	05-Nov-23	40,000
Harrison Park (4), Mun.		Onanole Bulk Fill Station	02-Dec-23	50,000
Headingley (9), R.M.	RSIB	South East Reservoir	26-Sep-23	8,000,000
Lac du Bonnet (9), R.M.		Rural Water Pipeline Extensions	31-May-23	40,000
Lac du Bonnet (10), Town		Water Treatment Plant Upgrades Pre-Design	12-Feb-24	75,000
Lorne (12), Mun.		Notre-Dame-de-Lourdes Lagoon Expansion Study	30-Sep-23	60,000
Louise (4), Mun.		Clearwater Groundwater Investigation	10-Jul-23	30,000
Macdonald (18), R.M.	ICIP	McGillivray Reservoir & Pumphouse GIS-EQ-1036	01-May-23	6,000,000

**Water and Sewer Construction Agreements Signed during 2023-24 continued:**

<b>Project (Agreement)</b>	<b>*</b>	<b>Work Description</b>	<b>Date Signed</b>	<b>Estimated Project Costs</b>
Macdonald (19), R.M.	RSIB	Water Treatment Plant Expansion	07-Jun-23	\$ 650,000
Morden (12), City		Water Treatment Plant Standpipe Design	11-Aug-23	100,000
Morden (13), City		Dead Horse Creek Reservoir Preliminary Design	18-Mar-24	100,000
Neepawa (28), Town		Water & Sewer System Expansion	04-Aug-23	7,060,000
Niverville (9), Town		Watermain Extensions	21-Apr-23	6,000,000
Oakview (7), R.M.	ICIP	Rapid City Water Distribution System GIS-EQ-1047	25-Jan-24	7,623,500
Portage la Prairie (53), City		Water Treatment Plant Design	10-Jul-23	3,000,000
Powerview-Pine Falls (8), Town	RSIB	Watermain Extension & Renewal	06-Sep-23	3,000,000
Prairie View Municipality (6)	ICIP	Birtle Water & Sewer Renewal GIS-EQ-1045	10-Mar-23	2,350,000
South Central District Water Co-op (6)		Water Supply Well Repairs	01-Jan-24	30,000
Southwest Reg. Water Co-op (4)		Water System Expansion Study	01-May-23	60,000
Southwest Reg. Water Co-op (5)		SCADA & UV Systems Upgrades	06-Jan-24	120,000
Springfield (7), R.M.		Water Supply Well Field Expansion	18-Sep-23	600,000
St. Clements (11), RM		Regional Water Pipeline	12-May-23	4,500,000
St. Clements (12), RM		Water & Wastewater Infrastructure Capacity Assessment	05-Nov-23	30,000
St. Francois Xavier (10), R.M.		Regional Wastewater System Study	03-Jul-23	75,000
St. Francois Xavier (11), R.M.		Rural Water Pipeline Design	24-Jul-23	25,000
Stanley (20), R.M.		Dunston Reservoir Design	05-Nov-23	50,000
Stuartburn (8), R.M.		Vita Lagoon Expansion Study	13-Nov-23	60,000
Victoria (7), R.M.		Holland Water Supply Upgrade	01-May-23	2,150,000
Victoria (8), R.M.	ICIP	Cypress River Wastewater Lagoon GIS-EQ-1026	16-May-23	3,000,000
West Interlake, R.M.		Ashern Water & Sewer System Upgrade	01-May-23	350,000
West St. Paul (14), R.M.	RSIB	Sewer Collection System	01-May-23	7,200,000

---

---

**Water and Sewer Construction Agreements Signed during 2023-24 continued:**

---

<b>Project (Agreement)</b>	<b>*</b>	<b>Work Description</b>	<b>Date Signed</b>	<b>Estimated Project Costs</b>
West St. Paul (15), R.M.		Watermain Extension Design	16-May-23	\$ 31,000
Whitehead (9), R.M.		Rural Water Pipeline Extension	27-July-23	160,000
Whitehead Elton Reg. Water Co-op (9)		Groundwater Investigation Phase 2	08-Sep-23	200,000
Whitemouth (13), R.M.		Whitemouth Wastewater Lagoon Design	08-Sep-23	175,000
Winkler (16), City		Water Treatment Plant Expansion	24-May-23	14,600,000
			<b>TOTAL</b>	<b>\$ 80,889,500</b>

\*

**ICIP – Investing in Canada Infrastructure Program**

**RSIB – Rural Strategic Infrastructure Basket**



**Project Management Services during 2023-24 were:**

<b>Project (Agreement)</b>	<b>*</b>	<b>Work Description</b>	<b>Estimated Project Costs</b>
<b>Environment &amp; Climate Change</b>			
Asessippi		WTP Upgrade Phase 2	\$ 650,000
Brereton Lake (3)		South Pumphouse Upgrades	925,000
Birds Hill Provincial Park (6)		Wastewater Treatment Lagoon Repairs	375,000
Birds Hill Provincial Park (7)		Birds Hill Sewer Collection System	615,000
Birds Hill Provincial Park (8)		Birds Hill North WTP Upgrade	800,000
Falcon Lake (3)		Gravity Sewer Renewal	500,000
Falcon Lake (4)		Falcon Lake WTP Assessment & Design	90,000
Falcon Lake (5)		Falcon Lake WTP Upgrade Phase 1	500,000
Hecla/Grindstone (5)		Hecla Campground Sewer Repair	360,000
Marchand Wildfire Base		Bunkhouse Water Supply & Sewer System	85,000
Nopiming Provincial Park		Beresford Lake WW Lagoon Study	80,000
Paint Lake (3)		Water Treatment Plant Intake Upgrade	90,000
Paint Lake (4)		Paint Lake WW Treatment Lagoon	3,952,000
Asessippi		Water Phase 2 Treatment Plant Upgrade	60,000
Birds Hill North		Water Treatment Plant Upgrade	40,000
Clearwater Lake		Wastewater Lagoon Assessment, EAP & Design	160,000
Paint Lake		Wastewater Lagoon EAP & Design	150,000
Adam Lake		Water Treatment Plant Manganese Upgrade	40,000
Dorothy Lake		Water Treatment Plant Manganese Upgrade	40,000
Nutimik		Water Treatment Plant Manganese Upgrade	40,000
Otter Falls		Water Treatment Plant Manganese Upgrade	40,000
Spruce Woods – Equestrian Campground		Water Treatment Plant Manganese Upgrade	40,000
Asessippi Park – MR1	MRSF	Water Treatment Plant Upgrades	100,050
Grand Beach – MR2	MRSF	Water Treatment Plant Upgrades	753,250
Grand Beach – MR3	MRSF	Lift Station & Force main	2,679,500

**Project Management Services during 2023-24 Continued:**

<b>Project (Agreement)</b>	<b>*</b>	<b>Work Description</b>	<b>Estimated Project Costs</b>
<b>Environment &amp; Climate Change</b>			
Paint Lake – MR4	MRSF	Lift Station Upgrade	\$ 1,403,000
Winnipeg Beach – MR6	MRSF	Water Treatment Plant Upgrades	172,500
West Hawk Lake (7)		Lift Station Upgrade	350,000
			<u>\$ 15,090,300</u>
<b>Municipal &amp; Northern Relations (Northern Affairs Communities)</b>			
Bissett		Water & Sewer Infrastructure Upgrades	\$ 3,700,000
Cormorant (2) North		Water Supply Upgrade	390,000
Duck Bay & Camperville		Water & Sewer Infrastructure Feasibility Study	100,000
Duck Bay		Water Treatment Plant Repairs	382,000
Herb Lake Landing		Wastewater Management Feasibility Study	60,000
INR - Northern Region		Water Treatment Plant Upgrades	1,378,800
INR(3) - Northern Region		Nine Water Treatment Plant Generators	4,000,000
Nelson House (3)		Wet Well Repairs	633,000
Norway House		Water Intake Generator Service	200,000
Pelican Rapids		Water Supply	600,000
Public Water System		Water System Assessments - Various Areas	28,000
Seymourville (3)		Water Treatment Plant Study	87,500
Sherridon WTP (2)		Water Treatment Plant Upgrade	2,006,000
Wabowden		Water Treatment Plant Generator	370,000
Waterhen & Barrows		Wastewater Lagoon Assessments	25,000
Waterhen & Barrows (2)		Wastewater Management Study	90,000
			<u>\$ 14,050,300</u>

**Project Management Services during 2023-24 Continued:**

<b>Project (Agreement)</b>	<b>*</b>	<b>Work Description</b>	<b>Estimated Project Costs</b>
<b>Consumer Protection &amp; Government Services</b>			
Pine Grove Halt		Wastewater Lagoon Decommissioning	\$ 700,000
			\$ 700,000
<b>Special Initiatives</b>			
Beausejour (9), Town	ICIP	Water Treatment Plant GIS-EQ-1074	\$ 15,390,000
Glenboro-South Cypress (3), Mun.	ICIP	Glenboro Wastewater Lagoon Upgrade IS-EQ-1074	6,575,212
Macdonald (18), R.M.	ICIP	McGillivray Reservoir & Pumphouse GIS-EQ-1036	6,000,000
Neepawa (25), Town	ICIP	Wastewater Treatment System Upgrade & Expansion Phase II GIS-EQ-1018	6,030,000
Oakview (7), R.M.	ICIP	Rapid City Water Distribution System GIS-EQ-1047	7,623,500
Pembina Valley Water Co-op (12)	ICIP	Letellier Water Treatment Plant Upgrades	16,000,000
Prairie View Municipality (6)	ICIP	Birtle Water & Sewer Renewal GIS-EQ-1045	2,179,079
Thompson (15), City	ICIP	Water & Sewer Renewal - ICIP Phase 2 & 3	21,250,000
Victoria (8), R.M.	ICIP	Cypress River Wastewater Lagoon GIS-EQ-1026	3,000,000
Westlake-Gladstone (6), Mun.	RSIB	Langruth Rural Water Expansion	5,350,000
Whitehead (9), R.M.		Rural Water Pipeline Extension	160,000
			\$ 89,557,791
		<b>TOTAL</b>	<b>\$ 119,398,391</b>

**MRSF – Manitoba Re-Start Fund**

**ICIP – Investing in Canada Infrastructure Program**

**RSIB – Rural Strategic Infrastructure Basket**

**Water and Sewer MOU Agreements Signed during 2023-24 were:**

<b>Project (Agreement)</b>	<b>*</b>	<b>Work Description</b>	<b>Date Signed</b>	<b>Estimated Project Costs</b>
<b>Environment &amp; Climate Change</b>				
Asessippi		WTP Upgrade Phase 2	01-Nov-23	\$ 650,000
Birds Hill Provincial Park (8)		Birds Hill North WTP Upgrade	01-Nov-23	800,000
Falcon Lake (5)		Falcon Lake WTP Upgrade Phase 1	15-Nov-23	500,000
Nopiming Provincial Park		Beresford Lake WW Lagoon Study	01-Nov-23	80,000
Winnipeg Beach – MR6		Water Treatment Plant Upgrades	11-Jan-24	172,500
				\$ 2,202,500
<b>Municipal &amp; Northern Relations (Northern Affairs Communities)</b>				
Herb Lake Landing		Wastewater Management Feasibility Study	12-Sep-23	60,000
Pelican Rapids		Water Supply	13-Mar-24	600,000
				\$ 660,000
<b>Manitoba Housing &amp; Renewal Corporation</b>				
St. Laurent		Lift Station Upgrade	23-Aug-23	700,000
				\$ 700,000
			<b>TOTAL</b>	<b>\$ 3,562,500</b>

---

## 2.0 Project Management

The Board has 60 plus years of project management experience in the development of water and wastewater infrastructure. The Board, when requested and subject to availability of staff resources, agrees to act as Project Manager for other Provincial Departments and/or Municipalities. A memorandum of understanding (MOU) is signed with the requesting agency. All the project costs, including MWSB technical staff costs are recovered from the requesting agency.

### 2.1 Environment & Climate Change

A complete list of projects is shown on page 23 and 24.

### 2.2 Municipal & Northern Relations (Northern Affairs Communities)

The Board also provided project management services as requested by Municipal & Northern Relations (Northern Affairs Communities). A complete list of projects is shown on page 24. As well a complete list of MOU projects is shown on page 26.

### 2.3 Special Initiatives

During 2023-24 the Board provided project management for 11 special initiative projects funded by Investing in Canada Infrastructure Program and the Rural Strategic Infrastructure Basket. A complete list is shown on page 25.

### 2.4 Federal Provincial Programs

Canada and Manitoba entered into cost sharing arrangements on a number of water and wastewater projects to be funded from the Building Canada Fund (BCF) and the Investing in Canada Infrastructure Program (ICIP).

Many of the municipalities receiving either BCF or ICIP funding have requested project management assistance from The Manitoba Water Services Board. The Manitoba Water Services Board has signed a number of agreements as indicated on the previous pages. In total, these projects will exceed \$100.0M when completed.



## The Manitoba Water Services Board Management Report

---

The accompanying financial statements are the responsibility of management and have been prepared in conformity with the accounting policies noted in the financial statements. The statements are examined by MNP LLP Chartered Professional Accountants, whose opinion is included herein.

To fulfil this responsibility, management maintains internal control systems to provide reasonable assurance that the accounts and records accurately reflect all transactions, and that appropriate policies and procedures are established and respected.

MNP LLP has free access to the Board of Directors, with and without management present, to discuss the results of their audit and the quality of financial reporting of the Board.

“Original signed by Travis Parsons”

T. Parsons, M.A.Sc., P. Eng.  
General Manager

August 26<sup>th</sup>, 2024

“Original signed by Cheryl Brigden”

C. Brigden  
Chief Financial Officer

To the Board Members of The Manitoba Water Services Board:

## Opinion

We have audited the financial statements of The Manitoba Water Services Board (the "Board"), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, accumulated surplus, 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 Board as at March 31, 2024, and the results of its operations, changes in its net financial assets 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Board 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 Board'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 Board or to cease operations, or has no realistic alternative but to do so.

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

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## Independent Auditor's 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 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 Board'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 Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board 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.

Brandon, Manitoba  
June 13, 2024

"Original Signed by MNP LLP"

Chartered Professional Accountants



# THE MANITOBA WATER SERVICES BOARD

## Statement of Financial Position

As at March 31, 2024

	2024	2023
<b>Financial assets</b>		
Cash	\$ 330,034	\$ -
Accounts receivable	15,497,379	15,726,343
Accrued interest	67,696	42,823
Unbilled construction costs to Municipalities (note 5)	3,959,663	10,221,646
	<u>19,854,772</u>	<u>25,990,812</u>
<b>Liabilities</b>		
Bank indebtedness (note 14)	-	2,482,012
Accounts payable and accrued charges	18,372,725	15,531,898
Advances from the Province of Manitoba payable on demand (note 12)	18,400,000	24,250,000
	<u>36,772,725</u>	<u>42,263,910</u>
Net debt	(16,917,953)	(16,273,098)
<b>Non-financial assets</b>		
Prepaid supplies	49,095	53,610
Accumulated deficit (note 6)	\$ (16,868,858)	\$ (16,219,488)

Commitments (note 8)

Contingencies (note 9)

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

On behalf of Board:

"Original signed by Bruce Gray"

Chair

"Original signed by Kam Blight"

Board Member

# THE MANITOBA WATER SERVICES BOARD

## Statement of Operations

For the year ended March 31, 2024

	Budget (note 13)	2024	2023
<b>Revenues:</b>			
Sale of water	\$ 8,296,000	\$ 7,991,743	\$ 8,124,205
Administrative expenses paid by the Province of Manitoba (note 7)	2,711,000	2,729,665	2,794,884
Strategic Municipal Investment Fund	20,000,000	20,000,000	20,000,000
Interest	5,000	-	-
	<b>31,012,000</b>	<b>30,721,408</b>	<b>30,919,089</b>
<b>Expenses:</b>			
Direct expenses for water supply plants:			
Interest expense	1,000,000	2,410,117	1,299,686
Interest allocated to new construction	(1,100,000)	(2,376,381)	(1,266,225)
	<b>(100,000)</b>	<b>33,736</b>	<b>33,461</b>
Chemicals	1,059,000	1,150,430	1,207,205
Heat, telephone, light and power	1,775,000	1,914,877	1,940,582
Professional services	425,000	459,219	399,653
Salaries and benefits	1,900,000	2,194,958	1,984,097
Repairs and maintenance	1,500,000	1,627,744	1,832,908
Administrative (note 7)	2,711,000	2,729,665	2,794,884
	<b>9,270,000</b>	<b>10,110,629</b>	<b>10,192,790</b>
Grants to Municipalities	20,000,000	20,000,000	20,000,000
Annual surplus	1,742,000	610,779	726,299
Accumulated deficit, beginning of year	(16,802,297)	(16,219,488)	(15,926,444)
Net disbursements to municipalities (note 6)	(1,280,000)	(1,260,149)	(1,019,343)
Accumulated deficit, end of year	\$ (16,340,297)	\$ (16,868,858)	\$ (16,219,488)

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

# THE MANITOBA WATER SERVICES BOARD

## Statement of Change in Net Debt

For the year ended March 31, 2024

	Budget (note 13)	2024	2023
Annual surplus	\$ 1,742,000	\$ 610,779	\$ 726,299
New construction costs	(110,000,000)	(117,301,139)	(92,394,021)
Funds recovered from:			
Strategic Municipal Investment Fund	20,000,000	20,000,000	20,000,000
Municipalities	89,000,000	103,563,122	64,972,665
Change in unbilled construction costs	1,000,000	(6,261,983)	7,421,356
	-	-	-
Decrease (increase) in prepaid supplies	500	4,515	(453)
Net disbursements to municipalities	(1,280,000)	(1,260,149)	(1,019,343)
Decrease (increase) in net debt	462,500	(644,855)	(293,497)
Net debt, beginning of year	(15,979,601)	(16,273,098)	(15,979,601)
Net debt, end of year	\$ (15,517,101)	\$ (16,917,953)	\$ (16,273,098)

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

# THE MANITOBA WATER SERVICES BOARD

## Statement of Cash Flows

For the year ended March 31, 2024

	2024	2023
Cash used in:		
Operating activities:		
Annual surplus	\$ 610,779	\$ 726,299
Change in non-cash operating working capital:		
Accounts receivable	228,964	(3,510,860)
Prepaid supplies	4,515	(453)
Accounts payable and accrued charges	2,840,827	1,536,981
Accrued interest	(24,873)	(35,750)
Cash provided by (used in) operating activities	3,660,212	(1,283,783)
Financing activities:		
Advances received	32,000,000	35,600,000
Advances repaid	(37,850,000)	(32,850,000)
Cash provided by (used in) financing activities	(5,850,000)	2,750,000
Capital activities:		
New construction costs	(117,301,139)	(92,394,021)
Funding recovered from:		
Province of Manitoba	20,000,000	20,000,000
Municipalities	103,563,122	64,972,665
Decrease (increase) in unbilled construction costs	6,261,983	(7,421,356)
Net disbursements to Municipalities	(1,260,149)	(1,019,343)
Cash provided by (used in) capital activities	5,001,834	(8,440,699)
Increase (decrease) in cash	2,812,046	(6,974,482)
Cash (bank indebtedness) beginning of year	(2,482,012)	4,492,470
Cash (bank indebtedness), end of year	\$ 330,034	\$ (2,482,012)

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

### Supplementary Financial Information

Interest paid \$2,410,117 (2023 - \$1,299,686)

Interest received \$2,376,381 (2023 - \$1,266,225)

# THE MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2024

---

## 1. Nature of operations:

The Manitoba Water Services Board (the Board) was established in July 1972 under The Manitoba Water Services Board Act to assist in the provision of water and sewage facilities to the residents of rural Manitoba. The Board assists Municipalities with the development of sustainable water and wastewater works, including; water supply, treatment, storage and distribution; collection and treatment of sewage; the disposal of treated effluent and waste sludge in an environmentally sustainable manner and the provision of drought resistant, safe water supplies to rural residents for domestic and livestock needs.

## 2. Change in accounting policy:

### (a) Adoption of Revenue (*PS 3400*)

Effective April 1, 2023, the Board adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard differentiates between revenue arising from transactions that include performance obligations, identified as exchange transactions, and transactions that do not have performance obligations, identified as non-exchange transactions.

Pursuant to these recommendations, the change was applied prospectively. There was no impact on the current or prior years from this adoption.

## 3. Significant accounting policies:

### (a) Basis of accounting:

The financial statements have been prepared using Canadian public sector accounting standards established by the Public Sector Accounting Board.

### (b) Classification and measurement of financial instruments:

Financial instruments are classified into one of the two measurement categories: (a) fair value; or (b) cost or amortized cost.

The Board records its financial assets at cost or amortized cost, which include cash and cash equivalents, accounts receivable and accrued interest. The Board also records its financial liabilities at cost or amortized cost, which include accounts payable and accrued charges and advances from the Province of Manitoba.

Amortized cost is determined using the effective interest method.

# THE MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2024

---

### 3. Significant accounting policies (continued):

(b) Classification and measurement of financial instruments (continued):

Gains and losses on financial instruments measured at fair value are recorded in accumulated surplus as remeasurement gains and losses until realized. Upon disposition of the financial instruments, the cumulative remeasurement gains and losses are reclassified to the statement of operations. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs.

The Board did not incur any remeasurement gains and losses during the year (2023 - nil).

(c) Tangible capital assets and construction in progress:

Tangible capital assets are recorded at cost and amortization is calculated on a straight-line basis over the following terms:

Asset	Term
Plants constructed prior to January 1, 1972:	
Equipment	18 years
Buildings	35 years
Plants constructed after January 1, 1972:	
Equipment	20 years
Buildings	20 years

Unbilled construction costs represent costs incurred to date, net of recoveries, for capital projects managed by the board on behalf of Municipalities. Financing costs are included in the unbilled construction cost amounts.

(d) Revenue recognition:

Revenue from the sale of water is recognized in the period when consumed by the Town or Municipality.

Revenue for the administrative reimbursements is recognized in the period when the expenses are recognized.

Revenue for the grants is recognized in the period when the corresponding amount is paid to the Municipalities.

Unrestricted revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

# THE MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2024

---

## 3. Significant accounting policies (continued):

(e) Administrative expenses paid by the Province of Manitoba:

Administrative expenses are paid by the Province of Manitoba on behalf of the Board and recorded at the exchange amount agreed to by the related parties in the financial statements.

(f) Pension costs and obligations:

The Board's employees are eligible for membership in the provincially-operated Civil Service Superannuation Plan. The pension liability for Board employees is included in the Province of Manitoba's liability for the Civil Service Superannuation Fund. Accordingly, no provision is recorded in the financial statements related to the effects of participation in the pension plan by the Board and its employees.

(g) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount of accounts receivable and tangible capital assets. Actual results could differ from those estimates.

## 4. Financial instruments and financial risk management:

Financial risk management - overview:

The Board has exposure to the following risks from its use of financial instruments:

- Credit risk
- Liquidity risk, and
- Interest rate risk

The Board manages its exposure to risks associated with financial instruments that have the potential to affect its operating performance. The Board's Directors have the overall responsibility for the establishment and oversight of the Board's objectives, policies and procedures for measuring, monitoring and managing these risks.

# THE MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2024

## 4. Financial instruments and financial risk management (continued):

The Board has exposure to the following risks associated with its financial instruments:

Credit risk:

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the Board to credit risk consist principally of accounts receivable and accrued interest.

The maximum exposure of the Board's credit risk is as follows:

	2024	2023
Accounts Receivable	\$ 12,867,279	\$ 13,069,362
Accrued Interest	67,696	42,823
	\$ 12,934,975	\$ 13,112,185

Accounts Receivable: The Board is not exposed to significant credit risk as the receivables are with Municipal and other government entities and payment in full is typically collected when it is due. Credit evaluations are done for each Rural Municipality.

The aging of accounts receivable are as follows:

	2024	2023
Current	\$ 8,268,501	\$ 9,014,219
30-60 days past billing date	7,226,550	6,711,747
61-90 days past billing date	2,328	101
91-120 days past billing date	-	276
	\$ 15,497,379	\$ 15,726,343

Accrued Interest: The Board is not exposed to significant credit risk as the accrued interest relates to receivables with Municipalities for ongoing construction and payment is anticipated at the completion of the work.



# THE MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2024

---

## 4. Financial instruments and financial risk management (continued):

### Liquidity risk:

Liquidity risk is the risk that the Board will not be able to meet its financial obligations as they come due. The Board manages liquidity risk by maintaining adequate cash balances and by appropriately utilizing working capital advances as required. The Board prepares and monitors detailed forecasts of cash flows from operations and anticipated investing and financing activities. Identified capital supply requirements are reviewed and approved by the Minister of Finance to ensure adequate funding will be available to meet the Board's obligations utilizing bridge financing through *The Loan Act*. The Board continuously monitors and reviews both actual and forecasted cash flows through periodic financial reporting.

### Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate exposure relates to accounts receivable, accrued interest, accounts payable and accrued charges, and advances from the Province of Manitoba.

The interest rate risk on the above exposures is considered to be low because of their short-term nature.

## 5. Unbilled construction costs to Municipalities:

	2024	2023
Balance, beginning of year	\$ 10,221,646	\$ 2,800,290
New construction costs	117,301,139	92,394,021
	127,522,785	95,194,311
Funding recovered from:		
Municipalities	103,563,122	64,972,665
Province of Manitoba	20,000,000	20,000,000
	123,563,122	84,972,665
Unbilled construction costs to Municipalities	\$ 3,959,663	\$ 10,221,646

# THE MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2024

## 6. Accumulated deficit:

Accumulated deficit consists of accumulated excess of revenue over expenses pertaining to the water supply plants operated by the Board for the benefit of Municipalities and pertaining to plants operated by the Board under agreements with Municipalities. Separate equity accounts are maintained for each plant operated by the Board. Municipalities are responsible for any deficit balances and are given credit for surplus balances whenever plant operating responsibilities are transferred to the Municipalities.

	No.	2024	No.	2023
Plants with deficit	8	\$ (17,219,557)	8	\$ (16,521,649)
Plants with surplus	2	250,699	2	202,161
Total funds retained (deficit), water supply plants	10	(16,968,858)	10	(16,319,488)
Interest and adjustment fund account		100,000		100,000
		\$ (16,868,858)		\$ (16,219,488)

The Board is responsible for all ongoing capital repairs and improvements necessary for the water plants it operates. Costs relating to this during 2023/2024 include capital works approved by the Board for regional systems operated by the Board including, Cartier Regional Water Supply Pipeline (\$218,854), South Central – Manitou Roof Replacement (\$5,673), Southwest Regional Expansion Study (\$16,884), Whitehead-Elton Regional Groundwater Investigation (\$26,445) and Yellowhead Pumphouse and Reservoir (\$992,293). There were no water plants transferred in 2023/2024, therefore the net disbursement to Municipalities totaled (\$1,260,149) ((\$1,019,343) - 2023).

Interest and adjustment fund account:

The Board allocates interest costs to construction projects and to the operations of water supply plants at a rate comparable to the Board's cost of borrowing. The interest allocated and the actual net interest costs incurred by the Board are recorded in the Interest and Adjustment Fund Account. Board policy is to maintain a balance of \$100,000 in the Interest and Adjustment Fund Account to absorb any shortfall in the allocation of actual net interest costs for the year. Interest costs were fully allocated for both the current and the preceding year.

# THE MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2024

## 7. Administrative expenses paid by the Province of Manitoba:

Administrative expenses paid by the Province of Manitoba and included in expenses are as follows:

	2024	2023
Professional services	\$ 24,223	\$ 15,253
Salaries and benefits	2,525,797	2,627,100
Telephone and utilities	21,345	20,819
Travel	144	247
Other administrative	158,156	131,465
	\$ 2,729,665	\$ 2,794,884

## 8. Commitments:

	2024	2023
Signed agreements and offers for construction of sewer and water systems for Municipalities and cooperatives	\$ 200,233,440	\$ 223,541,252

These commitments are expected to be funded as follows:

Subsidization of construction costs – Province of Manitoba	\$ 54,157,600	\$ 49,290,600
Recovery of construction costs – Municipalities and cooperatives	146,075,840	174,250,652
	\$ 200,233,440	\$ 223,541,252

## 9. Contingencies:

The Board is involved in legal proceedings arising in the normal course of business, the outcome of which cannot be predicted at this time. In the opinion of management, the disposition of these cases will not materially affect the financial position of the Board. Any settlement will be recognized in the year the settlement occurs.

## 10. Related party transactions:

The Board is related in terms of common ownership to all Province of Manitoba created Departments, Agencies and Crown Corporations. The Board enters into transactions with these entities in the normal course of operations and they are measured at the exchange amount which is the amount of consideration established and agreed to by the related parties.

# THE MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2024

---

## 11. Economic dependency:

The Board is economically dependent on the Province of Manitoba.

## 12. Advances from the Province of Manitoba payable on demand:

The Board finances construction in progress by borrowing advances from the Province through The *Loan Act*. The Board pays interest on these unfixed advances. Interest payable is set at Prime less 0.75%. During 2023/2024, the rate of interest charged increased from 5.95% in April 2023 to 6.45% at the end of March 2024. These advances are repaid once funding is received from the Municipalities and cooperatives for their share of the eligible project costs.

Future financing to the Board for construction of municipal sewer and water facilities on behalf of Municipalities and cooperatives for 2024/25 have been authorized by way of loans through the Appropriation Act.

## 13. Budgeted figures:

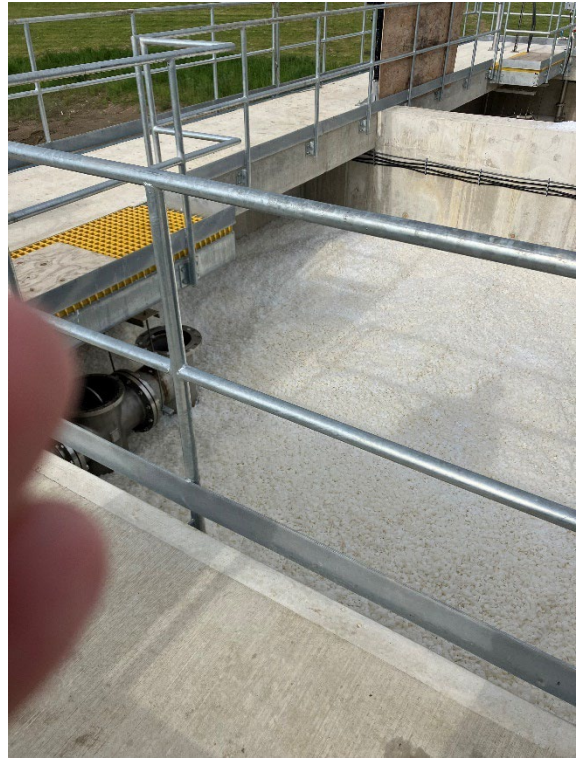
The budgeted figures presented in these financial statements have been derived from the estimates approved by the Board.

## 14. Bank indebtedness:

The Board does not have an overdraft in place on its bank account. However, funds could be borrowed from the Province of Manitoba as needed to fund cash deficits. At March 31, 2024, the bank indebtedness is nil. The bank indebtedness for 2023 was \$2,482,012.



Town of Neepawa WWTF Phase 2 Upgrades



Town of Neepawa WWTF Phase 2 Upgrades



Community of Bissett Civil Works



Community of Bissett Civil Works

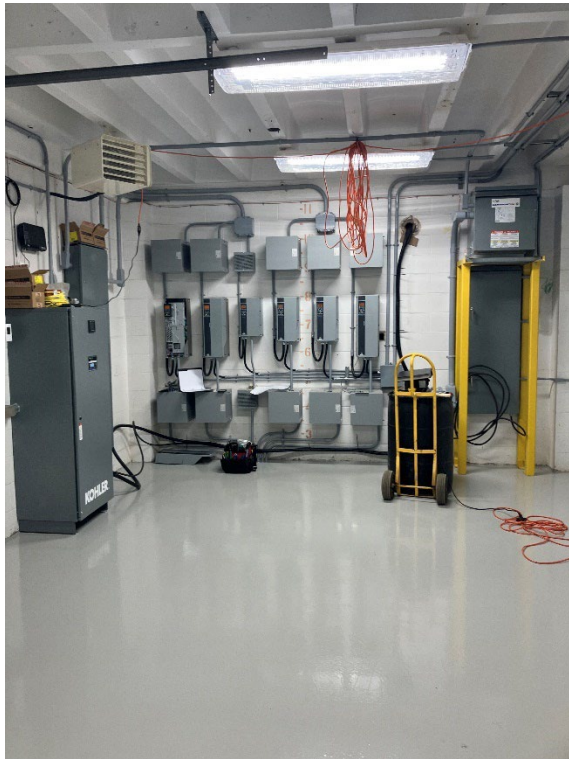




Wabowden Water Treatment Plant Generator



Wabowden Water Treatment Plant Generator



Town of Morris WTP Upgrades



Town of Morris WTP Upgrades





Town of Beausejour Water Treatment Plant



Town of Beausejour Water Treatment Plant



Town of Beausejour Water Treatment Plant



Town of Beausejour Water Treatment Plant



Town of Beausejour Water Treatment Plant



Town of Beausejour Water Treatment Plant





R.M. of St. Andrews Petersfield Wastewater Treatment Lagoon



R.M. of St. Andrews Petersfield Wastewater Treatment Lagoon



R.M. of St. Andrews Petersfield Wastewater Treatment Lagoon





Paint Lake Provincial Park Wastewater Treatment Lagoon



Paint Lake Provincial Park Wastewater Treatment Lagoon



Paint Lake Provincial Park Wastewater Treatment Lagoon



Paint Lake Provincial Park Wastewater Treatment Lagoon



Paint Lake Provincial Park Wastewater Treatment Lagoon





Town of Arborg Water Renewals



Town of Arborg Water Renewals



R.M. of Brokenhead WTP Upgrades



City of Morden Sewage Lift Station Upgrade



RM of Stanley Corridor Reservoir



RM of Stanley Corridor Reservoir