

The Manitoba
Water Services Board

La Commission des Services
d'approvisionnement en eau du Manitoba

Annual Report
2024-2025

Rapport annuel
2024-2025



The Manitoba Water Services Board

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**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, 2024 to March 31, 2025. This report records the activities of the Board for that period.

Sincerely,

Original Signed By "Honourable Glen Simard"
Minister



Honourable Glen Simard
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 53rd Annual Report of The Manitoba Water Services Board for the fiscal year ending March 31, 2025, together with the financial statements for the same period.

Sincerely,

Original Signed By "Maurice Bouvier"

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
Activities Carried Out to Meet the Objectives	9
Water Treatment Plants	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
Water and Sewer Program	12
1.0 Capital Works	12
2.0 Project Management	24
2.1 Environment and Climate Change	24
2.2 Municipal and Northern Relations (Northern Affairs Communities)	24
2.3 Federal Provincial Programs	24
Financial Information	25
The Manitoba Water Services Board Management Report	25
Independent Auditor's Report	26
Financial Statements	28
Illustrations	41

The Manitoba Water Services Board, Board of Directors

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Brenda DeSerranno, (Vice-Chair)

Deputy Minister

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Deputy Minister

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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

MWSB Experience in Treatment Systems



Water and Wastewater treatment systems continue to evolve with the development of new treatment technologies, especially in a marketplace observing high inflation. As the demand for municipal water and wastewater infrastructure continues to increase, so do the requests to upgrade or develop new water and wastewater treatment facilities. MWSB undertakes numerous projects across the province, each with their own distinctive circumstances and treatment equipment needs. In addition, staff work with many different consultants, and in some cases, undertake long-term pilot testing of new technologies. Staff can utilize their considerable experience in assisting municipalities as what is learned on current and previous projects can be applied to future municipal projects. This knowledge can help guide both municipalities and consultants to identify cost effective solutions while meeting regulatory requirements to protect both public health and the environment.

In respect to the 2024/25 fiscal, I am pleased to report that the Board fully expended its capital budget of \$24.0M and successfully awarded 30 of 30 construction project tenders with a total construction award cost of \$106.2M averaging \$3.54M per award. The Board entered into 42 new municipal and co-op agreements estimated at \$103.7M, and 3 new MOU agreements estimated at \$295K with client departments comprised of Parks Branch - Environment and Climate Change (ECC) and Northern Affairs Branch - Municipal and Northern Relations (MNR). Furthermore, the Board provided project management services for 178 projects with an estimated total project cost at \$517M, which includes:

- 58 substantially completed municipal projects with total costs of \$146.2M;
- 88 continuing design and construction municipal projects estimated at \$349.2M;
- 18 ongoing ECC projects, 12 MNR projects, one PSD project, and one Manitoba Housing project estimated at \$21.6M.

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 PSD 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, 2024 water rates were increased at Baldur, Inglis, Notre Dame de Lourdes, and Strathclair. Rates were based on the increases in the 2023 Consumer Price Index of 2.6%, plus a surcharge to recover Capital costs. The Manitoba

Water Services Board will continue to operate the four 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 2024-25	Actual Cost of Production per 1,000 I.G.	April 1/24 Selling Price 1,000 I.G.	Type of Treatment
Argyle, (R.M.)(Baldur WTP)	4,544,010	18.35	16.32	A,B,C,D
Lorne, (Mun.)(Notre Dame de Lourdes WTP)	22,232,436	66.49	7.82	B,C,D
Riding Mountain West, (R.M.)(Inglis WTP)	4,143,655	17.33	19.40	B,C,D
Yellowhead, (Mun)(Strathclair WTP)	3,777,223	16.72	118.67	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 2024-25 was set by the Board per Co-op resolution, at \$11.55 per 1,000 Imperial Gallons, which is a 5% increase from the previous year.

2.2 Yellowhead Regional Water Co-op

Larger water rate increases over the next few years will be needed to recover the operating deficit, the increased utility costs to the City of Portage la Prairie, and the Capital Contribution to the Poplar Bluff Construction Project. The wholesale water rate for 2024- 2025 was set by the Board per Co-op resolution, at \$11.73 per 1,000 Imperial Gallons, which is a 10% increase over the previous year.

In 2022, funding was received under the Rural Strategic Infrastructure Basket fund for 50% of the costs for the Poplar Bluff Industrial Park pumphouse. A portion of these costs (\$1.4M) are recovered through the sale of water resulting in

increases over the next few years. The wholesale water rate for 2024-25 was set by the Board per Co-op resolution, at \$11.73 per 1,000 Imperial Gallons, which is a 10% 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 2024-25 was set at \$7.72 per 1,000 Imperial Gallons, which is a 2.6% 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 \$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 2024-25 at \$10.53 per 1,000 Imperial Gallons for the Municipalities of Elton and Whitehead, which is a 2.6% 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 2024-25 were set by the Board, per Co-op Resolution at \$15.00 per 1,000 Imperial Gallons for the municipalities. This represented a 3.5% increase plus \$0.50 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 2024-25 there are service connections to 11 rural customers in the Municipalities of Louise and Pembina.

The wholesale water rates for 2024-25 were set by the Board, per Co-op resolution, at \$15.43 per 1,000 Imperial Gallons for the Municipalities of Louise and Pembina plus \$3.61 per 1,000 Imperial Gallons surcharge to recover capital costs. This represented a 2.6% 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.

As of April 1, 2024, The Manitoba Water Services Board's grant formula was changed, wherein a two-tier system was replaced. All projects under the Municipal Water and Sewer program are eligible for 50% grant funding assistance and projects under the Rural Water Development program may receive up to 2/3rd provincial assistance. Details of the grant formulas are available at www.gov.mb.ca/mr/mwsb.

In 2024-25, 96 municipal and water co-op clients were served for a grand total of \$117.040M in water and sewer projects supported through the following grant programs:

- Provincial grants of \$24.0M recovered from Municipal and Northern Relations enabled The Manitoba Water Services Board to carry out \$42.160M in water and sewer projects under the Board's Municipal Water and Sewer Program and Rural Water Development Program.
- 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 2024-25, project management services were provided by the Board to 18 Environment and Climate Change, Parks Branch projects. In addition, the Board provided project management services to 12 Municipal and Northern Relations – Northern Affairs Branch projects and 26 Canada Manitoba water and wastewater funded projects funded by Investing in Canada Infrastructure and Rural Strategic Infrastructure Basket program, as well as one project for Public Service Delivery (PSD) and one project under Manitoba Housing.

Some of the major projects under design / construction / completed during 2024/2025 include:

- \$15.714M Town of Beausejour Water Treatment Plant
- \$5.205M R.M. of Brokenhead Water Treatment Plant Upgrade
- \$2.309M R.M. of Cartier Rural Water Pipelines
- \$1.053M R.M. of Elton Forrest Wastewater Treatment Lagoon Expansion
- \$5.846M R.M. of Morris Rosenort Wastewater Treatment Lagoon Upgrade
- \$1.630M Town of Morris, Distribution Pumphouse Upgrade
- \$5.971M Town of Neepawa, Wastewater Treatment System Upgrade & Expansion
- \$2.196.4M Municipality of Prairie View Birtle Water & Sewer Renewal
- \$14.75M Pembina Valley Water Coop, Letellier Water Treatment Plant Upgrade
- \$19.608M R.M. of Portage la Prairie Poplar Bluff Industrial Park
- \$2.353M Town of Powerview-Pine Falls Watermain Extension and Renewal
- \$1.894M Municipality of Ritchot Ile Des Chenes Lagoon Expansion & Decommissioning
- \$4.289M R.M. of St Clements Regional Water Pipeline
- \$39.909M City of Selkirk Wastewater Treatment Plant Upgrading
- \$6.905M Town of Snow Lake Water & Sewer Renewal Phase 3
- \$1.899M Town of Stonewall Wastewater System Upgrades
- \$14.054M City of Thompson Water & Sewer Renewal
- \$5.250M Municipality of Westlake-Gladstone Langruth Rural Water Expansion
- \$39.146M City of Winkler Wastewater Treatment Facility
- \$10.725M City of Winkler Water Treatment Plant Expansion



City of Winkler Wastewater Treatment Lagoon Upgrade

Water and Sewer Projects Substantially Completed during 2024-25 were:

Project	*	Work Description	Project Costs	Provincial Grants
Alexander (11), R.M.		Wastewater Treatment Lagoon Assessments	\$ 31,869	\$ 15,935
Altona (9), Town		Water Meter Renewals	1,045,159	522,579
Arborg (17), Town		Watermain Renewals, Water Supply Upgrades	2,168,527	799,770
Argyle (6), R.M.		Baldur Lift Station Generator	77,874	38,937
Argyle (7), R.M.		Water and Sewer Main Extensions	9,718	4,859
Beausejour (9), Town	ICIP	Water Treatment Plant	15,714,415	1,662,189
Beausejour (10), Town		Park Avenue Watermain Renewal Design	95,536	47,768
Boissevain-Morton (4), Mun.		Boissevain Reservoir Expansion Pre-Design	36,887	18,444
Boissevain-Morton (5), Mun.		Water Supply Aeration System Renewal	126,507	63,253
Brenda-Waskada, Mun.		Lift Station Upgrade	69,334	34,667
Brokenhead (6), R.M.		Water Treatment Plant Upgrade	5,205,284	2,602,642
Cartier (27), R.M.	RSIB	Rural Water Pipelines	2,308,582	5,610
Cartwright-Roblin (4), Mun.		CCTV and Sewer Renewals	656,151	328,076
Cartier Regional Water (8), Coop		Water Treatment Plant - Membrane Fouling Study	86,608	43,304
Cartier Regional Water (10), Coop		St. Eustache Pump house & Distribution Study	7,907	3,953
Cartier Regional Water (11), Coop		Capacity Planning Study	76,629	38,315
Cartier Regional Water (12), Coop		Headingley Water Supply Pipeline Design	16,885	8,442
De Salaberry (5), R.M.		St. Malo Lagoon Berm Repair	492,966	246,483
Elton (16), R.M.		Forrest Wastewater Treatment Lagoon Design	50,558	25,279
Elton (17), R.M.		Forrest Wastewater Treatment Lagoon Expansion	1,052,463	526,231
East St. Paul (4), R.M.		Regional Water & Wastewater System Study	153,721	76,861
Glenboro-South Cypress (2), Mun.		Glenboro Water System Study	35,032	17,516
Harrison Park (3), Mun.		Onanole Watermain Extensions Predesign	41,883	20,942
Harrison Park (4), Mun.		Onanole Bulk Fill Station	42,525	21,262
Lac du Bonnet (9), R.M.		Rural Water Pipeline Extensions	15,414	7,707
Lac du Bonnet (10), Town		Water Treatment Plant Upgrades Pre-Design	75,730	37,865
Macdonald (16), R.M.		Sewer Forcemain & Lagoon Upgrade Design	68,200	34,100
Morden (12), City		Water Treatment Plant Standpipe Design	109,565	54,782
Morris (16), R.M.		Rosenort Wastewater Treatment Lagoon Upgrade	5,845,564	2,922,782
Morris (18), Town		Distribution Pump house Upgrade	1,629,742	585,000
Mossey River Municipality		Winnipegosis Water Treatment System Upgrades	52,024	26,012

Water and Sewer Projects Substantially Completed during 2024-25 continued:

Project	*	Work Description	Project Costs	Provincial Grants
Neepawa (25), Town	ICIP	Wastewater Treatment System Upgrade & \$	5,970,792 \$	74,893
Oakview (6), R.M.		Oak River Water Meters	136,258	68,129
Pembina Valley Water (12), Coop	ICIP/RSIB	Letellier Water Treatment Plant Upgrades	14,750,210	-
Pembina Valley Water (14), Coop		Alternative Water Source Investigation	103,308	51,654
Portage la Prairie (52), R.M.	RSIB	Poplar Bluff Industrial Park Pumphouse	19,607,773	1,753,708
Portage la Prairie (54), R.M.		Rural Water System Expansion	62,541	41,694
Powerview-Pine Falls (8), Town	RSIB	Watermain Extension and Renewal	2,353,269	1,176,634
Rhineland (9), Mun.		Gnadenthal Pumphouse Pre-Design	31,834	15,917
Rhineland (11), Mun.		Pipeline Twinning and Rural Water	846,476	423,238
Ritchot (9), Mun.		Ile Des Chenes Lagoon Expansion	1,893,570	946,785
Russell-Binscarth (3), Mun.		Wastewater Lagoon Assessment Study	97,004	48,502
Ste. Anne (5), R.M.		LUD of Richer Wastewater Servicing Study	45,570	22,785
St. Clements (10), R.M.	SW	Decommissioning and Lift Station	2,283,876	100,000
St. Clements (11), R.M.	SW	Regional Water Pipeline	4,289,449	-
St. Clements (12), R.M.		Water & Wastewater Capacity Assessment	4,059	2,029
St. Francois Xavier (11), R.M.		Rural Water Pipeline Design	23,841	11,921
Selkirk (9), City	BCF	Wastewater Treatment Plant Upgrading	39,909,440	1,620,000
Snow Lake (14), Town	RSIB	Water & Sewer Renewal Phase 3	6,904,932	429,532
Springfield (6), R.M.		Oakbank-Dugald Water Plant Upgrade Design	183,670	91,835
Springfield (7), R.M.		Water Supply Well Field Expansion	472,115	236,057
Stonewall (18), Town		Wastewater System Upgrades	1,899,234	949,617
Stonewall (20), Town	MRSF	Watermain Upgrades	1,149,900	574,950
Southwest Regional Water (4), Coop		Water System Expansion Study	53,566	26,783
Southwest Regional Water (5), Coop		SCADA and UV systems Upgrades	105,561	52,780
Whitehead Elton Regional Water (9), Coop		Groundwater investigation Phase 2	168,069	84,035
Westlake-Gladstone (6), Mun.	RSIB	Langruth Rural Water Expansion	5,249,573	467,571
Whitehead (9), R.M.		Rural Water Pipeline Extension	156,052	-
* TOTAL			<u>\$146,151,201</u>	<u>\$20,112,614</u>
BCF - Build Canada Fund				
MRSF - Manitoba Re-Start Fund				
SW - Special Warrant				
RSIB - Rural Strategic Infrastructure Basket				
ICIP - Investing in Canada Infrastructure Program				

Water and Sewer Projects Under Design and/or Construction during 2024-25 were:

Project	*	Work Description	Agreement Estimate	Estimated Grants
Alexander (8), R.M.		Regional Water System Pre-Design	\$ 50,000	\$ 25,000
Alexander (12), R.M.		St. Georges Low Pressure Sewer System Assessment	30,000	15,000
Alexander (13), R.M.		Rural Water Pipeline - Design Services	50,000	33,333
Beausejour (11), Town		Watermain Renewals	5,000,000	2,500,000
Bifrost-Riverton (2), Mun.		Riverton Wastewater Collection System Study	60,000	30,000
Boissevain-Morton (3), Mun.		Wastewater Treatment Lagoon Design	880,000	440,000
Boissevain-Morton (6), Mun.		Boissevain Treated Reservoir Design	100,000	50,000
Boissevain-Morton (7), Mun.		Boissevain Wastewater Treatment Lagoon Preliminary	300,000	150,000
Cartier (28), R.M.		Water & Wastewater Systems Capacity Study	80,000	40,000
Cartier Reg. Water Co-op (13)		Headingley Water Supply Pipeline	900,000	450,000
Cartier Reg. Water Co-op (14)		Water System Resiliency Study	75,000	37,500
Cartwright-Roblin (2), Mun.	ICIP	Wastewater Lagoon Expansion	2,250,000	200,000
Cartwright-Roblin (3), Mun.		Water Distribution and Treatment Plant Upgrades	200,000	100,000
De Salaberry (4), R.M.		St. Malo and Otterburne Lagoon Study and EAP	120,000	60,000
Emerson-Franklin (3), Mun.		Water and Sewer Main Renewal	2,800,000	1,400,000
Ethelbert (7), Mun.		Water Meter Replacements	100,000	50,000
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	6,650,000	3,325,000
Glenboro-South Cypress (3), Mun.	ICIP	Glenboro Wastewater Lagoon Upgrade	6,575,212	528,056
Glenboro-South Cypress (4), Mun.		Glenboro Sewer Lining	240,000	120,000
Grassland (4), Mun.		Hartney Back-up Well Mechanization	350,000	175,000
Grassland (6), Mun.		Minto Water Treatment Plant Upgrades	220,000	110,000
Grandview (15), Mun.		Sugarloaf Water System Upgrade	600,000	300,000
Hamiota Municipality (14)		Water Treatment Plant & Lift Station Generators	350,000	175,000
Harrison Park (5), Mun.		Onanole and Sandy Lake Wastewater Lagoon Study	100,000	50,000
Harrison Park (6), Mun.		Sandy Lake Sewer Main Renewals	170,000	85,000
Headingley (9), R.M.	RSIB	South East Reservoir	10,500,000	5,250,000
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 (18), R.M.	ICIP	McGillivray Reservoir and Pumphouse	6,000,000	2,340,702
Macdonald (19), R.M.	RSIB	Water Treatment Plant Expansion	650,000	325,000
Macdonald (21), R.M.		Oak Bluff Forcemain Twinning Design	70,000	35,000
Melita (12), Town		Water and Sewer Assessment	210,000	105,000
Minitonas-Bowsman (2), Mun		Bowsman Lagoon Assessment & EAP	115,000	57,500
Minnedosa (7), Town		Water Treatment Plant and Lift Station Upgrades	210,000	105,000
Minnedosa (8), Town		Water Treatment System Upgrade Study	80,000	40,000
Morden (8), City		Wastewater Treatment System Design	1,600,000	800,000

Water and Sewer Projects Under Design and/or Construction during 2024-25 continued:

Project	Work Description	Agreement		Estimated
		Estimate		Grants
Morden (13), City	Dead Horse Creek Reservoir Preliminary Design	\$ 100,000	\$	50,000
Morden (14), City	Water Treatment Plant Upgrades & Watermain Renewal	1,000,000		500,000
Morden (15), City	Water Supply Reservoir	4,600,000		2,150,000
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
Norfolk Treherne (6), Mun	Water System Treatment Upgrade Pre-design	50,000		25,000
Oakland-Wawanesa, Mun.	Watermain Renewal Design	50,000		25,000
Oakview (7), R.M.	ICIP Rapid City Water Distribution System	7,623,500		-
Pembina Valley Water Co-op (16)	Letellier Raw Water Intake & Pipeline	7,800,000		3,000,000
Pembina Valley Water Co-op (17)	Letellier Phase 2 Water Treatment Plant Expansion	20,000,000		10,000,000
Pinawa (12), L.G.D.	Water Treatment Plant Assessment Study	50,000		25,000
Portage la Prairie (53), City	Water Treatment Plant Design	3,500,000		1,750,000
Prairie View (6), Mun.	Birtle Water and Sewer Renewal GIS-EQ-1045	2,350,000		818,456
Rhineland (10), Mun.	Commercial Park Sewer System Detailed Design	100,000		50,000
Riding Mountain West (2), R.M.	Rural Water Service Connection	30,000		20,000
Ritchot (6), Mun.	Water Supply Upgrades	5,000,000		2,500,000
Rosenfeld Sanitation Coop Ltd	Wastewater Lagoon Expansion Study	80,000		40,000
Rosser (9), R.M.	RSIB CentrePort-Headingley Wastewater System	12,000,000		6,000,000
Russell-Binscarth (4), Mun	ICIP Russell Lagoon Upgrade	8,568,000		25,000
Ste. Anne (4), Town	RSIB Wastewater Treatment Lagoon Upgrade	13,500,000		6,750,000
Ste. Elisabeth Water Co-op Ltd.	Rural Water Extensions	365,000		202,746
St. Francois Xavier (10), R.M.	Regional Wastewater System Study	75,000		37,500
St. Laurent, R.M.	Oak Point Wastewater Treatment Expansion Predesign	80,000		40,000
Springfield (8), R.M.	Water Supply System Expansion and Water Treatment Plant	29,400,000		8,700,000
Stanley (18), R.M.	Corridor Sewer System Design	270,000		135,000
Steinbach (5), City	Force Main Twinning Design	300,000		150,000
Stonewall (21), Town	ICIP Stonewall Woodlands Regional Water Supply	28,901,775		75,000
Stuartburn (8), R.M.	Vita Lagoon Expansion Study	60,000		30,000
Thompson (15), City	ICIP Water & Sewer Renewal - Phase 2 & 3	32,080,000		-
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
Victoria (8), R.M.	ICIP Cypress River Wastewater Lagoon	3,000,000		999,900

Water and Sewer Projects Under Design and/or Construction during 2024-25 continued:

Project		Work Description		Agreement	Estimated
				Estimate	Grants
Viriden (17), Town		Water Distribution System Assessment		\$ 80,000	\$ 40,000
Wallace-Woodworth (3), R.M.		Groundwater Supply System Upgrades		1,640,000	820,000
Wallace-Woodworth (4), R.M.		Rural Water Pipeline Extension		150,000	100,000
West Interlake, R.M.		Ashern Water & Sewer System Upgrades		410,000	205,000
West Interlake (2), R.M.		Ashern Water System Assessment		50,000	25,000
West St. Paul (13), R.M.		Water Supply Reservoir Expansion		10,000,000	5,000,000
West St. Paul (14), R.M.	RSIB	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
Whitemouth (13), R.M.		Whitemouth Wastewater Lagoon Design		175,000	87,500
Whitemouth (14), R.M.		Rural Water System Expansion Study		30,000	15,000
Winkler (14), City	ICIP	Wastewater Treatment Facility		56,700,000	4,250,000
Winkler (16), City		Water Treatment Plant Expansion		14,600,000	6,150,000
Yellowhead Reg. Water Co-op (10)		Pumphouse Upgrade		1,045,000	522,500
		TOTAL		\$ 349,249,487	\$ 97,500,193

*

RSIB - Rural Strategic Infrastructure Basket

ICIP - Investing in Canada Infrastructure Program

Water and Sewer Construction Agreements Signed during 2024-25 continued:

Project (Agreement)	*	Work Description	Date Signed	Estimated Project Costs
Alexander (12), R.M.		St Georges Low Pressure Sewer System Assessment	10-Apr-24 \$	30,000
Alexander (13), R.M.		Rural Water Pipeline - Design Services	21-Aug-24	50,000
Beausejour (11), Town		Watermain Renewals	07-Oct-24	5,000,000
Boissevain-Morton (6), Municipality		Boissevain Treated Reservoir Design	16-Jan-25	60,000
Boissevain-Morton (7), Municipality		Wastewater Treatment Lagoon Construction	13-Mar-25	300,000
Brenda-Waskada, Municipality		Lift Station Upgrade	07-May-24	65,000
Cartier (28), R.M.		Water and Wastewater Systems Capacity Study	16-Apr-24	80,000
Elton (17), RM		Forrest Wastewater Treatment Lagoon Expansion	25-Apr-24	1,500,000
Ethelbert (7), Municipality		Water meter Replacements	16-Dec-24	100,000
Glenboro-South Cypress (4), Mun		Glenboro Sewer Lining	16-Dec-24	240,000
Grandview (15), Municipality		Sugarloaf Water System Upgrade	03-Jun-24	600,000
Harrison Park (5), Municipality		Onanole and Sandy Lake Wastewater Lagoon Study	12-Aug-24	100,000
Harrison Park (6), Municipality		Sandy Lake Sewer Main Renewals	12-Aug-24	170,000
Macdonald (20), R.M.	RSIB	Water Treatment Plant Expansion	06-Nov-24	31,750,000
Macdonald (21), R.M.		Oak Bluff Forcemain Twinning Design	16-Jan-25	70,000
Melita (12), Town		Water and Sewer Assessment	26-Jul-24	210,000
Minnedosa (7), Town		Water Meter Supply	07-May-24	210,000
Minnedosa (8), Town		Water Treatment System Upgrade Study	10-Jul-24	80,000
Morden (14), City		Water Treatment Upgrades & Watermain Renewal	13-May-24	1,000,000
Morden (15), City		Water Supply Reservoir	25-Apr-24	4,600,000
Norfolk Treherne (6), Mun		Water Treatment System s Upgrade Pre-Design	11-Dec-24	50,000
North Norfolk (10), Mun		MacGregor Lagoon Biosolids EAP	20-Mar-25	45,000
Oakland-Wawanesa, Mun		Watermain Renewal Design	16-Jan-25	50,000
Pembina Valley Water (17) Co-op	RSIB	Letellier Water Plant Expansion, Phase 2	07-Oct-24	20,000,000
Pinawa (12), L.G.D.		Water Treatment Plant Assessment Study	25-Apr-24	50,000
Portage la Prairie (54), R.M.		Rural Water System Expansion	08-May-24	120,000
Rhineland (10), Mun		Commercial Park Sewer System Detailed Design	13-May-24	100,000
Rhineland (11), Mun		Pipeline Twinning and Rural Water	02-Apr-24	850,000
Riding Mountain West (2), Mun		Rural Water Service Connections	03-Sep-24	30,000
Rosenfeld Sanitation Co-op Ltd.		Wastewater Lagoon Expansion	06-Sep-24	80,000
Springfield (8), R.M.	RSIB	Water Supply Expansion & Water Treatment	29-Oct-24	29,400,000
St Francois Xavier (12), R.M.	RSIB	Rural Water Pipelines	31-Mar-24	3,540,000
St Laurent, R.M.		Oak Point Wastewater Pre-Design Expansion	16-Aug-24	80,000
St Pierre Jolys (7), Village		Sewer System Design	29-Oct-24	80,000

Water and Sewer Construction Agreements Signed during 2024-25 continued:

Project (Agreement)	*	Work Description	Date Signed	Estimated
				Project Costs
Steinbach (5), City		Forcemain Twinning Design	07-Oct-24	\$ 300,000
Thompson (17), City		Water and Sewer Servicing Assessment	10-Dec-24	100,000
Virden (17), Town		Water Distribution System Assessment	04-Jun-24	80,000
Wallace-Woodworth (4), R.M.		Rural Water Pipeline Extension	22-May-24	150,000
West Interlake (2), R.M.		Ashern Water System Assessment	16-Dec-24	50,000
Whitehead Elton Water (10), Co-op		Water Treatment Plant Upgrades Phase 2	01-Oct-24	2,210,000
Whitehead Elton Water (11), Co-op		Rural Water Pipeline Upgrades	19-Feb-25	108,750
Whitemouth (14), R.M.		Rural Water System Expansion Study	09-Jan-25	30,000
			Total	<u>\$103,718,750</u>

*

RSIB - Rural Strategic Infrastructure Basket

Project Management Services during 2024-25 were:

Project (Agreement)	*	Work Description	Estimated Project Costs
Environment & Climate Change			
Asessippi WTP		Upgrade Phase 2	\$ 650,000
Birds Hill Provincial Park (8)		Birds Hill North WTP Upgrade	800,000
Falcon Lake (5)		Falcon Lake WTP Upgrade Phase 1	640,000
Marchand Wildfire Base		Bunkhouse Water Supply & Sewer System	85,000
Nopiming Provincial Park (2)		Beresford Lake WW Lagoon Study	80,000
Paint Lake (4)		Paint Lake WW Treatment Lagoon	3,952,000
Birds Hill North		Water Treatment Plant Upgrade	40,000
Clearwater Lake		Wastewater Lagoon Assessment, EAP & Design	160,000
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
Paint Lake - MR4	MRSF	Lift Station Upgrade	1,403,000
Winnipeg Beach - MR6	MRSF	Water Treatment Plant Upgrades	172,500
West Hawk Lake (8)		Raw Water supply Upgrades	150,000
			<u>\$ 9,185,800</u>

*

MRSF - Manitoba Re-Start Fund

Project Management Services during 2024-25 continued:

Project (Agreement)	*	Work Description	Estimated Project Costs
Municipal & Northern Relations (Northern Affairs Communities)			
Bissett		Water & Sewer Infrastructure Upgrades	\$ 3,700,000
Cormorant (2) North		Water Supply Upgrade	490,000
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(3) - Northern Region		Nine Water Treatment Plant Generators	4,000,000
Norway House		Water Intake Generator Service	200,000
Pelican Rapids		Water Supply	844,500
Public Water System		Water System Assessments - Various Areas	28,000
Seymourville (4)		Regional Water Supply and Treatment Study	75,000
Wabowden		Water Treatment Plant Generator	370,000
Waterhen & Barrows (2)		Wastewater Management Study	124,000
			\$ 10,373,500

Project Management Services during 2024-25 continued:

Project (Agreement)	*	Work Description		Estimated Project Costs
Public Service Delivery				
Pine Grove Halt		Wastewater Lagoon Decommissioning	\$	700,000
Manitoba Housing & Renewal Corporation				
St. Laurent		Lift Station Upgrade	\$	1,310,000
			Total	\$21,569,300

Water and Sewer MOU Agreements Signed during 2024-25 were:

Project (Agreement)	*	Work Description	Date Signed	Estimated Project Costs
Environment & Climate Change				
Whiteshell Provincial Park		West Hawk Lake Raw Water Supply Upgrades	24-Jun-24	150,000
Public Water Systems Parks		Reassessments, Birds Hill, West Hawk and Paint Lake	13-Mar-25	70,000
				\$220,000
Municipal & Northern Relations (Northern Affairs Communities)				
Seymourville and Manigotagan		Regional Water Supply and Treatment Study	15-Jan-25	75,000
				\$75,000
			TOTAL	\$295,000

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 21.

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 22. As well a complete list of MOU projects is shown on page 23.

2.3 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 \$290.0M 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 "T. Parsons, M.A.Sc, P. Eng"
General Manager

Original Signed by "Cheryl Bridgen"
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, 2025, and the statements of operations, net debt 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, 2025, and the results of its operations, net debt 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, 2025

MNP LLP

Chartered Professional Accountants

THE MANITOBA WATER SERVICES BOARD

Statement of Financial Position

As at March 31, 2025

	2025	2024
Financial assets		
Cash	\$ 745,643	\$ 330,034
Accounts receivable	17,191,597	15,497,379
Accrued interest	34,951	67,696
Unbilled construction costs to Municipalities (note 5)	12,730,445	3,959,663
	30,702,636	19,854,772
Liabilities		
Bank indebtedness (note 14)	-	-
Accounts payable and accrued charges	17,256,584	18,372,725
Advances from the Province of Manitoba payable on demand (note 12)	29,900,000	18,400,000
	47,156,584	36,772,725
Net debt	(16,453,948)	(16,917,953)
Non-financial assets		
Prepaid supplies	71,811	49,095
Accumulated deficit (note 6)	\$ (16,382,137)	\$ (16,868,858)

Commitments (note 8)

Contingencies (note 9)

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

On behalf of Board:

Signed "Mona Pandey"

Chair

Signed "Denys Volkov"

Board Member

THE MANITOBA WATER SERVICES BOARD

Statement of Operations

For the year ended March 31, 2025

	Budget (note 13)	2025	2024
Revenues:			
Sale of water	\$ 8,400,000	\$ 8,661,855	\$ 7,991,743
Administrative expenses paid by the Province of Manitoba (note 7)	2,978,382	2,697,230	2,729,665
Strategic Municipal Investment Fund	24,000,000	24,000,000	20,000,000
Interest	5,000	-	-
	35,383,382	35,359,085	30,721,408
Expenses:			
Direct expenses for water supply plants:			
Interest expense	2,400,000	1,610,817	2,410,117
Interest allocated to new construction	(2,450,000)	(1,556,539)	(2,376,381)
	(50,000)	54,278	33,736
Chemicals	1,268,289	983,272	1,150,430
Heat, telephone, light and power	2,038,805	2,162,414	1,914,877
Professional services	468,068	447,302	459,219
Salaries and benefits	2,043,620	2,367,886	2,194,958
Repairs and maintenance	1,887,895	1,568,191	1,627,744
Administrative (note 7)	2,978,382	2,697,230	2,729,665
	10,635,059	10,280,573	10,110,629
Grants to Municipalities	24,000,000	24,000,000	20,000,000
Annual surplus	748,323	1,078,512	610,779
Accumulated deficit, beginning of year	(16,219,488)	(16,868,858)	(16,219,488)
Net disbursements to Municipalities (note 6)	(1,000,000)	(591,791)	(1,260,149)
Accumulated deficit, end of year	\$ (16,471,165)	\$ (16,382,137)	\$ (16,868,858)

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, 2025

	Budget (note 13)	2025	2024
Annual surplus	\$ 748,323	\$ 1,078,512	\$ 610,779
New construction costs	(120,000,000)	(117,040,013)	(117,301,139)
Funds recovered from:			
Strategic Municipal Investment Fund	24,000,000	24,000,000	20,000,000
Municipalities	95,000,000	84,269,231	103,563,122
Change in unbilled construction costs	1,000,000	8,770,782	(6,261,983)
	-	-	-
Decrease (increase) in prepaid supplies	500	(22,716)	4,515
Net disbursements to Municipalities	(1,000,000)	(591,791)	(1,260,149)
Decrease (increase) in net debt	(251,177)	464,005	(644,855)
Net debt, beginning of year	(15,979,601)	(16,917,953)	(16,273,098)
Net debt, end of year	\$ (16,230,778)	\$ (16,453,948)	\$ (16,917,953)

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, 2025

	2025	2024
Cash used in:		
Operating activities:		
Annual surplus	\$ 1,078,512	\$ 610,779
Change in non-cash operating working capital:		
Accounts receivable	(1,694,218)	228,964
Prepaid supplies	(22,716)	4,515
Accounts payable and accrued charges	(1,116,141)	2,840,827
Accrued interest	32,745	(24,873)
Cash provided by (used in) operating activities	(1,721,818)	3,660,212
Financing activities:		
Advances received	27,900,000	32,000,000
Advances repaid	(16,400,000)	(37,850,000)
Cash provided by (used in) financing activities	11,500,000	(5,850,000)
Capital activities:		
New construction costs	(117,040,013)	(117,301,139)
Funding recovered from:		
Province of Manitoba	24,000,000	20,000,000
Municipalities	84,269,231	103,563,122
Decrease (increase) in unbilled construction costs	(8,770,782)	6,261,983
Net disbursements to Municipalities	(591,791)	(1,260,149)
Cash provided by (used in) capital activities	(9,362,573)	5,001,834
Increase (decrease) in cash	415,609	2,812,046
Cash (bank indebtedness), beginning of year	330,034	(2,482,012)
Cash (bank indebtedness), end of year	\$ 745,643	\$ 330,034

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

Supplementary Financial Information

Interest paid \$1,610,817 (2024 - \$2,410,117)

Interest received \$1,556,539 (2024 - \$2,376,381)

THE MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2025

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 PS 3160 *Public Private Partnerships*

Effective April 1, 2024, the Board adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement, and disclosure of public private partnership arrangements under PS 3160 *Public Private Partnerships*. The new standard establishes when an agreement between the Board and a private sector partner to procure infrastructure (or better infrastructure) meets the requirements to be recognized as a public private partnership. The standard establishes guidance on when to recognize and how to measure infrastructure assets and the related liabilities within public private partnership arrangements and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated.

There is no material impact on the financial statements from the prospective application of the new accounting recommendations.

(b) Adoption of Public Sector Guidelines 8 *Purchased Intangibles PSG-8*

Effective April 1, 2024, the Board adopted the Public Sector Guideline 8 *Purchased Intangibles PSG-8*. PSG-8 explains the scope of the intangibles allowed to be recognized in financial statements given the removal of the recognition prohibition relating to purchased intangibles in Section PS 1000.

Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. There was no material impact on the financial statements from the prospective application of the new accounting recommendations.

THE MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2025

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 payable on demand.

Amortized cost is determined using the effective interest method.

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 (2024 - nil).

THE MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2025

3. Significant accounting policies (continued):

(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:

Exchange transactions are transactions with performance obligations. A performance obligation is a promise to provide a distinct good or service or series of distinct goods or services to a payor for consideration. The Board recognizes revenue when the performance obligations are satisfied, and the payor obtains control of the asset or benefits from the service provided.

Non-exchange transactions are transactions or events where there is no performance obligation. The Board receives an increase in economic resources for which the payor does not receive any direct goods or services in return. Revenue from non-exchange transactions is recognized when the transaction has been authorized and identifies an event or past transaction that gives rise to an asset.

Revenue from sale of water is recognized when the water is consumed by the Town, Municipality, or other Entity.

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

THE MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2025

3. Significant accounting policies (continued):

(d) Revenue recognition (continued):

Government transfers:

Transfer payments from other governments include all accruals determined for current year entitlements that have been authorized by March 31, for which any eligibility criteria have been met and that can be reasonably estimated. A liability is recorded to the extent that a transfer gives rise to an obligation that meets the definition of a liability in accordance with the criteria in PS 3200 Liabilities.

(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 MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2025

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

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 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:

	2025	2024
Accounts receivable	\$ 13,708,330	\$ 12,867,279
Accrued interest	34,951	67,696
	\$ 13,743,281	\$ 12,934,975

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:

	2025	2024
Current	\$ 7,938,140	\$ 8,268,501
30-60 days past billing date	9,253,457	7,226,550
61-90 days past billing date	-	2,328
	\$ 17,191,597	\$ 15,497,379

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, 2025

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:

	2025	2024
Balance, beginning of year	\$ 3,959,663	\$ 10,221,646
New construction costs	117,040,013	117,301,139
	120,999,676	127,522,785
Funding recovered from:		
Municipalities	84,269,231	103,563,122
Province of Manitoba	24,000,000	20,000,000
	108,269,231	123,563,122
Unbilled construction costs to Municipalities	\$ 12,730,445	\$ 3,959,663

THE MANITOBA WATER SERVICES BOARD

Notes to Financial Statements

For the year ended March 31, 2025

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.	2025	No.	2024
Plants with deficit	8	\$ (16,771,073)	8	\$ (17,219,557)
Plants with surplus	2	288,936	2	250,699
Total funds retained (deficit), water supply plants	10	(16,482,137)	10	(16,968,858)
Interest and adjustment fund account		100,000		100,000
		\$ (16,382,137)		\$ (16,868,858)

The Board is responsible for all ongoing capital repairs and improvements necessary for the water plants it operates. Costs relating to this during 2024/2025 include capital works approved by the Board for regional systems operated by the Board including, Cartier Regional Water Supply Pipeline (\$382,667), South Central – Water Supply Well Repair (\$14,603), Southwest Regional Expansion Study and Scada & UV system Upgrades (\$62,679), Whitehead-Elton Regional Groundwater Investigation (\$32,757) and Yellowhead Pumphouse and Reservoir (\$99,085). There were no water plants transferred in 2024/2025, therefore the net disbursement to Municipalities totaled (\$591,791) ((\$1,260,149) - 2024).

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, 2025

7. Administrative expenses paid by the Province of Manitoba:

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

	2025	2024
Professional services	\$ 21,098	\$ 24,223
Salaries and benefits	2,492,608	2,525,797
Telephone and utilities	20,302	21,345
Travel	360	144
Other administrative	162,862	158,156
	\$ 2,697,230	\$ 2,729,665

8. Commitments:

	2025	2024
Signed agreements and offers for construction of sewer and water systems for Municipalities and co-operatives	\$ 212,186,237	\$ 200,233,440

These commitments are expected to be funded as follows:

Subsidization of construction costs – Province of Manitoba	\$ 83,133,300	\$ 54,157,600
Recovery of construction costs – Municipalities and co-operatives	129,052,937	146,075,840
	\$ 212,186,237	\$ 200,233,440

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, 2025

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 2024/2025, the rate of interest charged decreased from 6.45% in April 2024 to 4.20% at the end of March 2025. These advances are repaid once funding is received from the Municipalities and co-operatives 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 co-operatives for 2025/26 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:

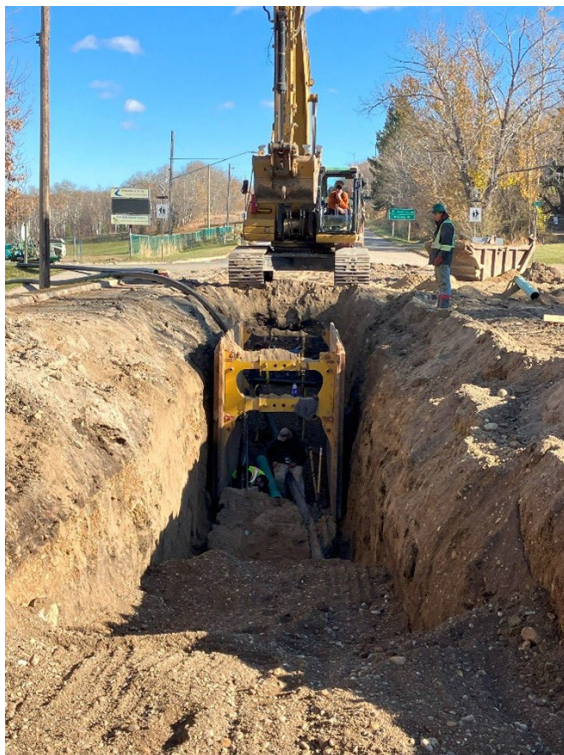
The Board does not have an overdraft in place on its bank account. However, funds could be borrowed from the Province of Manitoba as needed to fund cash deficits. At March 31, 2025, the bank indebtedness is nil. The bank indebtedness for 2024 was nil.



Town of Beausejour Water Treatment Plant



Town of Beausejour Water Treatment Plant



Municipality of Prairie View – Birtle Watermain Renewal



Municipality of Prairie View – Birtle Watermain Renewal



RM of West St. Paul Reservoir Expansion



RM of West St. Paul Reservoir Expansion



RM of West St. Paul Reservoir Expansion



RM of Macdonald McGillivray Reservoir



RM of Macdonald McGillivray Reservoir



RM of Macdonald McGillivray Reservoir



RM of Wallace-Woodworth Well Mechanization



RM of Wallace-Woodworth Well Mechanization



City of Winkler Water Treatment Plant Upgrade



City of Winkler Water Treatment Plant Upgrade



City of Winkler Water Treatment Plant Upgrade



City of Winkler Water Treatment Plant Upgrade



City of Winkler Wastewater Treatment Lagoon Upgrade



City of Winkler Wastewater Treatment Lagoon Upgrade



City of Winkler Wastewater Treatment Lagoon Upgrade



City of Winkler Wastewater Treatment Lagoon Upgrade



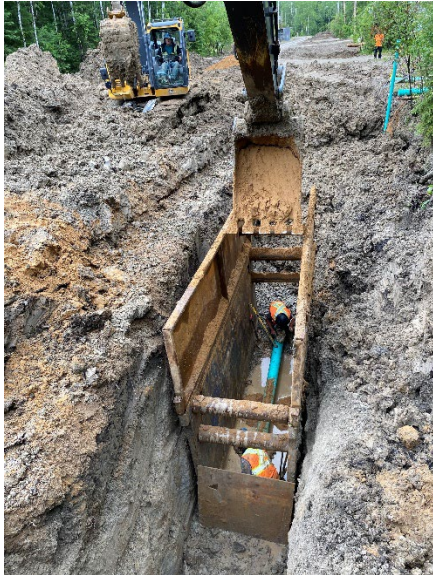
City of Winkler Wastewater Treatment Lagoon Upgrade



Wabowden Water Treatment Plant Generator



Wabowden Water Treatment Plant Generator



Bissett Water & Sewer Renewals



Bissett Water & Sewer Renewals



City of Thompson Water & Sewer Renewals