



RM of Hoodoo
April 8, 2026 - Regular - 08:00 AM

- 1 **Call To Order**
- 2 **Conflict of Interest**
- 3 **Approval of Agenda**
- 4 **Adoption of Minutes**
 - 📎 Regular meeting minutes - March 11, 2026 - draft
- 5 **Notice of Proclamations**
- 6 **Presentations and Recognitions**
- 7 **Public Hearings**
 - 7.1 9:00 a.m. - Bylaw 6, 2026 - ZBA - Garage Size in LD, etc. - Public Hearing
 - 📎 Bylaw 6, 2026 - ZBA - Garage Size in LD, etc. - Public Hearing Notice
 - 7.2 9:05 a.m. - Discretionary Use - Gravel Crushing/Stockpiling site - NW 25 40 27 W2
 - 📎 Discretionary Use - Gravel Crushing/Stockpiling site - NW 25 40 27 W2 - Public Hearing Notice
 - 7.3 9:10 a.m. - Discretionary Use - Residence on site less than a quarter section - NW 02 41 26 W2
 - 📎 Discretionary Use - Residence on site less than a quarter section - NW 02 41 26 W2 - Public Hearing Notice
- 8 **Delegations**
 - 8.1 8:00 a.m. - Shaun & Rachel Berg, RM of Fish Creek
- 9 **Communications**
 - 9.1 Cudworth Library - 2026 request
 - 9.2 WLRP 2025 audited financial statements
 - 9.3 Humboldt District Health Foundation Inc. Donor Appreciation & 40th Anniversary Celebration
- 10 **Reports of Administration**
 - 10.1 Foreman's Report
 - 10.2 Administrator Report
 - 10.3 Assistant Administrator/Development Report
 - 10.3.1 New shop sign
 - 10.4 Bylaw enforcement report
 - 10.5 Financial Reports

- 📎 March 2026 financial - detailed
- 10.6 Admin information reports - repairs & maintenance, fuel, septic hauler summary
- 10.7 List of Accounts for Approval
 - 📎 List of Accounts for Approval - \$167,165.25
- 10.7.1 Additional payments for approval
- 11 Reeve & Councilors Forum**
- 11.1 Councillor Hackl - Con-Aid Soil Stabilizer
- 11.2 St. Michael's Haven update
- 12 Unfinished Business**
- 12.1 Storage Lot Policy PD-002 amendments - renewals
- 12.2 Fire Bylaw - proposed Bylaw 5, 2026
- 13 New Business**
- 13.1 Discretionary Use Application - Stockpiling & Crushing site - NW 25 40 27 W2 (Venture Construction)
- 13.2 Discretionary Use Application - Dwelling on site less than 1/4 section - NW 02-41-26 W2 (Kelly & Rebecca Kolla)
- 13.3 Drainage Project Resolution Request - SW 32-41-26 W2 & SE 31-41-26 W2 - Kolla Farms
- 13.4 Appointment of volunteer firefighters
- 13.5 Garden Suite Regulations - Zoning Bylaw
 - 📎 Draft Bylaw 7, 2026 - ZBA - Garden Suites
- 13.6 Request for path to lakefront - Wakonda Ridge
- 13.7 2025 Audited Financial Statements - draft
 - 📎 2025 Audited Financial Statements - draft
 - 📎 2025 Audited Financial Statements - Representation Letter
- 13.8 Gravel Purchase for South End of RM
- 13.9 CTP application - Grid 777 - approved
- 14 Bylaws**
- 14.1 Bylaw 6, 2026 - ZBA - Garage Size in LD, accessories, misc. changes
 - 📎 Bylaw 6, 2026 - ZBA - Garage Size in LD, accessories, misc. changes
- 14.1.1 Second Reading
- 14.1.2 Third Reading
- 15 Committee of the Whole - In Camera**
- 16 Reconvene to Council**
- 17 Public Forum**
- 18 Date of Next Meeting**
- 19 Adjournment**



RM of Hoodoo

Meeting Minutes

March 11, 2026 - Regular - 08:00 AM

ATTENDANCE:

Reeve	Glenn Ledray	Div. 4	Donavin Reding
Div. 1	Jason Hauber	Div. 5	Bruce Cron *
Div. 2	Eugene Jungwirth	Div. 6	Darren McConnell
Div. 3	Jesse Hackl		

Administrator: Fay Stewart

* - attended via Zoom, did not enter the meeting until 8:16 a.m.

(a) - absent

1. Call To Order

A quorum being present, Reeve Ledray called the Regular Meeting of Council to order at 8:02 a.m.

2. Conflict of Interest

None declared.

Resolution No:
2026-081

3. Approval of Agenda

Moved By: Councillor Hauber

That the agenda be amended for the following additions:

- 12.1 - SEEDS Module 5 - Tips on Avoiding Conflict of Interest

Carried

4. Adoption of Minutes

Resolution No:
2026-082

4.1 Regular Meeting Minutes - February 11, 2026

Moved By: Councillor Jungwirth

That the February 11, 2026, Regular Meeting minutes be approved as presented.

Carried

Resolution No:
2026-083

4.2 Public Hearing Minutes - February 11, 2026

Moved By: Councillor Hackl

That the minutes of the public hearing meeting held on February 11, 2026, be approved as presented.

Carried

5. Notice of Proclamations

6. Presentations and Recognitions

7. Public Hearings

8. Delegations

8.1 9:00 a.m. - Constable Jared Clarke, Wakaw RCMP

Resolution No:
2026-092

8.2 9:30 a.m. - Kyle Rivett, President of Operations, Venture Construction Inc.

Moved By: Councillor Hauber

That the RM enter into a road maintenance agreement with Venture Construction for access to the Highways pit located on NW 27-40-27-W2 via Township Road 404, Range Road 2272, and Township Road 405; and further, that a primary weight permit be issued in accordance with Policy TS-001 for the period outside of the spring road ban season. Further, that a discretionary use application respecting the proposed stockpiling and crushing site on NW 25-40-27-W2 be scheduled for review at the April 8, 2026, regular meeting of Council.

Carried

- Resolution No:** 2026-095 **8.3 10:00 a.m. - Crystal Diederichs - request for support - Early Childhood Learning pilot project**
- Moved By:** Councillor Hackl
- That the RM of Hoodoo No. 401 formally support Mrs. Crystal Diederichs in approaching Horizon School Division regarding a proposed pilot project for ECE-led PreKindergarten programming, and authorize Administration to issue letters of support as required.
- Carried
- Resolution No:** 2026-096 **8.4 Recess for lunch**
- Moved By:** Reeve Ledray
- That the Regular Council Meeting be recessed at 12:06 p.m. for lunch.
- Carried
- 8.5 Reconvene meeting**
- Reeve Ledray reconvened the meeting at 12:28 p.m.
- 9. Communications**
- Resolution No:** 2026-084 **9.1 LVPL - 2025 audited financials**
- Moved By:** Councillor Reding
- Receive and file.
- Carried
- Resolution No:** 2026-085 **9.2 Agriculture in the Classroom - 2026 support**
- Moved By:** Councillor McConnell
- That \$1,500 be donated to Agriculture in the Classroom for 2026, and that the amount be included in the 2026 budget.
- Carried
- Resolution No:** 2026-086 **9.3 Wakaw Library - request for support**
- Moved By:** Councillor Hauber
- That the RM of Hoodoo pay for a half hour/week of operation costs of the Wakaw Town Library for 2026 for a total of \$661.95, and that the amount be included in the 2026 budget.
- Carried
- Resolution No:** 2026-087 **9.4 Notice of St. Louis Conservation & Development AGM - Thurs, April 2, 2026**
- Moved By:** Councillor Jungwirth
- Receive and file.
- Carried
- Resolution No:** 2026-088 **9.5 Cudworth Wildlife Federation - Fish Fry donation request**
- Moved By:** Councillor Hackl
- That a gift card valued at \$100 be purchased and donated to the Cudworth Wildlife Federation 2026 Annual Fish Fry & Awards Banquet.
- Carried
- 9.6 Councillor Cron entered the meeting at 8:16 a.m.**
- Resolution No:** 2026-090 **10. Reports of Administration**
- Moved By:** Councillor Cron
- That the following administration reports be accepted as presented:
- Administrator Report (March 11, 2026)
 - Development Report (March 2026)
 - Planning & Development Enforcement Update (March 2026)
 - February 2026 financial reports & bank reconciliation
 - Admin information reports (Feb 2026)
- Carried

Resolution No:
2026-089

10.1 Foreman's Report

10.2 Administrator Report

Moved By: Councillor Reding

That Administration be directed to prepare and return to Council proposed amendments to the Zoning Bylaw pertaining to garden suite regulations, together with any supporting information required for consideration.

Carried

10.3 Spring road restrictions 2026

10.4 Assistant Administrator/Development Report

10.5 Financial Reports

10.6 Admin information reports - repairs & maintenance, fuel, septic hauler summary

Resolution No:
2026-091

10.7 List of Accounts for Approval

Moved By: Councillor McConnell

That the list of accounts for payment of \$181,942.35 be approved.

Carried

10.7.1 Additional payments for approval

None

Resolution No:
2026-094

11. Reeve & Councilors Forum

Moved By: Councillor McConnell

That Reeve Ledray replace Bruce Cron as the appointed representative of the RM of Hoodoo on the Wakaw Lake Regional Park Board.

Carried

12. Unfinished Business

12.1 SEEDS Module 5 - Tips on Avoiding Conflict of Interest

Council completed Module 5 of the SEEDS for Elected Officials Program.

12.2 Councillor Cron returned to the meeting at 12:40 p.m.

13. New Business

13.1 Bylaw review - Fire Restriction Bylaw - Bylaw 10, 2016

Tabled to the next regular meeting of Council to allow Administration to obtain and report back with the requested information regarding the Fire Restriction Bylaw.

Resolution No:
2026-097

13.2 Bylaw 6, 2026 - ZBA - Garage Size in LD, accessories, misc. changes

Moved By: Councillor Reding

That Bylaw 6, 2026, A Bylaw to amend Bylaw 14, 2018, known as the Zoning Bylaw, be laid on the table under the order of business "Bylaws".

Carried

Resolution No:
2026-093

13.3 Chip Seal Tender - 2026

Moved By: Councillor Jungwirth

That the tender for all three chip sealing projects as described in the tender document 'RM401 - 01 - Chip Seal' attached to the minutes be awarded to West-Can Seal Coating Inc. for a total bid price of \$274,320 + GST + PST, pending signing of contract.

Carried

Resolution No:
2026-098

13.4 Subdivision Application - SUBD-005905-2026 - SW 04-43-26 W2 (Hegedus)

Moved By: Councillor Cron





That administration respond to Community Planning recommending the approval of subdivision application SUBD-005905-2026.

Carried

- Resolution No:** 2026-099 **13.5 2026 RMAA Convention Registration**
- Moved By:** Councillor McConnell
- That CAO Fay Stewart be authorized to attend the 2026 RMAA annual convention in Regina from Tuesday, May 12th to Thursday, May 14th, and all related expenditures to be covered by the RM.
- Carried
- Resolution No:** 2026-100 **13.6 NCTPC North Central Transportation Planning Committee - 2026 membership**
- Moved By:** Councillor Hauber
- That Council authorizes payment for annual membership fees for North Central Transportation Planning Committee in the amount of \$600.
- Carried
- Resolution No:** 2026-101 **13.6.1 NCTPC North Central Transportation Planning Committee - Rural Div 1 Nomination**
- Moved By:** Councillor Jungwirth
- That the Rural Municipality of Hoodoo No. 401 support and nominate Councillor Bruce Cron, Division 5, for election as the Rural Division 1 representative on the North Central Transportation Planning Committee Executive.
- Carried
- Resolution No:** 2026-102 **13.7 TAXervice engagement letter - 3 year term**
- Moved By:** Councillor Hackl
- That the RM of Hoodoo No. 401 hire TAXervice to manage tax arrears recovery on the municipality's behalf for a term of 3 (three) years, and that the administrator be and is hereby authorized to sign the TAXervice Inc. engagement letter on behalf of the municipality.
- Carried
- Resolution No:** 2026-103 **13.8 Bylaw enforcement - 2026 options**
- Moved By:** Councillor Reding
- Receive and file.
- Carried
- 14. Bylaws**
- 14.1 Bylaw 6, 2026 - ZBA - Garage Size in LD, accessories, misc. changes**
- Resolution No:** 2026-104 **14.1.1 First Reading**
- Moved By:** Councillor Cron
- That Bylaw 6, 2026, A Bylaw to amend Bylaw 14, 2018, known as the Zoning Bylaw, receive the first reading and that administration is directed to advertise for a public hearing to be held at the next regularly scheduled Council meeting.
- Carried
- Resolution No:** 2026-105 **15. Committee of the Whole - In Camera**
- Moved By:** Reeve Ledray
- That Council move to Committee of the Whole-in camera at 2:15 p.m. to discuss legal according to the Municipalities Act Sec 120.
- Carried
- 16. Reconvene to Council**
- Reeve Ledray reconvened the meeting at 2:42 p.m.
- 17. Public Forum**
- 18. Date of Next Meeting**
- April 8, 2026
- Resolution No:** 2026-106 **19. Adjournment**
- That this meeting be adjourned at 2:43 p.m.
- Carried

Certified Correct

Attachments

-  [February 2026 financial - detailed](#)
-  [List of Accounts for Approval - \\$181,942.35](#)
-  [Chip Seal Tender - 2026](#)
-  [Chip Seal Tender - 2026 - addendum #1](#)



PUBLIC NOTICE RM OF HOODOO NO. 401 – PROPOSED ZONING BYLAW AMENDMENT

Public notice is hereby given that the Council of the Rural Municipality of Hoodoo No. 401 (RM) intends to adopt a bylaw under *The Planning and Development Act, 2007*; Bylaw No. 6, 2026 to amend the Zoning Bylaw No. 14, 2018 (ZB).

INTENT

The proposed ZB amendment would: add content to allow for the issuance of optional conditions and standards in conjunction with the approval of any development permit; clarify regulation with respect to when attached garages, carports, sunrooms, solariums, greenhouses, decks, or similar uses, are considered to form part of a principal building, and how yard setback and floor area regulations apply thereto; increase the maximum accessory building size (excluding detached garages) from 20 m² (215 ft²) to 20.07 m² (216 ft²) throughout the ZB where such regulation is existing; delete the in-District descriptions of what is considered a “lakefront lot”; within the use listings in the MCR, HCR, and LD Districts, clarify that detached garages and carports are considered an accessory use for consistency with new regulations relating content clarifying attachment vs. detachment above; correct the numbering scheme for proper alpha-numeric sequencing within 7.3.2 of the MCR, and 9.3 of the LD Districts; clarify in the MCR and LD Districts that allowable yard encroachments apply to any “uncovered and open” structure or development only; clarify a regulation in LD District as it relates to maximum accessory building site coverage within a required front yard; in LD District, replace the maximum detached accessory garage floor area from 70 m² (753 ft²) to the lesser of either 15% site coverage or a maximum of 111.48 m² (1,200 ft²) – site coverage would be indexed to site size or up to the prescribed new maximum; introduce height regulations for accessory detached garages in the LD District (roof peak - 5.49 metres (18 feet); wall height - 3.66 metres (12 feet); add definitions for “lakefront lot or site” and “lot”; and, replace the definitions of “dwelling unit” and “site”.

AFFECTED LAND

All lands within the RM would potentially be affected by the proposed amendment. More specifically though, the majority of the proposed amendment content is directed to lands surrounding Wakaw Lake within the CA, MCR, HCR, LD, and MH Districts.

REASON

It is the opinion of the RM that several regulations would benefit from clarity for the purpose of general readership, interpretation, and consistent implementation [this would apply to anything state above in the *intent* portion of this notice unless otherwise addressed below]. Content related to optional permit conditions are being introduced to provide the RM with tools to help ensure the suitability of development, minimizes potential risks, nuisance, and off-site impacts thereto. Small detached accessory building size would be marginally increased to better align with standard dimensional construction materials. The lakefront lot description is being broadened to include all

existing lakefront scenarios in the RM and being moved to the definitions portion of the ZB. Alpha-numeric correction items would address existing errors in the established schemes. The RM is considering allowing larger detached accessory garages in LD District where larger sites are present, indexed directly to site size up to a maximum, and where it may be more suitable for larger detached garages. Introduction of detached garage height regulations would minimize the potential for out-sized accessory garage development with existing and surrounding land uses, the development of habitable space within a garage by limiting height (already explicitly prohibited in the ZB), and harmonize regulations thereof with backshore storage lots in the S District.

PUBLIC INSPECTION

Any person may inspect the bylaw at the municipal office at 525 2nd Ave Cudworth, SK, S0K 1B0, during regular business hours, excluding statutory holidays. Draft copy of the proposed bylaw may be viewed on the RM website <https://rmofhoodoo.ca/category/public-notice/>.

PUBLIC HEARING

Council will hold a public hearing on **Wednesday April 8, 2026, at 9:00 AM** at the municipal office, to hear any person or group that wishes to comment on the proposed bylaw. Council will also consider written comments delivered to the undersigned at the municipal office before prior to **April 7, 2026**. Comments can also be sent to fstewart@rmofhoodoo.ca.

Issued at the RM of Hoodoo No. 401 this March 16, 2026.

A handwritten signature in black ink that reads "Fay Stewart". The signature is written in a cursive, flowing style.

Fay Stewart, CAO – RM of Hoodoo No. 401

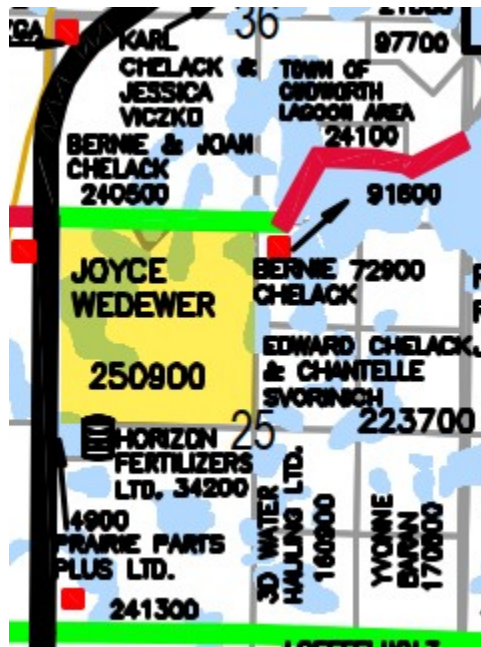


PUBLIC NOTICE – RM of Hoodoo No. 401

Public notice is hereby given that the Council of the RM of Hoodoo No. 401 intends to review and make a decision on a discretionary use development permit application as per the regulations of the RM of Hoodoo No. 401 Zoning Bylaw No.14 of 2018 as amended.

INTENT The proposed discretionary use within the Agriculture Resource District (AR) is in the form of an application for a gravel stockpiling and crushing site.

AFFECTED LANDS The proposed developments are on lands legally described as NW 25-40-27 W2 which are shown as the yellow area on the map below. There is a larger map at the RM office that is also available for inspection.



REASON The reason for this notice is to allow any members of the public to review and comment on the discretionary use development permit application prior to Council making a decision.

PUBLIC INSPECTION Any person may inspect the proposed discretionary use development permit application at the RM of Hoodoo No. 401 office located in Cudworth at 525-2nd Ave. during regular office hours – 9:00 a.m. to 12:00 p.m. and 1:00 p.m. to 4:00 p.m.

PUBLIC PARTICIPATION Council will provide the public with an opportunity to comment on the discretionary use development permit on April 8th, 2026, at 9:05 a.m. at the RM of Hoodoo office located at 525- 2nd Ave., Cudworth, SK.

Issued at the RM of Hoodoo No. 401 on March 23, 2026.

Fay Stewart, CAO

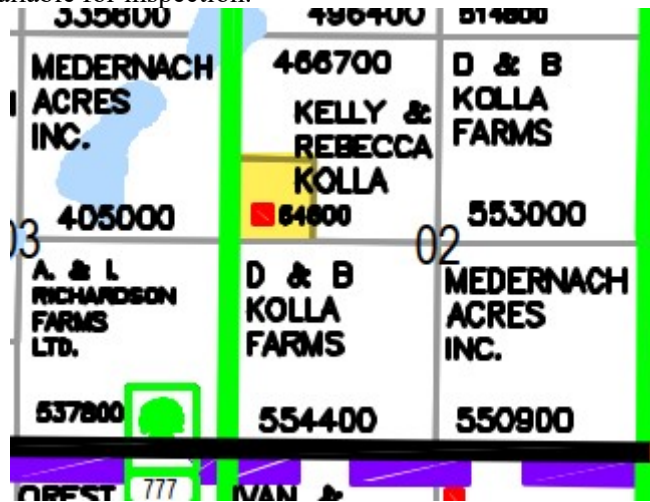


PUBLIC NOTICE – RM of Hoodoo No. 401

Public notice is hereby given that the Council of the RM of Hoodoo No. 401 intends to review and make a decision on a discretionary use development permit application as per the regulations of the RM of Hoodoo No. 401 Zoning Bylaw No.14 of 2018, as amended.

INTENT The proposed discretionary use within the Agriculture District (AG) is in the form of an application to construct a new dwelling to replace an existing dwelling on a site of less than a quarter section.

AFFECTED LANDS The proposed developments are on lands legally described as NW 02-41-26 W2 which are shown as the yellow area on the map below. There is a larger map at the RM office that is also available for inspection.



REASON The reason for this notice is to allow any members of the public to review and comment on the discretionary use development permit application prior to Council making a decision.

PUBLIC INSPECTION Any person may inspect the proposed discretionary use development permit application at the RM of Hoodoo No. 401 office located in Cudworth at 525-2nd Ave. during regular office hours – 9:00 a.m. to 12:00 p.m. and 1:00 p.m. to 4:00 p.m.

PUBLIC PARTICIPATION Council will provide the public with an opportunity to comment on the discretionary use on April 8th, 2026, at 9:10 a.m. at the RM of Hoodoo office located at 525- 2nd Ave., Cudworth, SK.

Issued at the RM of Hoodoo No. 401 on March 23rd, 2026.

Fay Stewart, CAO

R.M. OF HOODOO
Statement of Financial Activities - Detailed

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End date: 2026-03-31 Start Date: 2026-01-01

	Current	Year to Date	Budget	Variance	%
Revenues					
Taxation					
Municipal Taxes					
410-130-100 Discount on Municipal Tax - Prope	-31.36	-83.24	0.00	-83.24	0.00
410-130-105 Discount on Municipal Tax - Resor	-417.67	-1,079.26	0.00	-1,079.26	0.00
Total Municipal Taxes:	-449.03	-1,162.50	0.00	-1,162.50	
Trailer License Fees					
Total Trailer License Fees:	0.00	0.00	0.00	0.00	
Penalties on Taxes					
410-400-210 Penalty on Mun Taxes Arrears - P	380.44	1,336.48	0.00	1,336.48	0.00
410-400-215 Penalty on Mun Taxes Arrears-Re	281.43	1,179.33	0.00	1,179.33	0.00
Total Penalties on Taxes:	661.87	2,515.81	0.00	2,515.81	
Local Improvement Levy					
Total Local Improvement Levy:	0.00	0.00	0.00	0.00	
Special Municipal Levy					
Total Special Municipal Levy:	0.00	0.00	0.00	0.00	
Other Taxation					
Total Other Taxation:	0.00	0.00	0.00	0.00	
Total Taxation:	212.84	1,353.31	0.00	1,353.31	
Fees & Charges					
420-200-200 F&C - Sale of Supplies - Office	84.06	1,320.96	0.00	1,320.96	0.00
420-300-115 F&C - NCRPA	3,000.00	9,000.00	0.00	9,000.00	0.00
420-400-305 F&C - Fire Fees - Wakaw	0.00	3,441.50	0.00	3,441.50	0.00
420-710-100 F&C - Dev't & Disc Use Permits -	500.00	600.00	0.00	600.00	0.00
420-710-105 F&C - Dev't & Disc Use Permits -	200.00	500.00	0.00	500.00	0.00
420-710-106 F&C - Building Permits - Lake	320.00	656.00	0.00	656.00	0.00
420-800-100 F&C - Tax Certificate	275.00	1,000.00	0.00	1,000.00	0.00
420-800-110 Tax Enforcement	173.00	317.00	0.00	317.00	0.00
420-800-220 F&C - Appeal Fees	250.00	250.00	0.00	250.00	0.00
Total Fees & Charges:	4,802.06	17,085.46	0.00	17,085.46	
Maintenance & Development					
430-100-100 M&D - Road Maintenance Fees	900.00	900.00	0.00	900.00	0.00
430-300-100 M&D - Public Reserve	3,750.00	3,750.00	0.00	3,750.00	0.00
Total Maintenance & Development:	4,650.00	4,650.00	0.00	4,650.00	
Utility Revenue					
440-100-100 Hoodoo Water Station Sales - Cu	7,126.65	9,663.91	0.00	9,663.91	0.00
440-110-100 Hoodoo Water Station Sales-Wak	17,140.98	23,457.79	0.00	23,457.79	0.00
440-140-300 Water - Water Fob Sales	330.00	330.00	0.00	330.00	0.00
Total Utility Revenue:	24,597.63	33,451.70	0.00	33,451.70	
Grants & Contributions					
450-140-100 Unconditional - Other	750.00	750.00	0.00	750.00	0.00
450-350-100 Conditional - Prov - Other	0.00	2,146.50	0.00	2,146.50	0.00
450-350-110 Conditional - Prov - New Deal	25,503.60	25,503.60	0.00	25,503.60	0.00
450-410-100 Conditional - Local - Pest Control	2,305.00	2,305.00	0.00	2,305.00	0.00
Total Grants & Contributions:	28,558.60	30,705.10	0.00	30,705.10	
Grants in Lieu of Taxes					
Total Grants in Lieu of Taxes:	0.00	0.00	0.00	0.00	
Capital Assets Proceeds					

R.M. OF HOODOO
Statement of Financial Activities - Detailed

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End date: 2026-03-31 Start Date: 2026-01-01

	Current	Year to Date	Budget	Variance	%
Total Capital Assets Proceeds:	0.00	0.00	0.00	0.00	
Land Sales - Gain					
470-100-100 Interest Revenue	5,661.31	17,270.70	0.00	17,270.70	0.00
Total Land Sales - Gain:	5,661.31	17,270.70	0.00	17,270.70	
Investment Income & Commissions					
Total Investment Income & Commissions:	0.00	0.00	0.00	0.00	
Other Revenue					
480-120-100 SARM Disability	2,865.60	11,462.40	0.00	11,462.40	0.00
Total Other Revenue:	2,865.60	11,462.40	0.00	11,462.40	
Total Revenues:	71,348.04	115,978.67	0.00	115,978.67	
Expenditures					
General Government Services					
510-110-230 GG - Salaries - Administrator	7,694.51	26,444.96	0.00	-26,444.96	0.00
510-110-330 GG - Salaries - Assistant	6,437.06	28,354.21	0.00	-28,354.21	0.00
510-120-110 GG - Council - Benefits	0.00	925.00	0.00	-925.00	0.00
510-130-230 GG - Benefits - Administrator	0.00	4,813.88	0.00	-4,813.88	0.00
510-130-234 GG - Benefits - Worker Compens	8,864.00	12,566.39	0.00	-12,566.39	0.00
510-140-330 GG - Benefits - Assistant	6,878.05	17,254.64	0.00	-17,254.64	0.00
510-200-150 GG - Cont. - Assessment - SAMA	0.00	39,905.00	0.00	-39,905.00	0.00
510-210-120 GG - Council - Meeting/Travel/Me	128.39	310.86	0.00	-310.86	0.00
510-210-150 GG - Counc. - Convention+Trainin	52.78	52.78	0.00	-52.78	0.00
510-210-170 GG - Admin. - Training, Travel &	100.00	268.80	0.00	-268.80	0.00
510-210-180 GG - Admin - NCRPA	2,650.47	14,364.80	0.00	-14,364.80	0.00
510-230-100 GG - Cont. - Insurance - General	0.00	32,635.65	0.00	-32,635.65	0.00
510-240-100 GG - Cont. - Memberships & Sub	600.00	7,014.47	0.00	-7,014.47	0.00
510-260-100 GG - Cont. - Tax Enforcement/Col	153.00	297.00	0.00	-297.00	0.00
510-290-100 GG - Cont. - Bank Charges	128.94	479.67	0.00	-479.67	0.00
510-300-140 GG - Utility - Telephone	421.10	1,231.68	0.00	-1,231.68	0.00
510-300-150 GG - Utility - Office	258.55	868.06	0.00	-868.06	0.00
510-400-110 GG - Maint. - Postage	0.00	1,189.00	0.00	-1,189.00	0.00
510-410-140 GG - Maint. - Office Supplies	1,527.91	8,200.13	0.00	-8,200.13	0.00
510-410-160 GG - Maint. - Staff & public appr.,	26.24	107.39	0.00	-107.39	0.00
510-490-100 GG - Maint. - Office Repairs & Ma	500.00	1,308.10	0.00	-1,308.10	0.00
510-500-110 GG - Grants and Contributions	100.00	1,804.00	0.00	-1,804.00	0.00
510-900-115 GG - In & Out	-200.00	-200.00	0.00	200.00	0.00
Total General Government Services:	36,321.00	200,196.47	0.00	-200,196.47	
Protective Services					
525-110-101 PS-Fire- Administration wages	810.80	4,516.42	0.00	-4,516.42	0.00
525-110-105 PS-Fire-Administration	273.00	273.00	0.00	-273.00	0.00
525-110-106 PS - Fire - Joint Fire Chief	5,545.09	14,692.57	0.00	-14,692.57	0.00
525-110-140 PS - Fire - Training - Cudworth	369.28	369.28	0.00	-369.28	0.00
525-110-145 PS - Fire - Training - Wakaw	369.27	369.27	0.00	-369.27	0.00
525-300-140 PS - Fire - Communication - Cud	13.36	40.08	0.00	-40.08	0.00
525-300-145 PS - Fire - Communication - Waka	1,389.24	1,415.96	0.00	-1,415.96	0.00
525-430-100 PS - Vehicle/Equip. Repair - Cud	0.00	1,922.54	0.00	-1,922.54	0.00
525-430-105 PS - Vehicle/Equip. Repairs - Wa	0.00	108.28	0.00	-108.28	0.00
525-430-110 PS - Fire - Oil & Gas - Cudworth	50.99	50.99	0.00	-50.99	0.00
525-440-100 PS - Fire - Materials & Small Tool	63.42	124.62	0.00	-124.62	0.00
525-440-115 PS - Fire - Materials & Small Tool	63.42	188.19	0.00	-188.19	0.00
525-445-100 PS - Fire - Equipment - Cudworth	0.00	142.04	0.00	-142.04	0.00
525-445-115 PS - Fire -Equipment - Wakaw	0.00	142.04	0.00	-142.04	0.00
525-800-110 PS - Fire - Allow for Uncollect Cud	0.00	-264.64	0.00	264.64	0.00
525-820-110 PS - Fire - Allow for Uncollect Wa	-307.73	-1,491.18	0.00	1,491.18	0.00
Total Protective Services:	8,640.14	22,599.46	0.00	-22,599.46	
Transportation Services					

R.M. OF HOODOO
Statement of Financial Activities - Detailed

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End date: 2026-03-31 Start Date: 2026-01-01

		Current	Year to Date	Budget	Variance	%
530-110-130	TS - Maint. - Salaries - Custom W	317.54	317.54	0.00	-317.54	0.00
530-120-120	TS - Maint. - Benefits - Foreman	377.15	4,405.72	0.00	-4,405.72	0.00
530-130-130	TS - Maint. - Benefits - Operators	0.00	28,846.00	0.00	-28,846.00	0.00
530-250-100	TS - Maint. - Travel, Meal & Subsidi	0.00	30.28	0.00	-30.28	0.00
530-260-100	TS - Maint. - SGI Insurance/Vehicl	2,763.74	3,901.96	0.00	-3,901.96	0.00
530-300-120	TS - Maint. - Utility - Power/Heat	2,022.35	6,921.32	0.00	-6,921.32	0.00
530-300-140	TS - Maint. - Utility - Telephone	140.51	966.34	0.00	-966.34	0.00
530-410-100	TS - Maint. - Shop Supply & Small	1,205.39	3,342.03	0.00	-3,342.03	0.00
530-420-100	TS - Machinery Repairs - Wages	3,899.95	14,697.92	0.00	-14,697.92	0.00
530-420-101	TS - Maint. - Repair/Parts/Tools	6,359.39	8,920.95	0.00	-8,920.95	0.00
530-420-102	TS - Maint. - Administrative Costs	57.19	5,156.27	0.00	-5,156.27	0.00
530-420-104	TS - Maint. - Wages - Admin/misc	6,878.88	26,227.23	0.00	-26,227.23	0.00
530-425-110	TS - Maint. - Machine Fuel	10,372.04	20,792.49	0.00	-20,792.49	0.00
530-430-120	TS - Maint. - Machine - Blades	0.00	2,026.01	0.00	-2,026.01	0.00
530-430-135	TS - Maint. - Balone Hamlet	15.00	104.26	0.00	-104.26	0.00
530-430-140	TS - Maint. - Cudsaskwa Hamlet	45.36	360.20	0.00	-360.20	0.00
530-430-146	TS - Maint - Resort - Wages	67.69	5,425.32	0.00	-5,425.32	0.00
530-440-100	TS - Maint. - Gravel/Sand	0.00	110,000.00	0.00	-110,000.00	0.00
530-470-100	TS - Maint. - Road/Street Signs	2,528.38	2,528.38	0.00	-2,528.38	0.00
530-600-120	TS - Purchase of Cap Assets - Bui	0.00	2,220.70	0.00	-2,220.70	0.00
530-700-110	TS - Maint. - Interest	547.54	2,025.08	0.00	-2,025.08	0.00
537-110-120	TS - Snow Rem - Municipal Force	13,838.49	38,623.16	0.00	-38,623.16	0.00
Total Transportation Services:		51,436.59	287,839.16	0.00	-287,839.16	
Environmental Health Services						
540-120-110	EH - Waste collection - wages	227.55	2,508.62	0.00	-2,508.62	0.00
540-200-105	EH - Cont. - REACT annual levy's	0.00	35,405.00	0.00	-35,405.00	0.00
540-210-100	EH - Cont. - Pest Control	-4,144.06	3,285.80	0.00	-3,285.80	0.00
Total Environmental Health Services:		-3,916.51	41,199.42	0.00	-41,199.42	
Public Health & Welfare Services						
Total Public Health & Welfare Services:		0.00	0.00	0.00	0.00	
Planning & Development Services						
560-110-110	P&D - Salaries	5,344.64	17,344.35	0.00	-17,344.35	0.00
560-200-110	P&D - Cont. - Other Services	490.50	6,003.00	0.00	-6,003.00	0.00
560-900-110	P&D -Utility Lease Lot Expenses	-32,289.75	33,710.25	0.00	-33,710.25	0.00
560-900-111	P&D - Utility Lot Lease expenses	0.00	162,010.37	0.00	-162,010.37	0.00
Total Planning & Development Services:		-26,454.61	219,067.97	0.00	-219,067.97	
Recreation & Culture Expenditures						
570-500-130	R&C - Grants - Library/Museum	661.95	8,481.45	0.00	-8,481.45	0.00
Total Recreation & Culture Expenditures:		661.95	8,481.45	0.00	-8,481.45	
Utility Expenditures						
580-110-115	UT - Water - Salaries - Wakaw	0.00	124.85	0.00	-124.85	0.00
580-275-100	UT - Water - Water Testing - Cud	914.02	1,861.35	0.00	-1,861.35	0.00
580-275-105	UT - Water - Water Testing - Waka	1,001.03	2,068.38	0.00	-2,068.38	0.00
580-300-120	UT - Water - Power - Cudworth	293.36	844.15	0.00	-844.15	0.00
580-300-125	UT - Water - Power - Wakaw	406.16	1,297.18	0.00	-1,297.18	0.00
580-300-140	UT - Water - Telephone - Cudwort	59.04	177.12	0.00	-177.12	0.00
580-300-145	UT - Water - Telephone - Wakaw	59.04	177.12	0.00	-177.12	0.00
580-430-110	UT - Water - Public Well-Balone H	47.51	139.77	0.00	-139.77	0.00
580-430-120	UT - Water - Public Well Ens	0.00	42.38	0.00	-42.38	0.00
585-300-120	UT - Sewer - Power - North	154.68	360.60	0.00	-360.60	0.00
585-300-125	UT - Sewer - Power - South	45.36	133.39	0.00	-133.39	0.00
Total Utility Expenditures:		2,980.20	7,226.29	0.00	-7,226.29	
Total Expenditures:		69,668.76	786,610.22	0.00	-786,610.22	
Change in Net-Financial Assets		1,679.28	-670,631.55	0.00	902,588.89	0.00
Change in Non-Financial Assets		0.00	55.00	0.00	55.00	0.00

R.M. OF HOODOO
Statement of Financial Activities - Detailed

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End date: 2026-03-31 Start Date: 2026-01-01

	Current	Year to Date	Budget	Variance	%
Change in Net Assets	1,679.28	-670,686.55	0.00	902,533.89	0.00
Transfer to Reserves	0.00	0.00	0.00	0.00	0.00
Transfer from Reserves	0.00	0.00	0.00	0.00	0.00
Change in Surplus	1,679.28	-670,686.55	0.00	902,533.89	0.00

Certified correct and in accordance with the records. Presented to Council on _____
 (Date)

 Administrator

 Reeve

R.M. OF HOODOO
List of Accounts for Approval
Batch: 2026-00032 to 2026-00039

Bank Code - AP - AP GENERAL

COMPUTER CHEQUE

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
30313 March 2026	03/20/2026	North Central Transportation 510-240-100 - GG - Cont. - Men	Membership Fee- April 2026	600.00	600.00
30314 March 2026	03/20/2026	Rural Municipal Admin. Assoc. 510-210-170 - GG - Admin. - Tr	RMAA Convention Registra	100.00	100.00
30315 2026	03/20/2026	Wakaw Library Board 570-500-130 - R&C - Grants - Li	2026 Hours	661.95	661.95
30316 March 2026	03/31/2026	Patrick, Jaide 510-490-100 - GG - Maint. - Offi	Office Cleaning	500.00	500.00
30317 113106	04/06/2026	Aurora Sign Works 530-470-100 - TS - Maint. - Roa 110-340-100 - GST Receivable - 900-110-110 - GST Paid	Road Signs- by Potts lake Both Tax Code Both Tax Code	1,157.52 54.60 54.60 NL	1,212.12
30318 1-59506 1-59478 1-59444 1-59453 1-59459 1-59469	04/06/2026	Borstmayer Parts + Service 530-420-101 - TS - Maint. - Rep 110-340-100 - GST Receivable - 900-110-110 - GST Paid 530-410-100 - TS - Maint. - Sho 530-420-101 - TS - Maint. - Rep 110-340-100 - GST Receivable - 900-110-110 - GST Paid 530-420-101 - TS - Maint. - Rep 110-340-100 - GST Receivable - 900-110-110 - GST Paid 530-410-100 - TS - Maint. - Sho 110-340-100 - GST Receivable - 900-110-110 - GST Paid 530-420-101 - TS - Maint. - Rep 110-340-100 - GST Receivable - 900-110-110 - GST Paid	WS #2- Turn lamp & Stop/T Both Tax Code Both Tax Code 2016 Car Hauler- Oval Seal 2024 Grader- Bolts Both Tax Code Both Tax Code 2024 Grader- Hydraulic Hos Both Tax Code Both Tax Code Antifreeze Both Tax Code Both Tax Code Arnes Belly Dump Trailer- S Both Tax Code Both Tax Code	52.47 2.48 2.48 NL 27.53 40.81 1.93 1.93 NL 43.45 2.05 2.05 NL 28.47 1.34 1.34 NL 37.92 1.79 1.79 NL	54.95 27.53 42.74 45.50 29.81 39.71
				Payment Total:	240.24
30319 00368500 00372657 00372047 00369006 00368661 00369816 00370802 00371702 00371660	04/06/2026	Community Bigway Foods Issued to: 102157277 Saskatchewan Ltd. 510-410-140 - GG - Maint. - Offi 510-410-140 - GG - Maint. - Offi 510-410-160 - GG - Maint. - Sta 510-410-140 - GG - Maint. - Offi 510-410-140 - GG - Maint. - Offi 110-340-100 - GST Receivable - 900-110-110 - GST Paid 510-410-160 - GG - Maint. - Sta 510-410-140 - GG - Maint. - Offi 110-340-100 - GST Receivable - 900-110-110 - GST Paid 510-410-140 - GG - Maint. - Offi 510-410-160 - GG - Maint. - Sta 525-110-105 - PS-Fire-Administ 110-340-100 - GST Receivable - 900-110-110 - GST Paid 525-110-105 - PS-Fire-Administ	Water Water Creamer Water Kleenex Both Tax Code Both Tax Code Creamer Paper towel Both Tax Code Both Tax Code Water Creamer EMO Meeting Snack Both Tax Code Both Tax Code EMO Meeting Snacks	7.99 7.99 10.34 7.99 14.62 0.69 0.69 NL 8.47 14.83 0.70 0.70 NL 7.99 8.47 6.35 0.30 0.30 NL 14.98	7.99 18.33 7.99 15.31 24.00 7.99 8.47 6.65 14.98
				Payment Total:	111.71
30320 26-77	04/06/2026	Dexstar Electric 530-420-101 - TS - Maint. - Rep 110-340-100 - GST Receivable - 900-110-110 - GST Paid	New shop- Karcher Pressur Both Tax Code Both Tax Code	274.86 12.97 12.97 NL	287.83
30321 17313 17367 17369	04/06/2026	Doc's Truck & Ag Repair 525-430-105 - PS - Vehicle/Equi 110-340-100 - GST Receivable - 900-110-110 - GST Paid 525-430-105 - PS - Vehicle/Equi 110-340-100 - GST Receivable - 900-110-110 - GST Paid 530-420-101 - TS - Maint. - Rep 110-340-100 - GST Receivable - 900-110-110 - GST Paid	100% Hoo- 1998 Int F- 490 Both Tax Code Both Tax Code 100% Hoo Wildland LED Li Both Tax Code Both Tax Code WS#1 Both Tax Code Both Tax Code	2,161.71 101.97 101.97 NL 780.16 36.80 36.80 NL 231.29 10.91 10.91 NL	2,263.68 816.96 242.20
				Payment Total:	3,322.84

R.M. OF HOODOO
List of Accounts for Approval
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COMPUTER CHEQUE

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
30322 2026	04/06/2026	G.N.B. Farms 530-440-100 - TS - Maint. - Grav	Gravel Hauling March 23-25	1,815.00	1,815.00
30323 2026	04/06/2026	H + G Directional Drilling 210-300-100 - Water Deposits	Water Fob Refund	500.00	500.00
30324 March 2026	04/06/2026	Ledray, Glenn 530-110-110 - TS - Maint. - Cour 530-110-110 - TS - Maint. - Cour 525-110-105 - PS-Fire-Administ 525-110-105 - PS-Fire-Administ 510-210-180 - GG - Admin - NC 510-210-120 - GG - Council - M 510-210-120 - GG - Council - M 510-120-110 - GG - Council - Be 510-120-110 - GG - Council - Be 510-300-140 - GG - Utility - Tele 110-340-100 - GST Receivable - 900-110-110 - GST Paid	Supervision Supervision Mileage Fire meetings Fire meetings- Mileage NCRPA meeting Council Indemnity Council Indemnity Mileage Less CPP Less Inc. Tax Cell Phone GST Tax Code GST Tax Code	3,300.00 625.71 315.00 58.40 57.50 945.00 129.31 -259.91 -1,048.64 30.00 40.68 40.68 NL	4,193.05
30325 2025	04/06/2026	LFF Partnership 530-440-100 - TS - Maint. - Grav 110-340-100 - GST Receivable - 900-110-110 - GST Paid	360 yds of gravel used in 20 GST Tax Code GST Tax Code	2,430.00 121.50 121.50 NL	2,551.50
30326 447JQX 679HKQ	04/06/2026	Long Lake Insurance 530-260-100 - TS - Maint. - SGI 530-260-100 - TS - Maint. - SGI	2012 Western Star- 447 JQ 2004 International- 679 HKQ	3,194.12 1,035.94	3,194.12 1,035.94
			Payment Total:		4,230.06
30327 254342	04/06/2026	Minister of Finance 510-200-150 - GG - Cont. - Asse	2026 Notice of Tax Roll Ass	30.00	30.00
30328 2025-26	04/06/2026	R.M. Of Hoodoo 510-490-100 - GG - Maint. - Offi	25/26 Snow Removal- Jimm	300.00	300.00
30329 Feb 2026 2026 Feb 251274	04/06/2026	Town Of Cudworth 510-300-150 - GG - Utility - Offic 530-300-150 - TS - Maint. - Utilit 525-230-100 - PS - Fire - Insura 525-300-140 - PS - Fire - Comm	Office Water Shop Water 2026 Firefighter Insurance 2026 Radio License	306.00 138.00 1,607.21 92.08	306.00 138.00 1,699.29
			Payment Total:		2,143.29
30330 2026	04/06/2026	Wickenhauser, Darrell 525-110-105 - PS-Fire-Administ 110-340-100 - GST Receivable - 900-110-110 - GST Paid	50/25/25- SAFC Conferenc GST Tax Code GST Tax Code	545.00 27.25 27.25 NL	572.25
			Total Computer Cheque:		23,371.84

OTHER

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
03-64 March 2026	03/31/2026	Collabria 210-100-150 - Collabria Masterc	March Purchases	1,037.61	1,037.61
03-65 March 2026	03/31/2026	Horizon School Division #205 Issued to: Minister of Finance 210-210-190 - Horizon SD #48 -	March Collections	6,782.67	6,782.67
03-66 March 2026	03/31/2026	Sask Municipal Hail Insurance 210-230-190 - SK Municipal Hai	March Collections	196.34	196.34
03-67 Mar 13 Mar 27, 2026	03/31/2026	Receiver General 510-110-535 - GG - Employee V 510-110-535 - GG - Employee V	Payroll- March 13, 2026 Payroll- March 27, 2026	7,058.51 7,157.98	7,058.51 7,157.98
			Payment Total:		14,216.49
03-68 284400803683 241500863481 132600966289	03/31/2026	Sask Power 530-300-120 - TS - Maint. - Utilit 110-340-100 - GST Receivable - 900-110-110 - GST Paid 580-300-125 - UT - Water - Pow 110-340-100 - GST Receivable - 900-110-110 - GST Paid 530-300-120 - TS - Maint. - Utilit 110-340-100 - GST Receivable - 900-110-110 - GST Paid	New Shop Both Tax Code Both Tax Code Wak Wtr Stn GST Tax Code GST Tax Code Wakaw Shop Both Tax Code Both Tax Code	318.52 14.31 14.31 NL 406.16 20.31 20.31 NL 53.88 2.42 2.42 NL	332.83 426.47 56.30

R.M. OF HOODOO
List of Accounts for Approval
Batch: 2026-00032 to 2026-00039

OTHER

Payment #	Date	Vendor Name	GL Transaction Description	Detail Amount	Payment Amount
Invoice #		GL Account			
234900873836		530-300-120 - TS - Maint. - Utilit	Cudworth Shop	274.06	
		110-340-100 - GST Receivable -	Both Tax Code	12.31	
		900-110-110 - GST Paid	Both Tax Code	12.31	NL 286.37
353700627316		510-300-150 - GG - Utility - Offic	Office	133.06	
		110-340-100 - GST Receivable -	Both Tax Code	5.98	
		900-110-110 - GST Paid	Both Tax Code	5.98	NL 139.04
277800818463		585-300-125 - UT - Sewer - Pow	South Lagoon	45.36	
		110-340-100 - GST Receivable -	Both Tax Code	2.14	
		900-110-110 - GST Paid	Both Tax Code	2.14	NL 47.50
324000748645		580-300-120 - UT - Water - Pow	Cud Wtr Stn	293.36	
		110-340-100 - GST Receivable -	GST Tax Code	14.67	
		900-110-110 - GST Paid	GST Tax Code	14.67	NL 308.03
271200831935		580-430-110 - UT - Water - Publ	Balone Beach Well	47.51	
		110-340-100 - GST Receivable -	Both Tax Code	2.24	
		900-110-110 - GST Paid	Both Tax Code	2.24	NL 49.75
287700811972		530-430-140 - TS - Maint. - Cud	Cudsaskwa MR2	45.36	
		110-340-100 - GST Receivable -	Both Tax Code	2.14	
		900-110-110 - GST Paid	Both Tax Code	2.14	NL 47.50
228300867786		530-430-135 - TS - Maint. - Balc	Balone Beach Lights	15.00	
		110-340-100 - GST Receivable -	GST Tax Code	0.75	
		900-110-110 - GST Paid	GST Tax Code	0.75	NL 15.75
248100870041		585-300-120 - UT - Sewer - Pow	North Lagoon	154.68	
		110-340-100 - GST Receivable -	Both Tax Code	7.30	
		900-110-110 - GST Paid	Both Tax Code	7.30	NL 161.98
			Payment Total:		1,871.52
03-69	03/31/2026	Sask Tel			
Mar 13		510-300-140 - GG - Utility - Tele	IBC- Office	288.69	
		110-340-100 - GST Receivable -	Both Tax Code	13.62	
		900-110-110 - GST Paid	Both Tax Code	13.62	NL 302.31
March 13		530-300-140 - TS - Maint. - Utilit	Cud Machine Shop	74.15	
		110-340-100 - GST Receivable -	Both Tax Code	3.50	
		900-110-110 - GST Paid	Both Tax Code	3.50	NL 77.65
Mar 13/26		580-300-140 - UT - Water - Telej	Cud Wtr Stn	59.04	
		580-300-145 - UT - Water - Telej	Wak Wtr Stn	59.04	
		510-300-140 - GG - Utility - Tele	Office	132.41	
		110-340-100 - GST Receivable -	Both Tax Code	11.82	
		900-110-110 - GST Paid	Both Tax Code	11.82	NL 262.31
Mar 23		525-110-106 - PS - Fire - Joint F	Cells- FC	66.36	
		530-300-140 - TS - Maint. - Utilit	Cells- Foreman	66.36	
		525-300-145 - PS - Fire - Comm	Cells- WFD	13.36	
		525-300-140 - PS - Fire - Comm	Cells- CFD	13.36	
		110-340-100 - GST Receivable -	Both Tax Code	7.52	
		900-110-110 - GST Paid	Both Tax Code	7.52	NL 166.96
			Payment Total:		809.23
03-70	03/31/2026	MEPP			
Mar 13		510-110-535 - GG - Employee V	Payroll- March 13, 2026	3,367.06	3,367.06
Mar 27, 2026		510-110-535 - GG - Employee V	Payroll- March 27, 2026	3,325.32	3,325.32
			Payment Total:		6,692.38
03-71	03/31/2026	Sask. Workers Compensation			
900085449		510-130-234 - GG - Benefits - V	WCB Coverage	8,864.00	8,864.00
03-72	03/31/2026	Sask Energy			
546053069829		530-300-120 - TS - Maint. - Utilit	Wakaw Shop	282.07	
		110-340-100 - GST Receivable -	GST Tax Code	14.10	
		900-110-110 - GST Paid	GST Tax Code	14.10	NL 296.17
369201008749		530-300-120 - TS - Maint. - Utilit	Cudworth Shop	494.31	
		110-340-100 - GST Receivable -	GST Tax Code	24.72	
		900-110-110 - GST Paid	GST Tax Code	24.72	NL 519.03
535975893105		530-300-120 - TS - Maint. - Utilit	North Lagoon	599.51	
		110-340-100 - GST Receivable -	GST Tax Code	29.98	
		900-110-110 - GST Paid	GST Tax Code	29.98	NL 629.49
810840986704		510-300-150 - GG - Utility - Offic	Office	125.49	
		110-340-100 - GST Receivable -	GST Tax Code	6.27	
		900-110-110 - GST Paid	GST Tax Code	6.27	NL 131.76
			Payment Total:		1,576.45
03-73	03/31/2026	SaskWater			
SW095476		580-275-100 - UT - Water - Watr	Cud Tank Fill	848.02	
		580-275-105 - UT - Water - Watr	Wak Tank Fill	935.03	
		110-340-100 - GST Receivable -	GST Tax Code	89.15	
		900-110-110 - GST Paid	GST Tax Code	89.15	NL 1,872.20

R.M. OF HOODOO
List of Accounts for Approval
Batch: 2026-00032 to 2026-00039

OTHER

Payment #	Date	Vendor Name	GL Transaction Description	Detail Amount	Payment Amount
Invoice #	GL Account				
03-74	03/31/2026	Saskatchewan Telecommunications			
INV2532756	530-420-102 - TS - Maint. - Adm	March- Shop Security Pkg		57.19	
	110-340-100 - GST Receivable -	Both Tax Code		2.70	
	900-110-110 - GST Paid	Both Tax Code		2.70	NL 59.89
04-27	04/06/2026	SaskWater			
SW095885	580-275-100 - UT - Water - Wat	Cudworth Tank Fill		848.02	
	580-275-105 - UT - Water - Wat	Wakaw Tank Fill		935.03	
	110-340-100 - GST Receivable -	GST Tax Code		89.15	
	900-110-110 - GST Paid	GST Tax Code		89.15	NL 1,872.20
		Total Other:			45,850.98

DIRECT DEPOSIT

Payment #	Date	Vendor Name	GL Transaction Description	Detail Amount	Payment Amount
Invoice #	GL Account				
54	03/31/2026	Galambos, Terry			
Mar 13, 2026	510-110-535 - GG - Employee V	Payroll- March 13, 2026		1,835.89	1,835.89
Mar 27, 2026	510-110-535 - GG - Employee V	Payroll- March 27, 2026		1,786.03	1,786.03
		Payment Total:			3,621.92
55	03/31/2026	Kardos, Dale			
Mar 13, 2026	510-110-535 - GG - Employee V	Payroll- March 13, 2026		998.14	998.14
Mar 27, 2026	510-110-535 - GG - Employee V	Payroll- March 27, 2026		998.14	998.14
		Payment Total:			1,996.28
56	03/31/2026	Mazurkewich, Catherine			
Mar 13, 2026	510-110-535 - GG - Employee V	Payroll- March 13, 2026		206.69	206.69
Mar 27, 2026	510-110-535 - GG - Employee V	Payroll- March 27, 2026		1,435.67	1,435.67
		Payment Total:			1,642.36
57	03/31/2026	Myrheim, Ralph			
Mar 13, 2026	510-110-535 - GG - Employee V	Payroll- March 13, 2026		2,675.71	2,675.71
Mar 27, 2026	510-110-535 - GG - Employee V	Payroll- March 27, 2026		2,675.71	2,675.71
		Payment Total:			5,351.42
63	03/31/2026	Stewart, Fay			
Mar 13, 2026	510-110-535 - GG - Employee V	Payroll- March 13, 2026		2,600.52	2,600.52
Mar 27, 2026	510-110-535 - GG - Employee V	Payroll- March 27, 2026		2,600.52	2,600.52
		Payment Total:			5,201.04
64	03/31/2026	Fontaine, Reanne			
Mar 13, 2026	510-110-535 - GG - Employee V	Payroll- March 13, 2026		222.04	222.04
Mar 27, 2026	510-110-535 - GG - Employee V	Payroll- March 27, 2026		486.90	486.90
		Payment Total:			708.94
67	03/31/2026	Thompson, Jesse			
Mar 13, 2026	510-110-535 - GG - Employee V	Payroll- March 13, 2026		1,791.53	1,791.53
Mar 27, 2026	510-110-535 - GG - Employee V	Payroll- March 27, 2026		1,528.28	1,528.28
		Payment Total:			3,319.81
72	03/31/2026	Patrick, Jaide			
Mar 13, 2026	510-110-535 - GG - Employee V	Payroll - March 13, 2026		1,274.89	1,274.89
Mar 27, 2026	510-110-535 - GG - Employee V	Payroll - March 27, 2026		1,277.91	1,277.91
		Payment Total:			2,552.80
73	03/31/2026	Carpentieri, Frank			
Mar 13, 2026	510-110-535 - GG - Employee V	Payroll - March 13, 2026		1,677.71	1,677.71
Mar 27, 2026	510-110-535 - GG - Employee V	Payroll - March 27, 2026		1,677.71	1,677.71
		Payment Total:			3,355.42
74	03/31/2026	Wickenhauser, Darrell			
Mar 13, 2026	510-110-535 - GG - Employee V	Payroll- March 13, 2026		1,789.22	1,789.22
Mar 27, 2026	510-110-535 - GG - Employee V	Payroll- March 27, 2026		1,789.22	1,789.22
		Payment Total:			3,578.44
		Total Direct Deposit:			31,328.43

R.M. OF HOODOO
List of Accounts for Approval
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UNPAID INVOICES

Invoice #	Vendor Name	Date	Due Date	Reference	GL Transaction Description	Detail Amount
2026	Agriculture in the Classroom	03/31/2026	03/31/2026	2026 Agreement Sponsorship		
	510-500-110 - GG - Grants and Contributions			2026 Agreement Sponsorshi		1,500.00
322 322000708	Brandt Tractor Ltd.	04/30/2026	04/30/2026	JD 6175 Tractor- Hydraulic Hose		
	530-420-101 - TS - Maint. - Repair/Parts/Tools			JD 6175 Tractor- Hydraulic H		1,262.64
	900-110-110 - GST Paid			GST Tax Code		59.56 NL
	110-340-100 - GST Receivable - 100.00% Rebate			GST Tax Code		59.56
				Invoice Total:		1,322.20
242210	Capital I Industries Inc.	04/30/2026	04/30/2026	2022 1 Way Plow- Skid shoe base		
	530-420-101 - TS - Maint. - Repair/Parts/Tools			2022 1 Way Plow- Skid shoe		963.88
	110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code		45.46
	900-110-110 - GST Paid			Both Tax Code		45.46 NL
				Invoice Total:		1,009.34
INV2020625263	Minister of Finance	04/30/2026	04/30/2026	Mobile Billing Q4 2025		
	525-300-140 - PS - Fire - Communication - Cudworth			Mobile Billing Q4 2025		3,142.90
	900-110-110 - GST Paid			Both Tax Code		148.25 NL
	110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code		148.25
				Invoice Total:		3,291.15
INV2020625264-'	Minister of Finance	04/30/2026	04/30/2026	Mobile billing Q1 2026		
	900-110-110 - GST Paid			Both Tax Code		117.00 NL
	110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code		117.00
	525-300-140 - PS - Fire - Communication - Cudworth			Mobile billing Q1 2026		2,480.40
				Invoice Total:		2,597.40
1502	Fringe Consulting	04/30/2026	04/30/2026	Setup Franks email		
	510-250-100 - GG - Cont. - Communications			Setup Franks email		190.80
	110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code		9.00
	900-110-110 - GST Paid			Both Tax Code		9.00 NL
				Invoice Total:		199.80
3718	Humboldt Fire Extinguisher	04/30/2026	04/30/2026	Annual Maintenance		
	525-440-100 - PS - Fire - Materials & Small Tools -Cud			Annual Maintenance		231.61
	900-110-110 - GST Paid			Both Tax Code		10.93 NL
	110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code		10.93
				Invoice Total:		242.54
28004	Integra Tire Cudworth	04/30/2026	04/30/2026	Grader- O-Rings		
	510-250-100 - GG - Cont. - Communications			Grader- O- Rings		75.62
	110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code		3.57
	900-110-110 - GST Paid			Both Tax Code		3.57 NL
				Invoice Total:		79.19
28023	Integra Tire Cudworth	04/30/2026	04/30/2026	2022 1-Way Plow Tire		
	900-110-110 - GST Paid			Both Tax Code		14.22 NL
	110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code		14.22
	530-420-101 - TS - Maint. - Repair/Parts/Tools			2022 1-Way Plow Tire		300.58
				Invoice Total:		314.80
31348369	Lake Country Co-Operative /	04/30/2026	04/30/2026	50/50 Hoo/Wak- Batteries		
	900-110-110 - GST Paid			Both Tax Code		1.02 NL
	110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code		1.02
	525-440-115 - PS - Fire - Materials & Small Tools -Wak			50/50 Hoo/Wak- Batteries		21.61
				Invoice Total:		22.63
692762	Lake Country Co-Operative /	04/30/2026	04/30/2026	Cardlock		
	900-110-110 - GST Paid			GST Tax Code		1.89 NL
	110-340-100 - GST Receivable - 100.00% Rebate			GST Tax Code		1.89
	525-110-106 - PS - Fire - Joint Fire Chief			Cardlock		37.88
				Invoice Total:		39.77
695144	Lake Country Co-Operative /	04/30/2026	04/30/2026	Cardlock		
	525-110-106 - PS - Fire - Joint Fire Chief			Cardlock		46.56
	110-340-100 - GST Receivable - 100.00% Rebate			GST Tax Code		2.33
	900-110-110 - GST Paid			GST Tax Code		2.33 NL
				Invoice Total:		48.89

R.M. OF HOODOO
List of Accounts for Approval
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9010827943	Konica Minolta Business So	04/30/2026	04/30/2026	Jan 1- Mar 31 Copies	
900-110-110 - GST Paid				Both Tax Code	9.54 NL
510-410-140 - GG - Maint. - Office Supplies				Jan 1- Mar 31 Copies	202.24
110-340-100 - GST Receivable - 100.00% Rebate				Both Tax Code	9.54
				Invoice Total:	211.78
IN260094	Northbound Community Pla	04/30/2026	04/30/2026	P&D Services- March 16, 2026	
560-200-110 - P&D - Cont. - Other Services				General Consult	37.50
560-200-110 - P&D - Cont. - Other Services				ZBA- Garage Coverage	1,237.50
110-340-100 - GST Receivable - 100.00% Rebate				GST Tax Code	63.75
900-110-110 - GST Paid				GST Tax Code	63.75 NL
				Invoice Total:	1,338.75
IN260126	Northbound Community Pla	04/30/2026	04/30/2026	P&D Services- April 1, 2026	
560-200-110 - P&D - Cont. - Other Services				General Consult	712.50
110-340-100 - GST Receivable - 100.00% Rebate				GST Tax Code	82.50
900-110-110 - GST Paid				GST Tax Code	82.50 NL
560-200-110 - P&D - Cont. - Other Services				ZBA Garage Coverage	300.00
560-200-110 - P&D - Cont. - Other Services				ZBA Garden Suites	637.50
				Invoice Total:	1,732.50
3545397	Pattison Agriculture Limited	04/30/2026	04/30/2026	2018 6175R- Toggle/Rocker	
900-110-110 - GST Paid				Both Tax Code	7.08 NL
110-340-100 - GST Receivable - 100.00% Rebate				Both Tax Code	7.08
530-420-101 - TS - Maint. - Repair/Parts/Tools				2018 6175R- Toggle/Rocker	150.17
				Invoice Total:	157.25
Computer Cheque					
Invoice #	Vendor Name	Date	Due Date	Reference	
GL Account				GL Transaction Description	Detail Amount
16496	Pinter & Associates Ltd.	04/30/2026	04/30/2026	First Point Road Surfacing Design	
535-200-110 - TS - Const. - Engineering				First Point Road Surfacing D	12,314.43
110-340-100 - GST Receivable - 100.00% Rebate				Both Tax Code	605.93
900-110-110 - GST Paid				Both Tax Code	605.93 NL
				Invoice Total:	12,920.36
EFT					
Invoice #	Vendor Name	Date	Due Date	Reference	
GL Account				GL Transaction Description	Detail Amount
682676	Robertson Stromberg LLP	04/30/2026	04/30/2026	General P&D Advice- Wakonda	
110-340-100 - GST Receivable - 100.00% Rebate				Both Tax Code	12.88
900-110-110 - GST Paid				Both Tax Code	12.88 NL
510-200-110 - GG - Cont. - Legal				General P&D Advice- Wakor	270.55
				Invoice Total:	283.43
682677	Robertson Stromberg LLP	04/30/2026	04/30/2026	D.Mooney- Enforcement Issues	
110-340-100 - GST Receivable - 100.00% Rebate				Both Tax Code	34.88
510-200-110 - GG - Cont. - Legal				D.Mooney- Enforcement Issu	739.35
900-110-110 - GST Paid				Both Tax Code	34.88 NL
				Invoice Total:	774.23
682678	Robertson Stromberg LLP	04/30/2026	04/30/2026	Storage Lot Renewals	
560-900-110 - P&D -Utility Lease Lot Expenses				Storage Lot Renewals	461.10
110-340-100 - GST Receivable - 100.00% Rebate				Both Tax Code	21.76
900-110-110 - GST Paid				Both Tax Code	21.76 NL
				Invoice Total:	482.86
IN33779	ROCKY MOUNTAIN PHOENI	04/30/2026	04/30/2026	50/25/25- Annual Air Compressor S	
110-340-100 - GST Receivable - 100.00% Rebate				Both Tax Code	102.18
900-110-110 - GST Paid				Both Tax Code	102.18 NL
525-440-100 - PS - Fire - Materials & Small Tools -Cud				50/25/25- Annual Air Compre	1,083.23
525-440-115 - PS - Fire - Materials & Small Tools -Wak				50/25/25- Annual Air Compre	1,083.23
				Invoice Total:	2,268.64
PF-5605-48416	SARM Trading Department	04/30/2026	04/30/2026	Biodiesel	
110-340-100 - GST Receivable - 100.00% Rebate				GST Tax Code	493.06
900-110-110 - GST Paid				GST Tax Code	493.06 NL
530-425-110 - TS - Maint. - Machine Fuel				Biodiesel	9,861.20
				Invoice Total:	10,354.26
SARM396416	SARM Trading Department	04/30/2026	04/30/2026	Storage boxes & Fire hall printer in	

R.M. OF HOODOO
List of Accounts for Approval
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510-410-140 - GG - Maint. - Office Supplies			Storage boxes	21.12
525-110-105 - PS-Fire-Administration			50/50- Hoo/Cud- Fire Hall Pr	82.50
110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code	4.89
900-110-110 - GST Paid			Both Tax Code	4.89 NL
			Invoice Total:	108.51
SARM428928	SARM Trading Department	04/30/2026	04/30/2026 Dishwasher Detergent	
110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code	1.32
900-110-110 - GST Paid			Both Tax Code	1.32 NL
510-410-140 - GG - Maint. - Office Supplies			Dishwasher Detergent	28.08
			Invoice Total:	29.40
SARM438787	SARM Trading Department	04/30/2026	04/30/2026 Semi Tires- Both	
900-110-110 - GST Paid			Both Tax Code	184.20 NL
530-420-101 - TS - Maint. - Repair/Parts/Tools			Semi Tires- Both	3,790.64
110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code	184.20
			Invoice Total:	3,974.84
SARM457739	SARM Trading Department	04/30/2026	04/30/2026 2019/2022 Grader Tires	
110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code	748.86
900-110-110 - GST Paid			Both Tax Code	748.86 NL
530-420-101 - TS - Maint. - Repair/Parts/Tools			2019/2022 Grader Tires	15,841.53
			Invoice Total:	16,590.39
SARM460364	SARM Trading Department	04/30/2026	04/30/2026 RR #2265- First Point Rd Culvert	
530-450-100 - TS - Maint. - Culverts/Drainage			RR #2265- First Point Rd Cu	1,540.82
110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code	72.68
900-110-110 - GST Paid			Both Tax Code	72.68 NL
			Invoice Total:	1,613.50
SRC-3028884	Saskatchewan Research Co	04/30/2026	04/30/2026 Cudworth Tank Fill	
900-110-110 - GST Paid			GST Tax Code	1.65 NL
580-275-100 - UT - Water - Water Testing - Cudworth			Cudworth Tank Fill	33.00
110-340-100 - GST Receivable - 100.00% Rebate			GST Tax Code	1.65
			Invoice Total:	34.65
SRC-3029257	Saskatchewan Research Co	04/30/2026	04/30/2026 Cudworth Tank Fill	
110-340-100 - GST Receivable - 100.00% Rebate			GST Tax Code	1.65
580-275-100 - UT - Water - Water Testing - Cudworth			Cudworth Tank Fill	33.00
900-110-110 - GST Paid			GST Tax Code	1.65 NL
			Invoice Total:	34.65
SRC-3029283	Saskatchewan Research Co	04/30/2026	04/30/2026 Wakaw Tank Fill	
110-340-100 - GST Receivable - 100.00% Rebate			GST Tax Code	1.65
900-110-110 - GST Paid			GST Tax Code	1.65 NL
580-275-105 - UT - Water - Water Testing - Wakaw			Wakaw Tank Fill	33.00
			Invoice Total:	34.65
2447211	TAXervice	04/30/2026	04/30/2026 Roll 3240- LTO Search & Registrati	
900-110-110 - GST Paid			GST Tax Code	1.00 NL
110-340-100 - GST Receivable - 100.00% Rebate			GST Tax Code	1.00
510-260-100 - GG - Cont. - Tax Enforcement/Collection			Roll 3240- LTO Search & Re	20.00
			Invoice Total:	21.00
68Q-03890	ConX Wireless	04/30/2026	04/30/2026 Renewal- Wak & Cud	
110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code	120.00
900-110-110 - GST Paid			Both Tax Code	120.00 NL
580-430-100 - UT - Water - Material/Supply - Cudworth			Renewal- Cudworth	1,272.00
580-430-105 - UT - Water - Material/Supply - Wakaw			Renewal- Wakaw	1,272.00
			Invoice Total:	2,664.00
X800158620:01	Warner Industries Saskatooi	04/30/2026	04/30/2026 WS #2	
110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code	6.05
530-420-101 - TS - Maint. - Repair/Parts/Tools			WS #2	128.32
900-110-110 - GST Paid			Both Tax Code	6.05 NL
			Invoice Total:	134.37
X800159108:01	Warner Industries Saskatooi	04/30/2026	04/30/2026 WS #1	
900-110-110 - GST Paid			Both Tax Code	8.21 NL
110-340-100 - GST Receivable - 100.00% Rebate			Both Tax Code	8.21
530-420-101 - TS - Maint. - Repair/Parts/Tools			WS #1	174.06
			Invoice Total:	182.27

R.M. OF HOODOO
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Total Unpaid Invoices: 66,614.00

Total AP: 167,165.25

R.M. OF HOODOO
List of Accounts for Approval
Batch: 2026-00032 to 2026-00039

Bank Code - CMC - Collabria Mastercard

ONLINE BANKING

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
03-19 18200	03/20/2026	Olive Garden Canada 510-210-150 - GG - Counc. - Cc 110-340-100 - GST Receivable - 900-110-110 - GST Paid	SARM Conv meal- F. Stewa Both Tax Code Both Tax Code	52.78 2.04 2.04 NL	54.82
03-20 475760	03/20/2026	Saskbattery Distributors 530-420-101 - TS - Maint. - Rep 110-340-100 - GST Receivable - 900-110-110 - GST Paid	320 Excavator- Battery Both Tax Code Both Tax Code	445.20 21.00 21.00 NL	466.20
03-21 3412906759	03/31/2026	Adobe Pro DC 510-410-140 - GG - Maint. - Offi 110-340-100 - GST Receivable - 900-110-110 - GST Paid	Adobe Pro DC Both Tax Code Both Tax Code	27.55 1.30 1.30 NL	28.85
03-22 2026	03/31/2026	Community Bigway Foods Issued to: 102157277 Saskatchewan Ltd. 510-500-110 - GG - Grants and	Cud Wildlife Fed Fishfry Do	100.00	100.00
03-23 227708 Mar 24	03/31/2026	Cudworth Motor Inn 510-210-120 - GG - Council - M 110-340-100 - GST Receivable - 900-110-110 - GST Paid 525-110-105 - PS-Fire-Administri 110-340-100 - GST Receivable - 900-110-110 - GST Paid	Council Meeting Meal Both Tax Code Both Tax Code EMO Training Meal Both Tax Code Both Tax Code	108.77 4.71 4.71 NL 111.90 5.03 5.03 NL	113.48 116.93
03-24 2026 Mar	03/31/2026	Princess Auto 530-410-100 - TS - Maint. - Sho 110-340-100 - GST Receivable - 900-110-110 - GST Paid	Shop Supplies/ Tools- Wast Both Tax Code Both Tax Code	150.24 7.09 7.09 NL	157.33
				Payment Total:	230.41
				Total Online Banking:	1,037.61
				Total CMC:	1,037.61
				Grand Total:	<u>168,202.86</u>

Certified Correct this 8th day of April, 2026

Reeve

Administrator



**RM OF HOODOO NO. 401
BYLAW 7, 2026**

**A BYLAW OF THE R.M. OF HOODOO No. 401 TO AMEND BYLAW No. 14, 2018,
KNOWN AS THE ZONING BYLAW**

The Council of the Rural Municipality of Hoodoo No. 401, in the Province of Saskatchewan, enacts this bylaw to amend Bylaw No. 14, 2018, as follows:

1. **CLAUSE 5.1.2, AR – AGRICULTURAL RESOURCE DISTRICT, Permitted Uses, Ancillary Uses**, is amended by adding the following new subclause after subclause *a) Uses ancillary to a principal agricultural use on the same site:*
“
b) Garden Suites”
2. **SUBSECTION 5.2.1 b), AR – AGRICULTURAL RESOURCE DISTRICT, Discretionary Uses, Residential uses**, is amended by deleting paragraph *ii) Garden Suites*.
3. **SUBSECTION 5.3, AR – AGRICULTURAL RESOURCE DISTRICT, Regulations**, is amended by adding the following new clause after clause *5.3.3 Keeping of Animals:*
“
5.3.4 Garden Suites
 - a) A single garden suite may be located on the same site as a principal dwelling or farmstead.
 - b) Garden suites shall be smaller in floor area than that of the principal residence or farmstead dwelling.
 - c) Appropriate water supply and sewage disposal shall be provided to any garden suite and shall be subject to any requirement of the applicable provincial authority for such matters. The RM may withhold any issuance of a permit until confirmation to its satisfaction is provided to it from the applicable authority that any necessary approval or permit has been obtained for establishing new water or sewage services, or for the modification of existing services.
 - d) Where water is obtained from a local water utility, arrangements shall be made for metering of individual.
 - e) There shall be direct access via an internal drive within the site to the garden suite. A shared roadway approach facilitating access to the principal residence or farmstead is allowable, but the RM may require the upgrade of any approach to accommodate the additional vehicular traffic as a condition of a permit and shall be at the sole cost of the applicant where required.
 - f) Notwithstanding the treatment of dwellings or farmsteads as either a permitted use or discretionary use based on the size of the site which they occupy, garden suites shall be considered as a permitted use regardless of site size where a principal dwelling has been legally established.”

- g) Where in the opinion of the municipality, it deems it necessary to assess the impact(s) of a garden suite development, it may as a condition of a permit limit the validity period to a time of 10 years or less.
- h) allow or prohibit attached garages?
- i) prescribe any minimum separation between garden suites & other buildings?

4. **SUBSECTION 5.4, AR – AGRICULTURAL RESOURCE DISTRICT, Discretionary Use Standards & Criteria**, is amended by deleting clause 5.4.5 *Garden Suites* and its subclauses in their entirety.
5. The formatting scheme of new content within this bylaw amendment shall match that of the existing content in the Zoning Bylaw.
6. The Table of Contents is hereby updated accordingly.

This bylaw shall come into force on the date of final approval by the Minister of Government Relations.

Reeve

[SEAL]

Administrator

Read a First time this ____ day of _____.

Read a Second time this ____ day of _____.

Read a Third time this ____ day of _____.

R.M. OF HOODOO NO. 401

Auditor's Report

Consolidated Financial Statements

December 31, 2025

DRAFT

MANAGEMENT'S RESPONSIBILITY

To the Ratepayers of
R.M. of Hoodoo No. 401 :

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management is required.

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

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

Jensen Stromberg Chartered Professional Accountants, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

Reeve

Administrator

INDEPENDENT AUDITOR'S REPORT

To the **Reeve** and Council of the **R.M. of Hoodoo No. 401**

Report on the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of the **R.M. of Hoodoo No. 401**, which comprise the consolidated statement of financial position as at **December 31, 2025** and the consolidated statements of operations, changes in net financial assets, cash flows, and remeasurement gains and losses for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements, present fairly, in all material respects, the financial position of the Rural Municipality as at **December 31, 2025** and its financial performance and 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 Consolidated Financial Statements* section of our report. We are independent of the Rural Municipality in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Rural Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and the use of the going concern basis of accounting unless management either intends to liquidate the Rural Municipality or cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 consolidated financial statements.

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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Rural Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Rural Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements, or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Rural Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Saskatoon, Saskatchewan
April 8, 2026

Chartered Professional Accountants

R.M. OF HOODOO NO. 401

Statement 1

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

December 31, 2025
with comparative figures for 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Financial Assets:		
Cash and Cash Equivalents (Note 2)	\$ 3,157,810	3,893,642
Investments	-	-
Taxes Receivable - Municipal (Note 3)	87,889	113,743
Other Accounts Receivable (Note 4)	704,842	441,981
Assets Held for Sale (Note 5)	996	15,364
Long-Term Receivable (Note 6)	142,932	122,281
Debt Charges Recoverable	-	-
Investment in Wheatland Rail Inc. (Note 7)	<u>1,284,796</u>	<u>1,281,061</u>
Total Financial Assets	5,379,265	5,868,072
<u>LIABILITIES</u>		
Bank Indebtedness (Note 8)	-	-
Accounts Payable	152,484	127,378
Accrued Liabilities Payable	172,448	330,682
Deposits	24,500	25,500
Deferred Revenue	-	-
Asset Retirement Obligation (Note 9)	36,943	34,462
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Long-Term Debt (Note 10)	675,200	878,839
Gravel Agreement Payable (Note 11)	<u>790,000</u>	<u>-</u>
Total Liabilities	<u>1,851,575</u>	<u>1,396,861</u>
NET FINANCIAL ASSETS (DEBT)	3,527,690	4,471,211
Non-Financial Assets:		
Tangible Capital Assets (Schedule 6, 7)	11,699,019	9,752,851
Intangible Capital Assets (Schedule 8, 9)	-	-
Prepaid and Deferred Charges	7,564	25,112
Stock and Supplies	<u>1,279,426</u>	<u>717,717</u>
Total Non-Financial Assets	<u>12,986,009</u>	<u>10,495,680</u>
Accumulated Surplus (Deficit)	<u>\$ 16,513,699</u>	<u>14,966,891</u>
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) excluding remeasurement gains (losses) (Schedule 10)	16,513,699	14,966,891
Accumulated remeasurement gains (losses) (Statement 5)	-	-
Contingent Liabilities (Note 12)		

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

R.M. OF HOODOO NO. 401

Statement 2

CONSOLIDATED STATEMENT OF OPERATIONS

Year ended December 31, 2025
with comparative figures for 2024

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
Revenues:			
Tax Revenue (Schedule 1)	\$ 2,906,700	2,902,378	2,866,530
Other Unconditional Revenue (Schedule 1)	306,496	306,496	290,257
Fees and Charges (Schedule 4, 5)	954,381	1,636,326	1,722,651
Conditional Grants (Schedule 4, 5)	32,644	38,199	4,870
Tangible Capital Asset Sales - Gain (Loss) (Schedule 4, 5)	-	(1,601)	(48,584)
Land Sales - Gain (Loss) (Schedule 4, 5)	-	48,807	-
Investment Income (Schedule 4, 5)	56,425	121,126	151,168
Commissions (Schedule 4, 5)	-	-	-
Restructurings (Schedule 4, 5)	-	-	-
Other Revenues (Loss) - Wheatland Rail Inc. (Schedule 4, 5)	29,920	38,156	225,993
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	<u>48,922</u>	<u>49,965</u>	<u>46,129</u>
Total Revenues	4,335,488	5,139,852	5,259,014
Expenses:			
General Government Services (Schedule 3)	536,703	544,376	476,343
Protective Services (Schedule 3)	543,303	482,634	445,682
Transportation Services (Schedule 3)	2,204,511	1,991,110	1,761,622
Environmental and Public Health Services (Schedule 3)	140,134	122,695	121,703
Planning and Development Services (Schedule 3)	238,050	97,236	81,632
Recreation and Cultural Services (Schedule 3)	44,408	40,710	57,394
Utility Services (Schedule 3)	293,112	314,283	289,596
Restructurings (Schedule 3)	-	-	-
Total Expenses	<u>4,000,221</u>	<u>3,593,044</u>	<u>3,233,972</u>
Annual Surplus (Deficit) of Revenues over Expenses	335,267	1,546,808	2,025,042
Accumulated Surplus (Deficit) excluding remeasurement gains (losses) - Beginning of Year	<u>14,966,891</u>	<u>14,966,891</u>	<u>12,941,849</u>
Accumulated Surplus (Deficit) excluding remeasurement gains (losses) - End of Year	<u>\$ 15,302,158</u>	<u>16,513,699</u>	<u>14,966,891</u>

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

R.M. OF HOODOO NO. 401

Statement 3

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

Year ended December 31, 2025
with comparative figures for 2024

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
Annual Surplus (Deficit) of Revenues over Expenses	\$ 335,267	1,546,808	2,025,042
(Acquisition) of tangible capital assets	(2,279,821)	(2,396,315)	(1,448,330)
Amortization of tangible capital assets	446,993	448,147	427,029
Proceeds on disposal of tangible capital assets	-	400	195,541
Loss (gain) on disposal of tangible capital assets	-	1,601	48,584
Transfer of assets/liabilities in restructuring transactions	-	-	-
Surplus (Deficit) of capital expenses over expenditures	<u>(1,832,828)</u>	<u>(1,946,167)</u>	<u>(777,176)</u>
(Acquisition) of supplies inventories	-	(11,086)	(5,267)
(Acquisition) of gravel inventories	-	(901,733)	(19,108)
(Acquisition) of prepaid expenses and deposits	-	(7,564)	(22,435)
Consumption of supplies inventories	-	22,551	35,581
Consumption of gravel inventories	-	328,558	264,922
Use of prepaid expenses and deposits	-	25,112	24,799
Surplus (Deficit) of expenses of other non-financial over expenditures	<u>-</u>	<u>(544,162)</u>	<u>278,492</u>
Unrealized rereasurement gains (losses)	-	-	-
Increase (decrease) in Net Financial Assets	(1,497,561)	(943,521)	1,526,358
Net Financial Assets (Debt) - Beginning of Year	<u>4,471,211</u>	<u>4,471,211</u>	<u>2,944,853</u>
Net Financial Assets (Debt) - End of Year	<u>\$ 2,973,650</u>	<u>3,527,690</u>	<u>4,471,211</u>

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

R.M. OF HOODOO NO. 401**Statement 4****CONSOLIDATED STATEMENT OF CASH FLOWS****Year ended December 31, 2025**
with comparative figures for 2024

Cash provided by (used for) the following activities:	<u>2025</u>	<u>2024</u>
Operating:		
Annual Surplus (Deficit) of Revenues over Expenses	\$ 1,546,808	2,025,042
Amortization of tangible capital assets	448,147	427,029
Loss (gain) on disposal of tangible capital assets	<u>1,601</u>	<u>48,584</u>
	1,996,556	2,500,655
Change in assets/liabilities		
Taxes Receivable - Municipal	25,876	33,239
Other Accounts Receivable	(262,861)	(15,446)
Assets Held for Sale	14,368	(2,500)
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	656,849	120,068
Deposits	(1,000)	(82,000)
Deferred Revenue	-	-
Asset Retirement Obligation	2,481	2,315
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	(561,709)	276,128
Prepayments and Deferred Charges	<u>17,548</u>	<u>2,364</u>
Cash provided by (applied to) operating transactions	<u>1,888,108</u>	<u>2,834,823</u>
Capital:		
Acquisition of tangible capital assets	(2,396,315)	(1,448,330)
Proceeds from the disposal of tangible capital assets	<u>400</u>	<u>195,541</u>
Cash provided by (applied to) capital transactions	<u>(2,395,915)</u>	<u>(1,252,789)</u>
Investing:		
Decrease (increase) in restricted cash or cash equivalents	-	-
Proceeds on disposal of investments	(24,386)	(236,267)
Decrease (increase) in investments	<u>-</u>	<u>-</u>
Cash provided by (applied to) investing transactions	<u>(24,386)</u>	<u>(236,267)</u>
Financing:		
Debt charges recovered	-	-
Long-term debt issued	129,315	-
Long-term debt repaid	(332,954)	(335,460)
Other financing	<u>-</u>	<u>-</u>
Cash provided by (applied to) financing transactions	<u>(203,639)</u>	<u>(335,460)</u>
Change in Cash and Cash Equivalents	(735,832)	1,010,307
Cash and Cash Equivalents - Beginning of Year	<u>3,893,642</u>	<u>2,883,335</u>
Cash and Cash Equivalents - End of Year (Note 2)	<u>\$ 3,157,810</u>	<u>3,893,642</u>

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

R.M. OF HOODOO NO. 401

Statement 5

CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES

Year ended December 31, 2025
with comparative figures for 2024

	<u>2025</u>	<u>2024</u>
Accumulated remeasurement gains (losses) - Beginning of Year	-	-
Unrealized gains (losses) attributable to:		
Derivatives	-	-
Equity Investments measured at fair value	-	-
Foreign exchange	-	-
	-	-
Reclassified to the Statement of Operations:		
Derivatives	-	-
Equity Investments measured at fair value	-	-
Reversal of net remeasurements of portfolio investments	-	-
Foreign exchange	-	-
	-	-
Net remeasurement gains (losses) for the year	-	-
Accumulated remeasurement gains (losses) - End of Year	-	-

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

R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Municipality are prepared by management in accordance with the local government accounting standards established by the Public Sector Accounting Board. Significant aspects of the accounting policies are as follows:

(a) **Basis of Accounting**

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

(b) **Reporting Entity**

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

Partnerships

A partnership represents a contractual arrangement between the Municipality and a party or parties outside the reporting entity. The partners have significant, clearly defined common goals, make a financial investment in the partnership, share control of decision making, and share, on an equitable basis, the significant risks and benefits associated with the operations of the partnership.

(c) **Collection of Funds for Other Authorities**

Collection of funds by the Municipality for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with the relevant legislation. The amounts collected are disclosed in Note 3.

(d) **Government Transfers**

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as either expenditures or revenues in the period that the events giving rise to the transfer occurred, as long as:

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

Unearned government transfer amounts received but not earned will be recorded as deferred revenue. Earned government transfer amounts not received will be recorded as an amount receivable.

(e) **Other (Non-Government Transfer) Contributions**

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the Municipality if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Revenue

Revenue from transactions with no performance obligations is recognized as revenue in the period in which the transaction or event occurred that gave rise to the revenue.

Revenue from transactions with related performance obligations is recognized as revenue when the related performance obligation is met. When a single transaction requires the delivery of more than one performance obligation, the revenue recognition criteria are applied to the separately identifiable performance obligations. A performance obligation is considered to be separately identifiable if the product or service delivered has stand-alone value to that customer and the fair value associated with the product or service can be measured reliably. The amount recognized as revenue for each performance obligation is its fair value in relation to the fair value of the contract as a whole.

For each performance obligation, the municipality must ascertain whether the obligation is satisfied over a period of time, or at a point in time. In order to do this, the characteristics of the underlying goods and/or services must be considered in order to determine when the ultimate performance obligations will be satisfied. If any of the below criteria are met, the revenue must be recognized over a period of time; otherwise, corresponding amounts are to be recognized at a point in time:

- a) The payor simultaneously receives and consumes the benefits provided by the municipality's performance as they fulfill the performance obligation.
- b) The municipality's performance creates or enhances an asset (for example, work in progress) that the payor controls or uses as the asset is created or enhanced
- c) The municipality's performance does not create an asset with an alternative use to itself, and the municipality has an enforceable right to payment for performance completed to date
- d) The municipality is expected to continually maintain or support the transferred good or service under the terms of the agreement
- e) The municipality provides the payor with access to a specific good or service under the terms of the agreement.

When determining the amounts of revenue to recognize at various stages along the point in time, determinants vary but often include percentage completed.

Deferred Revenue - Fees and Charges

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

(g) Local Improvement Charges

Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.

(h) Net Financial Assets

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

(i) Non-Financial Assets

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

R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(j) **Appropriated Reserves**

Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts designated are described on Schedule 10.

(k) **Property Tax Revenue**

Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by Council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

(l) **Financial Instruments**

Derivative and equity instruments that are quoted in an active market are carried at fair value. All other financial instruments are measured at cost or amortized cost. Financial assets measured at amortized cost are recognized initially net of transaction costs with interest income recognized using the effective interest rate method. Impairment losses are recognized in the consolidated statement of operations when there is an other than temporary decline in value.

Interest and dividends attributable to financial instruments are reported in the consolidated statement of operations. Unrealized gains and losses are recognized in the consolidated statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the consolidated statement of operations.

Long-term debt: Long-term debt is initially recognized net of premiums, discounts, and transaction costs and is measured at amortized cost with interest expense recognized using the effective interest rate method.

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

Measurement of Financial Instruments:

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

Cash and Cash Equivalents	Cost and amortized cost
Investments	Fair value and cost/amortized cost
Other Accounts Receivable	Cost and amortized cost
Long-Term Receivable	Amortized cost
Debt Charges Recoverable	Amortized cost
Bank Indebtedness	Amortized cost
Accounts Payable and Accrued Liabilities	Cost
Deposit Liabilities	Cost
Long-Term Debt	Amortized cost

R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(m) Inventories

Inventories of materials and supplies expected to be used by the Municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price of the inventory in the ordinary course of business.

(n) Tangible Capital Assets

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of the contribution. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The costs of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The Municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<i>General Assets</i>	
Land	Indefinite
Land Improvements	5 to 20 years
Buildings	10 to 50 years
Vehicles and Equipment	
Vehicles	5 to 20 years
Machinery & Equipment	5 to 20 years
<i>Infrastructure Assets</i>	
Infrastructure Assets	15 to 40 years
Water and Sewer	15 to 40 years
Road Network Assets	15 to 40 years

Government Contributions: Government contributions for the acquisition of capital assets are reported as capital revenue and do not reduce the cost of the related asset.

Works of Art and Other Unrecognized Assets: Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

Capitalization of Interest: The Municipality does not capitalize interest incurred while a tangible capital asset is under construction.

Leases: All leases are recorded on the consolidated financial statements as either a capital or operating lease. Any lease that transfers the majority of benefits and risk associated with the leased asset is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight line basis, over their estimated useful lives (lease term). Any other lease not meeting the before-mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(o) **Public Private Partnerships**

Public private partnerships where the municipality procures infrastructure using a private sector partner are accounted for and reported as infrastructure assets on the Consolidated Statement of Financial Position and are initially recognized at cost. Cost includes the gross amount of consideration given up to acquire, construct, develop or better a tangible capital asset; and all costs directly attributable to the acquisition, construction, development or betterment of the infrastructure asset. Infrastructure assets are amortized over the asset's useful life and recognized as an expense on the Consolidated Statement of Operations.

When the municipality has recognized an infrastructure asset in relation to a public private partnership arrangement and has an obligation to provide consideration to the private sector partner, the municipality recognizes a corresponding infrastructure liability on the Consolidated Statement of Financial Position. Infrastructure liabilities are initially measured at the same amount as the related infrastructure asset, reduced for any consideration previously provided to the public sector partner. Other consideration attributable to the partnership agreement such as operating and maintenance payments are excluded from the measurement of the liability. Two common models used to measure infrastructure liabilities are the financial liability and user pay models. The financial liability model is utilized when the municipality designs, builds, finances, operates and/or maintains infrastructure in exchange for a contractual right to receive cash or another asset. The reason for this being that the corresponding liability constitutes a financial liability. The user pay model is applicable when the private sector partner designs, builds, finances, operates and/or maintains the infrastructure in exchange for a right to charge the ultimate end users. This compensation granted by the municipality is facilitated via the granting of rights to earn revenue from a third party. Due to such, the corresponding liability should be classified as a performance obligation.

Key estimation techniques used may include independent market appraisals, relevant past transactions or quotes generated by other bidders.

R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(p) **Asset Retirement Obligation**

Asset retirement obligations represent the legal obligations associated with the retirement of a tangible capital asset that results from its acquisition, construction, development, or normal use. The tangible capital assets include but are not limited to assets in productive use, assets no longer in productive use, and leased tangible capital assets.

The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when there is a legal obligation for the Municipality to incur costs in relation to a specific tangible capital asset, when the past transaction or event causing the liability has already occurred, when economic benefits will need to be given up in order to remediate the liability and when a reasonable estimate of such amount can be made. The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using the present value method.

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related tangible capital asset is also recognized. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates.

At remediation, the Municipality derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the statement of operations.

(q) **Liability for Contaminated Sites**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- a) an environmental standard exists;
- b) contamination exceeds the environmental standard;
- c) the Municipality:
 - i. is directly responsible; or
 - ii. accepts responsibility;
- d) it is expected that future economic benefits will be given up; and
- e) a reasonable estimate of the amount can be made.

The Municipality does not have any contaminated sites.

(r) **Employee Benefit Plans**

Contributions to the Municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the Municipality's obligations are limited to its contributions.

R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(s) Measurement Uncertainty

The preparation of the consolidated financial statements in conformity with Canadian public sector accounting standards 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 consolidated financial statements, and the reported amounts of revenue and expenditures during the period.

Measurement uncertainty impacts the following financial statement areas:

- a) Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.
- b) The measurement of materials and supplies are based on estimates of volume and quality.
- c) The 'Opening asset costs' of tangible capital assets have been estimated where actual costs were not available.
- d) Amortization is based on the estimated useful lives of tangible capital assets.
- e) The liability associated with asset retirement obligations are measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date, the discount rate, and inflation.
- f) Measurement of financial instruments at fair value and recognition and measurement of impairment of financial instruments requires the use of significant management estimates.

These estimates and assumptions are reviewed periodically and as adjustments become necessary, they are reported in earnings in the period in which they become known.

(t) Basis of Segmentation/Segment Report

The Municipality follows the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowing.

These segments (functions) are as follows:

General Government: Provides for the administration of the Municipality.

Protective Services: Comprised of expenses for police and fire protection.

Transportation Services: Responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

Environmental and Public Health: The environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services in the Municipality.

Planning and Development: Provides for neighbourhood development and sustainability.

Recreation and Culture: Provides for community services through the provision of recreation and leisure services.

Utility Services: Provides for the delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(u) **Assets Held for Sale**

The Municipality records assets held for sale when the Municipality is committed to selling the asset, the asset is in a condition to be sold, the asset is publicly seen to be for sale, there is an active market for the asset, there is a plan in place for selling the asset, and the sale is reasonably anticipated to be completed within one year of the consolidated financial statement date.

(v) **Loan Guarantees**

Loan guarantees provided by the Municipality for various organizations are not consolidated as part of the Municipality's consolidated financial statements. As the guarantees represent potential financial commitments for the Municipality, these amounts are considered contingent liabilities and are not formally recognized as liabilities until the Municipality considers it likely for the borrower to default on its obligation and the amount of the liability can be estimated. The Municipality monitors the status of the organizations annually and in the event that payment by the Municipality is likely to occur, a provision will be recognized in the consolidated financial statements.

2. CASH AND CASH EQUIVALENTS

	<u>2025</u>	<u>2024</u>
Cash	\$ 3,157,810	3,893,642
Short-term investments	-	-
Restricted cash	-	-
	<u>\$ 3,157,810</u>	<u>3,893,642</u>

Cash and cash equivalents include balances with banks, less outstanding cheques and plus outstanding deposits, and short-term deposits with maturities of three months or less.

R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

3. TAXES RECEIVABLE - MUNICIPAL

	<u>2025</u>	<u>2024</u>
Municipal: - Current	\$ 57,148	75,851
- Arrears	<u>30,741</u>	<u>37,892</u>
	87,889	113,743
Less: Allowance for Uncollectible	<u>-</u>	<u>-</u>
Total municipal taxes receivable	<u>87,889</u>	<u>113,743</u>
School: - Current	35,394	31,678
- Arrears	<u>10,374</u>	<u>15,883</u>
Total taxes to be collected on behalf of School Divisions	<u>45,768</u>	<u>47,561</u>
Other: - Current	3,204	4,485
- Arrears	<u>-</u>	<u>-</u>
Total other collections receivable	<u>3,204</u>	<u>4,485</u>
Total taxes and grants in lieu receivable or to be collected on behalf of other organizations	136,861	165,789
Deduct taxes receivable to be collected on behalf of other organizations	<u>(48,972)</u>	<u>(52,046)</u>
Total Taxes Receivable - Municipal	<u>\$ 87,889</u>	<u>113,743</u>

4. OTHER ACCOUNTS RECEIVABLE

	<u>2025</u>	<u>2024</u>
Federal Government	\$ 40,476	11,453
Provincial Government	171,174	7,639
Local Government	463,412	370,275
Utility	35,582	68,704
Trade	50,954	40,666
Other	<u>-</u>	<u>-</u>
Total Other Accounts Receivable	761,598	498,737
Less: Allowance for Uncollectible	<u>(56,756)</u>	<u>(56,756)</u>
Net Other Accounts Receivable	<u>\$ 704,842</u>	<u>441,981</u>

R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

5. ASSETS HELD FOR SALE

	<u>2025</u>	<u>2024</u>
Tax Title Property	\$ 1,030	19,901
Less: - Allowance for market value adjustment	-	-
- Due to Other Taxing Authorities	<u>(34)</u>	<u>(4,537)</u>
Net Tax Title Property	<u>996</u>	<u>15,364</u>
Other Land	-	-
Less: - Allowance for market value adjustment	<u>-</u>	<u>-</u>
Net Other Land	<u>-</u>	<u>-</u>
Total Assets Held for Sale	<u>\$ 996</u>	<u>15,364</u>

6. LONG-TERM RECEIVABLE

	<u>2025</u>	<u>2024</u>
Sask. Assoc. of Rural Municipalities - Liability self insurance fund	\$ 77,971	69,598
Sask. Assoc. of Rural Municipalities - Property self-insurance fund	<u>64,961</u>	<u>52,683</u>
Total long-term receivables	<u>\$ 142,932</u>	<u>122,281</u>

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R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

7. WHEATLAND RAIL INC.

The Municipality and Town of Cudworth, R.M. of St. Louis and the Town of Wakaw (the "Shareholders") jointly own the Wheatland Rail Inc. (the "Corporation"), a short-line rail in northeast Saskatchewan incorporated provincially under the Business Corporations Act of Saskatchewan on March 3, 1999.

The following is 100% of the financial position and result of operations of the Corporation, a government business enterprise, of which 44.5% has been included in the consolidated statement of financial position of the Municipality using the modified equity method.

	2025 100%	2025 44.5%	2024 100%	2024 44.5%
Financial Position				
Financial Assets				
Cash	\$ 775,696	345,185	388,062	172,688
Accounts receivable	947,980	421,851	874,083	388,967
GST receivable	-	-	5,890	2,621
	<u>1,723,676</u>	<u>767,036</u>	<u>1,268,035</u>	<u>564,276</u>
Liabilities				
Accounts payable	841,051	374,268	459,554	204,502
Goods and services tax payable	9,043	4,024	-	-
	<u>850,094</u>	<u>378,292</u>	<u>459,554</u>	<u>204,502</u>
Net Financial Assets	873,582	388,744	808,481	359,774
Non-financial Assets				
Tangible capital assets	1,851,492	823,914	1,900,066	845,529
Inventory	114,817	51,094	123,140	54,797
Prepaid and deferred charges	47,291	21,044	47,100	20,960
Accumulated Surplus	<u>\$ 2,887,182</u>	<u>1,284,796</u>	<u>2,878,787</u>	<u>1,281,060</u>
Operations				
Revenues	\$ 607,004	270,117	1,090,780	485,397
Expenses	<u>(598,609)</u>	<u>(266,381)</u>	<u>(582,930)</u>	<u>(259,404)</u>
Annual surplus (deficit)	8,395	3,736	507,850	225,993
Accumulated Surplus, opening	2,878,787	1,281,060	2,370,937	1,055,067
Dividends issued	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accumulated Surplus, closing	<u>\$ 2,887,182</u>	<u>1,284,796</u>	<u>2,878,787</u>	<u>1,281,060</u>

8. BANK INDEBTEDNESS

Credit Arrangements

At December 31, 2025, the Municipality had a line of credit totaling \$900,000, bearing interest at bank prime, none of which was drawn.

R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

9. ASSET RETIREMENT OBLIGATION

	<u>2025</u>	<u>2024</u>
Balance, beginning of the year	\$ 34,462	32,147
Accretion expense	<u>2,481</u>	<u>2,315</u>
Estimated total liability	<u>\$ 36,943</u>	<u>34,462</u>

Asbestos - The Municipality owns a building which contains asbestos, and therefore, the Municipality is legally required to perform abatement activities upon renovation or demolition of this asset. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Undiscounted future cash flows expected are \$195,975. The estimated total liability is based on the sum of discounted future cash flows for abatement activities using a discount rate of 7.20%.

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R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

10. LONG-TERM DEBT

The authorized debt limit for the Municipality is \$3,989,301. The authorized debt limit for a Municipality is the total amount of the Municipality's own source revenues for the preceding year (the *Municipalities Act* section 161(1)). The incremental debt above the debt limit authorized in the *Municipalities Act* is approved by the Saskatchewan Municipal Board.

Debenture debt:

	<u>2025</u>	<u>2024</u>
Sask Municipal Financing debenture, repayable in annual payments of \$59,488; including interest at 3.2%; matures in 2032.	\$ <u>367,850</u>	<u>414,087</u>

Future principal and interest payments are as follows:

	Year	Principal	Interest	Current Total
2026		\$ 47,717	11,771	59,488
2027		49,244	10,244	59,488
2028		50,820	8,668	59,488
2029		52,446	7,042	59,488
2030		54,123	5,364	59,487
Thereafter		<u>113,500</u>	<u>5,477</u>	<u>118,977</u>
Balance		\$ <u>367,850</u>	<u>48,566</u>	<u>416,416</u>

Bank loans:

	<u>2025</u>	<u>2024</u>
Conexus Credit Union loan, repayable in monthly payments of \$9,029; including interest at 4.45%, matures in 2027.	\$ 177,144	273,902
RCAP Leasing loan, repayable in annual payments of \$35,225; including implicit interest at 3.75%, matures 2028.	98,640	-
Conexus Credit Union loan, repayable in monthly payments of \$9,749; including interest at 4.45%, matures in 2026.	31,566	143,820
Conexus Credit Union loan, repayable in monthly payments of \$9,059; including interest at 5.45%, matures in 2025.	<u>-</u>	<u>47,030</u>
	<u>\$ 307,350</u>	<u>464,752</u>

Future principal and interest payments are as follows:

	Year	Principal	Interest	Current Total
2026		\$ 164,593	10,778	175,371
2027		108,733	3,487	112,220
2028		34,024	1,201	35,225
2029		-	-	-
2030		-	-	-
Thereafter		<u>-</u>	<u>-</u>	<u>-</u>
Balance		\$ <u>307,350</u>	<u>15,466</u>	<u>322,816</u>

R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

11. GRAVEL AGREEMENT PAYABLE

The Municipality has entered into an agreement to pay \$900,000 for the purchase of gravel and lease of land, payable through seven annual installments of \$110,000 beginning in 2025, and one payment of \$130,000 in 2032.

To date, the Municipality has paid \$110,000.

12. CONTINGENT LIABILITIES

The Municipality is contingently liable under terms of the Saskatchewan Association of Rural Municipalities Self-Insurance Plan for its proportionate share of claims and future claims in excess of the Plan's reserve fund.

The Municipality, together with a number of other rural and urban municipalities, is a member of the Regional Authority of Carlton Trail - Waste Management District ("REACT"). REACT is governed by the Department of Saskatchewan Environment and Resource Management and is responsible for the waste collection, landfill operations and future revenues as incurred. Future site restoration costs are recognized based on assumptions, engineering studies and estimates to the costs of future removal and site restoration. Changes to the underlying assumptions or legislative changes in the future could have a material impact on the statements. As these costs are not readily determinable, the Municipality has not provided for future site restoration costs.

13. RELATED PARTIES

The consolidated financial statements include transactions with related parties. The Municipality is related to Wheatland Rail Inc. under common control of the Council. Transactions with related parties are in the normal course of operations and are settled on normal trade terms.

14. PENSION PLAN

The Municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The Municipality's pension expense in 2025 was \$64,510 (2024 - \$63,582). The benefits accrued to the Municipality's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate. The Municipality matches its employee's contributions of 9.0% for general members and 12.5% for designated police officers and firefighters

Total current service contributions by the Municipality to MEPP in 2025 were \$64,510 (2024 - \$63,582). Total current service contributions by the employees of the Municipality to MEPP in 2025 were \$64,510 (2024 - \$63,582).

Based on the latest information available (December 31, 2024 Audited Financial Statements) the Municipal Employees Pension Plan had a surplus in the net assets available for benefits of \$1,519,648,000. This is based on the most recent actuarial valuation, completed December 31, 2023. The Rural Municipality's portion of this is not readily determinable.

R.M. OF HOODOO NO. 401

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2025

15. BUDGET

The Financial Plan (Budget) adopted by Council on July 9, 2025 was not prepared on a basis consistent with that used to report actual results. The budget was prepared on a modified accrual basis while Public Sector Accounting Standards require a full accrual basis. The budgeted surplus does not include amounts budgeted for capital purchases, debt repayment, transfer from reserves, or amortization. As a result, the budget figures presented in the consolidated statements of operations and change in net financial assets include the following adjustments:

2025

Budget net surplus	\$ -
Add:	
Investment in tangible capital assets	2,279,821
Debt repaid	301,568
Less:	
Transfer from reserve	(1,799,129)
Amortization	<u>(446,993)</u>
Budget surplus per statement of operations	<u>\$ 335,267</u>

16. RISK MANAGEMENT

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

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge their responsibilities with respect to the financial instrument, and in doing so, cause a loss for the other party. The Municipality is mainly exposed to credit risk with respect to its cash and taxes and other accounts receivable. It is management's opinion that the Municipality is not exposed to significant credit risk as its cash is held by financial institutions with high credit ratings, and a significant portion of its taxes and other accounts receivable can be collected through tax enforcement procedures.

Liquidity Risk

Liquidity risk is the risk that the Municipality will encounter difficulty in meeting financial obligations as they fall due. The Municipality undertakes regular cash flow analyses to ensure that there are sufficient cash resources to meet all obligations. The Municipality is mainly exposed to liquidity risk with respect to its accounts payable and accrued liabilities, long-term debt, and gravel agreement payable.

Market Risk

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

- Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The financial instruments that potentially subject the Municipality to interest rate risk consist of long-term debt.
- Currency risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in currency fluctuations. The Municipality is not subject to currency risk.
- Other price risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in the fair value of equity investments. The Municipality is not subject to other price risk.

R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF TAXES AND OTHER UNCONDITIONAL REVENUE

Year ended December 31, 2025
with comparative figures for 2024

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
TAXES			
General municipal tax levy	\$ 3,079,026	3,079,027	3,022,956
Abatements and adjustments	(50,820)	(50,664)	(36,119)
Discount on current year taxes	<u>(151,400)</u>	<u>(152,569)</u>	<u>(149,935)</u>
Net Municipal Taxes	2,876,806	2,875,794	2,836,902
Potash tax share	-	-	-
Trailer license fees	4,122	4,122	4,372
Penalties on tax arrears	8,000	9,918	10,515
Special tax levy	-	-	-
Other (tax enforcement)	<u>15,000</u>	<u>10,066</u>	<u>12,037</u>
Total Taxes	<u>2,903,928</u>	<u>2,899,900</u>	<u>2,863,826</u>
UNCONDITIONAL GRANTS			
Revenue Sharing	290,093	290,093	274,710
Organized Hamlet	16,403	16,403	15,547
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Unconditional Grants	<u>306,496</u>	<u>306,496</u>	<u>290,257</u>
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
Sask Energy Gas	-	-	-
TransGas	272	272	272
Central Services	-	-	-
Sasktel	2,500	2,206	2,432
Other	<u>-</u>	<u>-</u>	<u>-</u>
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Other Government Transfers			
S.P.C. Surcharge	-	-	-
Sask Energy Surcharge	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Grants in Lieu of Taxes	<u>2,772</u>	<u>2,478</u>	<u>2,704</u>
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	<u>\$ 3,213,196</u>	<u>3,208,874</u>	<u>3,156,787</u>

R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF OPERATING AND CAPITAL REVENUE BY FUNCTION

Year ended December 31, 2025
with comparative figures for 2024

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Custom work	\$ -	-	-
Sales of supplies	4,400	4,931	4,522
Other (rent, office services, expense recoveries)	76,365	102,619	63,375
Total Fees and Charges	80,765	107,550	67,897
Tangible capital asset sales - gain (loss)	-	(1,601)	-
Land sales - gain (loss)	-	48,807	-
Investment income	56,425	121,126	151,168
Commissions	-	-	-
Other (Investment income (loss) - Wheatland Rail Inc.)	-	3,736	225,993
Total Other Segmented Revenue	137,190	279,618	445,058
Conditional Grants			
Student Employment	-	-	-
Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	<u>137,190</u>	<u>279,618</u>	<u>445,058</u>
Capital			
Conditional Grants			
Canada Community-Building Fund (CCBF)	-	-	-
ICIP	-	-	-
Provincial Disaster Assistance	-	-	-
Other	-	-	-
Total Capital	<u>-</u>	<u>-</u>	<u>-</u>
Restructuring Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total General Government Services	<u>137,190</u>	<u>279,618</u>	<u>445,058</u>
PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Other (fire calls)	398,351	1,001,113	422,691
Total Fees and Charges	398,351	1,001,113	422,691
Tangible capital asset sales - gain (loss)	-	-	5,000
Other	-	-	-
Total Other Segmented Revenue	398,351	1,001,113	427,691
Conditional Grants			
Student Employment	-	-	-
Local government	-	-	-
Other (SGI Traffic Grant)	30,170	33,370	-
Total Conditional Grants	30,170	33,370	-
Total Operating	<u>428,521</u>	<u>1,034,483</u>	<u>427,691</u>
Capital			
Conditional Grants			
Canada Community-Building Fund (CCBF)	-	-	-
ICIP	-	-	-
Provincial Disaster Assistance	-	-	-
Local government	-	-	-
Other	-	-	-
Total Capital	<u>-</u>	<u>-</u>	<u>-</u>
Restructuring Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Protective Services	<u>428,521</u>	<u>1,034,483</u>	<u>427,691</u>

R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF OPERATING AND CAPITAL REVENUE BY FUNCTION

Year ended December 31, 2025
with comparative figures for 2024

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Custom work	\$ 20,700	12,211	23,913
Sale of supplies	44,200	44,076	185,250
Road maintenance and restoration agreements	20,000	28,084	33,026
Other	-	-	-
Total Fees and Charges	<u>84,900</u>	<u>84,371</u>	<u>242,189</u>
Tangible capital asset sales - gain (loss)	-	-	(53,584)
Other	-	-	-
Total Other Segmented Revenue	<u>84,900</u>	<u>84,371</u>	<u>188,605</u>
Conditional Grants			
RIRG (CTP)	-	-	-
Student Employment	-	-	-
Other (SGI rebate)	-	-	1,000
Total Conditional Grants	<u>-</u>	<u>-</u>	<u>1,000</u>
Total Operating	<u>84,900</u>	<u>84,371</u>	<u>189,605</u>
Capital			
Conditional Grants			
Canada Community-Building Fund	48,922	49,965	46,129
ICIP	-	-	-
RIRG (CTP, Bridge and Large Culvert, Road Const.)	-	-	-
Provincial Disaster Assistance	-	-	-
Other	-	-	-
Total Capital	<u>48,922</u>	<u>49,965</u>	<u>46,129</u>
Restructuring Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Transportation Services	<u>133,822</u>	<u>134,336</u>	<u>235,734</u>
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Waste and Disposal Fees	-	-	-
Other	-	-	-
Total Fees and Charges	<u>-</u>	<u>-</u>	<u>-</u>
Tangible capital asset sales - gain (loss)	-	-	-
Other	-	-	-
Total Other Segmented Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Conditional Grants			
Student Employment	-	-	-
TAPD	-	-	-
Local government	-	-	-
Other (Pest & weed control)	2,474	4,829	3,870
Total Conditional Grants	<u>2,474</u>	<u>4,829</u>	<u>3,870</u>
Total Operating	<u>2,474</u>	<u>4,829</u>	<u>3,870</u>
Capital			
Conditional Grants			
Canada Community-Building Fund (CCBF)	-	-	-
ICIP	-	-	-
TAPD	-	-	-
Provincial Disaster Assistance	-	-	-
Other	-	-	-
Total Capital	<u>-</u>	<u>-</u>	<u>-</u>
Restructuring Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Environmental and Public Health Services Services	<u>2,474</u>	<u>4,829</u>	<u>3,870</u>

R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF OPERATING AND CAPITAL REVENUE BY FUNCTION

Year ended December 31, 2025
with comparative figures for 2024

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Maintenance and Development Charges	\$ -	-	-
Other (Leases, licenses and permits)	52,500	71,350	626,484
Total Fees and Charges	<u>52,500</u>	<u>71,350</u>	<u>626,484</u>
Tangible capital asset sales - gain (loss)	-	-	-
Other (Money-in-lieu of Public Reserves)	29,920	34,420	-
Total Other Segmented Revenue	<u>82,420</u>	<u>105,770</u>	<u>626,484</u>
Conditional Grants			
Student Employment	-	-	-
Other	-	-	-
Total Conditional Grants	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating	<u>82,420</u>	<u>105,770</u>	<u>626,484</u>
Capital			
Conditional Grants			
Canada Community-Building Fund (CCBF)	-	-	-
ICIP	-	-	-
Provincial Disaster Assistance	-	-	-
Other	-	-	-
Total Capital	<u>-</u>	<u>-</u>	<u>-</u>
Restructuring Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Planning and Development Services	<u>82,420</u>	<u>105,770</u>	<u>626,484</u>
RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Other	-	-	-
Total Fees and Charges	<u>-</u>	<u>-</u>	<u>-</u>
Tangible capital asset sales - gain (loss)	-	-	-
Other	-	-	-
Total Other Segmented Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Conditional Grants			
Student Employment	-	-	-
Local government	-	-	-
Other	-	-	-
Total Conditional Grants	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating	<u>-</u>	<u>-</u>	<u>-</u>
Capital			
Conditional Grants			
Canada Community-Building Fund (CCBF)	-	-	-
ICIP	-	-	-
Local government	-	-	-
Provincial Disaster Assistance	-	-	-
Other	-	-	-
Total Capital	<u>-</u>	<u>-</u>	<u>-</u>
Restructuring Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Recreation and Cultural Services	<u>-</u>	<u>-</u>	<u>-</u>

R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF OPERATING AND CAPITAL REVENUE BY FUNCTION

Year ended December 31, 2025
with comparative figures for 2024

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Water	\$ 295,350	348,227	320,875
Sewer	42,515	23,715	42,515
Other	-	-	-
Total Fees and Charges	<u>337,865</u>	<u>371,942</u>	<u>363,390</u>
Tangible capital asset sales - gain (loss)	-	-	-
Other	-	-	-
Total Other Segmented Revenue	<u>337,865</u>	<u>371,942</u>	<u>363,390</u>
Conditional Grants			
Student Employment	-	-	-
Other	-	-	-
Total Conditional Grants	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating	<u>337,865</u>	<u>371,942</u>	<u>363,390</u>
Capital			
Conditional Grants			
Canada Community-Building Fund (CCBF)	-	-	-
ICIP	-	-	-
New Building Canada Fund (SCF, NRP)	-	-	-
Clean Water and Wastewater Fund	-	-	-
Provincial Disaster Assistance	-	-	-
Other	-	-	-
Total Capital	<u>-</u>	<u>-</u>	<u>-</u>
Restructuring Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total Utility Services	<u>337,865</u>	<u>371,942</u>	<u>363,390</u>
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	<u>\$ 1,122,292</u>	<u>1,930,978</u>	<u>2,102,227</u>
SUMMARY			
Total Other Segmented Revenue	\$ 1,040,726	1,842,814	2,051,228
Total Conditional Grants	32,644	38,199	4,870
Total Capital Grants and Contributions	48,922	49,965	46,129
Restructuring Revenue	-	-	-
TOTAL REVENUE BY FUNCTION	<u>\$ 1,122,292</u>	<u>1,930,978</u>	<u>2,102,227</u>

R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF EXPENSES BY FUNCTION

Year ended December 31, 2025
with comparative figures for 2024

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 42,700	35,447	37,507
Wages and benefits	277,600	266,127	253,353
Professional/Contractual services	149,228	191,437	130,955
Utilities	11,900	10,623	10,750
Maintenance, materials and supplies	37,450	27,490	29,863
Grants and contributions	5,000	3,702	1,900
-operating			
-capital	-	-	-
Amortization of tangible capital assets	7,275	7,275	7,275
Accretion of asset retirement obligation	-	-	-
Interest	2,400	2,275	2,408
Allowance for uncollectible	1,500	-	-
Other (elections)	1,650	-	2,332
General Government Services	<u>536,703</u>	<u>544,376</u>	<u>476,343</u>
Restructuring	-	-	-
Total General Government Services	<u>536,703</u>	<u>544,376</u>	<u>476,343</u>
PROTECTIVE SERVICES			
Police protection			
Wages and benefits	-	-	-
Professional/Contractual services	64,579	53,745	50,170
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions	-	-	-
-operating			
-capital	-	-	-
Amortization of tangible capital assets	-	-	-
Accretion of asset retirement obligation	-	-	-
Interest	-	-	-
Other	-	-	-
Fire protection			
Wages and benefits	202,295	226,536	185,924
Professional/Contractual services	38,704	36,041	13,168
Utilities	67,022	63,937	59,000
Maintenance, materials and supplies	120,297	57,803	92,694
Grants and contributions	-	-	-
-operating			
-capital	-	-	-
Amortization of tangible capital assets	41,906	41,907	39,882
Accretion of asset retirement obligation	-	-	-
Interest	-	2,275	-
Allowance for uncollectible	8,500	390	4,844
Other	-	-	-
Protective Services	<u>543,303</u>	<u>482,634</u>	<u>445,682</u>
Restructuring	-	-	-
Total Protective Services	<u>543,303</u>	<u>482,634</u>	<u>445,682</u>

R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF EXPENSES BY FUNCTION

Year ended December 31, 2025
with comparative figures for 2024

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
TRANSPORTATION SERVICES			
Wages and benefits	\$ 613,951	621,103	581,468
Professional/Contractual services	30,000	100,868	48,781
Utilities	23,000	16,154	16,484
Maintenance, materials and supplies	600,150	434,952	452,393
Gravel	471,475	341,877	248,404
Grants and contributions	-	-	-
-operating	-	-	-
-capital	-	-	-
Amortization of tangible capital assets	340,398	340,398	320,579
Accretion of asset retirement obligation	-	-	-
Interest	30,952	29,490	57,349
Other (Resort)	94,585	106,268	36,164
Transportation Services	<u>2,204,511</u>	<u>1,991,110</u>	<u>1,761,622</u>
Restructuring	<u>-</u>	<u>-</u>	<u>-</u>
Total Transportation Services	<u>2,204,511</u>	<u>1,991,110</u>	<u>1,761,622</u>
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	41,000	36,665	38,432
Professional/Contractual services	70,805	54,067	51,474
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions	-	-	-
-operating	-	-	-
Waste disposal	25,000	25,000	25,000
Public Health	-	-	-
-capital	-	-	-
Waste disposal	-	-	-
Public Health	-	-	-
Amortization of tangible capital assets	3,329	4,482	4,482
Accretion of asset retirement obligation	-	2,481	2,315
Interest	-	-	-
Other	-	-	-
Environmental and Public Health Services	<u>140,134</u>	<u>122,695</u>	<u>121,703</u>
Restructuring	<u>-</u>	<u>-</u>	<u>-</u>
Total Environmental and Public Health Services	<u>140,134</u>	<u>122,695</u>	<u>121,703</u>
PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	30,800	37,918	30,410
Professional/Contractual services	207,250	59,318	51,222
Grants and contributions	-	-	-
-operating	-	-	-
-capital	-	-	-
Amortization of tangible capital assets	-	-	-
Accretion of asset retirement obligation	-	-	-
Interest	-	-	-
Other	-	-	-
Planning and Development Services	<u>238,050</u>	<u>97,236</u>	<u>81,632</u>
Restructuring	<u>-</u>	<u>-</u>	<u>-</u>
Total Planning and Development Services	<u>238,050</u>	<u>97,236</u>	<u>81,632</u>

R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF EXPENSES BY FUNCTION

Year ended December 31, 2025
with comparative figures for 2024

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>
RECREATION AND CULTURAL SERVICES			
Wages and benefits	\$ -	-	-
Professional/Contractual services	-	-	-
Utilities	-	-	-
Maintenance, materials and supplies	5,700	4,005	3,626
Grants and contributions	27,785	25,782	43,897
-operating	-	-	-
-capital	-	-	-
Amortization of tangible capital assets	10,923	10,923	9,871
Accretion of asset retirement obligation	-	-	-
Interest	-	-	-
Allowance for uncollectible	-	-	-
Other	-	-	-
Recreation and Cultural Services	<u>44,408</u>	<u>40,710</u>	<u>57,394</u>
Restructuring	-	-	-
Total Recreation and Cultural Services	<u>44,408</u>	<u>40,710</u>	<u>57,394</u>
UTILITY SERVICES			
Wages and benefits	5,000	7,386	3,884
Professional/Contractual services	217,800	241,941	223,733
Utilities	11,750	9,573	9,326
Maintenance, materials and supplies	14,900	12,221	7,713
Grants and contributions	-	-	-
-operating	-	-	-
-capital	-	-	-
Amortization of tangible capital assets	43,162	43,162	44,940
Accretion of asset retirement obligation	-	-	-
Interest	-	-	-
Allowance for uncollectible	500	-	-
Other	-	-	-
Utility Services	<u>293,112</u>	<u>314,283</u>	<u>289,596</u>
Restructuring	-	-	-
Total Utility Services	<u>293,112</u>	<u>314,283</u>	<u>289,596</u>
TOTAL EXPENDITURES BY FUNCTION	<u>\$ 4,000,221</u>	<u>3,593,044</u>	<u>3,233,972</u>

R.M. OF HOODOO NO. 401

Schedule 4

CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY FUNCTION

Year ended December 31, 2025

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 107,550	1,001,113	84,371	-	71,350	-	371,942	1,636,326
Tangible Capital Asset Sales - Gain (Loss)	(1,601)	-	-	-	-	-	-	(1,601)
Land Sales - Gain (Loss)	48,807	-	-	-	-	-	-	48,807
Investment Income	121,126	-	-	-	-	-	-	121,126
Commissions	-	-	-	-	-	-	-	-
Other Revenues (Wheatland Rail Inc.)	3,736	-	-	-	34,420	-	-	38,156
Grants - Conditional	-	33,370	-	4,829	-	-	-	38,199
- Capital	-	-	49,965	-	-	-	-	49,965
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	<u>279,618</u>	<u>1,034,483</u>	<u>134,336</u>	<u>4,829</u>	<u>105,770</u>	<u>-</u>	<u>371,942</u>	<u>1,930,978</u>
Expenses (Schedule 3)								
Wages & Benefits	301,574	226,536	621,103	36,665	37,918	-	7,386	1,231,182
Professional/Contractual Services	191,437	89,786	100,868	54,067	59,318	-	241,941	737,417
Utilities	10,623	63,937	16,154	-	-	-	9,573	100,287
Maintenance, Materials and Supplies	27,490	57,803	776,829	-	-	4,005	12,221	878,348
Grants and Contributions	3,702	-	-	25,000	-	25,782	-	54,484
Amortization of Tangible Capital Assets	7,275	41,907	340,398	4,482	-	10,923	43,162	448,147
Accretion of Asset Retirement Obligation	-	-	-	-	-	-	-	-
Interest	2,275	2,275	29,490	-	-	-	-	34,040
Allowance for Uncollectible	-	390	-	-	-	-	-	390
Other	-	-	106,268	-	-	-	-	106,268
Restructurings	-	-	-	-	-	-	-	-
Total Expenses	<u>544,376</u>	<u>482,634</u>	<u>1,991,110</u>	<u>120,214</u>	<u>97,236</u>	<u>40,710</u>	<u>314,283</u>	<u>3,590,563</u>
Surplus (Deficit) by Function	(264,758)	551,849	(1,856,774)	(115,385)	8,534	(40,710)	57,659	(1,659,585)
Taxation and other unconditional revenue (Schedule 1)								<u>3,208,874</u>
Net Surplus (Deficit)								<u>\$ 1,549,289</u>

R.M. OF HOODOO NO. 401

Schedule 5

CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY FUNCTION

Year ended December 31, 2024

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 67,897	422,691	242,189	-	626,484	-	363,390	1,722,651
Tangible Capital Asset Sales - Gain (Loss)	-	5,000	(53,584)	-	-	-	-	(48,584)
Land Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Investment Income	151,168	-	-	-	-	-	-	151,168
Commissions	-	-	-	-	-	-	-	-
Other Revenues (Wheatland Rail Inc.)	225,993	-	-	-	-	-	-	225,993
Grants - Conditional	-	-	1,000	3,870	-	-	-	4,870
- Capital	-	-	46,129	-	-	-	-	46,129
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	<u>445,058</u>	<u>427,691</u>	<u>235,734</u>	<u>3,870</u>	<u>626,484</u>	<u>-</u>	<u>363,390</u>	<u>2,102,227</u>
Expenses (Schedule 3)								
Wages & Benefits	290,860	185,924	581,468	38,432	30,410	-	3,884	1,130,978
Professional/Contractual Services	130,955	63,338	48,781	51,474	51,222	-	223,733	569,503
Utilities	10,750	59,000	16,484	-	-	-	9,326	95,560
Maintenance, Materials and Supplies	29,863	92,694	700,797	-	-	3,626	7,713	834,693
Grants and Contributions	1,900	-	-	25,000	-	43,897	-	70,797
Amortization of Tangible Capital Assets	7,275	39,882	320,579	4,482	-	9,871	44,940	427,029
Accretion of Asset Retirement Obligation	-	-	-	-	-	-	-	-
Interest	2,408	-	57,349	-	-	-	-	59,757
Allowance for Uncollectible	-	4,844	-	-	-	-	-	4,844
Other	2,332	-	36,164	-	-	-	-	38,496
Restructurings	-	-	-	-	-	-	-	-
Total Expenses	<u>476,343</u>	<u>445,682</u>	<u>1,761,622</u>	<u>119,388</u>	<u>81,632</u>	<u>57,394</u>	<u>289,596</u>	<u>3,231,657</u>
Surplus (Deficit) by Function	(31,285)	(17,991)	(1,525,888)	(115,518)	544,852	(57,394)	73,794	(1,129,430)
Taxation and other unconditional revenue (Schedule 1)								<u>3,156,787</u>
Net Surplus (Deficit)								<u>\$ 2,027,357</u>

R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS BY OBJECT

Year ended December 31, 2025
with comparative figures for 2024

	2025								2024	
	General Assets				Infrastructure Assets		General / Infrastructure	Total	Total	
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear Assets	Public Private Partnerships			Assets Under Construction
Asset Costs										
Opening asset costs	\$ 2,000,526	-	660,060	-	5,648,322	7,874,831	-	42,106	16,225,845	15,194,724
Additions during the year	-	-	1,798,907	-	396,566	167,307	-	33,535	2,396,315	1,448,330
Disposals and write-downs during the year	-	-	-	-	(41,852)	-	-	-	(41,852)	(417,209)
Transfers (from) assets under construction	-	-	42,106	-	-	-	-	(42,106)	-	-
Transfer of assets related to restructuring (Schedule 13)	-	-	-	-	-	-	-	-	-	-
Closing Assets Costs	<u>2,000,526</u>	<u>-</u>	<u>2,501,073</u>	<u>-</u>	<u>6,003,036</u>	<u>8,042,138</u>	<u>-</u>	<u>33,535</u>	<u>18,580,308</u>	<u>16,225,845</u>
Accumulated Amortization Costs										
Opening accumulated amortization costs	-	-	124,839	-	1,750,354	4,597,801	-	-	6,472,994	6,219,049
Add: Amortization taken	-	-	14,058	-	254,922	179,167	-	-	448,147	427,029
Less: Accumulated amortization on disposals	-	-	-	-	(39,852)	-	-	-	(39,852)	(173,084)
Transfer of assets related to restructuring (Schedule 13)	-	-	-	-	-	-	-	-	-	-
Closing Accumulated Amortization Costs	<u>-</u>	<u>-</u>	<u>138,897</u>	<u>-</u>	<u>1,965,424</u>	<u>4,776,968</u>	<u>-</u>	<u>-</u>	<u>6,881,289</u>	<u>6,472,994</u>
Net Book Value	<u>\$ 2,000,526</u>	<u>-</u>	<u>2,362,176</u>	<u>-</u>	<u>4,037,612</u>	<u>3,265,170</u>	<u>-</u>	<u>33,535</u>	<u>11,699,019</u>	<u>9,752,851</u>
1. Total contributed/donated assets received in 2025:			\$ -							
2. List of assets recognized at nominal value in 2025 are:										
-Infrastructure Assets			\$ -							
-Vehicles			\$ -							
-Machinery and Equipment			\$ -							
3. Amount of interest capitalized in 2025:			\$ -							

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R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS BY FUNCTION

Year ended December 31, 2025
with comparative figures for 2024

	2025							2024	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Asset Costs									
Opening asset costs	\$ 393,657	1,137,185	11,335,081	141,738	1,380,203	385,720	1,452,261	16,225,845	15,194,724
Additions during the year	46,868	112,673	2,278,626	-	-	-	-	2,396,315	1,448,330
Disposals and write-downs during the year	(41,852)	-	-	-	-	-	-	(41,852)	(417,209)
Transfer of assets related to restructuring (Schedule 13)	-	-	-	-	-	-	-	-	-
Closing Asset Costs	<u>398,673</u>	<u>1,249,858</u>	<u>13,613,707</u>	<u>141,738</u>	<u>1,380,203</u>	<u>385,720</u>	<u>1,452,261</u>	<u>18,580,308</u>	<u>16,225,845</u>
Accumulated Amortization Costs									
Opening accumulated amortization costs	71,933	416,765	5,463,209	52,174	-	57,531	411,382	6,472,994	6,219,049
Add: Amortization taken	7,275	41,907	340,398	4,482	-	10,923	43,162	448,147	427,029
Less: Accumulated amortization on disposals	(39,852)	-	-	-	-	-	-	(39,852)	(173,084)
Transfer of assets related to restructuring (Schedule 13)	-	-	-	-	-	-	-	-	-
Closing Accumulated Amortization Costs	<u>39,356</u>	<u>458,672</u>	<u>5,803,607</u>	<u>56,656</u>	<u>-</u>	<u>68,454</u>	<u>454,544</u>	<u>6,881,289</u>	<u>6,472,994</u>
Net Book Value	<u>\$ 359,317</u>	<u>791,186</u>	<u>7,810,100</u>	<u>85,082</u>	<u>1,380,203</u>	<u>317,266</u>	<u>997,717</u>	<u>11,699,019</u>	<u>9,752,851</u>

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R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF INTANGIBLE CAPITAL ASSETS BY OBJECT

Year ended December 31, 2025
with comparative figures for 2024

	2025							2024	
	General Assets					Other	Assets Under Construction	Total	Total
	TBD	TBD	TBD	TBD	TBD	TBD			
Asset Costs									
Opening asset costs	\$ -	-	-	-	-	-	-	-	-
Additions during the year	-	-	-	-	-	-	-	-	-
Disposals and write-downs during the year	-	-	-	-	-	-	-	-	-
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
Transfer of assets related to restructuring (Schedule 13)	-	-	-	-	-	-	-	-	-
Closing Asset Costs	-	-	-	-	-	-	-	-	-
Accumulated Amortization Costs									
Opening accumulated amortization costs	-	-	-	-	-	-	-	-	-
Add: Amortization taken	-	-	-	-	-	-	-	-	-
Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	-
Transfer of assets related to restructuring (Schedule 13)	-	-	-	-	-	-	-	-	-
Closing Accumulated Amortization Costs	-	-	-	-	-	-	-	-	-
Net Book Value	\$ -	-	-	-	-	-	-	-	-
1. Total contributed/donated assets received in 2025:			\$ -						
2. List of assets recognized at nominal value in 2025 are:			\$ -						
3. Amount of interest capitalized in 2025:			\$ -						

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R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF INTANGIBLE CAPITAL ASSETS BY FUNCTION

Year ended December 31, 2025
with comparative figures for 2024

	2025							2024
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Asset Costs								
Opening asset costs	\$ -	-	-	-	-	-	-	-
Additions during the year	-	-	-	-	-	-	-	-
Disposals and write-downs during the year	-	-	-	-	-	-	-	-
Transfer of assets related to restructuring (Schedule 13)	-	-	-	-	-	-	-	-
Closing Asset Costs	-	-	-	-	-	-	-	-
Accumulated Amortization Costs								
Opening accumulated amortization costs	-	-	-	-	-	-	-	-
Add: Amortization taken	-	-	-	-	-	-	-	-
Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-
Transfer of assets related to restructuring (Schedule 13)	-	-	-	-	-	-	-	-
Closing Accumulated Amortization Costs	-	-	-	-	-	-	-	-
Net Book Value	\$ -	-	-	-	-	-	-	-

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R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF ACCUMULATED SURPLUS

Year ended December 31, 2025

	<u>2024</u>	<u>Changes</u>	<u>2025</u>
UNAPPROPRIATED SURPLUS	\$ <u>3,740,269</u>	<u>(17,320)</u>	<u>3,722,949</u>
APPROPRIATED RESERVES			
Machinery and Equipment	(81,325)	8,844	(72,481)
Public Reserve	132,567	23,181	155,748
Capital Trust	-	-	-
Utility (Sewer)	137,823	104,437	242,260
Utility (Water)	213,211	69,345	282,556
Other (Buildings - New Shop)	240,520	(1,204,835)	(964,315)
Other (Fire Equipment)	572,439	186,366	758,805
Other (Gas Tax)	25,420	(25,420)	-
Other (Gravel)	302,058	232,334	534,392
Other (Rail Line)	83,386	1,504	84,890
Other (Roads and Pavement)	389,998	45,717	435,715
Other (Various Reserves)	111,735	(11,171)	100,564
Other (Future Tax levy)	69,708	(13,037)	56,671
Total Appropriated	<u>2,197,540</u>	<u>(582,735)</u>	<u>1,614,805</u>
ORGANIZED HAMLETS			
Hamlet of Balone	46,100	5,313	51,413
Hamlet of Cudsaskwa	108,971	(8,257)	100,714
Total Organized Hamlets	<u>155,071</u>	<u>(2,944)</u>	<u>152,127</u>
NET INVESTMENT IN CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	9,752,851	1,946,168	11,699,019
Intangible capital assets (Schedule 8, 9)	-	-	-
Less: Related debt	(878,840)	203,639	(675,201)
Net Investment in Capital Assets	<u>8,874,011</u>	<u>2,149,807</u>	<u>11,023,818</u>
Accumulated Surplus (Deficit) excluding remeasurement gains (losses)	<u>\$ 14,966,891</u>	<u>1,546,808</u>	<u>16,513,699</u>

R.M. OF HOODOO NO. 401

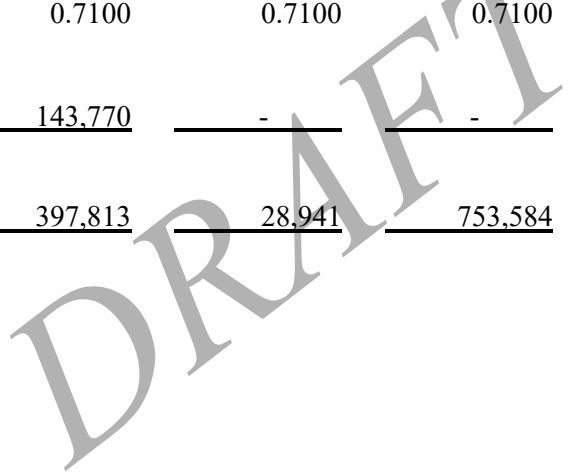
CONSOLIDATED SCHEDULE OF MILL RATES AND ASSESSMENTS

Year ended December 31, 2025

	PROPERTY CLASS						Total
	<u>Agriculture</u>	<u>Residential</u>	<u>Residential Condominium</u>	<u>Seasonal Residential</u>	<u>Commercial & Industrial</u>	<u>Potash Mine(s)</u>	
Taxable Assessment	\$ 257,421,045	50,395,400	5,741,040	149,490,880	9,659,145	-	472,707,510
Regional Park Assessment							-
Total Assessment							<u>472,707,510</u>
Mill Rate Factor(s)	1.0000	0.7100	0.7100	0.7100	1.0000		
Total Base/Minimum Tax (generated for each property class)	<u>-</u>	<u>143,770</u>	<u>-</u>	<u>-</u>	<u>2,420</u>		<u>146,190</u>
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	<u>\$ 1,827,689</u>	<u>397,813</u>	<u>28,941</u>	<u>753,584</u>	<u>71,000</u>		<u>3,079,027</u>

<u>MILL RATES:</u>	<u>MILLS</u>
Average Municipal*	6.514
Average School*	2.570
Potash Mill Rate	-
Uniform Municipal Mill Rate	7.100

* Average Mill Rates (multiply the total tax levy for each taxing authority by 1000 and divide by the total assessment for the taxing authority)



R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF COUNCIL REMUNERATION

Year ended December 31, 2025

Position	Name	<u>Remuneration</u>	<u>Reimbursed Costs</u>	<u>Total</u>
Reeve	Glenn Ledray	\$ 23,432	1,349	24,781
Councillor	Bruce Cron	15,805	3,408	19,213
Councillor	Darren McConnell	14,860	504	15,364
Councillor	Donavin Reding	14,376	1,149	15,525
Councillor	Eugene Jungwirth	12,861	777	13,638
Councillor	Jason Hauber	13,093	597	13,690
Councillor	Jesse Hackl	<u>13,723</u>	<u>605</u>	<u>14,328</u>
Total		<u>\$ 108,150</u>	<u>8,389</u>	<u>116,539</u>

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R.M. OF HOODOO NO. 401

CONSOLIDATED SCHEDULE OF RESTRUCTURING

Year ended December 31, 2025

Carrying Amount of Assets and Liabilities Transferred/Received at Restructuring Date

Cash and Cash Equivalents	\$ -
Investments	-
Taxes Receivable - Municipal	-
Other Accounts Receivable	-
Assets Held for Sale	-
Long-Term Receivable	-
Debt Charges Recoverable	-
Bank Indebtedness	-
Accounts Payable	-
Accrued Liabilities Payable	-
Deposits	-
Deferred Revenue	-
Asset Retirement Obligation	-
Liability for Contaminated Sites	-
Other Liabilities	-
Long-Term Debt	-
Lease Obligations	-
Tangible Capital Assets	-
Prepayments and Deferred Charges	-
Stock and Supplies	-
Other	-
Total Net Carrying Amount Received (Transferred)	\$ -

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**R.M. OF HOODOO NO. 401
BOX 250
Cudworth, SK
S0K 1B0**

April 8, 2026

Jensen Stromberg Chartered Professional Accountants
300-165 3rd Avenue South
Saskatoon, Saskatchewan
S7K 1L8

Dear Sirs:

This representation letter is provided in connection with your audit of the financial statements of R.M. of Hoodoo No. 401 for the year ended December 31, 2025 for the purpose of expressing an opinion whether the financial statements are presented fairly, in all material respects, (or give a true fair view) in accordance with Canadian Public Sector Accounting Standards (PSAS).

Certain representations in this letter are limited to matters that are material. Misstatements (including omissions) are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that to the best of our knowledge and belief:

Financial Statements

We have fulfilled our responsibilities as set out in our audit engagement letter dated February 23, 2026 for:

- Preparing and fairly presenting the financial statements in accordance with PSAS;
- Providing you with access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:
 - ◆ Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as accounting records, supporting data and other relevant documentation, minutes of meetings or summaries of actions for which minutes have not yet been prepared, and information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
 - ◆ Additional information that you have requested from us for the purpose of the audit; and
 - ◆ Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- Ensuring that all transactions have been recorded in the accounting records and are reflected on the financial statements; and
- Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

Fraud and Non-Compliance

We have disclosed to you:

- All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements;
- All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, regulators, or others;
- All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual obligations that should be considered when preparing the financial statements;
- All known instances of non-compliance or suspected non-compliance with our funding and grant agreements;
- All known, actual or possible litigation and claims that should be considered when preparing the financial statements; and
- The results of our risk assessments regarding possible fraud or error in the financial statements.

Related Parties

- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with requirements of PSAS.

Estimates

- We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with PSAS. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm the methods, the data, and the significant assumptions used in making accounting estimates, including:
 - Allowances for uncollectible receivables
 - Asset retirement obligations
 - Useful lives of tangible capital assets
 - Quantity of gravel inventory
 - Impairment of tangible capital assets

And their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of PSAS.

Subsequent Events

- All events subsequent to the date of the financial statements and for which PSAS require adjustment or disclosures have been adjusted or disclosed.

Commitments and Contingencies

- There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

Adjustments

- We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records. A copy of the journal entries is attached to this letter.

Misstatements

- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements are attached to this letter.

Other Representations

- We confirm that the significant assumptions used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements are reasonable and appropriate.
- We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all significant customers and/or suppliers of the Organization who individually represent a significant volume of transactions with our Organization. We are of the opinion that the volume of transactions (sales, services, purchases, borrowing and lending) done by the Organization with any one party is not of sufficient magnitude that discontinuance would have a material negative effect on the ongoing operations of the Organization.
- The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral. Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements. This includes:
 - ◆ Appropriate provisions for idle or obsolete assets or where site restoration costs will be necessary.
 - ◆ Impairments in the value of goodwill or intangible assets.
- Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the balance-sheet date and have been appropriately reduced to their estimated net realizable value.
- The inventories of stock and supplies were the property of our entity and were determined by actual count, weight or measurement. They do not include any items billed to customers but not shipped, any items returned for which credits have not been recorded, any items on consignment, bill-and-hold arrangements, or other arrangements either owned by us or our suppliers. Inventories were measured at the lower of cost and net realizable value. In pricing the inventories, due allowance was made for slow-moving, obsolete, unsaleable or unusable items.

Yours very truly,

R.M. OF HOODOO NO. 401

Per: _____ Title: _____ Date: _____

Per: _____ Title: _____ Date: _____



**RM OF HOODOO NO. 401
BYLAW 6, 2026**

**A BYLAW OF THE R.M. OF HOODOO No. 401 TO AMEND BYLAW No. 14, 2018,
KNOWN AS THE ZONING BYLAW**

The Council of the Rural Municipality of Hoodoo No. 401, in the Province of Saskatchewan, enacts this bylaw to amend Bylaw No. 14, 2018, as follows:

1. **SUBSECTION 2.6 – Administration, Issue of Permits**, is amended by adding the following new subclause after subclause 2.6.1 c) *Prohibited Use*:

“

d) Optional Permit Conditions and Standards

- i) In conjunction with the approval of an application for a permitted or discretionary use or form of development, the Development Officer or Council may impose additional development standards and conditions deemed necessary to secure the objectives of the zoning bylaw, and the suitability and compatibility of proposed development. Such conditions or standards may involve, but are not limited to:
- a. The protection of people and property as it relates to natural and human-induced hazards;
 - b. Site drainage and surface water management;
 - c. The location of buildings with respect to building and uses on adjacent properties;
 - d. Access to, and the number and location of parking and loading facilities including adequate access and circulation for pedestrian and vehicular traffic;
 - e. Ensuring adequate levels of servicing and access as it relates to the provision of municipal services, public utilities, and emergency service protection;
 - f. Control of noise, glare, dust, odour, and similar characteristics which may extend beyond the boundaries of a site;
 - g. Landscaping, screening, berming, fencing, and preservation of existing vegetation to buffer adjacent properties;
 - h. The size, shape, and arrangement of buildings and structures and arrangement of lighting, signs, etc.;
 - i. Intensity of use or hours of operation;
 - j. Any form of financial assurance (eg. bonds, letters of credit, etc.) required by the municipality;
 - k. Registration of agreements and interests to title;
 - l. Any safeguards to protect the natural environment;

- ii) Where additional permit standards or conditions are imposed to secure the objectives of this bylaw, they may be appealed in accordance with development appeals provisions under *The Planning and Development Act, 2007.*”
2. **SUBSECTION 3.23, General Regulations, Private Garages, Carport, Sunrooms, Solariums, Greenhouses and Decks**, is amended by deleting clause 3.23.1 and replacing it with the following:

“

3.23.1 Where a building or structure on a site is attached to a principal building by a solid roof or by structural rafters, and where the solid roof or rafters extend at least one third of the length of the building wall that is common with the principal building, the building or structure is deemed to be part of the principal building and is not considered as an accessory building or structure.”
 3. **SUBSECTION 3.23, General Regulations, Private Garages, Carport, Sunrooms, Solariums, Greenhouses and Decks**, is amended by adding the following new clause after clause 3.23.2:

“

3.23.3 The area of an attached private garage, carport, sunroom, solarium, greenhouse, or deck shall be excluded from any calculation of floor area of the principal building to which it is attached.”
 4. **SUBSECTION 3.33, General Regulations, Accessory Buildings, Uses and Structures**, is amended by deleting clause 3.33.3 and replacing it with the following:

“

3.33.3 Where a building or structure on a site is attached to a principal building by a solid roof or by structural rafters, and where the solid roof or rafters extend at least one third of the length of the building wall that is common with the principal building, the building or structure is deemed to be part of the principal building and is not considered as an accessory building or structure.”
 5. **SUBSECTION 3.33, General Regulations, Accessory Buildings, Uses and Structures**, is amended by adding the following new clause after clause 3.33.6:

“

3.33.7 The area of an attached private garage, carport, sunroom, solarium, greenhouse, or deck shall be excluded from any calculation of floor area of the principal building to which it is attached.”
 6. **SUBSECTION 3.41, General Regulations, Bunkhouses**, is amended by deleting paragraph 3.41.5 c)iii. and replacing it with the following:

“

iii. No minimum floor area; maximum floor area – 20.07 square metres (216 square feet)”
 7. **SUBCLAUSE 6.3.2 a), CA – CONSERVATION DISTRICT, Regulations, Setback Requirements**, is amended by deleting subclause *a)* in its entirety.
 8. **SUBCLAUSE 6.3.3 b), CA – CONSERVATION DISTRICT, Regulations, Floor Area, Lakefront lots**, is amended by deleting paragraph *iii.* and replacing it with the following:

“

iii. All other accessory buildings: Maximum (each building) – 20.07 square metres (216 square feet)”
 9. **CLAUSE 7.1.2, MCR – MEDIUM (DENSITY) COUNTRY RESIDENTIAL DISTRICT, Permitted Uses, Accessory Uses and Buildings**, is amended by deleting subclause *a.* and replacing it with the following:

“

a. Private garages and carports, where detached from a dwelling unit (see 3.23 and 3.33)”
 10. **CLAUSE 7.3.2, MCR – MEDIUM (DENSITY) COUNTRY RESIDENTIAL DISTRICT, Regulations, Setback Requirements**, is amended by deleting the subclause numbering/lettering [incorrectly beginning the subclause numbering/lettering under this subsection heading with “e”]

and renumbering all existing subclauses in the format and order of a), b), c), etc., with no other change to the text therein contained or ordering of clauses.

11. **CLAUSE 7.3.2, MCR – MEDIUM (DENSITY) COUNTRY RESIDENTIAL DISTRICT, Regulations, Setback Requirements**, is amended by deleting [newly renumbered/re-lettered] paragraph *f) i)* and replacing it with the following:
“
 - i. Uncovered and open: balconies, terraces, verandahs, decks, and patios having a maximum projection from the main wall of 3 metres (10 feet) into any required front or rear yard.”
12. **CLAUSE 8.1.2, HCR – HIGH (DENSITY) COUNTRY RESIDENTIAL DISTRICT, Permitted Uses, Accessory Uses and Buildings**, is amended by deleting subclause *a)* and replacing it with the following:
“
 - a. Private garages and carports, where detached from a dwelling unit (see 3.23 and 3.33)”
13. **CLAUSE 9.1.2, LD – LAKESHORE DEVELOPMENT DISTRICT, Permitted Uses, Accessory Uses and Buildings**, is amended by deleting subclause *a)* and replacing it with the following:
“
 - a. Private garages and carports, where detached from a dwelling unit (see 3.23 and 3.33)”
14. **SUBSECTION 9.3, LD – LAKESHORE DEVELOPMENT DISTRICT, Regulations**, is amended by deleting the clause numbering for the entire subsection [incorrectly beginning the clause numbering under this subsection heading with “9.3.2”] and renumbering all existing clauses in the format and order of 9.3.1, 9.3.2, etc., with no other change to the text therein contained or ordering of clauses.
15. [newly renumbered] **SUBCLAUSE 9.3.2 a), LD – LAKESHORE DEVELOPMENT DISTRICT, Regulations, Setback Requirements**, is amended by deleting subclause *a)* in its entirety.
16. [newly renumbered] **SUBCLAUSE 9.3.2 c), LD – LAKESHORE DEVELOPMENT DISTRICT, Regulations, Setback Requirements, Lakefront residential lots**, is amended by deleting paragraph *v)* and replacing it with the following:
“
 - v) All accessory buildings, including but not limited to, detached garages and carports, shall not cover more than 30% of the area within the minimum required front yard setback of a principal building. The area of the required front yard is determined as the minimum prescribed setback for the principal building stated in 9.3.2c) *i)* and *iii)* above, measured across the full width of the site at a distance equal to the prescribed minimum setback regulation. It is not the *front yard* as defined in this Bylaw.”
17. [newly renumbered] **SUBCLAUSE 9.3.2 c), LD – LAKESHORE DEVELOPMENT DISTRICT, Regulations, Setback Requirements, Lakefront residential lots**, is amended by deleting subparagraph *vi) 1)* and replacing it with the following:
“
 - 1) Uncovered and open: balconies, terraces, verandahs, decks, and patios having a maximum projection from the main wall of 3 metres (10 feet) into any required front or rear yard.”
18. [newly renumbered] **PARAGRAPH 9.3.2 d)v), LD – LAKESHORE DEVELOPMENT DISTRICT, Regulations, Setback Requirements, All other residential lots**, is amended by deleting subparagraph *1)* and replacing it with the following:
“
 - 1) Uncovered and open: balconies, terraces, verandahs, decks, and patios having a maximum projection from the main wall of 3 metres (10 feet) into any required front or rear yard.”
19. [newly renumbered] **SUBCLAUSE 9.3.3 a), LD – LAKESHORE DEVELOPMENT DISTRICT, Regulations, Floor Area, Residential**, is amended by deleting paragraph *ii)* and replacing it with the following:
“

- ii) Detached garages: Maximum – the lesser of either 15% of overall site coverage or 111.48 m² (1,200 ft²)*

*Note: notwithstanding the definition of floor area, the “habitable area” qualifier shall not apply to a detached garage, and only the floor area on the main floor at grade shall be calculated for this purpose of this regulation.”

- 20. [newly renumbered] **SUBCLAUSE 9.3.3 a), LD – LAKESHORE DEVELOPMENT DISTRICT, Regulations, Floor Area, Residential**, is amended by deleting paragraph *iii)* and replacing it with the following:

“

- iii) All other accessory buildings: Maximum (each building) – 20.07 square metres (216 square feet)”

- 21. **SUBSECTION 9.3, LD – LAKESHORE DEVELOPMENT DISTRICT, Regulations**, is amended by adding the following new clause after [newly renumbered] clause *9.3.3 Floor Area*:

“

9.3.3A. Building Height

- a) Lakefront Residential sites:

- i) Accessory detached garages: Roof Peak: Maximum – 5.49 metres (18 feet)
Wall height: Maximum – 3.66 metres (12 feet)

- ii) Bunkhouses: see subsection 3.41”

- 22. **SUBCLAUSE 13.4.4 d), MH – MOTOR HOME DISTRICT, Regulations, Accessory Buildings and Structures, Building Size and Height**, is amended by deleting subparagraph *i) 1)* and replacing it with the following:

“

- 1) Accessory buildings: Maximum (each building) – 20.07 square metres (216 square feet)”

- 23. **SECTION 15, DEFINITIONS**, is amended by adding the following new definitions in the appropriate alphabetic sequence:

“

Lakefront lot or site: a lot or site which directly abuts: a lake or similar waterbody; intervening dedicated lands or roadway lying therebetween; or, combination of some or all of the above.

Lot: an area and single parcel of land with fixed boundaries, the plan of which has been filed or registered in the Land Titles Office.”

- 24. **SECTION 15, DEFINITIONS**, is amended by deleting and replacing the definition of *Dwelling Unit* as follows:

“

Dwelling Unit: a separate set of living quarters, whether occupied or not, usually containing sleeping facilities, sanitary facilities and a kitchen or kitchen components. For the purposes of this definition, "kitchen components" include, but are not limited to, cabinets, refrigerators, sinks, stoves, ovens, microwave ovens or other cooking appliances and kitchen tables and chairs.”

- 25. **SECTION 15, DEFINITIONS**, is amended by deleting and replacing the definition of *Site* as follows:

“

Site: an area of land with fixed boundaries and which has been registered in the Land Titles Office by Certificate of Title and for which all portions of the land are consolidated under a single title. Where this bylaw refers to “lot” for the purpose of regulation, and multiple “lots” can be considered as a “site” in accordance with this definition of “site”, the lot regulation(s) shall be applicable to the entire site and the internal/shared lot boundary can be ignored for the purpose of site regulation.”

- 26. The formatting scheme of new content within this bylaw amendment shall match that of the existing content in the Zoning Bylaw.

27. The Table of Contents is hereby updated accordingly.

This bylaw shall come into force on the date of final approval by the Minister of Government Relations.

Reeve

[SEAL]

Administrator

Read a First time this ____ day of _____.

Read a Second time this ____ day of _____.

Read a Third time this ____ day of _____.

DRAFT