

2021 ANNUAL REPORT



**4612 McDougall Drive
Box 310
Smoky Lake, Alberta
T0A 3C0**

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SMOKY LAKE COUNTY
4612 McDougall Drive
Box 310
Smoky Lake, Alberta T0A 3C0

www.smokylakecounty.ab.ca



Administration

E-Mail: county@smokylakecounty.ab.ca
Phone: 780-656-3730
Fax: 780-656-3768
Toll-Free: 888-656-3730

Public Works

E-Mail: shop@smokylakecounty.ab.ca
Phone: 780-656-3755
Fax: 780-656-3743

Agricultural Services

E-Mail: agdept@smokylakecounty.ab.ca
Phone: 780-656-3730
Fax: 780-656-3768

Natural Gas

E-Mail: gasdept@smokylakecounty.ab.ca
Phone: 780-656-3037
Fax: 780-656-3768

Planning & Development

E-Mail: pd@smokylakecounty.ab.ca
Phone: 780-656-3730
Fax: 780-656-3768

Office Hours

8:00 AM to 4:00 PM
Closed for lunch from 12:00 PM to 1:00 PM
Monday to Friday

COUNCILLORS

DIVISION ONE

Dan Gawalko, Deputy Reeve

Box 441

Vilna, Alberta T0A 3L0

Residence: 780-636-3233 Cell: 780-645-1589

Email: dgawalko@smokylakecounty.ab.ca

DIVISION TWO

Linda Fenerty

Box 1

Vilna, AB T0A 3L0

Cell: 780-646-0015

Email: lfenerty@smokylakecounty.ab.ca

DIVISION THREE

Dominique Cere

Box 114

Warspite, AB T0A 3N0

Cell: 780-656-0494

Email: dcere@smokylakecounty.ab.ca

DIVISION FOUR

Lorne Halisky, Reeve

Box 932

Smoky Lake, AB T0A 3C0

Residence: 780-656-3837 Cell: 780-650-5401

Email: lhalisky@smokylakecounty.ab.ca

DIVISION FIVE

Jered Serben

Box 1045

Smoky Lake, AB T0A 3C0

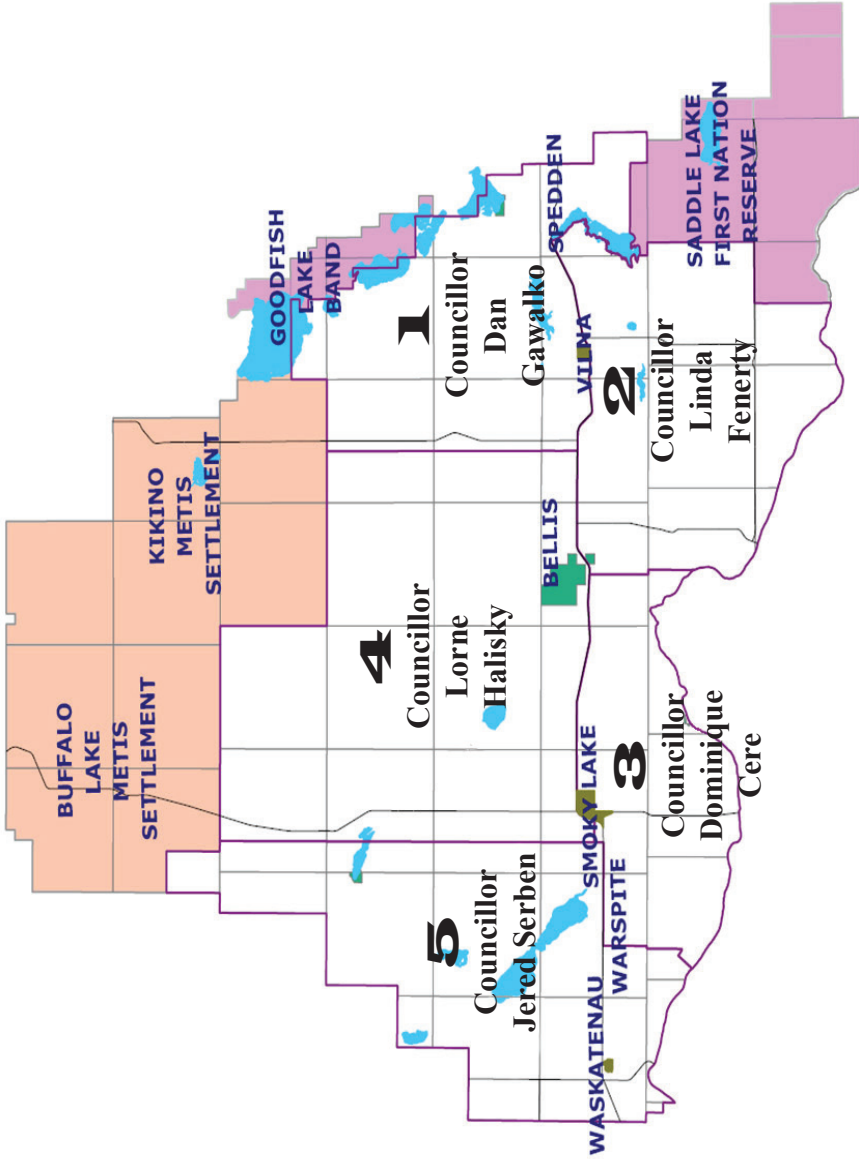
Cell: 780-656-5244

Email: jserben@smokylakecounty.ab.ca

ADMINISTRATION CONTACTS

Gene Sobolewski, Chief Administrative Officer	780-207-1884
Lydia Cielin, Assistant Chief Administrative Officer	780-650-1035
Bob Novosiwsky, Industry Liaison / Road Foreman	780-650-5100
Brenda Adamson, Finance Manager	780-656-5883
Carleigh Danyluk, Agricultural Fieldman	780-650-5409
Carole Dowhaniuk, GIS Operator	780-650-5104
Daniel Moric, Natural Gas Manager	780-656-5734
Dave Franchuk, Environment and Parks Manager	780-650-1800
Doug Ponich, Public Works Manager	780-650-5101
Evonne Zukiwski, Communications Officer	780-650-5504
Jordan Ruegg, Planning & Development Manager	780-650-5207
Scott Franchuk, Fire Chief	780-650-5410

SMOKY LAKE COUNTY ELECTORAL DIVISIONAL MAP



2021/22 COMMITTEES

as of March 24, 2022

- Agricultural Service Board (ASB):* All Councillors
- Agricultural Issues Advisory Committee:*
ASB Chairperson, ASB Vice-Chairperson & any Councillors and call for Public-at-Large Members, when required
- ASB Independent Appeal Board for Weed Control:*
Public-at-Large: Barry Feniak, Norman Schmidt & Robert Semeniuk
Alternate: Ed Doktor
- Alberta Care (Alberta Coordinated Action for Recycling Enterprise) Committee:*
Dan Gawalko Alternate: Jered Serben
- Bellis Board of Trade:*
Lorne Halisky Alternate: Linda Fenerty
- CCI Wireless-Corridor Communication Incorporated:*
Lorne Halisky Alternate: Dan Gawalko
- Citizens On Patrol (C.O.P) Liaison Committee*
Dan Gawalko Alternate: Dominique Cere
- Composite Assessment Review Board:*
Dominique Cere Alternate: Lorne Halisky
Member-at-Large: Sue Landiak & Grant Gillund Alternate: Vacant
- Doctor Retention and Recruitment Committee:*
Reeve Alternate: Deputy Reeve
- Environmental Operations Committee:* All Councillors
- Evergreen Regional Waste Management Commission:*
Dan Gawalko Alternate: Jered Serben
- Family Community Support Services Committee:* All Councillors
- Fire and Rescue Liaison Committee:*
Vilna Fire Department
Dan Gawalko Alternate: Linda Fenerty
Smoky Lake Fire Department
Jered Serben Alternate: Lorne Halisky
Waskatenau Fire Department
Dominique Cere Alternate: Jered Serben
- Fire Protective Services Committee:* All Councillors
- Government Liaison Committee:* Reeve / Deputy Reeve
and Councillor(s) as deemed necessary
- Highway 28/63 Regional Water Services Commission:*
Dan Gawalko Alternate: Linda Fenerty
Lorne Halisky Alternate: Jered Serben

2021/22 COMMITTEES

as of March 24, 2022

Intermunicipal Collaboration Committees (ICC):

- Smoky Lake Region
Lorne Halisky & Linda Fenerty Alternate: Jered Serben
- Thorhild County: Jered Serben & Dominique Cere
 Alternate: Dan Gawalko
- Lamont County: Linda Fenerty & Jered Serben
 Alternate: Dominique Cere
- County of St.Paul No.19: All Councillors
- County of Two Hills No.21: All Councillors

Intermunicipal Development Plan (IDP) Committees:

- Town of Smoky Lake: Lorne Halisky & Jered Serben
 Alternate: Dominique Cere
- Village of Waskatenau: Jered Serben & Dominique Cere
 Alternate: Dan Gawalko
- Village of Vilna: All Councillors
- Lamont County: Jered Serben & Dominique Cere
 Alternate: Linda Fenerty
- County of St.Paul No.19: CAO & Planning and Development Manager
- County of Two Hills No.21: CAO & Planning and Development
 Manager

Joint Health & Safety Committee:

Lorne Halisky Alternate: Dominique Cere

Lakeland Agricultural Research Association (LARA):

ASB Chairperson Alternate: ASB Vice-Chairperson
Public-at-Large: Barb Shapka and Charlie Leskiw

Local Assessment Review Board:

Dominique Cere Alternate: Lorne Halisky
Public-at-Large: Sue Landiak & Grant Gillund Alternate: Vacant

Municipal Planning Commission: All Councillors

Natural Gas Committee: All Councillors

Negotiating Committee:

Dan Gawalko Alternate: Linda Fenerty
Dominique Cere Alternate: Jered Serben
Lorne Halisky

North East Alberta HUB:

Lorne Halisky Alternate: Jered Serben

2021/22 COMMITTEES

as of March 24, 2022

- North East Muni-Corr Ltd.:*
 Linda Fenerty Alternate: Jered Serben
- Northern Lights Library System:*
 Linda Fenerty Alternate: Dominique Cere
- Policy Committee:*
All Councillors
- R.C.M.P. Liaison Committee:*
 Lorne Halisky Alternate: Linda Fenerty
- Regional Community Development Committee (RCDC):*
 Jered Serben Alternate: Linda Fenerty
 Lorne Halisky
 Public-at-Large: Vacant
- Regional Emergency Management Advisory Committee:*
 Linda Fenerty Alternate: Dominique Cere
- Risk Pro Management Committee:*
 Reeve Alternate: Deputy Reeve
- Road Bans Committee:*
 Reeve Alternate: Deputy Reeve
 Public Works Manager and the Chief Administrative Officer
- Smoky Lake Agricultural Society:*
 Jered Serben Alternate: Lorne Halisky
- Smoky Lake Community Daycare Co-Operative Committee:*
 Jered Serben Alternate: Lorne Halisky
- Smoky Lake County Regional Heritage Board:*
 Linda Fenerty Alternate: Lorne Halisky
 Members-at-Large: Graham Dalziel, Noreen Easterbrook, Pamela
 Billey, Christine Hansen, Michelle Wright and Leon Boychuk-Hunter
- Smoky Lake Foundation:*
 Dominique Cere Alternate: Linda Fenerty
 Jered Serben Alternate: Lorne Halisky
- Smoky Lake Region Fire and Rescue Committee:*
 Lorne Halisky Alternate: Jered Serben
 Linda Fenerty
- Subdivision & Development Appeal Board:*
 Members-at-Large: Grant Gillund, Christine Hansen,
 Gary Henry, Amy Cherniwchan & Jerry Melnyk
- Ukrainian Twinning Committee*
 Linda Fenerty Alternate: Jered Serben
 Lorne Halisky

It is my pleasure to reflect on what we have accomplished in the 2021 year. With these challenging and unprecedented times mainly due to the COVID-19 pandemic and the worst economic downturn in this province and countries history we have continued to remain steady regarding our service levels provided and financial status. Council, County Administration, and all Employees played an integral part in accomplishing success in this regard. I know we can become an even stronger more successful community by working together which includes County residents.

There is much to be proud of and some of the accomplishments in 2021, were:

- the groundbreaking of the new HAK School in the Town of Smoky Lake took place, and is set for completion in early to mid-2023,
- Métis Crossing is near completion of its 40-suite hotel on the beautiful banks of the North Saskatchewan River,
- the Victoria District Economic Development Strategy Plan is moving forward with the goal of adding to the tourism economy, increasing the visitor traffic to regional attractions, and Métis Crossing. Thus, supporting Municipal sustainability while preserving and promoting our culture, heritage, and ecological assets. While maintaining our community identity, lifestyle, and diversifying the Region's economy we are enhancing experiences of our visitors by sharing with them an authentic way,
- a safer intersection at Highways 28 and 831 roundabout was completed,
- a virtual platform allows for a higher number of public attendees to attend our meetings conveniently from wherever they are,
- County Council diligently created and amended policies and bylaws to stay current with our ever-changing environment,
- developed a stronger connection with our county residents and the public through social media with the creation of the Grapevine and other electronic means,
- our new website makes it easier for all users to find information and includes micro sites that can be utilized by our community organizations, and
- a new accounting system was implemented enhancing our accounting and financial management capabilities.

In closing, 2021 and the past several years were challenging years magnified by last year's global Covid-19 recession and energy price/economic collapse. We continue to work through this hardship which has brought us as a region closer together. Despite these challenges our County Residents have continued to demonstrate true resilience and are overcoming adversity during these times. It is an honor to be the Reeve of Smoky Lake County and Division Four Councillor. Thank you for this opportunity, it is a pleasure to be a part of a County that has the same aspirations of achieving a strong economy in a safe community with a high quality of life.

Sincerely

Lorne Halisky

Reeve, Smoky Lake County

CAO'S REPORT

2021 was a busy year for the County. Not only were we struggling with the challenges of the third wave of the pandemic in January through March of that year, but spring runoff was a little quicker than average and our crews were busy with localized washouts, frozen culverts and minor flooding issues.

In May and June, the heat dome started in Alberta and for the County, which meant that the brush fire season also started in earnest. Our fire crews were kept busy with several grass and brush fires and the fire rating quickly elevated to extreme. The County experienced a number of road failures due to the elevated moisture in the ground and thaw as the frost departed. These failures were mainly due to the overall road structure (organics, black dirt) being inadequate to support the traffic. The County did some comprehensive testing on all our roads and found the majority of structures to be generally inadequate to support heavier hauling and agricultural equipment experienced today as opposed to when the roads were first constructed.

The summer heat also kept our road crews busy with increased calls for dust control applications while the ongoing pandemic negatively impacted the supply and increased the cost of the material. Through all this, the County staff did their best to accommodate requests.

Tourism initiatives started to solidify for the County. Public meetings and hearings were held for the benefit of the public to describe the initiatives the County and partners were undertaking to create tourism and economic development opportunities for the benefit of the municipality.

In October, the election results saw 3 new Councillors sitting on Council. We provide a heartfelt thank you for our outgoing Councillors (Reeve Craig Lukinuk, Councillor Randy Orichowski and Councillor Johnny Cherniwchan) for all their dedication and time to serve in their role as elected officials for the County.

Throughout the year, activities such as road maintenance, water, sewer, waste, and gas services continued with little disruption due to the pandemic. Other vital, but less visible services like bill processing and administration continued as well with minor inconveniences due to the requirements to close the office, re-open and then close again to maintain safe practices for staff and the public.

With the onset of winter, the County crews converted to winter operations. In the latter part of November and December, the County began to experience higher than normal snowfall. In the last few weeks of December, the County road maintenance crews were significantly hampered by extreme cold temperatures where it was not easy to operate equipment in the extreme cold coupled with periods of intense snowfall accumulations. During this period, the County experienced numerous shut down days due to cold, equipment failures attributed to the cold and long hours of blading work to open roads.

By the end of the year, the 2022 budget was nearing completion with maintaining services with minimal increases to our ratepayers. This budget also highlighted a hint of things to come, as we saw significant increases in costs for everything from paper to equipment to fuel. The budget forecast for 2023 and 2024 gave a glimpse of the need for the County to begin developing strategies to manage cost increases without resorting to significant increases in taxation.

In 2021, we saw continued strong market increases in residential assessment within the past 5 years. This means that market values and residential real estate sales are strong and continue to increase in our area. It was reported that in this same timeframe, the Town of Smoky Lake and Villages of Vilna and Waskatenau also saw strong residential resiliency in their assessments as well.

At the end of December, we saw the gradual re-opening of commerce and businesses as we emerged from COVID and yet, we also heard the ominous rhetoric of rising conflict in Ukraine. While we all hoped that the pandemic would become a memory, as I am writing this at the end of June, 2022, we find that our optimism was somewhat quelled by the ongoing threat posed by COVID variations and the escalation into a brutal war in Ukraine with Russia and the global impact to economies, including Smoky Lake County, resulting from the conflict.

We know things will get better soon, I believe that is a prayer each one of us utter every morning.

*Gene Sobolewski, C.E.T.,
Chief Administrative Officer*

MUNICIPAL MILL RATES

Mill Rates	Residential		Farmland		Non-Residential		Machinery & Equipment	
	2022	2021	2022	2021	2022	2021	2022	2021
Municipal Rates	5.7753	5.7753	12.8753	12.8753	21.9292	21.5492	21.9292	21.5492
<i>Education</i>	2.6213	2.4951	2.6213	2.4951	3.8847	3.871		
<i>Seniors Foundation</i>	0.7224	0.6752	0.7224	0.6752	0.7224	0.6752	0.7224	0.6752
Total Rates	9.1190	8.9456	16.2190	16.0456	26.5363	26.0954	22.6516	22.2244
INCREASE	0.1734		0.1734		0.4409		0.4272	

Combined Assessment and Tax Notices are mailed in June

TAXES ARE DUE EACH YEAR ON OCTOBER 31

12% Penalty applied to Current Taxes – November 1

15% Penalty applied to Taxes & Penalties – March 1

TAX INSTALLMENT PLAN

Deadline to be accepted on the direct debit tax payment plan is **November 15th of each year**. The current years taxes, local improvement levy plus any tax arrears must be paid in full for eligibility in the Plan. The payment calculation will be based on the previous year's tax levy divided by twelve (12) months. Any increase / decrease in the issuing of the current year's Assessment and Tax Notice will be adjusted in the month of June. To register for the monthly payment plan, contact: Tax Department at 780-656-3730.

COUNTY RATE PAYER EMERGENCY CONTACT INFORMATION

In order to effectively communicate in an emergency situation, such as an evacuation, we need your accurate contact information.

Please provide your home address/legal land description, and phone number(s) by emailing eci@smokylakecounty.ab.ca or calling 780-656-3730.

The information collected will only be used for
EMERGENCY CONTACT PURPOSES.

MAPS & MORE

Smoky Lake County Landowner Maps are updated twice a year, in May and November.

Paper maps are available for purchase at the County Main Office for **\$15.00 each** (additional charges apply for mailing).

Did you know that Smoky Lake County Landowner Maps are available online? Digital maps are available at **no cost** at www.smokylakecounty.ab.ca



MuniSight is an interactive, online mapping application that enables you to readily obtain municipal land information for personal use at your convenience.

2021 LEGISLATIVE & ADMINISTRATIVE SERVICES

Sets of meeting minutes	109
Bylaws brought forward to Council	16
Council resolutions voted on	1,308
New policies adopted	4
Existing policies amended	38
Public Hearings held	6
Invitations for Public Participation	3

CONTRIBUTIONS TO NON-PROFIT ORGANIZATIONS & INDIVIDUALS POLICY 1-14

Smoky Lake County has established the following procedures for contributions to Non-Profit Organizations and Individuals:

Sport Teams / Youth Organizations: attending and/or competing at Provincial and/or National Finals Events

For Overnight stays:

Team of 8 players or less - \$ 250.00

Team of 9 players or more - \$ 500.00

Students: participating in an educational orientation (i.e. Youth Forum):
\$100.00 CASH

Individual: belonging to a non-profit club/organization who is attending a conference (i.e. Volunteer Conference): \$100.00 CASH

Other Requests: other requests will be held by the Chief Administrative Officer and presented to Council for consideration if there are funds remaining in the grants portions of the budget for the current year.

FAMILY FARM CENTENNIAL AWARD POLICY 1-18

County Council acknowledges the significant contribution made by settlers, homesteaders, multi-generational family farmers in Alberta and is proud to recognize the centennial anniversary of residents in Smoky Lake County.

Eligibility

Rural residents within the County whose family has continuously owned a farm, ranch or homestead and/or actively farmed for a minimum of 100 years.

Applicants must currently own the original homestead and only one award will be issued per homestead.

**For more information, contact:
Legislative Services
780-656-3730**

**SPECIAL OCCASION RECOGNITION
POLICY 01-15**

Smoky Lake County will provide recognition of milestone birthdays or wedding anniversaries to County Residents if a request is received by the County Administration Office, at least four (4) weeks prior to the occasion of reaching a birthday or anniversary milestone as outlined below:

- Recognition Certificates to Smoky Lake County Residents who are celebrating their:
25th, 30th, 35th, 40th, or 45th Wedding Anniversary
- Recognition Certificates to Smoky Lake County Residents who are celebrating their:
75th, 80th, 85th, 90th, or higher Birthday
- Recognition Plaques to Smoky Lake County Residents who are celebrating their:
50th, 60th, 70th, or higher Wedding Anniversary

**For more information, contact:
Legislative Services
780-656-3730**

**DELEGATION TO COUNTY COUNCIL
POLICY 01-49**

If a person or group wish to address Council on a matter on a Regular Council Agenda, that person or group shall notify the Municipal Clerk in legibly writing and outline the topic, purpose of the delegation’s appearance before County Council and the names and positions of the individual(s) who will address Council; the request must be signed and contain the mailing address of the requestor.

Please note that requests from persons or groups who wish to make a presentation to Council must be made at least ten (10) working days prior to a regular Council Meeting.

For more information and to obtain a *Delegation Request Form*, you can visit www.smokylakecounty.ab.ca under Policies webpage.

ASB CHAIRPERSON'S REPORT

The Smoky Lake County Agricultural Services Board (ASB) continued to collaborate to deal with agricultural issues and policies to better the agricultural community. Vegetation management remained a large goal for 2021 under our obligation to the Weed Control Act of Alberta. All County roads received one mowing pass and 50% of the County received herbicide application to control noxious weeds and brush. 336 Weed Inspections on private land were completed. The 2021 weather patterns produced many agricultural challenges that created hardships for the County's agricultural producers. Smoky Lake County declared an Agricultural Disaster in 2021 due to the extreme heat and drought.

In 2021 Smoky Lake County Agricultural Service Board continued in full force with their beaver management program. The ASB successfully installed 8 new pond leveling devices, and worked on repairing many others. The Provincial ASB Committee is committed to achieving a collective voice for ASB's across Alberta. All the information on current issues that have been brought forward can be found at: www.agriculturalserviceboards.com

In 2021 Smoky Lake County Agricultural Service Board continued to partner with Lakeland Agricultural Research Association (LARA) to provide unbiased agricultural extension and research to producers in the County. Copies of the LARA Annual Booklet can be found on their website and at the County Office. Be sure to check their website and social media regularly for events happening in our area. <https://laraonline.ca/>

Smoky Lake County Farmers Appreciation BBQ was unfortunately cancelled in 2021 due to Covid-19. It was an unfortunate call that Smoky Lake County Council had to make because we look forward to showing our appreciation to our producers each year. The County is proud to sponsor the Bellis 4-H Show & Sale belt buckles.

On behalf of the Smoky Lake County Agricultural Services Board, I wish you, a safe and prosperous farming year.

Sincerely,

Dan Gawalko
ASB Chairman



AGRICULTURAL FIELDMAN’S REPORT



The year 2021 brought yet another set of challenges to our farmers and ranchers across the County. The lack of moisture initiated Smoky Lake County declaring another Agricultural Disaster for the second year in a row. The Agricultural Services Department applied herbicide on noxious weeds and brush to 50% of the County right-of-ways.

We completed 336 Weed Inspections on private land. All County roads received one double wide pass of mowing to the fence line. Traps were set up to monitor Bertha Armyworms, and grasshopper surveys were completed for Alberta Agriculture. Bertha Armyworm numbers were rated low across the County however monitoring in 2022 will still be very important. For those that are interested all insect forecast maps are available on the Government of Alberta website. We carried out our annual surveys of Canola looking for Clubroot and Blackleg, as well as monitoring the levels of sclerotinia stem rot present & Fusarium of wheat. We appreciate all those landowners who worked with us this past year to help control the spread of noxious weeds across the County.

We are looking forward to the 2022 season!

Carleigh Danyluk
Agricultural Fieldman

2021 Program Highlights

Fields inspected for clubroot	75
Locations monitored for bertha armyworms	3
Weed inspections completed & control letters sent	336
Fields scouted for fusarium	2
Times all County roads received a mowing pass	1
% of Municipal right of way’s sprayed for noxious weeds	50%
% of Municipal right of way’s sprayed for brush	50%
Grasshopper surveys were completed in every township in Smoky Lake County	

Peace Officer, Ed English, retired on July 1, 2021.

Smoky Lake County entered into a temporary contract with Tammy Goddu, Owner/Operator, of Investigative Assurance for Bylaw Enforcement Services on September 14, 2021 until a suitable Peace Officer candidate is found.

Data Reported from September to November, 2021	
Complaints Received	7
Assignments	3

Bylaw Enforcement

Tammy Goddu, *Bylaw Enforcement Officer*

Phone: 780-201-6777

Email: tgoddu@smokylakecounty.ab.ca

Stray Animals

Smoky Lake County established **Bylaw No. 1344-19: Regulating and Confinement of Dogs** for the purpose to establish rules for responsible dog ownership and dog-related matters in Smoky Lake County.

If you see a stray dog in Smoky Lake County please call:

Trevor Cameron, *Animal Control Technician*

Cell: 780-656-6059

To report stray livestock call Livestock Identification Services at:
780-348-5539

If you see a stray animal that is injured and in distress, please call the Alberta SPCA Animal Distress Line at:

1-800-455-9003

ENVIRONMENTAL OPERATIONS REPORT

Our goal is to work towards maintaining tidy and accessible landfills, transfer stations, and mini transfer stations throughout the County. We are constantly researching feasible options for recycling. Currently we are in recycling programs for oil and oil containers, metals, propane bottles, paints, vehicle batteries, aerosol containers, herbicide and pesticide containers, tires and electronics.

We maintain our sewage systems and lagoons and provide convenient locations for raw water as well as the best potable water available. We are fortunate to have the regional water line complete throughout the Smoky Lake County. The regional line has been twined, and provides water to Ashmont and Whitefish Lake.

The Environmental Operations Department is working towards providing and maintaining the best possible service for the county residents, and is dedicated towards meeting all environmental standards.

Dave Franchuk

Environmental Operations Manager



TRUCK FILL LOCATIONS

Truck Fills

There are 2 raw water and 4 potable water truck fills available throughout the County. If you require an account please contact our office. These site do accept credit cards as well.

Raw Water Truck Fill Locations

- Bellis* South East of the Hamlet.
- Smoky Lake* Hwy 855 south side of town.
- Waskatenau* East of village, across from St. Volodymyr Church located on the corner of Rge Rd 193 & Twp RD 592.

Potable Water Truck Fill Locations

- Spedden Truck fill:* Located right in the Hamlet
- Spedden Treatment Plant:* 1 ½ KM west of Spedden. 35 gal/ minute.
- Warspite Water treatment Plant:* East end of the Hamlet
- Bellis:* South West of the Hamlet.

Regional Waterline

The Regional Water Line is now serving all the municipalities within the Smoky Lake County, all the systems are complete. The Smoky Lake County is now the managing partner of the Regional Waterline, and are currently operating the system within our county. The Regional Waterline had been extended to Ashmont and the line is now twinned and supplying potable water to Whitefish Lake as well.

WASTE MANAGEMENT

MINI TRANSFER SITES

Bellis Beach - Bonnie Lake - Edwand - Hamlet of Bellis
 Hamlin/ Stry - Hamore Lake - Hillside Acres - Mons Lake
 Paradise Cove - Spedden - Warspite - Whitefish Lake Properties

These facilities are for the use of household waste only.

LANDFILL SITES

Smoky Lake Landfill

Located along the Iron Horse Trail 5 km northeast of the Town of Smoky Lake – Range Road 172A.

Spedden Landfill

Located 7 km northwest of Spedden on Township Road 602 and Range Road 124.

HOURS OF OPERATION

SUMMER HOURS: April 1st to October 31st

Smoky Lake Landfill	Tuesday, Thursday & Saturday	9:00 AM to 5:00 PM
Spedden Landfill	Wednesday & Sunday	9:00 AM to 5:00 PM
Bellis Transfer Station	Wednesday & Saturday	9:00 AM to 5:00 PM
Vilna Transfer Station	Tuesday & Saturday	9:00 AM to 5:00 PM
Waskatenau Transfer Station	Saturday	9:00 AM to 5:00 PM

WINTER HOURS: November 1st to March 31st

Smoky Lake Landfill	Tuesday & Saturday	10:00 AM to 4:00 PM
Spedden Landfill	Wednesday & Sunday	10:00 AM to 4:00 PM
Bellis Transfer Station	Wednesday & Saturday	10:00 AM to 4:00 PM
Vilna Transfer Station	Tuesday & Saturday	9:00 AM to 5:00 PM
Waskatenau Transfer Station	Saturday	9:00 AM to 5:00 PM

WASTE OPERATIONAL GUIDELINES

OPERATION GUIDELINES:

All transfer sites will accept the following waste:

(Warspite and all the subdivision and lake sites only accept household waste)

- General household waste
- Metal, stoves, fridges, freezers, etc.
- Plastic oil jugs/oil/filters
- Plastic milk containers
- Paint/paint cans
- Wood and burnables, branches, etc.
- Grass clippings/garden waste
- Tires
- Plastic bale twine/bale wrap
- Electronic waste/TVs, computers, printers, etc.
- Propane tanks
- Batteries (vehicles)
- Shingles, building material, wood, concrete, drywall
- All inert material, tree roots, mattresses, beds, furniture



Herbicide and pesticide containers: Smoky Lake, Vilna and Spedden.

Sewage: Can be dumped at Warspite & Bellis lagoons, only with the approval of the Smoky Lake County Environmental Operations Department.

NO SITES WILL ACCEPT:

- Hazardous waste
- Vehicle bodies
- Deceased animals
- Oilfield waste

Waste Hauled (to regional site, in kg)	2021	2020	2019	2018
Smoky Lake County	924,510	933,361	932,510	934,420
Village of Vilna	73,998	73,137	72,998	74,554
Village of Waskatenau	71,604	71,866	71,604	71,776

SPRING CLEAN UP PROMOTION

For the **entire month of May** Smoky Lake County is offering **free** disposal of appliances containing Freon at County Landfill sites for all residents of the Smoky Lake Region.



WASTE DISPOSAL RATES

Residential

½ ton	\$ 7.50
1 ton	\$ 15.00
Tandem (10 yards)	\$ 25.00
End dump (20 yards)	\$ 50.00
Roll-off bins (over 20 yards)	\$ 75.00
Fridges & Freezers	\$ 20.00

Commercial Demolition Material

Municipal Transfer Stations

	1/2 Ton	1 Ton	10 Yards	20 Yards
Cement	\$ 30	\$ 50	\$ 200	\$ 250
Shingles	\$ 30	\$ 50	\$ 200	\$ 250
General Demolition	\$ 30	\$ 50	\$ 200	\$ 250
Mixed Load	\$ 60	\$ 100	\$ 400	\$ 500

Regional Site Transfer Station

Shingles	\$ 35/tonne
Cement	\$ 35/tonne
General Demolition	\$ 35/tonne

No Fee Disposals:

- Appliances (stoves, washers, dryers, dishwashers, microwaves, hot water tanks, barbeque's)
- Household and office furniture (tables & chairs, couches, mattresses and desks, TV's, stereos, computers)
- Unbagged leaves, grass, garden waste for composting
- Salvageable Scrap Metal
- Dry Batteries (Dry Cell)
- Wet Batteries (Cars)
- Burnable Materials
- Trees, Shrubs
- Tires



In 2021 Smoky Lake County Emergency Services Fire Departments responded to 223 calls, an increase of 27 calls from 2020. 2021 continued to challenge the Smoky Lake County Emergency Services with Covid-19 and the summer heat wave. All training and practices remained online until October when in-person training resumed with limited members at one time. Departments held practice and training on multiple nights to accommodate all members. We did not have a Covid-19 outbreak within the departments which is a huge credit to the members for following all protocols, wearing PPE, staying home if they were sick, majority getting vaccinated and participating in the Alberta Health Services rapid testing program. The second major challenge was the 2 weeks of near +40°C temperatures. Grass fires started during haying led to wildland fires, collisions on the highways and medical calls for heat exhaustion or heat stroke. Crews were challenged to keep hydrated and safe in these temperatures while providing service.

Smoky Lake County Emergency Services was hitting its stride entering the 2nd year of online training. Members completed Alberta Health Services Hand Hygiene and PPE training, first aid, flagging, WHIMS and Transportation of Dangerous Goods. 2 members completed Alberta Health Services training for administering the Covid-19 vaccines to Primary Care and Advanced Care Paramedic,

Vilna Fire Department

Vilna Fire Department responded to 93 fire calls in 2021, up 19 calls from 2020. With the majority of members contracting Covid-19 throughout the year, staffing issues became a concern and mutual aid was utilized. Vilna Fire Department experienced a tragic loss with one of its members suddenly passing away.

Smoky Lake Fire Department

Smoky Lake Fire Department responded to 108 fire calls in 2021, up 20 calls from 2020. The Town of Smoky Lake built a 60' x 40' storage building for the fire department to store all the firefighting apparatus/equipment at one location. With the majority of members contracting Covid-19 throughout the year, staffing issues became a concern and mutual aid was utilized.

Waskatenau Fire Department

Waskatenau Fire Department responded to 22 fire calls in 2021, down 12 calls from 2020.



FIRE CHIEF'S REPORT

Smoky Lake County Emergency Services

Smoky Lake County Emergency Services added to the fleet in 2021. A 2021 GMC 2500 command truck and a 2021 Can-AM 6x6 with a firefighting skid was purchased. After passing their 15 year life expectancy all 48 self-contained breathing air bottles were replacing in all 3 fire departments. The Smoky Lake Region was successful in applying for a regional grant to complete a regional study on the Fire Departments. Transitional Solutions Inc. was awarded the contract and will be providing a review and recommendations on the Regions governance, funding formulas, operations, capital purchases, 10 year master plan and how to implement these recommendations based on interviews and surveys completed by the elected officials, administrations and fire department members. A complete financial review on the fire departments from the 4 municipalities was completed as well. The study started in May of 2021 and will be completed by September of 2022.

All information in regards to the fire hazards or fire bans can be found at www.smokylakecounty.ab.ca or www.albertafirebans.ca as well, information will be posted on Smoky Lake County social media pages.

Anyone interested in joining or looking for information about your local Fire Department please contact the Smoky Lake County Office.

IMPORTANT REMINDERS

Policy Statement: 02-05: Fire Permit Agreement

Fire permits are required year round and can be obtained at the Smoky Lake County Office. Permits are subject to inspection and at the discretion of Smoky Lake County. **Fire Permits will be issued for a maximum 2-week period and brush pile/windrow burning will be maximum length of 180 feet.**

911 Reminder

Bonnyville Regional Fire Authority is authorized by Smoky Lake County as the 911 provider.

Please dial 911 and not any fire department members to report an emergency. Residents with **internet phones**, please contact your internet provider to ensure your 911 calls are directed to the right call center as residents have experienced long wait times to contact a 911 operator. **Lastly, anyone installing alarm systems please inform the alarm company with the phone number which is 780-826-2433 for all 911 services.**

MORE IMPORTANT REMINDERS

Bylaw 1285-15: Fire Protection Services

Section 6 Fire Protection Charges

- 6.1 Upon providing Fire Protection on Property within or outside the Municipality's boundaries, the Municipality will send an invoice for Fire Protection charges to:
 - 6.1.1 the person causing or contributing to the Fire; or
 - 6.1.2 the owner or occupant of the Property.

Subject to the County Fire Chief and Chief Administrative Officer shall determine when Fire Protection charges are to be levied for fire response as per *Schedule "A": Fire Protection Charges*

County residents please be aware of this Bylaw and check with your Insurance Company on what fire protection services coverage you have.

Bylaw 1285-15: Fire Protection Services is available on the County website:
www.smokylakecounty.ab.ca/p/bylaws

On behalf of Smoky Lake County and myself, I would like to thank all of the volunteer firefighters for their time and dedication to training and responding to emergency calls in 2021.

Smoky Lake County appreciates all you do!

Scott Franchuk
Fire Chief



Working
**SMOKE ALARMS
SAVE LIVES**

Change Your Clock, Change Your Battery

"Dedicated To Life Safety"

FIRE CALL SUMMARY



Smoky Lake Fire Department		
	2021	2020
Motor Vehicle Collisions	34	32
Fires	29	24
Fire Alarms	19	14
Medicals	16	15
Dangerous Goods	8	1
Water/ Ice Rescue	2	2
TOTAL	108	88

Waskatenau Fire Department		
	2021	2020
Motor Vehicle Collisions	11	20
Fires	9	8
Fire Alarms	0	2
Medicals	2	3
Water/ Ice Rescue	2	1
TOTAL	22	34

Vilna Fire Department		
	2021	2020
Motor Vehicle Collisions	35	30
Fires	31	28
Fire Alarms	8	5
Medicals	16	10
Dangerous Goods/ Other	3	1
TOTAL	93	74

Smoky Lake County Utilities continues to accomplish exceptional service and performances in 2021.

The Smoky Lake County Natural Gas Utility has been in service for nearly 50 years in rural natural gas system operations. This natural gas system remains to be one of the largest comprehensive distribution systems in Alberta. Thus said, we must and will continue keeping up with new technology, including training our employee's ensuring competency in this transforming industry. Having dedicated competent employees within our Natural Gas Department proves to benefit our operations supporting our mission of ideal service delivery.

Health and safety is of the up-most importance and working through/with the Covid Pandemic was challenging. However, we managed to keep our Natural Gas Servicemen safe thus in turn keeping our customers safer when interaction is required.

We continue researching and considering new opportunities to build and maintain reliable rural services which includes the completion of installing a pipeline upgrade of 8.5 kms to increase gas supply to the Whitefish Lake Area within the County, purchased new fusion equipment to enable installation of larger PE - Poly Ethelene pipelines, and continue upgrading and replacing infrastructure to increase supply capabilities to areas throughout the County. We are looking at replacing all existing 7 RMO's - Regulating Metering Odorant – RMO Stations in the coming years. New RMO's vastly increased the amount of gas through put to our customers, easier operations, more accurate measurement, and odorant application are to name a few benefits. Keeping our gas infrastructure current is essential which includes installing larger gas lines and upgrading the field regulators to allow future expansion of our gas system. Operating Compressed Natural Gas - CNG trailers and a Mercaptan delivery truck continues to be apart of our operations and successfully operating these trailers kept a much-needed emergency supply of natural gas to customers throughout Alberta and brings extra revenue to the County.

I take pride in being an Elected Official and to be the Gas Chairperson delivering this message. Continuing to deliver safe uninterrupted and reliable natural gas service to customers and Smoky Lake County residents is our number one goal.

*Best Regards,
Lorne Halisky
Utilities Chairperson*

NATURAL GAS MANAGER’S REPORT

2021 was another busy year with new gas line installations, line locating, service calls, custom work, keeping up with training, operating the Natural Gas Mercaptan delivery truck for the Federation of Alberta Gas Co-ops, and operating the Emergency Compressed Natural Gas trailers for Gas Alberta Inc.

The Natural Gas Department continues to move forward with the replacement and upgrading our natural gas infrastructure which includes the underground gas lines that serve the residents of this County, as well as the pressure regulating stations to keep up with the growth in our community.

Please note, if you suspect that you smell natural gas and report it to Smoky Lake County Gas Department personnel and it is a confirmed **“UNDERGROUND”** gas leak on our pipeline, the County will pay you a \$100.00 reward for your assistance.

You now have the option to receive your Smoky Lake County Natural Gas bill by email. If you would like to receive your monthly gas bill by email please call our office during regular business hours at 780-656-3730.

Smoky Lake County Gas Department will continue working on expanding its existing services, such as the Emergency Compressed Natural Gas trailer and Mercaptan delivery truck, which generates alternative revenue for our department.

Don’t forget to make sure your contact information with us is kept current. This allows us to be able to call you if an emergency arises.

Daniel Moric
Natural Gas Utility Manager

**Effective January 1, 2015 the Gas Service
Installation Fee, subject to change, is:**

URBAN \$3,500.00 plus GST
RURAL \$7,000.00 plus GST

(Policy No. 09-03)

**IF YOU SMELL NATURAL GAS OR
THINK YOU SMELL NATURAL GAS
DO NOT HESITATE TO CALL**

780-656-3037

PLANNING & DEVELOPMENT MANAGER'S REPORT

The Planning & Development Department manages land use in Smoky Lake County through various activities, including long-range planning and forecasting, formulating land use plans and policies, conducting public consultations on proposed land use changes and is responsible for providing a range of services related to planning, land use and development. These include services such as:

- Development Permits
- Subdivisions
- Rezoning Applications
- Compliance Certificates
- Business Licenses
- Road Closures
- Encroachment Agreements
- Sale of Municipally-Owned Lands
- Heritage Management, Preservation and Promotion & Designation of Municipal Historic Resources

The Planning & Development Department is responsible for administering a range of planning documents including:

- Land Use Bylaw
- Municipal Development Plan
- Intermunicipal Development Plans
- Area Structure Plans
- Alberta Land Use Framework
- Provincial Legislation Pertaining to Land Use and Planning

For more information please contact:

Jordan Ruegg
Planning and Development Manager
780-656-3730 or 780-650-5207
jruegg@smokylakecounty.ab.ca



DEVELOPMENT PERMITS

No development shall take place within the County unless a Development Permit has been issued by the Development Authority.

According to the Land Use Bylaw, “development” is defined as:

- A. The carrying out of any construction or excavation, or other operations, in, on, over or under land;
- B. The making of any change in the use or intensity of use of any land, buildings or premises, and, without restricting the generality of the foregoing, includes the removal and/or displacement of topsoil;
- C. In a building or on a parcel used for dwelling purposes, any increase in the number of families occupying and living in the building or on the parcel; and any alteration or additions which provide for an increase in the number of dwelling units within the building or on the parcel;
- D. The placing of refuse or waste material on any land;
- E. An excavation or stockpile and the creation of either of them;
- F. A building or an addition to or replacement or repair of a building and the construction or placing of any of them in, on, over or under land;
- G. The resumption of the use for which land or buildings had been previously utilized;
- H. The use of the land for the storage or repair of motor vehicles or other machinery or equipment;
- I. The continued use of land or of a building for any purpose of which it is being used unlawfully when this Bylaw comes into effect;
- J. The more frequent or intensive use of land for the parking or trailers, bunkhouses, portable dwellings, skid shacks or any other type of portable building whatsoever whether or not the same has been placed or affixed to the land in any way;
- K. The placement of an already constructed or a partially constructed building on a parcel of land; and
- L. The erection of signs.

Why do I need a Development Permit?

A Development Permit ensures that a development is setback far enough from property lines, roads, steep slopes, waterbodies and oil and gas facilities to ensure safe location of developments.

DEVELOPMENT PERMITS

How long does it take to get a Development Permit?

It is important to plan ahead when applying for a Development Permit by submitting your application well in advance of your anticipated commencement date to avoid delays.

According to the *Municipal Government Act*, a Development Authority must make a decision on a Development Permit within 40-days. The 40-day period begins once the Development Authority is satisfied that all of the necessary information has been submitted, the application fee has been paid and the application is deemed complete.

Permitted VS. Discretionary Uses

Developments are organized into two main categories under the Smoky Lake County Land Use Bylaw. Decisions on **Permitted Uses** are made by the Development Officer, whereas decisions on **Discretionary Uses** are made by the County’s Municipal Planning Commission and are subject to adjacent landowner notification and a 14-day appeal period.

LAND USE BYLAW

Smoky Lake County Land Use Bylaw No. 1272-14 establishes Land Use Districts for all land within the County limits and prescribes Permitted and Discretionary Uses for these Districts. The Land Use Bylaw also contains provisions regarding setback requirements, lot coverage, building heights, subdivision regulations as well as other provisions designed to ensure the responsible and efficient development of land.



SUBDIVISIONS

A subdivision is required when two or more titled properties are created from a single titled property. A subdivision is required when:

1. If a person owns a quarter section and wants to sell a portion of that quarter section to another person, or if they want to sell most of the quarter section and keep a small portion for themselves;
2. If a person owns part of a quarter section and wants to do the same;
3. If a person owns a Lot or a Block on a Plan and wants to do the same;
4. If a person owns a quarter section, a part of a quarter section, a Lot or a Block and they want to sell several portions of that area to several persons;
5. If a person owns several Lots or Blocks on a Plan and wants to create more Lots or Blocks;
6. If a person owns a titled area that is split by a road, a railroad, a river or a lake, and they want to divide the titled area using the road, railroad, river or lake as a boundary;
7. If a person owns, in one title, several Lots on a Plan registered prior to July 1, 1950 (prior to plan 1966 HW) and they want to divide them into separate titles; and
8. If a person or two people own two title areas (parts of quarter sections, Lots, or Blocks) and they want to change the boundaries of the titled areas (boundary adjustment).

Council has appointed **Municipal Planning Services (2009) Ltd.** to act as the County’s Subdivision Authority. Application forms and fee schedules can be obtained from the County office. All subdivision applications must be submitted directly to:

MUNICIPAL PLANNING SERVICES (2009) LTD.
#206, 17511-107 Avenue
Edmonton, AB, T5S 1E5
Phone: 780-486-1991
Fax: 780-483-7326

The Subdivision Authority has 60 days to make a decision on an application. Once a subdivision application is approved, you will be mailed the conditional approval along with a copy of the approved tentative plan. A conditional subdivision approval is valid for a period of one year. The conditional approval and approved tentative plan from Municipal Planning Services (MPS) must then be submitted to an Alberta Land Surveyor to have a survey prepared for registration at the Land Titles Office.

BUSINESS LICENSES

Starting a business in Smoky Lake County?

You may be required to obtain both a Business License and a Development Permit. Business License's are issued on an annual basis at no cost. Please contact the Planning and Development Department for more information at 780-656-3730.

COMPLIANCE CERTIFICATES

Are you thinking of buying or selling property?

Compliance Certificates are typically requested when real estate is sold. A Compliance Certificate is confirmation from Smoky Lake County that any existing development located on the subject property meets the regulations under the Land Use Bylaw. Application forms can be obtained from the County and must be submitted along with two original Real Property Reports prepared by a registered Alberta Land Surveyor. Please allow approximately two weeks for processing a Compliance Certificate.

REZONING

When is rezoning your property necessary?

Rezoning may be necessary in two situations: you wish to develop your land, without subdividing, in a way that is not allowable under its current zone **or** you wish to subdivide land into parcels used for a different purpose. In many cases, a rezoning application may be accompanied by a subdivision or Development Permit applications. Contact the Planning and Development Department for more information on rezoning your property.

Planning & Development application forms are available at the County Office, or can be downloaded from our website at:

www.smokylakecounty.ab.ca

SAFETY CODES PERMITS

The Inspections Group Inc. provides compliance monitoring services in the building, electrical, plumbing and gas disciplines throughout Smoky Lake County. Applications are available at the County Office or via our website and must be submitted with the appropriate fees directly to:

THE INSPECTIONS GROUP INC.
12010 111 Ave NW, Edmonton, AB, T5G 0E6
Phone: 1-866-554-5048
Fax: 1-866-454-5222



Before you begin any activities which may disturb the ground, such as construction or home improvement activities, it is the land owner's responsibility to locate any oil, gas, power and telephone lines.

ALBERTA ONE CALL
Phone: 1-800-242-3447

Are you planning a project in the future?

Please note that from March to September is a busy time of year in this department. To ensure your construction can start on time, please make your application at least 2-4 months prior to planned construction date in order to maximize the construction season. We welcome and encourage discussions before a planning-related application is submitted.

Please call us at 780-656-3730 to book a meeting at your convenience.

Smoky Lake County considers the preservation and conservation of its heritage and historic resources to be an important part of its Strategic Plan. When managed correctly, heritage and historic resources can act as assets that drive economic development, attract tourists and instill community pride and spirit!

Throughout 2020, the Smoky Lake County Regional Heritage Board was instrumental in leading the County's heritage management, conservation and preservation efforts through a wide range of activities, including:

- Conducted a review of the Heritage Management Plan;
- Investigated opportunities for grant funding/donations for heritage restoration projects;
- Recommended municipal designation of heritage resources;
- Developed a heritage-based presentation, and educational games that were utilized in grade five social studies classes;
- Conducted structured oral history interviews with multiple participants;
- Produced several multimedia presentations promoting heritage in the region;
- Wrote articles for the Smoky Lake Signal and Victoria Homeguard Newsletter to raise awareness of heritage in the region;
- Oversaw contractors working on the House in the Middle of the Road restoration project and produced a brochure detailing the House in the Middle of the Road;
- Organized a public heritage event to promote heritage in the region; and
- Set up a Facebook page to promote heritage and cultural activities within the County.

**Connect with the Smoky Lake County
Regional Heritage Board on Facebook**

<https://www.facebook.com/SLCRHB/>

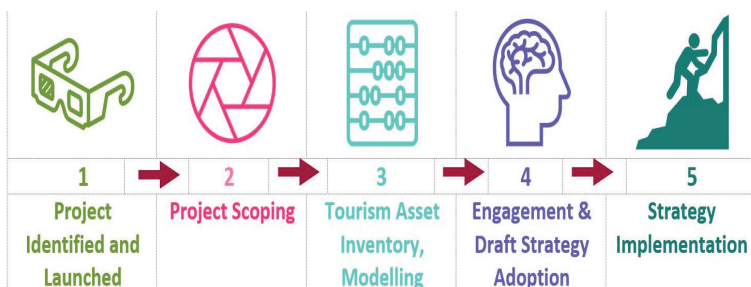


VICTORIA DISTRICT ECONOMIC DEVELOPMENT STRATEGY

In June of 2020, Smoky Lake County, in conjunction with the Town of Smoky Lake, adopted the Victoria District Economic Development Strategy Bylaw 1372-20.

The purpose of the Victoria District Economic Development Strategy is to review the current status of the tourism economy within the Smoky Lake Region and to provide a vision for its future growth and development. The Strategy will leverage current tourism and heritage assets to drive economic development within the Region by creating a tourism corporation that will invest in and provide loans to tourism-based enterprises, and support Regional tourism marketing initiatives.

STRATEGY PROCESS



The Victoria District Economic Development Strategy aligns with our Values:

- We believe in the preservation and promotion of our cultures, our heritage and our ecological assets
- We want to enhance the experiences of our visitors by sharing our assets in an authentic way
- We want to maintain our community identity and lifestyle while sharing our assets



Métis Crossing



Ukrainian Culture



Agriculture



McDougall Gravesite



Victoria Settlement



St. Elias Church by Steve Ricketts

Road Projects

Smoky Lake County Public Works completed a variety of road projects in 2021 which included:

- 3 Blade-Mix Oil Treatment Projects (2 miles)
- 3 Chip-Seal Projects 2.5 miles)
- 9 Magnesium Chloride Base Stabilization Projects (19.5 miles)
- 1 Construction Project (0.5 mile)
- Completed 11 MG30 Dust Controls and 2 oil base dust controls

In 2021, 245 miles of County road ways were gravelled as per schedule. 291 miles are proposed to receive gravel in 2022.

The road plan for 2022 includes 1 paving project, 8 road rehabilitation projects and 11 MG30 projects.

Gravel haul roads within the County MG30 Base Stabilization/ Dust Controls applied (7.5 miles). The same will take place in 2022.

Culvert Program

The culvert crew stayed on top of any arising problems by following their maintenance program, which includes:

- Spring clearing of snow from culvert inverts at high flow areas
- Steaming icy or plugged culverts
- Insuring culverts are repaired and free of debris
- Installation of 81 new culverts

Patching

The patching crew was out continuously repairing holes and broken up cold mix on dust controls and oil base roads. Throughout the year, over 725 tonne of cold mix was placed. As part of our maintenance procedures, the 2022 season will begin as soon as conditions are stable and dry enough to place the cold mix material.

Brushing

The hydro-axe will once again be operating full time, resuming the clearing process as soon as conditions allow work within the ditch portion of the right-of-way. 11 miles of hydro-axing was completed in 2021.

Brushing and chipping of dead-fall and large trees within the county right of way, as well as brushing for site lines continues as per policy.

The dewatering program of pit-run for the purpose of crushing to gravel, continued until frost hindered our progress in January. In 2021, 95,000 tonne of rock was stock piled. We will continue the stripping and rock excavation in April.

PUBLIC WORKS MANAGER'S REPORT

Bridges

Bridge File #09915; RR 164, north of HWY 28: repairs were completed and the bridge once again open to traffic on August 23, 2021.

All other bridge repair will resume once Provincial funding becomes available. Smoky Lake County will continue with inspections followed by scheduled repairs of replacement on a priority basis.

Snow Removal

The winter of 2021 provided great challenges as the snow amount and drifting kept the Public Works staff very busy throughout the season. Tractors completed 12 rounds of snow removal on 255 private residential driveways through the County offered flag purchase plan. Public Works thanks the residents for their patience with the timing of snow removal as tractors assist on hamlet roads and alleys prior to beginning driveways. The 4 tractors designated to snow removal have their specified work boundaries, alternating routes after each winter event to allow for equal early completion.

Signs

In 2021, 76 signs were repaired or replaced due to damage or theft. Staff will continue to inspect roads for proper signage needing repair or replacement. Public Works appreciates your co-operation on notification of any sign issues that may arise.

Community Work

Public Works Department takes pride in assisting with Community Projects and Events. In 2021 assistance was given to organizations such as:

- Victoria Trail Heritage Society
- 4-H Clubs
- Métis Crossing
- Hanmore Lake Bible Camp
- Bonnie Lake Scout Camp
- Various Church's and Cemeteries
- Smoky Lake Golf Club

2021 maintenance and scheduled projects were completed in a safe, timely fashion. We appreciate all the calls from local residents through out each season and we will continue to welcome and deal with all concerns. Thank you for the kind words expressed to the Public Works Department.

Doug Ponich
Public Works Manager

With the co-operation of oil companies, gravel haulers, logging contractors, farmers and other contractors contacting the County for **Road Haul Agreements and Minor Haul Road Agreements**, the County is able to keep road damage to a minimum.

When damage does occur, the Haul Road Agreement facilitates cooperation between the user and the County, either for the user repair the road to a set standard or to compensate the County to cover the cost of repairing the damage. Farmers who are hauling for farm purposes that potentially cause damage to a road are asked to notify us immediately of the situation as it may be dealt with differently than if notified by a third party.

The use of the Road Haul Agreements monitors the condition of the road and are of benefit to both the Company and the County.

The County did not place road bans on all gravel roads, instead time restrictions and assigned designated routes according to conditions were applied. The County will use these practices in 2021, as long as there is cooperation from the users.

Gravel roads that are being abused will be banned.

Be aware that the cost for the time to notify us prior to moving heavy loads is minor compared to what it would cost to repair a damaged road.

Anyone with larger equipment or trucks (e.g. air seeders, bale, grain or silage trucks) is asked to use a pilot vehicle in front when equipment takes up more than two thirds of the road top; as to allow them the choice of taking an alternate route or pulling over and waiting for them to pass. Also being courteous to traffic on County gravel roads by reducing speed and pulling over while passing others or at residences will reduce dust and decrease the chance of accidents.

I would like to thank all individuals and farmers who are hauling heavy loads on County roads for their cooperation. We kindly request your continued support and to please call *Bob Novosiwsky, Industry Liaison Officer and Road Foreman at 780-650-5100* or *Doug Ponich, Public Works Manager at 780-650-5101* for designated routes and time restrictions on gravel roads so that we can keep road damage to a minimum.

Cooperation and communication is in the best interest of all.

A 75% road ban is in effect on all posted oiled or paved roads in the County.

Bob Novosiwsky
Industry Liaison Officer and Road Foreman



GRAVEL RATES

GRAVEL RATES (per tonne)		
	Ratepayers	Other
Royalty	\$5.00	\$6.00
Crushing Costs	\$12.00	\$12.00
Reclamation	\$2.00	\$2.00
Loading	\$0.00	\$2.00
Hauling	\$15.00	N/A
TOTAL COST	\$34.00 Tandem*	\$22.00

***Tandem:** Average loaded 10.0 tonne.
 Total truck weight loaded 20.5 tonne

SAND RATES (per tonne)		
	Ratepayers	Other
Royalty	\$1.00	\$3.00
Reclamation	\$2.00	\$2.00
Loading	\$0.00	\$2.00
Hauling	\$15.00	N/A
TOTAL COST	\$18.00 Tandem*	\$7.00



Smoky Lake County will sell on an annual basis the equivalent of a **maximum 120 tonnes** total per resident household of gravel and/or sand material to be used within the Smoky Lake County boundaries.

2021 ROAD PROJECTS COMPLETED

OIL TREATMENT/ PAVING

Project Name	# Days	Length/ Miles	Estimate Cost (\$)	Actual Cost (\$)
Twp 594 between RR 174 - RR 174A	1	0.5	\$ 65,000.00	\$ 80,598.71
Twp 594 between RR 174A - RR 175	1	0.5	\$ 65,000.00	\$ 37,322.90
Twp 594 between RR 175 - RR 180	2	1	\$ 135,000.00	\$ 105,332.57
TOTAL	4	2	\$ 265,000.00	\$ 223,254.18

CHIP-SEAL

Project Name	# Days	Length/ Miles	Estimate Cost (\$)	Actual Cost (\$)
RR 170 between Twp 600 - Twp 601	2	1	\$ 67,160.00	\$ 61,241.89
RR 170 between Twp 601A - Twp 602	1	0.5	\$ 33,580.00	\$ 31,731.79
Twp 612 between Hwy 855 - RR 174	2	1	\$ 70,500.00	\$ 67,022.26
TOTAL	5	2.5	\$ 171,240.00	\$ 159,995.94

REHABILITATION

Project Name	# Days	Length/ Miles	Estimate Cost (\$)	Actual Cost (\$)
RR 124 between Twp 601 - Twp 603A	4	2.5	\$ 40,000.00	\$ 22,192.33
Twp 602 between Hwy 36 - RR 140	3	2	\$ 50,000.00	\$ 67,133.87
Twp 602 between Hwy 36 - RR 140	5	3	\$ 75,000.00	\$ 32,680.04
RR 122 between Twp 591 - Twp 592	2	1	\$ 25,000.00	\$ 9,507.55
Twp 590 between RR174(n)-RR 180(s)	2	1.25	\$ 28,000.00	\$ 17,081.29
Twp 595A between RR 171 - Hwy 28	3.5	2.25	\$ 50,000.00	\$ 26,614.79
Twp 602 between Hwy 855 - RR 172	2	1	\$ 20,000.00	\$ 9,334.90
RR 181 between Twp 604 - Twp 605	2	1	\$ 30,000.00	\$ 46,795.49
TOTAL	23.5	14	\$ 318,000.00	\$ 231,340.26

CONSTRUCTION

Project Name	# Days	Length/ Miles	Estimate Cost (\$)	Actual Cost (\$)
Twp 583A between RR 130 - RR 131	6	0.5	\$ 60,000.00	\$ 54,113.97
Twp 592 between RR 171 - RR 172	12	1	\$ 130,000.00	\$ 1,079.61
TOTAL	18	1.5	\$ 190,000.00	\$ 55,193.58

2021 ROAD PROJECTS COMPLETED

MG HAUL ROADS				
Project Name	# Days	Length/ Miles	Estimate Cost (\$)	Actual Cost (\$)
Twp 584 between Hwy 855- RR 165	4	5.5	\$ 121,000.00	\$ 87,978.40
Twp 582A & 582 between Hwy 855- RR 172A	3	2.0	\$ 44,000.00	\$ 26,529.44
TOTAL	7	7.5	\$ 165,000.00	\$ 114,507.84

GRAVELLING					
Miles per Division	Recommended Miles	Recommended Gravel (tonnes)	Estimate Cost (\$)	Actual Gravel (tonnes)	Actual Cost (\$)
Division 1 144.0	41.0	6,861.0	\$ 144,081.00	6,836.08	\$ 160,732.71
Division 2 218.5	82.0	13,009.0	\$ 299,207.00	12,307.19	\$ 302,054.68
Division 3 159.5	32.5	5,132.0	\$ 71,848.00	4,974.54	\$ 102,523.71
Division 4 167.0	37.0	5,818.5	\$ 87,277.50	5,058.08	\$ 97,994.66
Division 5 219.0	53.0	8,423.0	\$ 126,345.00	7,603.14	\$ 147,074.48
Total Miles 908.0	Total Miles Recommended 245.5	Total Gravel Recommended 39,243.5	Total Estimated \$ 728,758.50	Actual Gravel 36,779.03	Total Actual Cost \$ 810,380.24
Contingency:		5,000.0	\$90,000.00	3,504.05	\$ 74,241.25
TOTAL		44,243.50	\$ 818,758.50		
Road Repair:				15,426.57	\$ 331,108.48

Did You Know?!

Smoky Lake County contains a land area of 3,412.92 square km's and a total of 908 miles of road.

RESPECTING ROAD-RIGHT-OF-WAY BYLAW 1241-12

A reminder to the residents of Smoky Lake County regarding Bylaw 1241-12: Respecting Road Right of Way

- 2.10 **Road right of way** means:
- 2.10.1 A road allowance established by a survey, made under the Alberta Surveys Act, or
 - 2.10.2 A road widening, road diversion, road, street, avenue, lane, alley, walkway, or other public right of way as shown on a plan of survey registered in the Northern Alberta Land Registration District.
- 2.11 **Shoulder:** means a portion of the road top, between the travel lane and the top of back of slope, leading to the ditch bottom. May vary in width from 2 meters on highways to 0.6 meters on gravel roads.

Section 3: Prohibitions

- 3.1 No person shall dispose of, or cause to be disposed of, any litter on a road right of way.
- 3.2 No person shall cultivate, or cause to be cultivated, a road right of way or any portion thereof.
- 3.3 No person shall remove, cut or otherwise destroy trees or shrubs located on a road right of way.
- 3.4 No person shall remove any soil, sand or gravel from a road right of way.
- 3.5 No person shall grade, ditch or otherwise change the contour of a road right of way.
- 3.6 No person shall deposit snow upon the traveled portion, shoulder or side slope of any road right of way.
- 3.7 No person shall construct any improvement upon the road right of way.
- 3.8 No person shall deposit matter that will interfere with or plug up a culvert.
- 3.9 No person shall apply used or waste refined oil on road surfaces within County road right of way.

For the complete bylaw, visit:

<http://www.smokylakecounty.ab.ca/bylaws.html>

POLICIES & IMPORTANT DATES

The most current policies and application forms can all be found on the Smoky Lake County website at www.smokylakecounty.ab.ca/p/policies or by calling 780-656-3730.

IMPORTANT DATES & DEADLINES

Contract Trucks & Equipment

Policy Statement 03-04: Hiring of Contract Trucks and Equipment
Deadline to apply: April 30th of each year

Dust Control

Policy Statement 03-39: Dust Control
Deadline to apply: May 1st of each year

Hay Permits

Policy Statement 62-08: Hay Permits on County Right-of-Way
Deadline to apply: June 1st of each year

Snow Clearing

Policy Statement 03-35: Snow Clearing
Deadline to apply: October 31st - Fees increase after October 31st
December 15th - Final deadline to apply

Remember:

If you see a down or damaged road sign please report it to the Public Works Shop at 780-656-3755

CAMPGROUNDS

Bellis Beach**Information & Reservations** 587-335-5510 (call or text)**Email** veronicabfox@mail.com**Firewood available to purchase***Hamore Lake****Information & Reservations** 780-656-6580**Website** <https://campreservations.ca/>**Firewood available to purchase***Island Lake****Information & Reservations** 780-656-6580**Website** <https://campreservations.ca/>**Firewood available to purchase***Kaduk Lake****Information & Reservations** 587-335-5510 (call or text)**Email** veronicabfox@mail.com**Firewood available to purchase***Mons Lake** www.monslake.com**Information & Reservations** 587-335-5510 (call or text)**Email** veronicabfox@mail.com**Firewood available to purchase***Shemeluk Lake****Day Use Only****CAMPING FEES ARE \$25.00 PER UNIT PER NIGHT**

Through a tendering process, contractors are appointed to look after Bellis, Hanmore, Island, Kaduk and Mon's Lake campground facilities.

SAFETY TRAINING & DISASTER SERVICES

Smoky Lake County has shown leadership in the importance of a safe work environment by being in the Partners In Reduction program (PIR) for the last 32 years.

The County shows leadership in the following ways:

Receiving the Certificate of Recognition which demonstrates that Smoky Lake County is keeping a high standard of safety in the work place. By keeping up to new Occupational Health & Safety regulations, the County receives a better rate on WCB premiums.

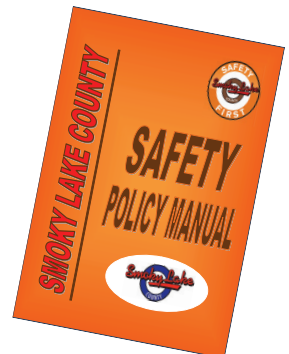
The County has an extensive Work Place Violence Policy that protects employees from such events. The county has developed a policy on drug awareness to comply with the new cannabis legislation and testing will be done when significant incident occur.

Employees participate in weekly tool box safety meetings, monthly safety committee meetings and annual safety meeting. Due to COVID the 2021 Annual Safety Meeting did not take place, but did resume in person in early spring of 2022.

The County has demonstrated to its employees that safety is important by offering in-house training and training from outside instructors.

Smoky Lake County offers courses from instructors within the County staff and from outside instructors in:

- First-aid - CPR / AED
- Ground Disturbance Training
- Defensive Driving
- Transportation of Dangerous Goods
- WHIMIS (Workplace Hazardous Materials Information System)
- Flagman Training
- New Worker Orientation
- Air Brake Training
- ATV/UTV Training
- Chain saw Training
- Forklift Training
- Safety Committee Training
- Supervisor's Role Training
- De-esclating potential violent threats
- Physiological first aid
- Reasonable suspicion training



SAFETY TRAINING & DISASTER SERVICES

Smoky Lake County has staff certified by CPTED (Crime Prevention Through Environmental Design) which can come out to farms or businesses and do an assessment and provide suggestions on how to make our places safer. Contact the Safety Officer to schedule a visit.

Every April 28 commemorates the National Day of Mourning to remember workers who have been injured, killed or suffer illness as a result of occupational accidents and hazards.

In 2021 in Alberta, 178 workers died as a result of workplace injury or illness.



Take a moment to honour lives forever changed.

Disaster Services

Smoky Lake County has been involved with EMA (Emergency Management Alberta) and has taken lead roles in preparing in the event of a disaster. The County along with the town and villages in the County has joined forces in a Regional Emergency Plan (REP). The plan will give the County, town and villages direction as to what needs to be done in the event of a disaster.

Smoky Lake County has committed some staff to be on the Regional Emergency Management Team that will respond to major disasters across the province, but the team will also respond to our area if we have a major event. This team will be extensively trained in Emergency operations centers, supported by the provincial government.

The Region has started the (EOC) Emergency Operations Centre team up and meets weekly virtually for this year's COVID incident. It's purpose is to look at the overall pandemic and make sure we are doing everything we can to make sure all the staff are safe, including our emergency workers. The team also look at how they can help the taxpayers and businesses in times of this pandemic. We ask everyone to follow the guidelines set by Alberta Health Services. We will continue to monitor the situation until it is considered under control.

Smoky Lake County is prepared for a disaster with a trained team.

Be prepared for the first 72 hours in the event of a disaster.

For information on how to build a 72 hour emergency kit see

<http://www.aema.alberta.ca/>

In the event of a disaster and to keep updated on disasters in the area go to **<http://www.emergencyalert.albe>**



*Trevor Tychkowsky
Safety Officer & Regional Disaster Services Coordinator*

**SMOKY LAKE COUNTY
CONSOLIDATED FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED

DECEMBER 31, 2021

INDEPENDENT AUDITOR'S REPORT

To the Members of Council:

Opinion

We have audited the consolidated financial statements of Smoky Lake County (the Municipality), which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations, changes in net financial assets, and cash flows and schedules 1 to 6 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 Municipality as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

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

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

(continued on next page...)

As part of the audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

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

ST. PAUL, ALBERTA
March 24, 2022

CHARTERED ACCOUNTANTS

SMOKY LAKE COUNTY: 2021 CONSOLIDATED FINANCIAL STATEMENTS

SMOKY LAKE COUNTY CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2021

	2021	2020
Financial assets		
Cash (note 2)	\$19,614,278	\$20,121,392
Taxes and grants in place receivable (note 3)	621,275	520,590
Receivables from other governments	2,421,153	1,427,404
Trade and other receivables	1,361,339	1,062,772
Investment in Gas Alberta Inc. (note 4)	67,983	67,983
	24,086,028	23,200,141
Liabilities		
Accounts payable and accrued liabilities	2,805,179	1,342,248
Employee obligations (note 5)	1,368,257	1,369,065
Deposit liabilities	329,175	231,615
Deferred revenue (note 6)	2,132,220	2,013,468
Tax sale surplus	10,122	10,069
Landfill closure and post-closure liability (note 7)	318,654	286,688
	6,963,607	5,253,153
Net financial assets	17,122,421	17,946,988
Non-financial assets		
Tangible capital assets (schedule 2)	37,683,526	36,940,936
Inventory (note 8)	3,675,856	3,520,433
Prepaid expenses	213,626	247,329
	41,573,008	40,708,698
Accumulated surplus (schedule 1, note 9)	58,695,429	\$58,655,686

**SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget (unaudited)	2021	2020
Revenues			
Net municipal taxes (schedule 3)	\$9,608,731	\$9,609,459	\$9,699,791
Sales of goods and services	852,428	856,506	789,708
Government transfers for operating (schedule 4)	398,952	903,683	776,174
Investment income	292,500	139,911	229,360
Penalties and costs of taxes	74,095	217,247	249,046
Licenses and permits	72,830	76,412	108,636
Special levies and taxes	209,040	142,490	219,076
Insurance recoveries	79,560	64,330	79,568
Rentals and leases	51,550	51,522	43,137
Gain on sale of investment	--	--	1,622,480
Natural gas	2,683,744	3,437,998	2,694,526
	<u>14,323,430</u>	<u>15,499,558</u>	<u>16,511,502</u>
Expenses			
Legislative	512,218	475,990	456,662
Administration	2,522,148	2,241,550	2,297,355
Protective services	953,872	944,084	893,217
Transportation	8,222,284	7,549,022	7,057,639
Water and wastewater	572,524	595,267	574,660
Landfill	693,563	542,296	469,034
Further education	125,700	112,843	114,048
Agriculture services	876,992	808,014	655,000
Municipal planning, community & economic development	1,123,682	576,877	729,407
Recreation and culture	463,378	347,197	391,358
Natural gas	2,688,244	3,530,172	2,730,596
	<u>18,754,605</u>	<u>17,723,312</u>	<u>16,368,976</u>
Deficiency of revenues over expenses before other	(4,431,175)	(2,223,754)	142,526
Other			
Loss on disposal of tangible capital assets	205,000	(97,570)	(12,220)
Government transfers for capital (schedule 4)	3,455,375	2,361,066	868,521
Excess (deficiency) of revenues over expenses	(770,800)	39,742	998,827
Accumulated surplus, beginning of year	58,655,687	58,655,687	57,656,859
Accumulated surplus, end of year	\$57,884,887	\$58,695,429	\$58,655,686

SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget	2021	2020
	(unaudited)		
Excess (deficiency) of revenues over expenses	\$(770,800)	\$39,742	\$998,827
Acquisition of tangible capital assets	(4,008,713)	(3,203,812)	(699,026)
Amortization of tangible capital assets	2,289,800	2,291,363	2,332,353
Proceeds on disposal of tangible capital assets	--	72,289	9,200
Loss (gain) on disposal of tangible capital assets	(205,000)	97,570	12,220
	(1,923,913)	(742,590)	1,654,747
Decrease (increase) in prepaid expenses	--	33,703	(15,546)
Decrease (increase) in inventory	--	(155,423)	(551,658)
	(1,923,913)	(864,310)	1,087,543
Increase (decrease) in net financial assets	(2,694,713)	(824,568)	2,086,369
Net financial assets, beginning of year	17,946,988	17,946,989	15,860,619
Net financial assets, end of year	<u>\$15,252,275</u>	<u>\$17,122,421</u>	<u>\$17,946,988</u>

**SMOKY LAKE COUNTY
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	2021	2020
Net inflow (outflow) of cash related to the following activities:		
Operating		
Excess of revenues over expenses	\$39,742	\$998,827
Items not affecting cash:		
Amortization of tangible capital assets	2,291,363	2,332,353
Loss on disposal of tangible capital assets	97,570	12,220
Gain on sale of investment	--	(1,622,480)
	<u>2,428,675</u>	<u>1,720,920</u>
Non-cash charges to operations (net change):		
Taxes and grants in place receivable	(100,685)	169,764
Receivables from other governments	(993,749)	(284,644)
Trade and other receivables	(298,566)	(83,965)
Inventory	(155,423)	(551,658)
Prepaid expenses	33,703	(15,546)
Accounts payable and accrued liabilities	1,462,931	351,742
Employee obligations	(808)	63,994
Deposit liabilities	97,560	(37,780)
Deferred revenue	118,752	896,109
Tax sale surplus	53	5,762
Landfill closure and post-closure	31,966	23,188
	<u>195,734</u>	<u>536,966</u>
Net cash from operations	<u>2,624,409</u>	<u>2,257,886</u>
Capital		
Acquisition of tangible capital assets	(3,203,812)	(699,026)
Proceeds on disposal of tangible capital assets	72,289	9,200
	<u>(3,131,523)</u>	<u>(689,826)</u>
Investing		
Increase in restricted cash	(169,379)	(700,666)
Proceeds from sale of CCI	--	2,722,373
	<u>(169,379)</u>	<u>2,021,707</u>
Change in cash during the year	<u>(676,493)</u>	<u>3,589,767</u>
Cash, beginning of year	<u>19,198,560</u>	<u>15,608,793</u>
Cash, end of year	<u>\$18,522,067</u>	<u>\$19,198,560</u>
Cash is made up of:		
Cash	\$19,614,278	\$20,121,392
Less restricted cash	(1,092,211)	(922,832)
	<u>\$18,522,067</u>	<u>\$19,198,560</u>

SMOKY LAKE COUNTY
SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2021	2020
Balance, beginning of year	\$6,313,997	\$15,400,754	\$36,940,936	\$58,655,687	\$57,656,860
Excess of revenues over expenses	39,742	-	-	39,742	998,827
Funds used for tangible capital assets	(2,361,066)	(842,746)	3,203,812	-	-
Annual amortization expense	2,291,363	-	(2,291,363)	-	-
Disposals of tangible capital assets	169,859	-	(169,859)	-	-
Funds designated for future use	(452,258)	452,258	-	-	-
Change in accumulated surplus	(312,360)	(390,488)	742,590	39,742	998,827
Balance, end of year	\$6,001,637	\$15,010,266	\$37,683,526	\$58,695,429	\$58,655,687

**SMOKY LAKE COUNTY
SCHEDULE 2 - TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2021	2020
Cost								
Balance, beginning of year	\$5,144,068	\$1,459,980	\$4,815,100	\$50,435,301	\$12,166,225	\$6,032,568	\$80,053,242	\$79,383,036
Acquisition of tangible capital assets	174,876	9,050	26,142	782,046	967,590	879,962	2,839,666	755,868
Construction-in-progress	--	--	252,272	(104,025)	215,899	--	364,146	(56,842)
Disposal of tangible capital assets	--	--	--	--	(156,048)	(477,652)	(633,700)	(28,820)
Balance, end of year	5,318,944	1,469,030	5,093,514	51,113,322	13,193,666	6,434,878	82,623,354	80,053,242
Accumulated amortization								
Balance, beginning of year	--	947,759	1,587,100	30,201,515	6,284,220	4,091,712	43,112,306	40,787,353
Annual amortization	--	53,253	89,632	1,170,662	684,728	293,088	2,291,363	2,332,353
Accumulated amortization on disposals	--	--	--	--	(129,923)	(333,918)	(463,841)	(7,400)
Balance, end of year	--	1,001,012	1,676,732	31,372,177	6,839,025	4,050,882	44,939,828	43,112,306
Net book value of tangible capital assets	\$5,318,944	\$468,018	\$3,416,782	\$19,741,145	\$6,354,641	\$2,383,996	\$37,683,526	\$36,940,936
2020 Net book value of tangible capital assets	\$5,144,068	\$512,221	\$3,228,000	\$20,233,786	\$5,882,005	\$1,940,856	\$36,940,936	

**SMOKY LAKE COUNTY
SCHEDULE 3 - PROPERTY TAXES LEVIED
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget (unaudited)	2021	2020
Taxation			
Residential and farmland	\$3,695,180	\$3,707,474	\$3,514,675
Non-residential	949,892	943,604	1,004,719
Machinery and equipment	1,088,485	1,082,114	1,232,012
Linear property	6,289,094	6,288,683	6,382,279
Grants in place	66,395	66,395	33,169
	<u>12,089,046</u>	<u>12,088,270</u>	<u>12,166,854</u>
Requisitions			
Alberta School Foundation Fund	1,989,191	1,987,085	1,960,283
Smoky Lake Foundation	468,251	468,927	482,894
Designated Industrial Property	22,873	22,799	23,886
	<u>2,480,315</u>	<u>2,478,811</u>	<u>2,467,063</u>
Net municipal taxes	<u><u>\$9,608,731</u></u>	<u><u>9,609,459</u></u>	<u><u>\$9,699,791</u></u>

**SCHEDULE 4 - GOVERNMENT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget (unaudited)	2021	2020
Transfers for operations			
Federal grants	\$(3,000)	\$(70,725)	\$(16,800)
Provincial	(329,008)	(733,007)	(655,746)
Local governments	(66,944)	(99,951)	(103,628)
	<u>(398,952)</u>	<u>(903,683)</u>	<u>(776,174)</u>
Transfers for capital			
Provincial	(3,455,375)	(2,361,066)	(830,083)
Local governments	--	--	(38,438)
	<u>(3,455,375)</u>	<u>(2,361,066)</u>	<u>(868,521)</u>
Total government transfers	<u><u>\$(3,854,327)</u></u>	<u><u>\$(3,264,749)</u></u>	<u><u>\$(1,644,695)</u></u>

SMOKY LAKE COUNTY
SCHEDULE 5 - CONSOLIDATED EXPENSES BY OBJECT
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget (unaudited)	2021	2020
Expenses			
Salaries, wages and benefits	\$7,950,124	\$7,243,309	\$7,233,796
Contracted and general services	2,746,830	2,444,053	2,349,376
Purchases from other governments	211,521	212,750	194,968
Materials, goods, supplies and utilities	2,782,204	2,846,310	2,222,953
Provision for allowances and bad debts	200,000	249,747	401,271
Transfers to other governments	52,000	61,582	62,877
Transfers to individuals and organizations	1,400,536	310,057	291,461
Bank charges and short-term interest	6,150	5,260	3,790
Tax adjustments	3,000	116,631	15,058
Natural gas purchases	1,112,440	1,942,250	1,261,073
Amortization of tangible capital assets	2,289,800	2,291,363	2,332,353
Total expenses	\$18,754,605	\$17,723,312	\$16,368,976

SMOKY LAKE COUNTY
SCHEDULE 6 - SEGMENTED DISCLOSURE
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Government	Protective Services	Transportation Services	Environmental Services	Planning Community Services	Agriculture	Recreation and Culture	Gas	2021
Revenue									
Net municipal taxes	\$9,609,459	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$9,609,459
Government transfers for operating	229,150	124,811	--	--	264,711	156,284	128,727	--	903,683
User fees & sales of goods	95,415	1,900	251,984	295,336	--	--	--	3,418,110	4,062,745
Investment income	121,511	--	--	--	--	--	--	18,400	139,911
Other operating revenues	379,412	134,222	140,203	2,508	66,312	--	41,215	19,888	783,760
Government transfers for capital	304,690	--	1,941,376	--	--	115,000	--	--	2,361,066
	<u>10,739,637</u>	<u>260,933</u>	<u>2,333,563</u>	<u>297,844</u>	<u>331,023</u>	<u>271,284</u>	<u>169,942</u>	<u>3,456,398</u>	<u>17,860,624</u>
Expenses									
Salaries, wages & benefits	1,400,827	306,738	3,140,429	550,802	304,434	490,143	104,174	945,763	7,243,310
Contract & general services	721,652	412,276	704,271	225,058	240,264	102,031	32,992	218,259	2,656,803
Goods & supplies	118,352	109,990	2,121,537	117,696	311	154,861	55,007	2,110,805	4,788,559
Transfers to others	59,158	--	--	61,582	144,711	--	106,188	--	371,639
Other expenses	356,324	--	--	2,309	--	--	--	13,005	371,638
Loss (gain) on disposal of assets	(705)	--	(17,300)	132,983	--	(708)	(3,200)	(13,500)	97,570
	<u>2,655,608</u>	<u>829,004</u>	<u>5,948,937</u>	<u>1,090,430</u>	<u>689,720</u>	<u>746,327</u>	<u>295,161</u>	<u>3,274,332</u>	<u>15,529,519</u>
Net revenue before amortization	8,084,029	(568,071)	(3,615,374)	(792,586)	(358,697)	(475,043)	(125,219)	182,066	2,331,105
Amortization expense	(61,227)	(115,142)	(1,582,785)	(180,213)	--	(60,819)	(48,837)	(242,340)	(2,291,363)
Excess (deficiency) of revenues over expenses	<u>\$8,022,802</u>	<u>\$(683,213)</u>	<u>\$(5,198,159)</u>	<u>\$(972,799)</u>	<u>\$(358,697)</u>	<u>\$(535,862)</u>	<u>\$(174,056)</u>	<u>\$(60,274)</u>	<u>\$99,742</u>

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

1. Significant Accounting Policies

The consolidated financial statements of the Smoky Lake County are the representations of management prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the county are as follows:

Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the county and are, therefore, accountable to the county Council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties.

Interdepartmental and organizational transactions and balances are eliminated.

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, 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, services performed or the tangible capital assets are acquired.

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the period. Such estimates include allowance for uncollectable receivables, provision for amortization of tangible capital assets, and payables. These estimates are reviewed periodically and as adjustments become necessary, they are reported in operations in the period in which they become known.

Cash

Cash is defined as petty cash and cash in chequing and savings accounts adjusted for outstanding cheques and deposits.

Investments

Investments are recorded at amortized cost.

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

Significant Accounting Policies - continued

Requisition Over-levy and Under-levy

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

Tax Revenue

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.

Government Transfers

Government transfers are the transfer of assets from other governments 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 in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

Landfill Closure and Post-Closure Liability

Pursuant to the Alberta Environmental Protection and Enhancement Act, the county is required to fund the closure of its landfill site and provide for post-closure care of the facilities. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement is being provided for over the estimated remaining life of the landfill site based on usage.

Contaminated Sites Liability

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 a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

Significant Accounting Policies – continued

Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated change in net financial assets for the year.

(i) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The costs, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

	<u>Years</u>
Land improvements	10-25
Buildings	50
Engineered structures	
Roadway system	15
Water systems	18-40
Wastewater systems	18-40
Bridges	50-150
Gas distribution system	40-50
Machinery and equipment	20-30
Vehicles	10-20

One-half of the annual amortization is charged in the year of acquisition. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

(iii) Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

2. Cash	2021	2020
Petty cash	\$850	\$850
Current accounts	1,025,209	1,663,159
Savings accounts	18,578,097	18,447,314
Trust account	10,122	10,069
	\$19,614,278	\$20,121,392

Council has designated \$15,4010,264 (2020-\$15,400,753) to fund reserves.

Included in cash is a restricted amount of \$1,092,211 (2020-\$922,832) comprised of deferred revenue received and not expended (see Note 6).

3. Taxes and Grants in Place Receivable	2021	2020
Current	\$543,720	\$333,445
Arrears	1,653,299	1,473,974
Less allowance for doubtful accounts	(1,575,744)	(1,286,829)
	\$621,275	\$520,590

4. Investment in Gas Alberta Inc.

The shareholders of Gas Alberta Inc. are predominantly made up of members of the Federation of Alberta Gas Co-ops. The county's investment in Gas Alberta Inc. consists of:

	2021	2020
Class A common shares	\$483	\$483
Loan receivable	67,500	67,500
	\$67,983	\$67,983

The loan is non-interest bearing and is secured by a debenture. The loan is due upon the expiration of the contract and may be repaid earlier at Gas Albert Inc.'s option or in the event the county no longer holds any of the Class A common shares.

5. Employee Obligations	2021	2020
Accrued holiday pay	\$482,775	\$442,495
Accrued retirement benefits	82,555	108,103
Accrued wages	83,635	76,936
Accrued sick leave	719,292	741,531
	\$1,368,257	\$1,369,065

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

6. Deferred Revenue	2021	2020
Federal Gas Tax Fund	\$613,784	\$551,971
Municipal Sustainability Initiative (MSI) – Capital	1,040,009	1,176,721
Municipal Stimulus Program	292,537	--
Municipal Operating Support Transfer	--	163,219
ACP- Intermunicipal Collaboration- GIS	74,805	74,805
ACP- Intermunicipal Collaboration- Regional Fire	66,578	--
Family and Community Support Services	23,327	7,783
Advanced Education	21,180	20,793
Natural gas sales	--	18,176
	<u>\$2,132,220</u>	<u>\$2,013,468</u>

Unexpended funding in the amount of \$2,132,220 (2020-\$1,995,292) was allocated to the county in the current year from various federal and provincial government programs and local governments. The use of these funds is restricted to eligible operating and capital projects as approved under the funding agreements. Of these allocations, funds received and unexpended are supported by funds in savings accounts of \$1,092,211 (2020-\$922,832) and the remaining deferred grants are supported by receivables from other governments.

7. Landfill Closure and Post-Closure Liability

Alberta environmental law requires closure and post-closure care of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspections and maintenance.

The estimated total liability is based on an engineering assessment dated November 27, 2017 adjusted for inflation at 2%.

The accrued liability portion is based on the cumulative capacity used at year end compared to the estimated total landfill capacity. The total capacity of the site is estimated at 135,000 cubic metres. The estimated remaining capacity of the landfill site is 84,000 cubic metres. The existing landfill site is expected to reach capacity in approximately the year 2049.

The municipality has not designated assets for setting closure and post-closure liabilities.

	2021	2020
Estimated closure costs	\$424,150	\$406,500
Estimated post-closure costs	414,412	399,000
Estimated total liability	<u>838,562</u>	<u>\$805,500</u>
Amount accrued to December 31, 38% (2020, 36%)	<u>(318,654)</u>	<u>(286,688)</u>
Balance of total liability remaining to be recognized	<u>\$519,908</u>	<u>\$518,812</u>

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

8. Inventory	2021	2020
Public works	\$616,610	\$710,149
Gravel (valued at crushing cost)	2,895,206	2,623,477
A.S.B	46,315	72,409
	3,558,131	3,406,035
Gas utility	117,725	114,398
	\$3,675,856	\$3,520,433

9. Accumulated Surplus

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2021	2020
Unrestricted surplus	\$6,001,637	\$6,313,997
Restricted surplus		
Municipal reserve	47,295	41,761
Fire	1,342,334	1,365,612
Road development	1,623,575	1,604,633
Building	1,197,539	1,197,539
Transportation	1,224,496	1,349,496
Gravel pit reclamation	462,922	456,537
Gravel pit development	107,874	99,746
Connectivity	476,523	476,523
Street sweeper	61,060	55,265
Regional waterline	261,233	261,233
Regional landfill	249,160	613,207
Economic development	59,223	59,223
General capital	3,461,875	3,283,111
	10,575,109	10,863,886
Municipal general	2,354,858	2,507,750
Gas Utility	2,080,299	2,029,118
Total restricted	15,010,266	15,400,754
Equity in tangible capital assets	37,683,526	36,940,936
	\$58,695,429	\$58,655,687

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

10. Contaminated Liability

Evergreen Regional Waste Management Services Commission

Smoky Lake County is a member of the Evergreen Regional Waste Management Services Commission. Each participating municipality funds a portion of the Commission's deficit based on their proportionate tippage for the year. The expense is accounted for as a current transaction in the year the county is invoiced.

Highway 28/63 Regional Water Services Commission

Smoky Lake County is a member of Highway 28/63 Regional Water Services Commission. Each participating municipality is responsible for their proportionate share of any unfunded deficit. The expense is accounted for as a current transaction in the year the county is invoiced.

11. Commitments

Council has agreed to provide funding of \$445,000 towards the construction of a new school in the Town of Smoky Lake.

In 2020 Council committed a \$600,000 contribution, towards a Municipal Controlled Corporation with the Town of Smoky Lake, to further economic development.

12. Debt Limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Smoky Lake County be disclosed as follows:

	<u>2021</u>	<u>2020</u>
Total debt limit	\$23,249,337	\$24,824,910
Total debt	--	--
Debt limit remaining	\$23,249,337	\$24,824,910
Debt servicing limit	\$3,874,889	\$4,137,485
Debt servicing	--	--
Debt servicing limit remaining	\$3,874,889	\$4,137,485

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

13. Salary and Benefits Disclosure

Disclosure of salaries and benefits for municipal officials and the chief administrative officer as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits & Allow. (2)	Expenses (3)	2021
<u>Council</u>				
Reeve- Lukinuk	\$64,896	\$10,611	\$6,891	\$82,398
Reeve- Halisky	69,573	14,437	11,994	96,004
Councillor- Orichowski	59,362	12,371	7,410	79,143
Councillor- Gwalko	68,466	11,150	14,093	93,709
Councillor- Cherniwchan	56,594	9,692	7,197	73,483
Councillor- Fenerty	11,319	2,110	4,711	18,140
Councillor- Cere	11,319	2,729	5,302	19,350
Councillor- Serben	11,319	2,729	4,273	18,321
	\$352,848	\$65,829	\$61,871	\$480,548
<u>Others</u>				
CAO- Gene Sobolewski	\$160,467	\$30,400	\$2,915	\$193,782
Designated officers (3)	271,413	32,761	4,011	308,185
	\$431,880	\$63,161	\$6,926	\$501,967
	Salary (1)	Benefits & Allow. (2)	Expenses (3)	2020
<u>Council</u>				
Reeve- Lukinuk	\$77,875	\$11,818	\$9,598	\$99,291
Councillor- Orichowski	71,234	13,821	9,234	94,289
Councillor- Gwalko	67,913	10,799	10,497	89,209
Councillor- Cherniwchan	67,913	10,202	8,267	86,382
Councillor- Halisky	67,913	14,614	6,123	88,650
	\$352,848	\$61,254	443,719	\$457,821
<u>Others</u>				
CAO- Ollikka	\$97,054	\$16,986	\$1,378	\$115,418
CAO- Gene Sobolewski	39,500	9,945	25,137	74,582
Designated officers (3)	253,108	31,655	2,239	287,002
	\$389,662	\$58,586	\$28,754	\$477,002

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including Canada Pension Plan, Employment Insurance, health care, dental coverage, group life insurance, accidental death and dismemberment insurance, long and short-term disability plans, and professional memberships.

(3) Expenses include travel, mileage, meals, accommodation, registration fees and other expenses.

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

14. Local Authorities Pension Plan

Employees of the county participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 276,000 people and 433 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The county is required to make current service contributions to the LAPP of 9.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.84% on pensionable earnings above this amount. Employees of the county are required to make current service contributions of 8.39% of pensionable salary up to the year's maximum pensionable salary and 12.84% on pensionable salary above this amount.

Total current service contributions by the county to the LAPP in 2021 were \$283,806 (2020 - \$ 282,233).

Total current service contributions by the employees of the county to the LAPP in 2021 were \$257,652 (2020 - \$256,403).

At December 31, 2020, the LAPP disclosed an actuarial surplus of \$5 billion.

15. Segmented Disclosure

The Smoky Lake County provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1.

Refer to Schedule 6 – Segmented Disclosure.

16. Operating Line of Credit

The county has a prime less 1/4% authorized operating line of credit of \$5,000,000 with the Alberta Treasury Branch. No balance was outstanding as at December 31, 2021.

17. Financial Instruments

The county's financial instruments consist of cash, receivables, long-term investments and accounts payable and accrued liabilities. It is management's opinion that the county is not exposed to significant interest or currency risks arising from these financial instruments.

The county is subject to credit risk with respect to taxes and grants in place of taxes receivable, and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the county provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instruments approximates fair value.

18. Approval of Financial Statements

Council and Management have approved these financial statements.

19. Budget Amounts

Budget amounts are included for information purposes only and are not audited.

SMOKY LAKE COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

20. Recent Accounting Pronouncements Published But Not Yet Adopted

PSAS Section 1000. Financial Statement Concepts

The amendments are effective beginning on or after April 1, 2023. This standard has been amended to allow for recognition of intangibles.

PSAS Section 1201. Financial Statement Presentation

Revised standard is effective beginning on or after April 1, 2023, when sections PS2601 and PS3450 are adopted.

PSAS Section 2601. Foreign Currency Translation

PS2601 establishes standards on how to account for and report transactions that are denominated in foreign currency in government financial statements. It applies to years beginning on or after April 1, 2022.

PSAS Section 3041. Portfolio Investments

This standard addresses the distinction between temporary and portfolio investments. The standard is effective beginning on or after April 1, 2022, when sections PS1201, PS2601 and PS3450 are adopted.

PSAS Section 3280. Asset Retirement Obligations

This standard is intended to provide guidance on accounting for asset retirement obligations and will apply in years beginning on or after April 1, 2021.

PSAS Section 3400. Revenue

This standard will provide greater clarity on the difference between exchange and non-exchange transactions. It applies in years beginning on or after April 1, 2023.

PSAS Section 3450. Financial Instruments

This standard establishes recognition, measurement and disclosure requirements for derivative and non-derivative financial instruments. It applies to years beginning on or after April 1, 2022.

21. Uncertainty Due to Covid-19

On March 17, 2020, the Government of Alberta declared a public health emergency in response to the COVID19 pandemic. The measures implemented to combat the spread of the virus have had an impact on the county; however, an estimate of the financial impact cannot be made at this time.

The county is closely monitoring the recommendations from public health agencies and government authorities while implementing its operational plan to reduce any adverse financial impact and continue operations

SMOKY LAKE COUNTY
GAS UTILITY
FINANCIAL STATEMENTS

FOR THE YEAR ENDED

DECEMBER 31, 2021

INDEPENDENT AUDITOR'S REPORT

To the Members of Council:

Opinion

We have audited the financial statements of the Smoky Lake County Gas Utility (Gas Utility), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in net financial assets, and cash flows and schedules of changes in accumulated surplus, gross margin and operating expenses for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Gas Utility as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Emphasis of Matter

It is understood that this report is requested by the Smoky Lake County Council. We have issued an audit report dated March 24, 2022 on the consolidated financial statements of the Smoky Lake County for the year ended December 31, 2021 and reference should be made to those audited financial statements for complete information.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Gas Utility in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

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

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

(continued on next page...)

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

ST. PAUL, ALBERTA
March 24, 2022

CHARTERED ACCOUNTANTS

**SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2021**

	2021	2020
Financial assets		
Due from general operating fund	\$2,027,735	\$1,943,228
Receivables (net of allowance)	633,362	351,502
Investment in Gas Alberta Inc. (note 3)	67,983	67,983
	2,729,080	2,362,713
Liabilities		
Accounts payable	473,256	197,376
Meter deposits payable	9,193	9,775
Deferred revenue	--	18,176
	482,449	225,327
Net financial assets	2,246,631	2,137,386
Non-financial assets		
Inventory	117,725	114,398
Prepaid expenses	42,983	42,308
Tangible capital assets (note 4)	2,142,914	2,316,436
	2,303,622	2,473,142
Accumulated surplus	\$4,550,253	\$4,610,528

**SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget (unaudited)	2021	2020
Revenues			
Gas sales and distribution charges	\$1,890,000	\$2,703,448	\$1,975,881
Penalties and service charges	560,500	499,510	502,323
Appliance sales and service	1,000	--	--
Sale of goods, secondaries, conversions	51,200	28,871	49,960
RMO operating grant	9,600	9,600	10,895
Interest income	12,500	18,400	14,000
Bulk odorant delivery	89,444	111,483	89,639
Compressed natural gas revenue	32,000	5,697	31,805
Infill rebate	--	19,888	13,023
Infill recovery	50,000	59,500	21,000
	<u>2,696,244</u>	<u>3,456,397</u>	<u>2,708,526</u>
Expenses			
Wages and benefits	943,071	945,763	902,075
Materials	205,779	168,555	163,772
Gas purchases	1,112,440	1,942,250	1,261,073
Contracted and general services	196,954	218,259	169,516
Amortization	230,000	242,340	235,516
Bad debt expense (recovery)	--	13,005	(1,356)
	<u>2,688,244</u>	<u>3,530,172</u>	<u>2,730,596</u>
Excess of revenues over expenses before other	8,000	(73,775)	(22,070)
Other			
Government transfers for capital	--	--	38,438
Gain on sale of tangible capital assets	--	13,500	--
Excess (deficiency) of revenues over expenses	8,000	(60,275)	16,368
Accumulated surplus, beginning of year	4,610,528	4,610,528	4,594,160
Accumulated surplus, end of year	<u><u>\$4,618,528</u></u>	<u><u>\$4,550,253</u></u>	<u><u>\$4,610,528</u></u>

**SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget	2021	2020
	(unaudited)		
Excess (deficiency) of revenues over expenses	\$8,000	\$(60,275)	\$16,368
Proceeds on disposal of tangible capital assets	--	13,500	--
Gain on sale of tangible capital assets	--	(13,500)	--
Acquisition of tangible capital assets	(195,500)	(68,818)	(127,784)
Amortization of tangible capital assets	230,000	242,340	235,516
	34,500	173,522	107,732
Acquisition of inventory	--	(61,333)	(49,987)
Use of inventory	--	58,006	44,917
Acquisition of prepaid assets	--	(42,983)	(42,308)
Use of prepaid assets	--	42,308	42,464
	--	(4,002)	(4,914)
Increase in net financial assets	42,500	109,245	119,186
Net financial assets, beginning of year	2,137,386	2,137,386	2,018,200
Net financial assets, end of year	\$2,179,886	\$2,246,631	\$2,137,386

**SMOKY LAKE COUNTY GAS UTILITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>2021</u>	<u>2020</u>
Net inflow (outflow) of cash related to the following activities:		
Operating		
Excess (deficiency) of revenues over expenses	\$(60,275)	\$16,368
Non-cash items included		
Amortization of tangible capital assets	242,340	235,516
Gain on sale of tangible capital assets	(13,500)	--
Non-cash charges to operations (net change):		
Decrease (increase) in		
Receivables	(281,860)	101,078
Inventory	(3,327)	(5,070)
Prepaid expenses	(675)	156
Increase (decrease) in		
Accounts payable	275,880	(83,626)
Meter deposits	(582)	1,100
Deferred revenue	(18,176)	(19,721)
	139,825	245,801
Capital		
Acquisition of tangible capital assets	(68,818)	(127,784)
Proceeds on disposal of tangible capital assets	13,500	--
	(55,318)	(127,784)
Change in cash and cash equivalents during the year	84,507	118,017
Cash and cash equivalents, beginning of year	1,943,228	1,825,211
Cash and cash equivalents, end of year	\$2,027,735	\$1,943,228

Cash and cash equivalents are defined as Due from General Operating Fund.

SMOKY LAKE COUNTY GAS UTILITY
SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2021	2020
Balance, beginning of year	\$264,975	\$2,029,117	\$2,316,436	\$4,610,528	\$4,594,160
Excess of revenues over expenses	(60,275)	--	--	(60,275)	16,368
Funds designated for future use	(51,181)	51,181	--	--	--
Funds used for tangible capital assets	(68,818)	--	68,818	--	--
Annual amortization expense	242,340	--	(242,340)	--	--
Change in accumulated surplus	62,066	51,181	(173,522)	(60,275)	16,368
Balance, end of year	\$327,041	\$2,080,298	\$2,142,914	\$4,550,253	\$4,610,528

**SMOKY LAKE COUNTY GAS UTILITY
SCHEDULE OF GROSS MARGIN
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budget	2021	2020
	(unaudited)		
Gas sales and distribution charges	\$1,890,000	\$2,703,448	\$1,975,881
Gas purchases	(1,112,440)	(1,942,250)	(1,261,073)
Capital surcharge	(140,000)	(147,212)	(149,802)
Gross margin	<u>\$637,560</u>	<u>\$613,986</u>	<u>\$565,006</u>

SCHEDULE OF OPERATING EXPENSES

	Budget	2021	2020
	(unaudited)		
General and administrative expenditures			
Council expenses	\$9,000	\$2,710	\$515
Audit, legal, and consulting	41,500	46,855	37,479
Advertising, membership, printing	35,700	37,144	38,211
Telephone, postage, freight, travel	28,500	15,310	17,934
Computer lease	5,200	3,610	3,385
Office supplies, utilities, insurance	68,710	68,168	68,998
Wages and benefits	464,353	468,119	436,896
	<u>652,963</u>	<u>641,916</u>	<u>603,418</u>
Distribution			
Wages and benefits	478,718	477,644	465,179
Vehicle and equipment costs	80,196	59,482	64,139
Repair and maintenance – system	133,927	150,947	102,627
	<u>692,841</u>	<u>688,073</u>	<u>631,945</u>
Gas purchases	1,112,440	1,942,250	1,261,073
Appliance purchase and repair	--	2,588	--
Amortization	230,000	242,340	235,516
Bad debt expense (recovery)	--	13,005	(1,356)
Total operating expenditures	<u>\$2,688,244</u>	<u>\$3,530,172</u>	<u>\$2,730,596</u>

**SMOKY LAKE COUNTY GAS UTILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

1. Significant Accounting Policies

(a) Reporting Entity

The financial statements reflect the assets, liabilities, revenues and expenses, and change in net financial assets of the reporting entity which comprises the entire gas utility. These statements exclude all other municipal operations.

(b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, 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, services performed or the tangible capital assets are acquired.

(c) Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. Such estimates include the provision for doubtful accounts, amortization of capital assets and accruals. These estimates are reviewed periodically and as adjustments become necessary, they are reported in earnings in the period in which they become known.

(d) Investments

Investments are recorded at amortized cost. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

(e) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets (debt) for the year.

(i) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The costs, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

	Years
Buildings	50
Distribution system	40-50
Machinery and equipment	20-30
Vehicles	10-20

One-half of the annual amortization is charged in the year of acquisition. Assets under construction are not amortized until the asset is available for productive use.

**SMOKY LAKE COUNTY GAS UTILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

1. Significant Accounting Policies (continued)

(ii) Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

(iii) Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

2. Prepaid Infills

The county has an obligation to provide infills to 127 lake lots. These infills will have to be installed once the owners request the infill. The costs of these infills will be expensed in the year of installation. The amounts are likely to be spread over many years and the cost in any one year is not likely to be significant. The future cost of these infills is not determinable at this time.

**SMOKY LAKE COUNTY GAS UTILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

3. Investment in Gas Alberta Inc.

Effective June 30, 1998, Gas Alberta, a branch of Alberta Transportation and Utilities, was privatized and operations assumed by Gas Alberta Inc. The shareholders of Gas Alberta Inc. are predominantly made up of members of the Federation of Alberta Gas Co-ops.

The county has entered into a gas supply contract, which renews automatically each year, to purchase natural gas exclusively from Gas Alberta Inc.

The county's investment in Gas Alberta Inc. consists of:

	2021	2020
Class A common shares	\$483	\$483
Loan receivable	67,500	67,500
	\$67,983	\$67,983

The loan is non-interest bearing and is secured by a debenture. The loan is due upon the expiration of the contract and may be repaid earlier at Gas Albert Inc.'s option or in the event the county no longer holds any of the Class A common shares.

4. Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value	
			2021	2020
Distribution system	\$6,853,504	\$5,376,703	\$1,476,801	\$1,653,182
Buildings	333,254	57,814	275,440	288,242
Machinery and equipment	368,221	176,244	191,977	210,313
Vehicles	480,684	281,988	198,696	164,699
	\$8,035,663	\$5,892,749	\$2,142,914	\$2,316,436

PLEASE NOTE:

In an effort to reduce costs and our environmental footprint Smoky Lake County will no longer be mailing out copies of the Annual Report.

***Digital copies will be available on our website
www.smokylakecounty.ab.ca***