

SMOKY LAKE COUNTY

Minutes of the **County Council Meeting** held on Thursday, **March 24, 2022** at 9:01 A.M. held virtually online through Electronic Communication Technology: Zoom Meeting and physically in Council Chambers.

The meeting was called to order by the Reeve, Mr. Lorne Halisky, in the presence of the following persons:

ATTENDANCE		
<u>Div. No.</u>	<u>Councillor(s)</u>	<u>Thursday, Mar.24, 2022</u>
1	Dan Gawalko	Present in Chambers
2	Linda Fenerty	Present in Chambers
3	Dominique Cere	Present in Chambers
4	Lorne Halisky	Present in Chambers
5	Jered Serben	Present in Chambers
CAO	Gene Sobolewski	Present in Chambers
Assistant CAO	Lydia Cielin	Present in Chambers
Finance Manager	Brenda Adamson	Virtually Present
Legislative Svcs/R.S.	Patti Priest	Virtually Present
Plan/Dev Manager	Jordan Ruegg	Virtually Present
Planning Technician	Kyle Schole	Virtually Present

Observers in Attendance Upon Call to Order:

Communications Tech.	Evonne Zukiwski	Virtually Present @9:11am
Enviro. Ops Manager	Dave Franchuk	Virtually Present
Media	Vegreville News Advertiser	Absent
Public	1 Member	Virtually Present

2. Agenda:

480-22: Fenerty

That the Smoky Lake County Council Meeting Agenda for Thursday, March 24, 2022, be adopted, as amended:

Additions to the Agenda:

1. Federation of Canadian Municipalities (FCM) Annual Conference and Trade Show.
2. Riverland Recreational Trail Society – Iron Horse Trail Sign Replacement / Repair Project.
3. Executive Session: Legal Issue – Re: Board Governance and Role of Board Members, under the authority of the FOIP Act Section 16: third party business interest and Section 24: advice from officials.
4. Spring Cleanup Promotion – Freon Appliances.

Carried Unanimously.

3. Minutes:

Minutes of February 22, 2022 – County Council Departmental Meeting

481-22: Serben

That the minutes of the **Smoky Lake County Council Departmental Operations Meeting** held on Tuesday, February 22, 2022, be adopted as presented.

Carried.

Minutes of February 24, 2022 – County Council Meeting

482-22: Serben

That the minutes of the **Smoky Lake County Council Regular Meeting** held on Thursday, February 24, 2022, be adopted as presented.

Carried.

Evonne Zukiwski, Communications Technician, virtually joined the meeting time, 9:11 a.m.

8. Executive Session:

Legal Issue: Mons Lake, Kaduk Lake and Bellis Lake – Maintenance Contract/Agreement
483-22: Gawalko

That Smoky Lake County Council go into Executive Session in regard to a Legal Issue: County Lakes: Site #2 Mons Lake and Kaduk Lake and Site #3 Bellis Lake – Facility Supervision and Recreation Area Cleaning Contract/Agreement Amendment, under the authority of the FOIP Act, Section 24: Advice from Officials, in the presence of all Council, Chief Administrative Officer, Assistant Chief Administrative Officer, Environmental Operations Manager, Finance Manager, and Legislative Services Clerk, time 9:26 a.m..

Carried.

484-22: Fenerty

That Smoky Lake County Council go out of Executive Session, time 9:34 a.m.

Carried.

4. Request for Decision:

Mons Lake, Kaduk Lake and Bellis Lake – Maintenance Contract/Agreement Amendment
485-22: Halisky

That Smoky Lake County execute the Facility Supervision and Recreation Area Cleaning Contract/Agreement Amendment for County Lakes: Site #2 Mons Lake and Kaduk Lake and Site #3 Bellis Lake with Veronica Fox Holmes and Donald Holmes to bind the Contractor in mutual agreement to incorporate Schedule “B”: Maintenance Service Schedule as an addition to Agreement- Schedule “A”: Recreational Area Facility Supervision and Cleaning Services to the end of the Contract Term of 2020 to 2024, signifying consent by signing, with the amendments.

Carried.

One Member of the Public, virtually left the meeting, time 9:36 a.m.

Dave Franchuk, Environmental Operations Manager, virtually left the meeting, time 9:38 a.m.

Broadband Connectivity

486-22: Cere

That Smoky Lake County schedule a Committee of the Whole Meeting for the purpose of Administration for Wednesday, March 30, 2022 at 1:00 p.m. to discuss developing a planning framework relating to broadband connectivity.

Carried.

Alberta Rural Connectivity Coalition’s 2nd annual Alberta Rural Connectivity Forum

487-22: Serben

That Smoky Lake County Council who can attend – attend, the Alberta Rural Connectivity Coalition’s 2nd annual Alberta Rural Connectivity Forum, scheduled for May 17 - 18, 2022, in Sylvan Lake, Alberta.

Carried.

Buffalo Lake Métis Settlement - Broadband and Cellular Phone Coverage

488-22: Serben

That Smoky Lake County appoint Councillors Halisky and Cere as members, and Councillor Serben as alternate, to a working group committee with Buffalo Lake Métis Settlement, to work towards a solution-based plan to gain full broadband and cellular phone coverage.

Carried.

7. **Delegation:**

Northern Lights Library System

Present before Council from 10:02 a.m. to 10:27 a.m. was James MacDonald, Executive Director, Northern Lights Library System, to present a “Value Statement” to highlight the benefits of belonging to the Northern Lights Library System to show the value of the County’s investment.

One Member of the Public virtually joined the meeting, time 10:04 a.m.

Northern Lights Library System

489-22: Fenerty


That the presentation received by Smoky Lake County from James MacDonald, Executive Director, Northern Lights Library System, in respect to a “Value Statement” to highlight the benefits of belonging to the Northern Lights Library System to show the value of the County’s investment, be accepted for information.

Carried.

7. **Delegation:**

JMD Group LLP Chartered Professional Accountants

Physically present before County Council from 10:28 a.m. to 10:55 a.m. was Barb McCarthy, CPA, CA, from JMD Group LLP Chartered Professional Accountants, to present the Smoky Lake County Consolidated Financial Statement and the Smoky Lake County Gas Utility Financial Statement for the Year Ending December 31, 2021 as follows:

 JMD Group LLP CHARTERED PROFESSIONAL ACCOUNTANTS	7.2	Maurice R. Joly, CPA, CA, CFP* Barbara K. M ^c Carthy, CPA, CA* Claude R. Dion, CPA, CA, CMA* Richard R. Jean, CPA, CA* Amie J. Anderson, CPA, CA* Stephanie Ference, CPA, CA* *Denotes Professional Corporation
March 16, 2022		
Reeve and Council Smoky Lake County Box 310 4612 McDougall Drive Smoky Lake, AB T0A 3C0		
Dear Reeve and Council:		
Re: Audit Findings		
This letter has been prepared to assist you with your review of the financial statements of the Smoky Lake County for the period ending December 31, 2021. We look forward to meeting with you and discussing the matters outlined below.		
Audit Status		
We have completed the audit of the financial statements, with the exception of the following items:		
<ol style="list-style-type: none">1. Receipt of a signed representation letter from management;2. Completing our discussions with the Reeve and Council; and3. Obtaining evidence of the Reeve and Councils' approval of the financial statements.		
Significant Matters Arising		
Changes to Audit Plan		
There were no changes to the audit plan as presented to you in our letter of November 15, 2021.		
Significant Difficulties Encountered		
There were no significant difficulties encountered during our audit.		
Comments on Accounting Practices		
Accounting Policies		
The significant accounting policies used by the county are outlined in Note 1 to the financial statements.		
<ul style="list-style-type: none">• There were no significant changes in accounting policies;• We did not identify any alternative accounting policies that would have been more appropriate in the circumstances; and• We did not identify any significant accounting policies in controversial or emerging areas.		
4925-50 Avenue St. Paul, Alberta Ph: (780) 645-4611 Fax: (780) 645-6644	Mailing Address: Box 1452, St. Paul, AB T0A 3A0 Email: jmdadmin@mcsnet.ca	1

Significant Accounting Estimates

The following significant estimates/judgments are contained in the financial statements:

- Amortization of tangible capital assets;
- Quantity of gravel inventory;
- Allowance for uncollectible accounts;
- Accrual for sick leave;
- Accrual for retirement benefits, and
- Landfill closure and post-closure liability.

Based on audit work performed, we are satisfied with the estimates made by management.

Significant Financial Statement Disclosures

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

Uncorrected Misstatements

We accumulated misstatements that we identified during our audit and communicated them to management. All material misstatements were corrected.

Significant Deficiencies in Internal Control

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

To identify and assess the risks of material misstatement in the financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit.

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies.

Written Representations

In a separate communication, we have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with Canadian public sector accounting standards.

Other Audit Matters of Governance Interest

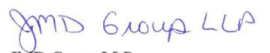
Attached to this letter is a summary of the major variances between the budget, current year actual and prior year actual on the consolidated statement of operations.

We would like to thank management and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. We would be pleased to discuss them with you and respond to any questions you may have.

This letter was prepared for the sole use of those charged with governance of the County of Smoky Lake to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Yours truly,


JMD Group LLP
Chartered Professional Accountants

Acknowledgement of Council:

We have read and reviewed the above disclosures and understand and agree with the comments therein:

Signature: _____ Date: _____

Signature: _____

Signature: _____

Signature: _____

Signature: _____

Smoky Lake County
 P&L Analysis
 December 31, 2021

Revenues	2021		2020
	Budget	Actual	Actual
Taxes	9,608,731	9,609,459	9,699,792
Sales	852,428	856,506	789,708
Gov't transfers - operating	398,952	903,683	776,174
Interest	292,500	139,911	229,360 A
Penalties & costs on taxes	74,095	217,247	249,046 B
Licenses and permits	72,830	76,412	108,636 C
Special levies and taxes	209,040	142,490	219,076 D
Insurance recoveries	79,560	64,330	79,568
Rentals and leases	51,550	51,522	43,137 E
Natural gas	2,683,744	3,437,998	2,694,526 F
Gov't transfers - capital	3,455,375	2,361,066	868,521
	<u>17,778,805</u>	<u>17,860,624</u>	<u>15,757,544</u>

- A Lower than expected interest rates.
- B O/S taxes keep increasing - oil companies declaring bankruptcy
- C See 780 - \$48,000 inspection fees for Metis Crossing in 2020
- D Gravel hauling- All transferred to reserve - fluctuates annually
- E Camping up significantly - new contracts with campground attendants in 2020
- F Cold Nov & Dec - major increase in gas prices.

Smoky Lake County
 P&L Analysis
 December 31, 2021

EXPENSES	2021		2020
	Budget	Actual	Actual
Legislative	512,218	475,990	456,661 A
Administration	2,522,148	2,241,850	2,297,356 B
Protective services	953,872	944,084	893,217 C
Transportation	8,222,284	7,549,022	7,057,639 D
Water and wastewater	572,524	595,267	574,660
Landfill	693,563	542,296	469,034 E
Further education	125,700	112,843	114,048
Agricultural services	876,992	808,014	655,000 F
Municipal planning, community and ec dev	1,123,682	576,877	729,407 G
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>

- A Travel costs still down due to Covid
- B \$400,000 commitment to the school not paid in 2021
 Allowance \$50,000 higher than budget
 W/O of taxes \$100,000 higher than budget GIL w/o not budgeted for - 50%
- C Increase in protective services actual from PY - Regional Fire Study - \$83,422
 Covered by grant
- D \$330,000 budget for bridge projects, payroll contra not budgeted \$121,000
 Some of the road projects budgeted under operations ended up being capital projects.
- E Had budgeted for the lease of a garbage truck \$114,000
- F \$20,000 less spent on chemicals and another \$20,000 less on travel/conventions
- G \$600,000 not given to MCC
- H \$70,000 less in wages - no manager of recreation
- I See revenue

SMOKY LAKE COUNTY
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Smoky Lake County is responsible for the preparation, accuracy, objectivity and integrity of the accompanying consolidated financial statements and all other information contained within this financial report. Management believes that the consolidated financial statements present fairly the County's financial position as at December 31, 2021 and the results of its operations for the year then ended.

The consolidated financial statements have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards (PSAS).

The consolidated financial statements include certain amounts based on estimates and judgements. Such amounts have been determined on a reasonable basis in order to ensure that the consolidated financial statements are presented fairly in all material respects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintains a system of internal controls to produce reliable information and to meet reporting requirements on a timely basis. The system is designed to provide management with reasonable assurance that transactions are properly authorized and assets are properly accounted for and safeguarded.

These systems are monitored and evaluated by management and reliable financial information is available for preparation of the consolidated financial statements.

The County Council carries out its responsibilities for review of the consolidated financial statements. They meet regularly with management and external auditors to discuss the results of audit examinations and financial reporting matters.

The external auditors have full access to council with and without the presence of management. The County Council has approved the consolidated financial statements.

The consolidated financial statements have been audited by JMD Group LLP, Chartered Professional Accountants, independent external auditors appointed by the County. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the County's consolidated financial statements.

Gene Sobolewski, CAO

March 24, 2022

INDEPENDENT AUDITOR'S REPORT

To the Council of Smoky Lake County

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 consolidated financial position of the municipality as at December 31, 2021, and the consolidated results of its operations and consolidated 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 ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

(continues)

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.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 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 Professional Accountants

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	1,062,773
Investment in Gas Alberta Inc. (Note 4)	67,983	67,983
	<u>24,086,028</u>	<u>23,200,142</u>
Liabilities		
Accounts payable and accrued liabilities	2,805,179	1,342,248
Employee obligations (Note 5)	1,368,257	1,369,065
Deposits 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
	<u>6,963,607</u>	<u>5,253,153</u>
Net financial assets	<u>17,122,421</u>	<u>17,946,989</u>
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
	<u>41,573,008</u>	<u>40,708,698</u>
Accumulated surplus (Schedule 1, Note 9)	<u>\$ 58,695,429</u>	<u>\$ 58,655,687</u>

APPROVED BY:

Reeve

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	\$ 9,699,792
Sales of goods and services	852,428	856,506	789,708
Government transfers for operating (Schedule 4)	398,952	903,683	776,175
Investment income	292,500	139,911	229,358
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	456,661
Administration	2,522,148	2,241,550	2,297,356
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
Agricultural services	876,992	808,014	655,000
Municipal planning, community and 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>
Excess (deficiency) of revenues over expenses before other	(4,431,175)	(2,223,754)	142,526
Other			
Gain (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	57,656,860
Accumulated surplus, end of year	\$ 57,884,887	\$ 58,695,429	\$ 58,655,687

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

	Budget (Unaudited)	2021	2020
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 assets	(205,000)	97,570	12,220
	<u>(1,923,913)</u>	<u>(742,590)</u>	<u>1,654,747</u>
Decrease (increase) in prepaid expenses	-	33,703	(15,546)
Decrease (increase) in inventory	-	(155,423)	(551,658)
	<u>(1,923,913)</u>	<u>(864,310)</u>	<u>1,087,543</u>
Increase (decrease) in net financial assets	(2,694,713)	(824,568)	2,086,370
Net financial assets, beginning of year	17,946,988	17,946,989	15,860,619
Net financial assets, end of year	\$ 15,252,275	\$ 17,122,421	\$ 17,946,989

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
Deposits liabilities	97,560	(37,780)
Deferred revenue	118,752	896,109
Tax sale surplus	53	5,762
Landfill closure and post-closure liability	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	<u>(312,360)</u>	<u>(390,488)</u>	<u>742,590</u>	<u>39,742</u>	<u>998,827</u>
Balance, end of year	<u>\$ 6,001,637</u>	<u>\$ 15,010,266</u>	<u>\$ 37,683,526</u>	<u>\$ 58,695,429</u>	<u>\$ 58,655,687</u>

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	<u>5,318,944</u>	<u>1,469,030</u>	<u>5,093,514</u>	<u>51,113,322</u>	<u>13,193,666</u>	<u>6,434,878</u>	<u>82,623,354</u>	<u>80,053,242</u>
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	<u>-</u>	<u>1,001,012</u>	<u>1,676,732</u>	<u>31,372,177</u>	<u>6,839,025</u>	<u>4,050,882</u>	<u>44,939,828</u>	<u>43,112,306</u>
Net book value of tangible capital assets	<u>\$ 5,318,944</u>	<u>\$ 468,018</u>	<u>\$ 3,416,782</u>	<u>\$ 19,741,145</u>	<u>\$ 6,354,641</u>	<u>\$ 2,383,996</u>	<u>\$ 37,683,526</u>	<u>\$ 36,940,936</u>
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	23,885
	<u>2,480,315</u>	<u>2,478,811</u>	<u>2,467,062</u>
Net municipal taxes	<u>\$ 9,608,731</u>	<u>\$ 9,609,459</u>	<u>\$ 9,699,792</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>\$ (3,854,327)</u>	<u>\$ (3,264,749)</u>	<u>\$ (1,644,695)</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	<u>\$ 18,754,605</u>	<u>\$ 17,723,312</u>	<u>\$ 16,368,976</u>

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
Revenues									
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 and 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 and benefits	1,400,827	306,738	3,140,429	550,802	304,434	490,143	104,174	945,763	7,243,310
Contracted and general services	721,652	412,276	704,271	225,058	240,264	102,031	32,992	218,259	2,656,803
Goods and 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	-	-	-	-	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	<u>8,084,029</u>	<u>(568,071)</u>	<u>(3,615,374)</u>	<u>(792,586)</u>	<u>(358,697)</u>	<u>(475,043)</u>	<u>(125,219)</u>	<u>182,066</u>	<u>2,331,105</u>
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>\$ 39,742</u>

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

I. Significant Accounting Policies

The consolidated financial statements 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 Professional 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 expenses, 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.

(continues)

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

I. Significant Accounting Policies (continued)

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.

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 sites 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 sites 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.

(continues)

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

1. 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.

1. 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
Land improvements	10-25
Buildings	50
Engineered structures	
Roadway system	15
Water system	18-40
Wastewater system	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.

2. 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.

3. Inventories

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

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 \$15,010,264 (2020 - \$15,400,753) to fund the reserves.

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

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

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.

	2021	2020
<u>The county's investment consists of</u>		
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 Alberta 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 CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2021

6. Deferred Revenue

	2021	2020
Federal Gas Tax Fund	\$ 613,784	\$ 551,971
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
	\$ 2,132,220	\$ 2,013,468

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 designated some assets for settling 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	838,562	805,500
Amount accrued to December 31, 38% (2020 36%)	(318,654)	(286,688)
Balance of total liability remaining to be recognized	\$ 519,908	\$ 518,812

SMOKY LAKE COUNTY
 NOTES TO 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
	15,010,266	15,400,754
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 CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

10. Contingent Liabilities

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:

	2021	2020
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 service 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 CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

13. Salary and Benefits Disclosure

Disclosure of salaries and benefits for municipal officials and designated officers 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 - Gawalko	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 - 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 - Gawalko	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	\$ 43,719	\$ 457,821
<u>Others</u>				
CAO - Ollikka	\$ 97,054	\$ 16,986	\$ 1,378	\$ 115,418
CAO - 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 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 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 3160, Public Private Partnerships

This standard establishes standards on how to account for public private partnership arrangements. It applies in years beginning on or after April 1, 2023.

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 COVID-19 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 Smoky Lake County Council

Opinion

We have audited the financial statements of the Smoky Lake County Gas Utility (Gas Utility), which comprise of 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.

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 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 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.

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

	<u>2021</u>	<u>2020</u>
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)	<u>67,983</u>	<u>67,983</u>
	<u>2,729,080</u>	<u>2,362,713</u>
Liabilities		
Accounts payable	473,256	197,376
Meter deposits payable	9,193	9,775
Deferred revenue	<u>—</u>	<u>18,176</u>
	<u>482,449</u>	<u>225,327</u>
Net financial assets	<u>2,246,631</u>	<u>2,137,386</u>
Non-financial assets		
Inventory	117,725	114,398
Prepaid expenses	42,983	42,308
Tangible capital assets (note 4)	<u>2,142,914</u>	<u>2,316,436</u>
	<u>2,303,622</u>	<u>2,473,142</u>
Accumulated surplus	<u>\$ 4,550,253</u>	<u>\$ 4,610,528</u>

On behalf of the Smoky Lake County

_____ Reeve

_____ CAO

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

	Budget (unaudited)	<u>2021</u>	<u>2020</u>
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	<u>50,000</u>	<u>59,500</u>	<u>21,000</u>
	<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)	<u>—</u>	<u>13,005</u>	<u>(1,356)</u>
	<u>2,688,244</u>	<u>3,530,172</u>	<u>2,730,596</u>
Excess (deficiency) 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	<u>—</u>	<u>13,500</u>	<u>—</u>
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	\$ 4,618,528	\$ 4,550,253	\$ 4,610,528

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

	Budget (unaudited)	<u>2021</u>	<u>2020</u>
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	<u>230,000</u>	<u>242,340</u>	<u>235,516</u>
	<u>34,500</u>	<u>173,522</u>	<u>107,732</u>
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	<u>—</u>	<u>42,308</u>	<u>42,464</u>
	<u>—</u>	<u>(4,002)</u>	<u>(4,914)</u>
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, 2021**

	<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)		
Receivables	(281,860)	101,078
Inventory	(3,327)	(5,070)
Prepaid expenses	(675)	156
Increase (decrease)		
Accounts payable	275,880	(83,626)
Meter deposits	(582)	1,100
Deferred revenue	<u>(18,176)</u>	<u>(19,721)</u>
	<u>139,825</u>	<u>245,801</u>
Capital		
Acquisition of tangible capital assets	(68,818)	(127,784)
Proceeds on disposal of tangible capital assets	<u>13,500</u>	<u>--</u>
	<u>(55,318)</u>	<u>(127,784)</u>
Change in cash and cash equivalents during the year	84,507	118,017
Cash and cash equivalents, beginning of the year	<u>1,943,228</u>	<u>1,825,211</u>
Cash and cash equivalents, end of the year	\$ <u>2,027,735</u>	\$ <u>1,943,228</u>

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	<u>2021</u>	<u>2020</u>
Balance, beginning of year	\$ 264,975	\$ 2,029,117	\$ 2,316,436	\$ <u>4,610,528</u>	\$ <u>4,594,160</u>
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	<u>62,066</u>	<u>51,181</u>	<u>(173,522)</u>	<u>(60,275)</u>	<u>16,368</u>
Balance, end of year	\$ <u>327,041</u>	\$ <u>2,080,298</u>	\$ <u>2,142,914</u>	\$ <u>4,550,253</u>	\$ <u>4,610,528</u>

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

	Budget (unaudited)	<u>2021</u>	<u>2020</u>
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	<u>(140,000)</u>	<u>(147,212)</u>	<u>(149,802)</u>
Gross margin	\$ <u>637,560</u>	\$ <u>613,986</u>	\$ <u>565,006</u>

SCHEDULE OF OPERATING EXPENSES

	Budget (unaudited)	<u>2021</u>	<u>2020</u>
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	<u>464,353</u>	<u>468,119</u>	<u>436,896</u>
	<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	<u>133,927</u>	<u>150,947</u>	<u>102,627</u>
	<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.

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

1. Significant Accounting Policies (continued)

(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:

	<u>Years</u>
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.

(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:

	<u>2021</u>	<u>2020</u>
Class A common shares	\$ 483	\$ 483
Loan receivable	<u>67,500</u>	<u>67,500</u>
	\$ 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 Alberta Inc.'s option or in the event the county no longer holds any of the Class A common shares.

4. Tangible Capital Assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	Net Book Value	
			<u>2021</u>	<u>2020</u>
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	<u>480,684</u>	<u>281,988</u>	<u>198,696</u>	<u>164,699</u>
	\$ 8,035,663	\$ 5,892,749	\$ 2,142,914	\$ 2,316,436

2021 Consolidated Financial Statements and Gas Utility Financial Statements

490-22: Gawalko

That Smoky Lake County Council adopt the audited Smoky Lake County Consolidated Financial Statements and the Smoky Lake County Gas Utility Financial Statements for the year ended: December 31, 2021, as prepared by JMD Group LLP Chartered Professional Accountants; and approve to execute the Year-2021 Audit Findings letter affirming no significant deficiencies, dated March 16, 2022.

Carried.

Barb McCarthy, CPA, CA, from JMD Group LLP - Chartered Professional Accountants, left Council Chambers, time 10:56 a.m.

8. Executive Session:

Personnel Issue: Natural Gas & Environmental Operations Staff On-Call Compensation

491-22: Fenerty

That Smoky Lake County Council go into Executive Session in regard to a Personnel Issue: Natural Gas & Environmental Operations Staff On-Call Compensation, under the authority of the FOIP Act, Section 24: Advice from Officials, in the presence of all Council, Chief Administrative Officer, Assistant Chief Administrative Officer, and Finance Manager, time 10:58 a.m..

Carried.

492-22: Fenerty

That Smoky Lake County Council go out of Executive Session, time 11:17 a.m.

11:33 to 11:34 a.m.

9. Public Question and Answer Period:

None.

Support for Ukraine - Smoky Lake Region's Fundraising Efforts

493-22: Fenerty That Smoky Lake County approve to participate in the Smoky Lake Region's fundraising efforts facilitated through the Kinette Club of Smoky Lake, towards supporting Ukraine's citizens and Ukraine's defense against the Russian invasion launched on February 24, 2022.

Carried.

Support for Ukraine - Pumpkin Mugs made by Ukrainian Ceramic Artist: Serhiy Dutka

494-22: Fenerty That Smoky Lake County purchase seven (7) of the hand crafted Pumpkin Mugs made by Ukrainian Ceramic Artist: Serhiy Dutka, of Rozhniv, Ivano-Frankivs'Ka Oblast', Ukraine (which were received by the Smoky Lake Region through the Ukrainian Twinning Committee in 2021 for resale) at a cost in the amount of \$40.00 per mug, and retain one (1) mug to display at the County's main office, and donate six (6) of the mugs as silent auction or raffle items as organized by the Smoky Lake Kinettes, with all proceeds going towards supporting Ukraine's defense against the Russian invasion launched on February 24, 2022.

Carried.

Support for Ukraine - Social Media Campaigns by the Kinette Club of Smoky Lake

495-22: Fenerty That Smoky Lake County share any social media campaigns produced by the Kinette Club of Smoky Lake and other official Smoky Lake Region non-profit campaigns in respect to fundraising efforts towards supporting Ukraine's citizens and Ukraine's defense against the Russian invasion launched on February 24, 2022.

Carried.

Support for Ukraine - Raising the Ukrainian Flag on March 1, 2022

496-22: Gawalko That Smoky Lake County Council approve action taken in raising the Ukrainian flag on March 1, 2022, at County Offices in solidarity with Ukraine against the Russian invasion launched on February 24, 2022.

Carried.

Support for Ukraine - Request from the Mayor of Kosis, Ukraine for Financial Aid

497-22: Gawalko That Smoky Lake County acknowledge receipt of the letter from Yuriy Ploskonos, Mayor of Kosiv, Ukraine, dated March 4, 2022, requesting comrades to organize financial collection towards the purchase of tools, equipment and humanitarian goods from the neighboring partner countries of Ukraine.

Carried.

Support for Ukraine – Lamont County Challenge

498-22: Serben That Smoky Lake County meet the challenge of Lamont County's March 8, 2022, commitment in the amount of \$5,000.00 towards Ukrainian Humanitarian Aid, by **donating in the amount of \$5,000.00** directly to the municipality of Kosiv, Ukraine, for the purposes outlined in the letter received from Yuriy Ploskonos, Mayor of Kosiv, Ukraine, dated March 4, 2022; and post a news release on social media, and notify Lamont County of same.

Carried.

Peace Officer Program: Community Peace Officer (CPO 1) – Appointment

499-22: Cere

That the letter received from Tammy Spink, Manager, Peace Officers Program, Alberta Justice and Solicitor General, dated February 17, 2022 in regards to the amended “Authorization to Employ or Engage Peace Officer” - #319, as authorized by M.A (Marlin) Degrand, Assistant Deputy Minister / Director of Law Enforcement of the Public Security Division, Department of Justice and Solicitor General, for the Province of Alberta, be accepted and retain appointment for the new position of Community Peace Officer (CPO) – Level One for Smoky Lake County.

Carried.

Meeting Recessed

Meeting recessed for Lunch, time 12:26 p.m.

Meeting Reconvened

The meeting reconvened on a call to order by Reeve Lorne Halisky at 1:01 p.m. in the presence of all Council members, the Chief Administrative Officer, and Assistant Chief Administrative Officer, Finance Manager and the virtual presence of the, Planning and Development Manager, Planning Technician, Recording Secretary, Communications Technician, two Members of the Public, and two Associated Engineering Alberta Ltd. representatives as delegations.

5. Issues for Information:

Chief Administrative Officer’s Report

7. Delegation:

Associated Engineering Alberta Ltd. – Smoky Creek Drainage Assessment

Virtually present before Council from 1:02 p.m. to 1:51 p.m. was Maxime Belanger, M.Sc., P.Eng. Project Manager, Community Infrastructure, Associated Engineering Alberta Ltd. and Ryan Krausher, P.Tech (Eng), PMP Manager, Technical Services Municipal Infrastructure Division, Associated Engineering Alberta Ltd. to present the key findings and concerns in respect to the Smoky Creek Drainage Assessment.

One Member of the Public, virtually joined the meeting, time 1:20 p.m.

Vilna School’s Grade 6 class, virtually joined the meeting, time 1:36 p.m.

Maxime Belanger, M.Sc., P.Eng. Project Manager, Community Infrastructure, Associated Engineering Alberta Ltd. and Ryan Krausher, P.Tech (Eng), PMP Manager, Technical Services Municipal Infrastructure Division, Associated Engineering Alberta Ltd., virtually left the meeting, time 1:51 p.m.

Dave Franchuk, Environmental Operations Manager, virtually joined the meeting time, 1:57 p.m.

Smoky Creek Drainage Assessment Report

500-22: Gawalko That Smoky Lake County acknowledge receipt of the Smoky Creek Drainage Assessment Report, dated March 2022, as presented on March 24, 2022, and prepared by Associated Engineering Alberta Ltd., recommending:

1. the “high priority improvements” described in the said report should be implemented as soon as practical to provide the greatest benefit for the lowest costs and substantially reduce flood risks of adjacent lands during periods of low flow in the creek;
2. the “medium priority improvements” should be implemented in the next few years, while low priority improvements should be implemented on an opportunistic basis; and
3. initiating obtaining the required regulatory approvals and/or permits for proposed work within Smoky Creek, such that the high priority improvements can be implemented.

Carried.

Smoky Creek Drainage Assessment

501-22: Serben That Smoky Lake County determine the cost of addressing the “high priority improvements” and “medium priority improvements” as described in the Smoky Creek Drainage Assessment Report, dated March 2022, prepared by Associated Engineering Alberta Ltd., and bring the information forward to a future meeting of Council for consideration.

Carried.

Natural Gas Departments Staff On-Call Compensation

502-22: Gawalko That Smoky Lake County Council approve the expenditure for the Smoky Lake County Natural Gas Technicians to be compensated for On-Call duties in the amount of \$50.00 per day during working days and \$75.00 per day during weekends and statutory holidays, effective April 1, 2022.

Carried.

Environmental Operations Departments Staff On-Call Compensation

503-22: Fenerty That Smoky Lake County Council approve the expenditure for the Smoky Lake County Water, Waste Water & Waste Technicians to be compensated for On-Call duties in the amount of \$50.00 per day during working days and \$75.00 per day during weekends and statutory holidays, effective April 1, 2022.

Carried.

Vilna School’s Grade 6 class, virtually left the meeting, time 2:04 p.m.

Bylaw No. 1407-22: Designation for Hamlin Road Ranch as a Municipal Historic Resource

504-22: Fenerty That Smoky Lake County **Bylaw No. 1407-22: Designation for Hamlin Road Ranch as a Municipal Historic Resource**, for the purpose designating the Hamlin Road Ranch, located on the lands legally described as SW-17-58-13-W4, under the Alberta Historical Resources Act, and in accordance with Smoky Lake County Policy Statement 61-15-1: Designation of a Municipal Historic Resource, be given **FIRST READING**.

Carried.

Moved by Councillor Fenerty that Smoky Lake County **Bylaw No. 1407-22: Designation for Hamlin Road Ranch as a Municipal Historic Resource**, for the purpose designating the Hamlin Road Ranch, located on the lands legally described as SW-17-58-13-W4, under the Alberta Historical Resources Act, and in accordance with Smoky Lake County Policy Statement 61-15-1: Designation of a Municipal Historic Resource, be given **SECOND READING**.

Carried.

Moved by Councillor Fenerty that Smoky Lake County **Bylaw No. 1407-22: Designation for Hamlin Road Ranch as a Municipal Historic Resource**, for the purpose designating the Hamlin Road Ranch, located on the lands legally described as SW-17-58-13-W4, under the Alberta Historical Resources Act, and in accordance with Smoky Lake County Policy Statement 61-15-1: Designation of a Municipal Historic Resource, be given **PERMISSION for third reading**.

Carried Unanimously.

Moved by Councillor Fenerty that Smoky Lake County **Bylaw No. 1407-22: Designation for Hamlin Road Ranch as a Municipal Historic Resource**, for the purpose designating the Hamlin Road Ranch, located on the lands legally described as SW-17-58-13-W4, under the Alberta Historical Resources Act, and in accordance with Smoky Lake County Policy Statement 61-15-1: Designation of a Municipal Historic Resource, be given the **THIRD and FINAL READING** and that the Reeve and the Interim Chief Administrative Officer are hereby authorized to fix their signatures to all necessary documents and that the corporate seal also be fastened where it is deemed to be necessary.

Carried.

Heritage River Management Planning - Terms of Reference

505-22: Gawalko That Smoky Lake County adopt the revised Terms of Reference for the North Saskatchewan Heritage River Initiative Management Planning Advisory Steering Committee and Project Milestones Roadmap dated March 18, 2022.

Carried.

Heritage River Management Planning - Memorandum of Understanding (MOU)

506-22: Cere That Smoky Lake County execute the proposed Memorandum of Understanding (MOU) with the North Saskatchewan Watershed Alliance (NSWA), for in-kind support of between 50-100 hours of in-kind support (up to approximately \$8,000.00 of value) for Heritage River Management Planning, which is to be in effect until December 31, 2022, or until the completion of the Heritage Management Plan.

Carried.

Heritage River Management Planning – Support Correspondence Received

507-22: Serben

That Smoky Lake County acknowledge receipt of the support correspondence in respect the Project: Management Plan for the North Saskatchewan River under the Canadian Heritage Rivers System from:

1. County of St. Paul, dated January 13, 2022,
2. County of Vermillion River, dated January 13, 2022,
3. Town of Rocky Mountain House, dated January 21, 2022,
4. Town of Elk Point, dated January 26, 2022,
5. Town of Devon, dated January 27, 2022,
6. Smoky Lake County, dated January 27, 2022,
7. City of Fort Saskatchewan, dated January 31, 2022,
8. Town of Smoky Lake, dated February 3, 2022,
9. Thorhild County, dated February 4, 2022,
10. Parkland County, dated February 10, 2022,
11. County of Wetaskiwin, dated February 11, 2022,
12. Lamont County, dated February 16, 2022,
13. Sturgeon County, dated February 17, 2022,
14. Strathcona County, dated February 23, 2022,
15. Clearwater County, dated February 23, 2022, and
16. Smoky Lake County, dated March 10, 2022.

Carried.

2021 Safety Codes Annual Internal Review – Joint Accreditation No. J000148

508-22: Cere

That Smoky Lake County Council approve action taken by administration to complete and submit the 2021 Safety Codes Annual Internal Review, for Joint Accreditation No. J000148, covering the period beginning January 1, 2021, and ending on December 31, 2021, to satisfy the requirement as an Accredited Agency under the Safety Codes Act, as outlined in the Joint Quality Management Plan; and acknowledge the said review was received and approve by the Safety Codes Council.

Carried.

Memorandum of Agreement for the Waskatenau Nuisance Ground Reclamation Within Smoky Lake County (Plan 5225CL; Block OT - Former Waskatenau Nuisance Grounds)

509-22: Serben

That Smoky Lake County Council approve action taken to execute the Memorandum of Agreement for the Waskatenau Nuisance Ground Reclamation Within Smoky Lake County, with Alberta Transportation providing **funding in the amount of \$87,438.00**, totaling 50% of costs incurred by Smoky Lake County to preform reclamation work on the former Waskatenau Nuisance Ground, on the lands legally described as Plan 5225CL: OT.

Carried.

Subdivision and Development Appeal Board (SDAB) Member Appointments

510-22: Fenerty

That Smoky Lake County appoint Jerry Melnyk and Amy Cherniwchan as members-at-large and accept the resignation of Richard Dubetz as a member-at-large of the Smoky Lake Subdivision and Development Appeal Board (SDAB), as per Bylaw No. 1347-19.

Carried.

Vilna Schools' Grade 6 class, virtually joined the meeting, time 2:34 p.m. and virtually left the meeting, time 2:37 p.m.

Undeveloped Road Allowance to NE 13-59-16-W4

511-22: Cere

That Smoky Lake County **approve the action taken** by the Chief Administrative Officer in notifying the current landowner of the land legally describes as NE 13-59-16-W4, that the portion of road allowance on Range Road 160 between Township Road 592 and 592A is considered undeveloped road allowance as of December 11, 2018.

Carried.

Undeveloped Road Allowance to NE 13-59-16-W4

512-22: Fenerty

That Smoky Lake County **approve the action taken** by the Chief Administrative Officer to refuse to undertake snowplowing activities within the portion of the undeveloped road allowance on Range Road 160 between Township Road 592 and 592A prior to Saturday, March 12, 2022, as there is at least another week of high priority snow clearing operations urgently required to be undertaken elsewhere in the County; **and going forward**, provide the said landowner with Policy Statement No. 03-26-01: Custom Work, and Policy Statement No. 03-35-11: Snow Clearing.

Carried.

Undeveloped Road Allowance to NE 13-59-16-W4

513-22: Gawalko

That Smoky Lake County affirms that the designation of the road allowance on Range Road 160 between Township Road 592 and 592A to the land legally described as NE 13-59-16-W4 is undeveloped and the structure within is also considered to be an abandoned road pursuant to the closure of road plans 1890Y and 1280AU as of December 11, 2018.

Carried.

Undeveloped Road Allowance Policy

514-22: Serben

That Smoky Lake County Council direct Administration to review the current County policies concerning undeveloped road allowances and usages therein and prepare a comprehensive “Undeveloped Road Allowance Policy and Procedures” document for review by the Policy Committee and adoption by Council.

Carried.

Bylaw No. 1412-22: Hamlet of Bellis Sewer System

515-22: Halisky

That Smoky Lake County **Bylaw No. 1412-22: Hamlet of Bellis Sewer System**, for the purpose of authorizing an additional service charge levy in the amount of \$1.75 (One Dollar and Seventy-Five Cents) per front foot, as per Bylaw No. 666: Hamlet of Bellis Sewer System, related to the operation and maintenance of the Hamlet of Bellis Sewer System, be given **FIRST READING**.

Carried.

Moved by Councillor Fenerty That Smoky Lake County **Bylaw No. 1412-22: Hamlet of Bellis Sewer System**, for the purpose of authorizing an additional service charge levy in the amount of \$1.75 (One Dollar and Seventy-Five Cents) per front foot, as per Bylaw No. 666: Hamlet of Bellis Sewer System, related to the operation and maintenance of the Hamlet of Bellis Sewer System, be given **SECOND READING**.

Carried.

Moved by Councillor Gawalko That Smoky Lake County **Bylaw No. 1412-22: Hamlet of Bellis Sewer System**, for the purpose of authorizing an additional service charge levy in the amount of \$1.75 (One Dollar and Seventy-Five Cents) per front foot, as per Bylaw No. 666: Hamlet of Bellis Sewer System, related to the operation and maintenance of the Hamlet of Bellis Sewer System, be given **PERMISSION for third reading**.

Carried Unanimously.

Moved by Councillor Fenerty that Smoky Lake County **Bylaw No. 1412-22: Hamlet of Bellis Sewer System**, for the purpose of authorizing an additional service charge levy in the amount of \$1.75 (One Dollar and Seventy-Five Cents) per front foot, as per Bylaw No. 666: Hamlet of Bellis Sewer System, related to the operation and maintenance of the Hamlet of Bellis Sewer System, be given the **THIRD and FINAL READING** and that the Reeve and the Interim Chief Administrative Officer are hereby authorized to fix their signatures to all necessary documents and that the corporate seal also be fastened where it is deemed to be necessary.

Carried.

Addition to the Agenda:

Spring Cleanup Promotion – Freon Appliances

516-22: Gawalko That Smoky Lake County advertise a “Spring Cleanup Promotion”, exclusive to residents of the Smoky Lake Region, of free disposal of appliances containing freon at County Landfill Sites during the month of May each year, and annually advertise this on the County’s social media and Grapevine.

Carried.

8. Executive Session:

Land and Legal Issue: McDougall Gravesite & Victoria Park Cemetery

517-22: Fenerty That Smoky Lake County Council go into Executive Session in regard to a Land and Legal Issue, in respect to the McDougall Gravesite (VICTORI 8) and Victoria Park Cemetery (VICTORI 10), under the authority of the FOIP Act Section 16: third party business interest and Section 24: advice from officials, in the presence of all Council, Chief Administrative Officer, Assistant Chief Administrative Officer, Finance Manager, Planning & Development Manager, Planning & Development Technician, and Legislative Services Clerk, time 3:05 p.m..

Carried.

Jordan Ruegg, Planning & Development Manager, and Kyle Schole, Planning & Development Technician, virtually left Executive Session and the meeting, time 3:25 p.m.

Addition to the Agenda (Executive Session):

Legal Issue: Board Governance and Role of Board Members

While under Executive Session, Council discussed a Land and Legal Issue, in respect to the Board Governance and Role of Board Members, under the authority of the FOIP Act Section 16: third party business interest and Section 24: advice from officials, in the presence of all Council, Chief Administrative Officer, Assistant Chief Administrative Officer, Finance Manager, and Legislative Services Clerk, time 3:25 p.m..

8. Executive Session:

Canadian Union of Public Employees CUPE Local 4575

While under Executive Session, Council discussed a Land and Legal Issue, in respect to a Personnel Issue: under the authority of the FOIP Act Section 27: Privileged Information, in regard to the Ratification of the Collective Agreement and Letter of Understanding with CUPE Local 4575, under the authority of the FOIP Act, Section 24: advice from officials, in the presence of all Council, Chief Administrative Officer, Assistant Chief Administrative Officer, Finance Manager, and Legislative Services Clerk, time 4:05 p.m.

518-22: Serben

That Smoky Lake County Council go out of Executive Session, time 4:11 p.m..

Carried.

McDougall Gravesite (VICTORI 8) and Victoria Park Cemetery (VICTORI 10).

519-22: Cere

That Smoky Lake County Reeve, on behalf of Smoky Lake County Council, transmit a letter to Martha Dawson, Chairperson, Property Commission of the Northern Spirit Regional Council of the United Church of Canada expressing the County's desire to obtain Title, at no cost to the County, to the McDougall Gravesite located on (pt. of VICTORI 8).

Carried.

Canadian Union of Public Employees CUPE Local 4575 – Collective Agreement

520-22: Gawalko

That Smoky Lake County Council approve to affix signatures to the Collective Agreement and Letter of Understanding with the Canadian Union of Public Employees CUPE Local 4575, for the period January 1, 2021 to December 31, 2024, subject to the Employees ratification of same.

Carried.

Meeting Recessed

521-22: Cere

That Smoky Lake County Council recess the Regular Council Meeting of March 24, 2022, at 4:15 p.m., and agree to **reconvene the meeting on Monday, March 28, 2022, at 10:00 a.m.**, to be held virtually, through Electronic Communication Technology as per Bylaw 1376-20 **and/or** physically in County Council Chambers.

Carried.

Meeting Reconvened

The meeting reconvened on Monday, March 28, 2022, upon a call to order by Reeve Lorne Halisky at 10:04 a.m. in the presence of Councillors: Gawalko, Cere, and Serben, the Chief Administrative Officer, and Assistant Chief Administrative Officer, Finance Manager and the virtual presence of the Planning Technician, Recording Secretary, Natural Gas Manager, Communications Technician, and one Member of the Public.

2. Agenda:

522-22: Cere

That Smoky Lake County Council unanimously agree to further amend the recessed March 24, 2022 Council Meeting Agenda, on March 28, 2022 as reconvened, as follows:

Addition to the Agenda:

1. Municipally Controlled Corporation (MCC) - Appointment of Directors.

Carried Unanimously.

One Member of the Public, virtually joined the meeting, time 10:15 a.m.

Councillor Linda Fenerty, virtually joined the meeting, time 10:24 a.m.

Addition to the Agenda:

Municipally Controlled Corporation (MCC) - Appointment of Directors

523-22: Gawalko

That Smoky Lake County approve to appoint Reeve Lorne Halisky and Councillor Linda Fenerty to the position of Board of Directors for the Municipally Controlled Corporation (MCC) in accordance with the Victoria District Economic Development Strategy MCC Business Plan.

Carried.

524-22: Cere

That a Smoky Lake County and Town of Smoky Lake Joint Council Meeting be scheduled for **Friday, April 1, 2022 at 3:30 p.m.** to be held virtually.

Carried.

5. Issues for Information:

Chief Administrative Officer's Report

The Chief Administrative Officer (CAO) provided a report to Council for the period of February 21, 2022 to March 20, 2022, as follows:

Chief Administrative Officer			
Report Period: Feb 21, 2022 to Mar 20, 2022			
LEGISLATIVE / GOVERNANCE			
Projects	Date In Progress	Date Outstanding	Date Completed
Joint Health and Safety Committee			Feb 23/22

ADMINISTRATIVE																		
Projects	Date In Progress	Date Outstanding	Date Completed															
Mangers Meetings – Every Monday Morning			Ongoing															
Administration Building Upgrades – Roof Replacement: Finishing trims. Have not received a Change Order cost for the work requested by Council (Lighting).	Jul' 15/21		Mar 17/22															
Bonnie Lake Resort – At the RMA, Planning and myself met with AE to discuss the issues. They will be sending us a letter which will be forwarded to the Developer to action accordingly.	Ongoing		Mar 15/22															
Tourism Partnership – Legal team meeting – MCC Legal – Awaiting information from legal and then setting a meeting. Preparing loan bylaw for next Council meeting.	Ongoing		Mar 17/22															
<p>STIP RR130 – BF13398 Tender Results. The STIP grant for this bridge replacement was undertaken in November of 2020, and the design portion completed in November 2021 and reviews completed in December 2021. At that time, we anticipated that there may be an escalation in costs due to what we were seeing in the marketplace regarding construction materials (steel, concrete, fabrication cost increases, shortages of raw materials) and proceeded to tender to get some actual pricing.</p> <p>The STIP grant is based on a 75/25 basis and the project total of \$885,867 (\$752,928 construction, \$132,939 engineering) was approved. Below is the bid summary.</p> <table border="1"> <thead> <tr> <th>Bidder</th> <th>Total Bid Price (not including GST)</th> <th>Total Bid Price (including GST)</th> </tr> </thead> <tbody> <tr> <td>Formula Alberta Ltd.</td> <td>\$1,173,587.00</td> <td>\$ 1,232,266.35</td> </tr> <tr> <td>Kichton Contracting Ltd.</td> <td>\$1,217,042.00</td> <td>\$1,277,894.10</td> </tr> <tr> <td>160082 AB Ltd</td> <td>\$1,332,355.00</td> <td>\$1,398,972.75</td> </tr> <tr> <td>Formula Contractors Ltd.</td> <td>\$1,600,346.98</td> <td>\$ 1,680,364.33</td> </tr> </tbody> </table> <p><small>The tender submissions were reviewed and have been checked for errors. The amounts shown in the summary have been found to be correct.</small></p> <p>The County is responsible for 25% or \$221,467. The escalation requires that an additional \$420,660 will be required to meet this tender. At the rate of further escalations, this number is very likely to exceed \$500,000 in 35 days (term to award) commencing March 01/2022. The pre-tender estimate in December 2021 anticipated that the construction costs had escalated approximately 35% at that time. From the STIP application in November 2020, the construction costs have escalated 56%, which was based on current unit rates at that time. The bid expires on April 05/2022. At the RMA, A meeting was held with Michael Botros (from AT) and a letter has been sent to the Minister requesting the escalation funding.</p>	Bidder	Total Bid Price (not including GST)	Total Bid Price (including GST)	Formula Alberta Ltd.	\$1,173,587.00	\$ 1,232,266.35	Kichton Contracting Ltd.	\$1,217,042.00	\$1,277,894.10	160082 AB Ltd	\$1,332,355.00	\$1,398,972.75	Formula Contractors Ltd.	\$1,600,346.98	\$ 1,680,364.33			Mar 17/22
Bidder	Total Bid Price (not including GST)	Total Bid Price (including GST)																
Formula Alberta Ltd.	\$1,173,587.00	\$ 1,232,266.35																
Kichton Contracting Ltd.	\$1,217,042.00	\$1,277,894.10																
160082 AB Ltd	\$1,332,355.00	\$1,398,972.75																
Formula Contractors Ltd.	\$1,600,346.98	\$ 1,680,364.33																
<p>Contract Equipment: On March 7, 2022, Smoky Lake County Region encountered a severe Snowstorm that brought heavy snow with strong winds up to 60 km. Public Works Department needed assistance in clearing County roads. The Contractor's with "Snow Removal Equipment" hired to assist Public Works in opening the roads: March 8, 2022: One grader and Seven Tractors with plow and March 9, 2022: Two Graders and Two Tractors with Plows</p> <p>Recommendation: That Smoky Lake County approve the action taken for contracting equipment on March 8, 2022 and March 9, 2022 to assist Public Works Department in snow removal for the severe weather winter snow that occurred on March 7, 2022.</p>			Mar 09/22															

Council Departmental meetings			Feb 22/22
Smoky Lake Creek – Attached is the draft report (AE is currently finalizing) for the Smoky Lake Creek. This was an issue raised last summer and AE undertook the survey and study to undertake some work to rectify some of the issues. This channel was constructed with an incredibly flat gradient (modern equipment would have difficulty achieving this grade today) and the end result, in my opinion, was the creation of a very skinny and long (7 kms) storage pond. Parts of it do flow and there are some known beaver dams along this channel. AEP provided an easement and permission to undertake maintenance work on the channel in 1974, but to my knowledge, there has been little to no maintenance ever undertaken on this channel.			Mar 17/22
Waskatenau/Legal – Proposed Development			Feb 22/22 Feb 23/22 Mar 03/22 Mar 08/22
RMA – Spring Session			Mar 14/22 to Mar 16/22
HWY 28/63 COMMISSION			
Commission Meetings – Organizational, Budget, draft bylaw issues			Ongoing
WFL #128 Solicitor – Agreements/requirements: Met with Associated Engineering and later with the WFL Solicitor to review issues and plan the resolution of the agreements.			Mar 09/22 Mar 11/22
Bylaw Committee: The Committee got through about 2/3 of the definitions in the bylaw. Have scheduled another meeting.	Ongoing		Mar 07/22
FINANCIAL			
Projects	Date In Progress	Date Outstanding	Date Completed
Affordable Housing – Attended a webinar focused on Affordable Housing. Spent about a half hour and left as it seemed to be too subjective and approach and more of a generic survey of Provincial needs as opposed to grant funding opportunities.			Mar 09/22
HUMAN RESOURCES			
Projects	Date In Progress	Date Outstanding	Date Completed
Legal – Managing Partner Deficiency Issues - Brownlee has provided a template for Review. Provided at the last meeting. Has there been any comments?	Ongoing		
CUPE 4575: County completed negotiations.			Mar 03/22
Public Works Clerk: Received letter from Darline Zdebliak on March 1, 2022 – Re: Officially retiring on May 15, 2022 after 43 years. Recommendation: That Smoky Lake County accept with regret, the letter received from Mrs. Darline Zdebliak, dated March 1, 2022, announcing her retirement from the position of Public Works Clerk, after 43 years of service, effective May 15, 2022.			Mar 01/22
COMMUNITY			
Projects	Date In Progress	Date Outstanding	Date Completed
Dr Retention Committee Meeting			Mar 03/22
Smoky Lake Minor Hockey: Qualified for Provincials Championship in Sunde on March 31 – April 3, 2022 and County provided \$500.00 as per Policy.			Mar 17/22

TRAINING			
COUNTY STRATEGIC PLAN			
N/A			
Signature: <i>Gene Sobolewski</i>		County Council Meeting: <u>March 20, 2022</u>	

BF13398 Funding

525-22: Gawalko

That Smoky Lake County confirm approval or rejection of funding in respect to the Bridge File which was identified as a critical priority for replacement on Range Road 130 as a result of inspections and testing, identified as BF13398 prior to April 5, 2022; **and if** provincial funding is rejected, cancel the BF13398 tender; **and if** provincial funding is approved, proceed to hold a Special Council Meeting to move forward on awarding the tender.

Carried.

Contract Equipment for March 7, 2022 Severe Weather Event Snow Removal

526-22: Fenerty

That Smoky Lake County Council **approve the action taken** by Administration in contracting the following local people with their private equipment on March 8, 2022 and March 9, 2022 to assist the Public Works Department with snow removal for emergency purposes after the severe winter weather event which occurred on March 7-8, 2022 resulting in 12 inches of snowfall along with extreme winds causing drifts up to 8 feet high across roads:

On March 8, 2022

- Dallas Przekop – grader,
- Trevor Cherniwchan – tractor with plow,
- Collin Starchuk – tractor with plow,
- Marion Chimko – tractor with plow,
- Gerry Tchir – tractor with plow,
- Dean Kozak – tractor with plow,
- Brad Shapka – tractor with plow,
- Jerry Repka – tractor with plow, and
- Mike Diachyshyn – grader and dozer

On March 9, 2022

- Dallas Przekop – grader,
- Mike Diachyshyn – grader,
- Trevor Cherniwchan – tractor with plow, and
- Collin Starchuk – tractor with plow,

And assure County Employee: Marion Chimko, was not paid his regular wage March 8-9, 2022.

Carried.

Retirement Darlene Zdebliak – Public Works Shop Clerk

527-22: Serben

That Smoky Lake County accept with regret, the letter received from Mrs. Darlene Zdebliak, dated March 1, 2022, announcing her retirement from the position of Public Works Clerk, after 43 years of service, effective May 15, 2022.

Carried.

Public Works Shop Clerk 2 – Employment Opportunity

528-22: Gawalko

That Smoky Lake County Council approve to advertise an employment opportunity to fill the position of Public Works Shop Clerk 2, pursuant to the proposed organizational chart, and as per the Collective Agreement with International Union of Operating Engineer’s IUOE Local 955.

Carried.

Riverland Recreational Trail Society - Trail Sign Replacement/Repair Project

529-22: Cere That Smoky Lake County Council approve to directly purchase the forty-three (43) “Recreation Trail Only” signs at a cost in the amount of \$24.00/each, for the portion of the Iron Horse Trail within Smoky Lake County, from local business: Aston Signs, of Smoky Lake County, in response to the January 28, 2022 email request from Marianne Janke, Travel Lakeland / Alberta’s Iron Horse Trail on behalf of the Riverland Recreational Trail Society in respect to their Trail Sign Replacement / Repair Project.

Carried.

Financial Statements

As annexed to the minutes:

↳ Financial Statement for the month of: **January 2022.**

Action List(s)

Action Lists:

- i. County Council Departmental Meeting – February 22, 2022. ©
- ii. County Council Meeting – February 24, 2022

Chief Administrative Officer’s Report

530-22: Serben That Smoky Lake County’s Chief Administrative Officer’s report for the period of February 21, 2022 to March 20, 2022, be accepted and filed for information.

Carried.

5. Issues for Information:

Finance Manager’s Report:

Actual to Budget Report

Brenda Adamson, Finance Manager presented an updated Financial Report for the period ending February 2, 2022.

Utility Billing – February and March, 2022

531-22: Serben That Smoky Lake County Council waive all late payment penalties on utility accounts for the months of February and March, 2022 due to system interruptions arising from the financial system conversion from Bellamy to Great Plains/Diamond; and post a “thank you for your patients” regarding same, on social media.

Carried.

Schedule Smoky Lake County Budget Meeting

532-22: Gawalko That the next Smoky Lake County budget meetings be scheduled for Friday, April 22, 2022 at 9:00 a.m. and Thursday, May 5, 2022 at 9:00 a.m.

Carried.

Family and Community Support Services (FCSS)

533-22: Cere That Smoky Lake County approve to allocate funding from the 2022 Family and Community Support Services (FCSS) Grant budget in accordance with Policy No. 08-17-01: Family and Community Support Services (FCSS) grant as follows:

Community Group	Eligibility	Funding
Aspen View Public Schools	Local career fair for students.	\$1,000.00
Town of Smoky Lake Library	Social library programing for children and families.	\$6,500.00

Carried.

Finance Manager's Report

534-22: Gawalko That Smoky Lake County's Finance Manager's report for the period ending February 2, 2022, be accepted, and filed for information.

Carried.

Division One Councillor's Report on various Committees, Boards and Commissions

Dan Gawalko – Deputy Reeve & Division One Councillor's report from various Committees, Boards and Commissions:

March 17, 2022 - Vilna & Bellis Citizens on Patrol Meeting held at Bellis Hall

- Meeting was called to order @ 7:05 pm RCMP officer gave a short report property crime is up, but personal crime is down they are still addressing vehicle thefts in the area, lots of people still leaving their vehicles unlocked and running. Today was the first day of the coffee with a cop program that is on the 3rd Thursday of the month.
- Eric from the fish and wildlife dept. said the lakes are hard to get onto and some black bears have been out with the warm weather there are 2 sows near Garner Lake one with 3 cubs one with 4 cubs. There is a second officer in Smoky Lake now Nicholas Flag. All officers will have alcohol testing equipment by next week. Some big files have been moving through the court system and still lots of back log, he would like municipalities to push for more crown prosecutors to clear the courts.
- The financial report was presented.
- Some old business was taken care of ID cards are given out after 6 months of being a member, they are looking at purchasing a banner, meat raffle tickets were handed out for those interested in buying or selling a few books, all members that provided their emails can log onto the ACOPA website,
- They discussed doing something for the Vilna centennial celebration, and they will be contacting Trevor T. to discuss some training for new members and to update some courses.
- Next meeting is May 12, 7:00 pm @ Vilna cultural center.

March 17, 2022, Evergreen Regional Waste Management Services Commission Meeting:

- Brownlee law firm will be doing an orientation for staff and directors.
- We had a look at the new CNRL contract for leachate disposal.
- Barb from Joly McCarthy Dion will be at the next meeting going over the financials.
- Paul gave a report from the Alberta Care conference which is attached to the evergreen info pkg.
- We have an endorsed statement from RMA stating the town of Elk Point is insured through the commission.
- Ashley presented the treasurers report.
- Paul gave the site report, repairing pickup at Zarowny's, the annual report from Omni Mcann will be ready soon, looking to hire a gravel truck to haul clay, spring work is under way, The month of May we will be taking freon units in for freon talked about a relief worker that all municipalities could use, talked about a MSW baler to bale all municipal solid waste, the leachate is less and landfill cell will last longer.
- Linda Salstrom gave a presentation on a MSW proposition and a MRF (material recovery Facility).
- Environment 360 solutions bought out quick pick same routes and tonnage but will be signing a new agreement with them.
- Next meeting will be on April 21J 2022 in St. Paul County office.
- Any questions feel free to contact me at any time.

Evergreen Regional Waste Management Services Commission Documents shared:

- Municipal Solid Waste (MSW) Management & Processing Value Proposition, March 17, 2022.
- ERWMS – Budget to Actual, January 1, 2022 to February 28, 2022.
- CNRL Leachate Disposal Contract.

Division Two Councillor's Report on various Committees, Boards and Commissions

Linda Fenerty - Division Two Councillor's written report from various Committees, Boards and Commissions:

March 4, 2022 – Northern Lights Library System - NLLS (via Zoom):

- Auditor's report was presented with no significant findings identified by them. Deficit was questioned, auditor said it was mostly due to amortization. We have reserves to cover shortfall if required.
- Chairperson's Report – Several libraries toured throughout the area. It was interesting to discover how different municipalities and their libraries operate.
- Library Manager's Report – working on 2022 Summer Reading Program with many increased activities.
- Alberta Library Trustee's Association (ALTA) – discussion on who they are. They offer support, professional development, and education to library boards
- Financial Report (YTD) – accepted as presented
- Annual Conference – May 26-28 – May 26 is training for trustees, library managers, and Board Chairs. May 27 – main conference. May 28 – Annual General Meeting for the Board.
- Next meeting will be May 28 @ 10:00 a.m. at NLLS (Elk Point)

March 14, 2022 – Northeast Muni-Corr Ltd.

- Due to Rural Municipalities Spring Convention, meeting was postponed until April 11 @ 10:00 a.m.

Division Three Councillor's Report on various Committees, Boards and Commissions

Dominique Cere - Division Three Councillor's report from various Committees, Boards and Commissions:

None Submitted.

Reeve - Division Four Councillor's Report on various Committees, Boards & Commissions

Lorne Halisky - Reeve and Division Four Councillor's report from various Committees, Boards and Commissions:

February 22, 2022 – Council Departmental Operations meeting, held in Chambers (all Council)

- Reviewed all management reports of activities and tasks completed.
- Approved to amend the P&D position name of "Planning and Development Assistant" to "Planning Technician" and adjust the salary range to be \$61,000 to \$88,000.

February 23, 2022 – Joint Health & safety Committee Meeting, held virtually (Lorne & Dominique)

- Approved to amend six policies to take corrective action in respect to rectifying deficiencies listed in the External Safety Audit - Action Plan document from Alberta Municipal Health and Safety (AMHSA).
- Reviewed two incidents:
 - January 19, 2022 - worker was working on sand salt shed noticed block was hit and moved, and when investigated it was believed this happened some time ago, no damage to any of our loaders, interviewed all staff no one noticed it.
 - January 26, 2022 - worker turning around grader in taxpayer's driveway, hit the post on the entry way, taxpayer was notified of this event.

February 23, 2022 – Economic Development Workshop, held virtually/in Chambers (all Council)

- Facilitated by Doug Griffiths, Chief Community Builder, 13 Ways Inc., as part of the ongoing Regional Service Delivery Review funded through the 2020/21 – Alberta Community Partnership (ACP) Intermunicipal Collaboration Grant, with the Village of Vilna as the managing partner.
- The Town of Smoky Lake and Village of Waskatenau also participated in the meeting.
- The results will be acknowledged officially when they become available through a Council motion.

February 24, 2022 - Council Regular Meeting, held in Chambers (all Council)

- Executed a funding agreement with Park Canada for the “North Saskatchewan River (AB) Management Plan for Canadian Heritage River Designation” totaling \$45,000.
- Received a presentation from the developer of Northern Lights R.V. Resort, located along Hwy 652 at Range Road 141.
- Received a presentation from Riverland Recreational Trail Society & Alberta’s Iron Horse Trail on financial activities.
- Amended Policy Statement No. 14-A.02-03: Incident Reporting.
- Accepted the Victoria Trail Agricultural Society as an Additional Named Insurance with RMA Insurance under the County’s insurance umbrella.
- Approve to submit a funding application for Electric Vehicle Charging Stations.
- Approved the 2-year extension of Municipal Sustainability Initiative (MSI) grant.
- Accept the Smoky Lake Region’s Doctor Retention and Recruitment Committee Year-2022 Budget, with the County’s portion of \$14,640.
- Proclaimed Economic Development Week to be May 9-13, 2022.
- Acknowledged receipt of the Smoky Lake RCMP Detachment’s quarterly Community Policing Report for October 1st to December 31st, 2021.

February 25, 2022 – Foundation CAO Evaluation Meeting, held virtually (Lorne, Dominique, Jered & Linda)

- Discussion on CAO Evaluation process including the format, what other Foundation use/do etc.

February 25, 2022 – RMA 101 Business Services Webinar (Lorne)

- Discussed Canoe Insurance, Equipment Purchasing, Admin Services etc.

March 2-3, 2022 – CUPE Collective Bargaining, held in Chambers (Lorne, Danny & Dominique)

- Negotiated with the CUPE Local 4575 Employees to renew the collective agreement.

March 4, 2022 - Minister of Justice and Solicitor General Meeting - Alberta Provincial Police Transition Study Engagement, held at Métis Crossing (Lorne, Danny, Jered & Dominique)

- The meeting focused on key concepts presented in the transition Alberta Provincial Police Service Transition Study with the intent to refine the model presented by PricewaterhouseCoopers (PwC). and inform future decisions on an Alberta Provincial Police Service.

March 7, 2022 – Highway 28/63 Regional Water Services Commission bylaw working group, held virtually/in Chambers (Lorne & Danny)

- Held review in preparation for 2nd & 3rd readings of the Commission’s new Bylaw 008-2022 designed to cover the entire governance, administration and operation of the Commission in accordance with Bill 22 changes to the MGA.

March 13-16, 2022 – RMA Convention, in Edmonton (Lorne, Linda, Dominique, Jered)

- Session topics included:
 - Council’s Role in Strategic Planning & Service Delivery,
 - Role Clarity for Municipal Councillors,
 - The Revamp of Recycling: Alberta’s Journey to a Circular Economy,
 - Mayors and Reeves Meeting, March 14 (Lorne)
 - FCM’s President Update,
 - Federal Advocacy Panel,
 - Alberta Law Enforcement Response Teams (ALERT),
 - Infrastructure Asset Management Alberta (IAMA),
 - Strategic Communications for Tense Times,
 - Tips and Tools for Effective Council Meeting Participation, and
 - Rural Connectivity Solutions: Learnings from the Pandemic.

March 15, 2022 – RCMP & Solicitor General Meeting at RMA Convention (Lorne, Linda, Dominique, Jered)

- Held discussions to advocate the County’s following priorities: Crime Reduction- Prevent and Reduce Property Crimes, Visibility and Enforcement in the Community, Enhance Public Confidence and Engagement- Consultations and Connections, and Additional Member for the Smoky Lake Detachment.

Division Five Councillor's Report on various Committees, Boards and Commissions

Jered Serben - Division Five Councillor written report from various Committees, Boards and Commissions:

February 25, 2022 - Smoky Lake Foundation meeting, held Virtually

- Motion to revise letter of employment to a contract
- Motion to revise the CAO evaluation

March 1, 2022 - Smoky Lake Foundation meeting, held Virtually

- Smoky Lake and Waskatenau reports accepted as presented
- Vilna report accepted as presented
- Maintenance: Q. Halisky questioned the turn around time on newly vacant rooms. A. approximately one week. Q. Prockiwi – Zurusky questioned whether the foundation provides internet to self contained units. A. Leslie explained it's the tenant's responsibility for their own service. Maintenance report accepted as information.
- CAO report accepted as presented
- Financial report accepted as presented
- Review of policies tabled
- GIC matured, re – invested into 90 – day Notice of Demand account
- Motion to research 3rd party services of appraisal for Smoky Lake Foundation operations that will be brought back to the chair
- Next regular meeting April 5th, 2022, at 9 am at Town Council Chambers.

Councillors Reports on Various Committees, Boards and Commissions

535-22: Serben

That the Smoky Lake County Councillor's reports received for the period of February 2022 to March 2022, be filed for information and the Reeve's Report received for the period of February 18, 2022, to March 15, 2022, be posted to the County's website.

Carried.

Regional Community Development Committee (RCDC) – 2021 Expenditures

536-22: Cere

That Smoky Lake County, as a municipality in partnership of the Regional Community Development Committee (RCDC) with the Town of Smoky Lake, and the Village of Vilna approve for the Managing Partner, Smoky Lake County to invoice for the 2021 Economic Development to each respective municipalities based on Year 2021 actual expenditure costs incurred by RCDC.

Carried.

Schedule a Policy Committee Meeting

537-22: Cere

That the next Smoky Lake County **Policy Committee Meeting** be scheduled for **Wednesday, May 11, 2021 at 9:00 a.m.**, to be held virtually, through Electronic Communication Technology as per Bylaw 1376-20 **and/or** physically in County Council Chambers.

Carried.

Additional Named Insured – Waskatenau Pryveet Dance Club

538-22: Serben

That Smoky Lake County acknowledge receipt of the following information from the Waskatenau Pryveet Dance Club, as an Added Named Insured (ANI) under the County's insurance umbrella:

- Minutes of January 11, 2022, and March 1, 2022.

Carried.

RCMP Liaison Committee – Invitation for Coffee with a Cop

539-22: Gawalko That Smoky Lake County approve action taken on March 14, 2022 in advertising on social media, the Smoky Lake RCMP Detachment’s “Coffee with a Cop” events scheduled for the third Thursday of each month in 2022, as per the request from Roxanne Genereaux, Acting Detachment Commander, Smoky Lake RCMP Detachment, dated March 11, 2022.

Carried.

6. Correspondence:

Vilna & District Agricultural Society – Request for Funding

540-22: Gawalko That Smoky Lake County **defer** discussion of the letter received from Charlie Leskiw, President, Vilna Agricultural Society, dated February 17, 2022, requesting \$20,000.00 of funding towards the Vilna Boomtown Days - “Vilna Celebrates” 50th anniversary for Vilna Ag Society, as well as the 100th anniversaries for the Village, School, and Pool Hall; until a further information is obtained in respect to the proposed breakdown of expenses requiring funding.

Carried.

Minister of Municipal Affairs

541-22: Gawalko That Smoky Lake County acknowledge receipt of the correspondence from Ric McIver, Minister of Municipal Affairs, dated February 24, 2022, in respect to the Year-2022 Provincial Budget, and announcing the Alberta’s government is investing approximately \$980 million overall to build stronger communities across our province.

Carried.

Village of Waskatenau – Request for Bylaw Enforcement Services

542-22: Serben That Smoky Lake County administration meet with the administrations of the Village of Waskatenau, Village of Vilna and Town of Smoky Lake, to explore bylaw enforcement services, in response to the letter received from Bernice Macyk, Village of Waskatenau Chief Administrative Officer, dated February 23, 2022, in respect to a motion passed at Waskatenau’s’ February 17, 2022 Council meeting to inquire if the Smoky Lake County can assist the Village of Waskatenau with Bylaw Enforcement for Dog Control within the Village.

Carried.

Alberta Mayors, Reeves and Indigenous Leaders Caucus

543-22: Gawalko That Smoky Lake County’s Reeve & Deputy Reeve attend the Alberta Mayors, Reeves and Indigenous Leaders Caucus, on the preferred date of April 13, 2022, at the Regional Recreation Centre in Two Hills, in response to the letter from Leonard Ewanishan, Mayor of the Town of Two Hills, received in March, 2022.

Carried.

Municipal Stimulus Program (MSP) - BF09915 & Range Road 181 Rehabilitation Projects

544-22: Serben That Smoky Lake County Council acknowledge receipt of the letter from Ric McIver, Minister of Municipal Affairs, dated February 15, 2022, approving funding for the new Bridge File BF09915 Rehabilitation project, as well as granting the request for a time extension on the previously approved Range Road 181 Rehabilitation Municipal Stimulus Program (MSP) project, and affirming the MSP funding for these projects must be expended by December 31, 2022, as further exemptions will not be granted.

Carried.

Vilna & District Municipal Library – Year-2022 Membership Fees

545-22: Fenerty That Smoky Lake County provide funding in the amount of **\$450.00**, allocated from Grant to Individuals and Organizations, to the Vilna & District Municipal Library, towards their Year-2022 membership fees, in response to the letter received from Rebeka-Lynn Harakal, Vilna & District Municipal Library Manager, dated March 2022.

Carried.

Vilna & District Municipal Library - Computer Courses

546-22: Gawalko That Smoky Lake County recommend the Vilna & District Municipal Library contact Smoky Lake County Community Learning Council to facilitate Computer Courses, in response to the letter received from Rebeka-Lynn Harakal, Vilna & District Municipal Library Manager, dated March 2022.

Carried.

Additions to the Agenda:

Federation of Canadian Municipalities (FCM) Annual Conference and Trade Show

547-22: Halisky That Smoky Lake County Council who can attend – attend the Federation of Canadian Municipalities (FCM) Annual Conference and Trade Show, scheduled for June 2-5, 2022, in Regina, Saskatchewan.

Carried.

9. Information Release:

Monthly Release of Information - March 2022

548-22: Gawalko That Smoky Lake County's following correspondence released to Smoky Lake County Council in accordance with Policy Statement No. 01-28-02: Council - Request for Information, for the month of March 2022, be (F) filed for information or (A) acknowledged receipt:

- R07-22: Nancy Broadbent, President & CEO, Portage College, dated February 15, 2022 – Re: Grand Opening of the newly created Indigenous Cultural Space at the Portage College Lac La Biche Campus on March 4th, 2022. **F**
- R08-22: RMA: Contact Newsletter: February 25, 2022. **F**
- R09-22: Rural Health Professions Action Plan Information Session – Alberta Farm Mental Health Network: March 17, 2022. **F**
- R10-22: RMA: Contact Newsletter: March 4, 2022. **F**
- R11-22: RMA Spring Calendar and RCMP K Division Spring Meeting. **F**
- R12-22: UCC Alberta – E-Bulletin: March 10, 2022. **F**
- R13-22: Aspen View Board Highlights –February 24, 2022. **F**
- R14-22: RMA: Contact Newsletter: March 11, 2022. **F**
- R15-22: LICA Update: AEP – Stormwater Management Engagement. **F**
- R16-22: Donations for Ukraine. **F**
- R17-22: UCC Alberta – E-Bulletin: March 18, 2022. **F**

Carried.

Thank You to Smoky Lake County

There was no "Thank You" correspondence received in the month of February 2022.

10. Bills & Accounts:

549-22: Gawalko

That all the Smoky Lake County Bills and Accounts approved for payment, including the bills and accounts recommended for payment by the Natural Gas Council, and including transfers to the Payroll Account, be filed for information:

County Council Meeting: Mar. 24th, 2022

Batch #	Cheque Numbers	Total of Batch
58257	52065	\$2,666.37
58273	52066 to 52087	\$75,333.10
58285	52088 to 52105	\$315,940.43
58314	52106 to 52125	\$61,157.46
58330	52126 TO 52151	\$54,324.12
Total Cheques from 52065 to 52125		\$509,421.48

Batch #	EFT Numbers	Total of Batch
58257	776	\$39,307.88
58273	777 to 793	\$151,065.47
58285	794 to 803	\$9,601.94
58314	804 to 813	\$75,768.57
58330	814 TO 837	\$674,177.26
Total EFTs from 776 to 837		\$949,921.12

Direct Debit Register

Batch #	Description	Total of Batch
58252	My HAS	\$221.00
58279	My HAS	\$692.84
58287	My HAS	\$917.51
58289	My HAS	\$71.83
58290	Smoky Lake County	\$347,556.26
58320	Enterprise Fleet Mgmt	\$126.24
Total Direct Debits		\$349,585.68

Grand Total Bills and Accounts	\$1,808,928.28
<i>(Note: From General Account)</i>	

Carried.

11. Date and Time of Next Meeting(s):

County Council Departmental Meeting

550-22: Cere

The next Smoky Lake County Council Departmental Meeting be scheduled for **Tuesday, April 26, 2022 at 9:00 a.m.** and **Tuesday, May 24, 2022 9:00 a.m.** to be held virtually, through Electronic Communication Technology as per Bylaw 1376-20 **and/or** physically in County Council Chambers.

Carried.

County Council Meeting

551-22: Serben

The next Smoky Lake County Council Meeting be scheduled for **Thursday, April 28, 2022, at 9:00 a.m.** and **Thursday, May 26, 2022 9:00 a.m.** to be held virtually, through Electronic Communication Technology as per Bylaw 1376-20 **and/or** physically in County Council Chambers.

Carried.

ADJOURNMENT:

552-22: Serben

That the Smoky Lake County Council Meeting of March 24, 2022, be adjourned, time 12:34 p.m..

REEVE

S E A L

CHIEF ADMINISTRATIVE OFFICER