

**SMOKY LAKE COUNTY**

Minutes of the **County Council Meeting** held on Thursday, **April 13, 2023**, at 9:03 A.M. held both virtually online and physically in Council Chambers.

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

<b>ATTENDANCE</b>		
<u>Div. No.</u>	<u>Councillor(s)</u>	<u>Thursday, Apr. 13, 2023</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	Present in Chambers
Executive Svcs/R.S.	Patti Priest	Present in Chambers
Plan/Dev Manager	Jordan Ruegg	Virtually Present
Planning Technician	Kyle Schole	Virtually Present

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Observers in Attendance Upon Call to Order:

Peace Officer	Tate Murphy	Virtually Present
Interim Ag. Fieldman	Amanda Kihn	Virtually Present
Communications Officer	Evonne Zukiwski	Virtually Present
Public	2 Members	Virtually Present
Public	2 Members	Present in Chambers
Media	N/A	Absent

**2. Agenda:**

483-23: Serben                      That the Smoky Lake County Council Meeting Agenda for Thursday, April 13, 2023, be adopted, as presented. Carried Unanimously.

**3. Minutes:**

No Minutes.

**County Council Meeting Recessed**

The Smoky Lake County Reeve announced the Council Meeting recessed, time 9:08 a.m.

**VIRTUAL PUBLIC HEARING:**

**Bylaw No. 1426-22: a bylaw for Town of Smoky Lake and Smoky Lake County Intermunicipal Development Plan (IDP)**

**1.0 Opening**

The Virtual Public Hearing was **called to order at 9:15 a.m.** by the Reeve, Lorne Halisky in the presence of all Council members, Chief Administrative Officer, Assistant Chief Administrative Officer, and Recording Secretary, as well as in the virtual presence of the Planning and Development Manager, Planning Technician, Community Peace Officer, Communications Officer, Interim Agricultural Fieldman and **four members of the public.**

Confirmation was provided by the Planning and Development Manager, that the Public Hearing had been advertised and notice was provided in accordance with the applicable legislation.

The purpose of the hearing was summarized as:

**To obtain public input in regard to Bylaw No. 1426-22: a bylaw for Town of Smoky Lake and Smoky Lake County Intermunicipal Development Plan (IDP).**

## 2.0 Staff Presentation

Jordan Ruegg, Planning and Development Manager provided the following information:

### BACKGROUND:

- Proposed Bylaw No. 1426-22 serves to replace the existing Intermunicipal Development Plan (Bylaw No. 1289-16) between Smoky Lake County and the Town of Smoky Lake.
- Bylaw No. 1289-16 included a “sunset clause” which caused said Bylaw to lapse after 5-years from the date of its adoption.
- Both Councils renewed their respective versions of the Bylaw by Resolution in September, 2021, and decided at the time to replace said Bylaw with a new IDP.
- Slight changes have been made, such as removing the sunset clause, updating historical context, and goals so that they align with current strategic plans, and some maps.
- Proposed Bylaw No. 1426-22 was presented for 1st Reading on **December 14, 2022**.
- Notice of the proposed Bylaw has been posted on the County’s website since **March 14, 2023** and appeared on the County’s social media platforms on **March 20, March 30, and April 6, 2023**.
- The Public Hearing Notices were advertised in the Redwater Review the week of **March 27, 2023** and the week of **April 3, 2023**. The Hearing on the proposed Bylaw No. 1426-22 was advertised and Notice was given in accordance with Section 606 of the *Municipal Government Act*.
- This Hearing has been scheduled to obtain public input on proposed Bylaw No.1426-22 in accordance with Section 216.4 of the *Municipal Government Act*.

## 3.0 Public Presentations Via Written Submissions

There were no written submissions received from the public, only agency responses from Atco and Smoky Lake County Natural Gas, who had no issues or concerns.

## 4.0 Public Presentations at the Public Hearing

There were no Members of the Public virtually or physically present who requested to speak **in opposition or in support** of **Bylaw No. 1426-22**.

## 5.0 Questions and Answers

None.

## 6.0 Closing Remarks

There being no further presentations, the Reeve thanked all the presenters for their comments and for attending the Virtual Public Hearing; and declared the Public Hearing for **Bylaw No. 1426-22**, closed, time **9:24 a.m.**

## County Council Meeting Reconvened

The Smoky Lake County Council Meeting reconvened, at a call to order by Reeve Halisky, time **9:25 a.m.**, in the physical presence of all Council members, the Chief Administrative Officer, and Assistant Chief Administrative Officer, and in the virtual presence of the Planning and Development Manager, Planning Technician, Communications Technician, Recording Secretary, GIS Operator, and three Members of the Public.

### 7. Request for Decision:

#### **Bylaw No. 1426-22: Town of Smoky Lake IDP**

484-23: Gawalko

That Smoky Lake County **Bylaw No. 1426-22: Town of Smoky Lake and Smoky Lake County Intermunicipal Development Plan (IDP)**, for the purpose adopting an IDP, be given **SECOND READING**.

Carried.

Moved by Councillor Fenerty, that Smoky Lake County **Bylaw No. 1426-22: Town of Smoky Lake and Smoky Lake County Intermunicipal Development Plan (IDP)**, for the purpose adopting an IDP, be given **THIRD AND FINAL READING**, and that the Reeve and the 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.

One member of the public entered Council Chambers, time 9:27 a.m.

One member of the public entered Council Chambers, time 9:42 a.m.

#### **Bylaw No. 1436-23: Major Alternative Energy Bylaw, Amending Land Use Bylaw No. 1272-14 and Municipal Development Plan Bylaw No. 1249-12**

485-23: Serben

That Smoky Lake County **Bylaw No. 1436-23: Major Alternative Energy Bylaw, Amending Land Use Bylaw No. 1272-14 and Municipal Development Plan Bylaw No. 1249-12**, for the purpose of Amending Municipal Development Plan (MDP) Bylaw No. 1249-12 with provisions dealing with major alternative energy developments, be given **FIRST READING**, as amended; and advertise a Public Hearing in conjunction with the May 11, 2023 Council Meeting.

Carried.

Daniel Moric, Natural Gas Manager, virtually joined the meeting, time 9:45 a.m.

#### **Rescind - Policy Statement No. 07-03: Recreational Trail Road License Agreement**

486-23: Serben

That Smoky Lake County **Policy Statement No. 07-03: Recreational Trail Road License Agreement**, be rescinded due to redundancy with the existence of Policy Statement No. 03-44: Road License Agreement.

Carried.

Jenna Preston, Municipal Clerk, virtually joined the meeting, time 9:48 a.m.

**Day of Mourning April 28th**

487-23: Cere

That Smoky Lake County declare April 28, 2023 as a “Day of Mourning” remembering all workers who have been killed, injured or disabled at their place of work and honouring the 161 men and women who were killed “reflecting on the memories we shared” in Year-2022; and commemorate the day by lowering the flags as per Policy Statement No. 01-35: Flags: Half Mast, and promote the “Day of Mourning” in the County Grapevine, social media and internal bulletin boards for awareness.

Carried.

**Policy Statement No. 15-01-02: Discipline Policy**

488-23: Serben

That Smoky Lake County Policy Statement No. 15-01-02: Discipline Policy, be **deferred** until the Council receives a legal written opinion on reporting discipline to Council.

Carried.

**4. Delegation:**

**Victoria Trail Agricultural Society - Facility Resurfacing Project**

Present before Council in Chambers from 10:07 a.m. to 10:32 a.m. were two representatives from the Victoria Trail Agricultural Society, to provide a presentation on the Victoria Trail Agricultural Society’s Facility Resurfacing Project, including but not limited to the following information:

Currently, Victoria Trail Agricultural Society (VTAS):

- Operates a multi-complex building comprising of an all-purpose indoor arena and fitness centre
- Maintains a skateboard and ice-skating park adjacent to the building
- Organizes an annual community fair consisting of a horse show, kids entertainment, parade and slow pitch tournament
- Hosts equestrian activities and competitions for riders of all ages
- Offers training, clinics and educational programs in both the indoor arena and fitness centre
- Provides free use of the indoor arena to two 4-H clubs (Newbrook and Bellis) for club learning activities and achievement days

There are no other public indoor arenas within an 80km radius that provide amenities similar to our facility.

- Post-COVID, our ‘equestrian memberships’ have increased to 34 (25 individuals and 9 families), plus additional walk-ins and rentals throughout the year
- Other uses include dog exercising, archery practice, ATV training, a Western Canadian Farrier competition, sports training and even drive-in meetings during the COVID pandemic

Our VTAS Fitness Centre offers:

- A modern, fully-equipped, clean facility that maintains a membership of approximately 65-75 individuals
  - 40% from the Smoky Lake area
  - 60% from Waskatenau and surrounding areas
- Over the past three years, we have attracted approximately 300 users, with the majority being from within a 40km radius

Both the VTAS Indoor Arena and VTAS Fitness Centre are open and accessible 24/7, 365 to members either through an electronic access system or physical key. Our facility is monitored by 24-hour security surveillance. In recent years, VTAS has repurposed its facility from a hockey arena (almost exclusively) to an all-purpose indoor arena (no ice) and fitness centre at a cost of \$800,000. Since completion, the use of both sections of the facility has met and exceeded our expectations.

Our goal now is to **extend the longevity of the building by resurfacing**, so we can continue to serve our community and surrounding areas for years to come.

Estimated project cost:

Material	\$100,000		
Labour	\$198,000		
In-kind contributions from VTAS members (project management, equipment, operators, fuel, etc.)	\$32,000	VTAS cash reserve for project	\$50,000
		Village of Waskatenau (for material)	\$90,000
Total cost	<b>\$330,000</b>	Total funding acquired to date	<b>\$140,000</b>

Several grants are available and VTAS has applied for the following to date:

- “Coop Community Spaces Program” – \$100,000
- “Green & Inclusive Community Buildings Program” (Federal Government) – \$200,000
- Peavy Mart Industries “2023 AAAS Rooted to Your Community Grant” – \$2,500
- “Community Facility Enhancement Program (CFEP)” (Provincial Government matched 50/50) – \$125,000

To be pursued:

- F.C.C. “Agri-Spirit Program”
  - Various private organizations with our newly created VTAS Project Sponsorship Package
- VTAS is requesting contribution in the form of either:
- Sponsorship as per our package
  - Direct funding
  - Application for grants already available, on behalf of VTAS
  - Working partner with VTAS to help complete the project

- End -

Delegation: Barb McCarthy, CPA, CA, from JMD Group LLP - Chartered Professional Accountants, entered Council Chambers, time 10:23 a.m.

Delegation: Bob Novosiwsky, Ratepayer, entered Council Chambers, time 11:02 a.m.

### JMD Group LLP Chartered Professional Accountants

Physically present before County Council from 10:45 a.m. to 11:20 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, 2022, as follows:

SMOKY LAKE COUNTY  
CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2022



Smoky Lake County

P.O. Box 310  
4612 McDougall Drive  
Smoky Lake, Alberta T0A 3C0  
Phone: 780-656-3730  
1-888-656-3730  
Fax: 780-656-3768  
www.smokylakecounty.ab.ca

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#### MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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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, 2022 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  
April 13, 2023



Maurice R. Joly, CPA, CA, CEP\*  
Barbara K. McCarthy, 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

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INDEPENDENT AUDITOR'S REPORT

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To the Council of Smoky Lake County

*Opinion*

We have audited the consolidated financial statements of Smoky Lake County (the organization), which comprise the consolidated statement of financial position as at December 31, 2022, 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 organization as at December 31, 2022, and the consolidated results of its operations and consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

*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 organization 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

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Email: jmdadmin@rcsnet.ca

*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 organization'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 organization'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 organization 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.

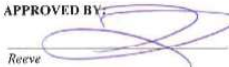
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

St Paul, Alberta  
April 13, 2023

JMD Group LLP  
Chartered Professional Accountants

SMOKY LAKE COUNTY  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2022

	2022	2021
<b>Financial assets</b>		
Cash (Note 2)	\$ 19,590,124	\$ 19,614,278
Taxes and grants in place receivable (Note 3)	543,562	621,275
Receivables from other governments	2,366,568	2,421,153
Trade and other receivables	1,068,266	1,361,339
Investment in Gas Alberta Inc. (Note 4)	67,983	67,983
Investment in MCC for Smoky Lake Development Corp.	10,000	-
	<u>23,646,503</u>	<u>24,086,028</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	2,286,651	2,362,830
Employee obligations (Note 5)	1,406,489	1,368,257
Deposit liabilities	221,124	3,675,856
Deferred revenue (Note 6)	1,475,784	2,132,220
Tax sale surplus	10,317	10,122
Asset retirement obligations (Note 7)	1,733,177	868,654
	<u>7,133,542</u>	<u>6,963,607</u>
<b>Net financial assets</b>	<u>16,512,961</u>	<u>17,122,421</u>
<b>Non-financial assets</b>		
Tangible capital assets (Schedule 2)	38,487,697	37,683,526
Inventory (Note 8)	3,707,731	3,675,856
Prepaid expenses	199,380	213,626
	<u>42,394,808</u>	<u>41,573,008</u>
<b>Accumulated surplus (Schedule 1, Note 9)</b>	<u>\$ 58,907,769</u>	<u>\$ 58,695,429</u>
CONTINGENT LIABILITIES (Note 10)		

APPROVED BY:   
Reeve

SMOKY LAKE COUNTY  
CONSOLIDATED STATEMENT OF OPERATIONS  
YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
<b>Revenues</b>			
Net municipal taxes (Schedule 3)	\$ 9,878,490	\$ 9,938,917	\$ 9,609,459
Sales of goods and services	789,980	886,789	856,506
Government transfers for operating (Schedule 4)	806,628	850,579	903,683
Investment income	212,000	416,691	139,911
Penalties and costs of taxes	80,000	348,891	217,247
Licenses and permits	68,000	115,337	76,412
Special levies and taxes	209,040	150,052	142,490
Insurance recoveries	79,560	77,703	64,330
Rentals and leases	51,900	43,482	51,522
Natural gas	2,845,300	3,941,420	3,437,998
	<u>15,020,898</u>	<u>16,766,861</u>	<u>15,499,558</u>
<b>Expenses</b>			
Legislative	512,428	498,982	475,990
Administration	2,943,904	2,298,953	2,241,187
Protective services	1,115,851	874,384	944,084
Transportation	9,417,049	7,554,348	7,549,022
Water and wastewater	614,550	635,410	595,267
Landfill	542,584	679,557	542,296
Further education	125,700	119,903	113,206
Agricultural services	926,592	868,553	807,861
Municipal planning, community and economic development	858,147	744,396	577,030
Recreation and culture	488,028	409,701	347,197
Natural gas	2,827,300	4,306,643	3,530,172
	<u>20,372,133</u>	<u>18,990,830</u>	<u>17,723,312</u>
<b>Deficiency of revenues over expenses before other</b>	<u>(5,351,235)</u>	<u>(2,223,969)</u>	<u>(2,223,754)</u>
<b>Other</b>			
Government transfers for capital (Schedule 4)	3,388,587	2,302,242	2,361,066
Gain (loss) on disposal of tangible capital assets	234,500	134,067	(97,570)
	<u>3,623,087</u>	<u>2,436,309</u>	<u>2,263,496</u>
<b>Excess (deficiency) of revenues over expenses</b>	<u>(1,728,148)</u>	<u>212,340</u>	<u>39,742</u>
<b>Accumulated surplus, beginning of year</b>	<u>58,695,429</u>	<u>58,695,429</u>	<u>58,655,687</u>
<b>Accumulated surplus, end of year</b>	<u>\$ 56,967,281</u>	<u>\$ 58,907,769</u>	<u>\$ 58,695,429</u>

SMOKY LAKE COUNTY  
CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS  
YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
<b>Excess (deficiency) of revenues over expenses</b>	\$ (1,728,148)	\$ 212,340	\$ 39,742
Amortization of tangible capital assets	2,256,800	2,300,112	2,291,363
Acquisition of tangible capital assets	(3,232,077)	(3,443,299)	(3,203,812)
Proceeds on disposal of tangible capital assets	234,500	473,082	72,289
Loss (gain) on disposal of tangible capital assets	(234,500)	(134,067)	97,570
	<u>(975,277)</u>	<u>(804,172)</u>	<u>(742,590)</u>
Increase in inventory	-	(31,874)	(155,423)
Decrease in prepaid expenses	-	14,246	33,703
	<u>(975,277)</u>	<u>(821,800)</u>	<u>(864,310)</u>
<b>Decrease in net financial assets</b>	<u>(2,703,425)</u>	<u>(609,460)</u>	<u>(824,568)</u>
<b>Net financial assets - beginning of year</b>	<u>17,122,421</u>	<u>17,122,421</u>	<u>17,946,989</u>
<b>Net financial assets - end of year</b>	<u>\$ 14,418,996</u>	<u>\$ 16,512,961</u>	<u>\$ 17,122,421</u>

SMOKY LAKE COUNTY  
CONSOLIDATED STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2022

	2022	2021
<b>Net inflow (outflow) of cash related to the following activities:</b>		
<b>Operating</b>		
Excess of revenues over expenses	\$ 212,340	\$ 39,742
Items not affecting cash:		
Amortization of tangible capital assets	2,300,112	2,291,363
Loss (gain) on disposal of tangible capital assets	(134,067)	97,570
	<u>2,378,385</u>	<u>2,428,675</u>
<b>Changes in non-cash working capital:</b>		
Taxes and grants in place receivable	77,713	(100,685)
Receivables from other governments	54,585	(997,386)
Trade and other receivables	293,073	(294,929)
Accounts payable and accrued liabilities	(76,178)	1,145,582
Employee obligations	38,232	(808)
Deposit liabilities	(400)	(10,091)
Deferred revenue	(656,436)	118,752
Tax sale surplus	195	53
Asset retirement obligations	864,523	456,966
Inventories	(31,875)	(155,423)
Prepaid expenses	14,246	33,703
	<u>577,678</u>	<u>195,734</u>
<b>Net cash from operations</b>	<u>2,956,063</u>	<u>2,624,409</u>
<b>Capital</b>		
Purchase of tangible capital assets	(3,443,299)	(3,203,812)
Proceeds on disposal of tangible capital assets	473,082	72,289
	<u>(2,970,217)</u>	<u>(3,131,523)</u>
<b>Investing</b>		
Shares in MCC for Smoky Lake Development Corp.	(10,000)	-
Change in restricted cash	404,229	(169,379)
	<u>394,229</u>	<u>(169,379)</u>
<b>Net change in cash during the year</b>	<u>380,075</u>	<u>(676,493)</u>
<b>Cash - beginning of year</b>	<u>18,522,067</u>	<u>19,198,560</u>
<b>Cash - end of year</b>	<u>\$ 18,902,142</u>	<u>\$ 18,522,067</u>
<b>Cash consists of:</b>		
Cash	\$ 19,590,124	\$ 19,614,278
Less restricted cash	(687,982)	(1,092,211)
	<u>\$ 18,902,142</u>	<u>\$ 18,522,067</u>

SMOKY LAKE COUNTY  
SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS  
FOR THE YEAR ENDED DECEMBER 31, 2022

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2022	2021
<b>Balance, beginning of year</b>	\$ 6,001,637	\$ 15,010,266	\$ 37,683,526	\$ 58,695,429	\$ 58,655,687
Excess of revenues over expenses	212,340	-	-	212,340	39,743
Funds used for tangible capital assets	(2,959,063)	(484,236)	3,443,299	-	-
Annual amortization expense	2,300,112	-	(2,300,112)	-	-
Disposals of tangible capital assets	339,016	-	(339,016)	-	-
Funds designated for future use	(798,694)	798,694	-	-	-
<b>Change in accumulated surplus</b>	<u>(906,289)</u>	<u>314,458</u>	<u>804,171</u>	<u>212,340</u>	<u>39,743</u>
<b>Balance, end of year</b>	<u>\$ 5,095,348</u>	<u>\$ 15,324,724</u>	<u>\$ 38,487,697</u>	<u>\$ 58,907,769</u>	<u>\$ 58,695,430</u>

SMOKY LAKE COUNTY  
SCHEDULE 2 - TANGIBLE CAPITAL ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2022

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2022	2021
<b>Cost</b>								
Balance, beginning of year	\$ 5,318,944	\$ 1,460,030	\$ 5,093,514	\$ 51,113,322	\$ 13,193,666	\$ 6,434,878	\$ 82,623,364	\$ 80,053,242
Acquisition of tangible capital assets	220,145	747,781	740,998	71,314	411,791	520,780	1,712,789	2,839,666
Construction in-progress	-	-	(252,273)	1,194,683	(215,900)	-	730,510	361,146
Disposal of tangible capital assets	-	-	-	-	(720,966)	(398,814)	(1,119,780)	(633,700)
<b>Balance, end of year</b>	<u>5,539,089</u>	<u>2,216,811</u>	<u>5,382,239</u>	<u>52,383,319</u>	<u>12,668,591</u>	<u>6,564,824</u>	<u>84,954,873</u>	<u>82,623,354</u>
<b>Accumulated amortization</b>								
Balance, beginning of year	-	1,001,612	1,676,732	31,372,177	6,139,033	4,058,882	44,939,828	43,113,396
Annual amortization	-	78,761	114,161	1,137,337	668,488	301,365	2,398,112	2,291,363
Accumulated amortization on disposals	-	-	-	-	(503,464)	(269,300)	(772,764)	(463,841)
<b>Balance, end of year</b>	<u>-</u>	<u>1,079,773</u>	<u>1,790,893</u>	<u>32,509,514</u>	<u>7,004,049</u>	<u>4,082,947</u>	<u>46,467,176</u>	<u>44,939,828</u>
<b>Net book value of tangible capital assets</b>	<u>\$ 5,539,089</u>	<u>\$ 1,137,038</u>	<u>\$ 3,591,346</u>	<u>\$ 19,873,805</u>	<u>\$ 5,664,542</u>	<u>\$ 2,481,877</u>	<u>\$ 38,487,697</u>	<u>\$ 37,683,526</u>
2021 Net book value of tangible capital assets	\$ 5,318,944	\$ 468,018	\$ 3,416,782	\$ 19,741,145	\$ 6,154,641	\$ 2,383,996	\$ 37,683,526	



SMOKY LAKE COUNTY  
SCHEDULE 3 - PROPERTY TAXES LEVIED  
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
<b>Taxation</b>			
Residential	\$ 2,928,778	\$ 2,981,937	\$ 2,796,582
Non-residential	1,220,845	1,166,997	943,604
Farmland	911,096	992,707	910,892
Machinery and equipment	1,116,699	1,138,096	1,082,114
Linear property	6,113,204	6,209,350	6,288,683
Grants in place	66,753	69,001	66,395
	<u>12,357,375</u>	<u>12,558,088</u>	<u>12,088,270</u>
<b>Requisitions</b>			
Alberta School Foundation Fund	1,987,085	2,085,670	1,987,085
Smoky Lake Foundation	468,927	514,064	468,927
Designated Industrial Property	22,873	22,437	22,799
	<u>2,478,885</u>	<u>2,622,171</u>	<u>2,478,811</u>
<b>Net municipal taxes</b>	<b>\$ 9,878,490</b>	<b>\$ 9,935,917</b>	<b>\$ 9,609,459</b>

SCHEDULE 4 - GOVERNMENT TRANSFERS  
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
<b>Transfers for operations</b>			
Federal grants	\$ 3,000	\$ 17,661	\$ 70,725
Provincial	712,915	769,067	733,007
Local governments	90,713	63,851	99,951
	<u>806,628</u>	<u>850,579</u>	<u>903,683</u>
<b>Transfers for capital</b>			
Provincial	3,388,587	2,302,242	2,361,066
<b>Total government transfers</b>	<b>\$ 4,195,215</b>	<b>\$ 3,152,821</b>	<b>\$ 3,264,749</b>

SMOKY LAKE COUNTY  
SCHEDULE 5 - CONSOLIDATED EXPENSES BY OBJECT  
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
<b>Expenses</b>			
Salaries, wages and benefits	\$ 8,285,278	\$ 7,627,393	\$ 7,243,309
Contracted and general services	3,703,094	2,642,077	2,444,053
Purchases from other governments	250,404	248,007	212,750
Materials, goods, supplies and utilities	3,262,303	2,845,278	2,846,310
Provision for allowances and bad debts	-	207,802	249,747
Transfers to other governments	56,000	41,797	61,582
Transfers to individuals and organizations	1,351,304	304,226	310,057
Bank charges and short-term interest	5,950	7,728	5,260
Tax adjustments	3,000	39,663	116,631
Natural gas purchases	1,198,000	2,692,763	1,942,250
Amortization of tangible capital assets	2,256,800	2,300,112	2,291,363
Accretion expense	-	33,984	-
<b>Total expenses</b>	<b>\$ 20,372,133</b>	<b>\$ 18,990,830</b>	<b>\$ 17,723,312</b>

SMOKY LAKE COUNTY  
SCHEDULE 6 - SEGMENTED DISCLOSURE  
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Government	Protective Services	Transportation Services	Environmental Services	Planning and Community Services	Agriculture	Recreation and Culture	Gas	2022
<b>Revenues</b>									
Net municipal taxes	\$ 9,935,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,935,917
User fees (rentals and sales)	124,779	171,876	262,677	316,368	77,511	226	35,685	3,941,420	4,871,692
Government transfers for operating	230,154	51,881	-	-	310,982	138,907	118,655	-	850,579
Investment income	385,491	-	-	-	-	-	-	31,200	416,691
Other operating revenues	436,444	200	150,358	9,098	95,948	-	-	-	691,958
Government transfers for capital	413,354	-	1,888,888	-	-	-	-	-	3,302,242
Gain (loss) on disposal of TCA's	-	-	114,348	9,505	-	10,784	-	(370)	134,667
	<u>11,526,139</u>	<u>221,107</u>	<u>2,356,271</u>	<u>336,713</u>	<u>484,433</u>	<u>149,917</u>	<u>154,340</u>	<u>3,972,250</u>	<u>19,203,170</u>
<b>Expenses</b>									
Salaries, wages and benefits	1,695,590	262,225	3,292,691	602,259	301,111	566,164	118,400	911,589	7,627,393
Contracted and general services	803,917	390,280	661,113	282,102	403,403	107,970	19,437	716,866	3,890,883
Goods and supplies	111,426	103,459	2,052,211	148,078	318	157,246	57,662	2,904,470	5,530,400
Transfers to others	33,707	-	-	41,797	155,919	-	114,600	-	346,023
Other expenses	248,437	-	13,007	27,432	-	-	-	303	289,179
	<u>2,793,057</u>	<u>758,074</u>	<u>6,019,022</u>	<u>1,103,262</u>	<u>662,821</u>	<u>821,180</u>	<u>350,094</u>	<u>4,065,228</u>	<u>16,690,718</u>
<b>Net revenue before amortization</b>	<b>8,823,102</b>	<b>(536,967)</b>	<b>(1,672,751)</b>	<b>(766,549)</b>	<b>(178,388)</b>	<b>(671,263)</b>	<b>(195,754)</b>	<b>(93,979)</b>	<b>2,512,452</b>
Amortization expense	(95,668)	(116,339)	(1,525,225)	(211,677)	-	(60,965)	(46,471)	(245,415)	(2,300,112)
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ 8,727,434</b>	<b>\$ (653,306)</b>	<b>\$ (5,197,976)</b>	<b>\$ (978,226)</b>	<b>\$ (178,388)</b>	<b>\$ (732,228)</b>	<b>\$ (242,177)</b>	<b>\$ (334,393)</b>	<b>\$ 212,340</b>

SMOKY LAKE COUNTY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2022

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1. 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, payables and accretion of asset retirement obligations. 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  
YEAR ENDED DECEMBER 31, 2022

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1. 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.

Asset Retirement Obligations

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.

A liability for asset retirement obligations is also recognized to cover the costs of restoring the gravel pits when the county pulls out.

The asset retirement obligation is measured at management's best estimate of the expenditure that would be required to settle the present obligation for future removal and site restoration costs. When changes to the obligation result from the passage of time they are reported as an expense of the current period, and when they arise from changes in assumptions about the expected future removal and site restoration costs, the change is recorded as a change in the carrying value of the related asset.

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SMOKY LAKE COUNTY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2022

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	10-27
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. Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

4. Inventories

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

SMOKY LAKE COUNTY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2022

2. CASH

	2022	2021
Petty cash	\$ 850	\$ 850
Current accounts	1,863,225	1,025,209
Savings accounts	17,715,698	18,578,097
Trust account	10,351	10,122
	\$ 19,590,124	\$ 19,614,278

Council has designated \$15,324,724 (2021 - \$15,010,264) to fund the reserves.

Included in cash is a restricted amount of \$687,982 (2021 - \$1,092,211) comprised of deferred grants received and not expended (see Note 6).

3. TAXES AND GRANTS IN PLACE RECEIVABLE

	2022	2021
Current	\$ 375,129	\$ 543,719
Arrears	2,630,919	1,653,300
Less allowance for doubtful accounts	(1,862,486)	(1,575,744)
	\$ 543,562	\$ 621,275

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.

	2022	2021
<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 may be repaid at Gas Alberta Inc.'s option or is due when the county no longer holds any of the Class A common shares.

5. EMPLOYEE OBLIGATIONS

	2022	2021
Accrued holiday pay	\$ 473,703	\$ 482,775
Accrued sick leave	714,156	719,292
Accrued retirement benefits	129,665	82,555
Accrued wages and benefits	88,965	83,635
	\$ 1,406,489	\$ 1,368,257

SMOKY LAKE COUNTY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2022

	2022	2021
6. DEFERRED REVENUE		
Federal Gas Tax Fund	\$ 443,308	\$ 613,784
MSI Capital	825,357	1,040,009
ACP-Intermunicipal Collaboration-Regional Fire	40,971	66,578
ACP - Municipal Development Guidelines	102,850	-
Alberta Infrastructure - AEP	20,000	-
Advanced Education	15,107	21,180
Municipal Stimulus Program	-	292,537
Parks Canada	28,191	-
ACP-Intermunicipal Collaboration-GIS	-	74,805
Family and Community Support Services	-	23,327
	<u>\$ 1,475,784</u>	<u>\$ 2,132,220</u>

Unexpended funding in the amount of \$1,475,784 (2021 - \$2,132,220) 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 \$687,982 (2021 - \$1,092,211) and the remaining deferred grants are supported by receivables from other governments.

7. ASSET RETIREMENT OBLIGATIONS

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 original liability calculated in the year of implementation is added to the cost of the associated asset and amortized on a straight line basis over the remaining useful life of the asset.

The county has also recognized a liability for restoration of the Spedden landfill and two gravel pits which have not been added to the cost of an asset as the land is not amortized.

The liabilities are increased annually by the accretion expense.

	Opening Balance	Liability Incurred	Accretion Expense	Total
Smoky Lake landfill reclamation	\$ -	\$ 424,150	\$ 8,483	\$ 432,633
Smoky Lake landfill post-closure monitoring	-	323,630	6,473	330,103
Spedden landfill reclamation	150,000	17,962	3,359	171,321
Spedden landfill post-closure monitoring	293,654	64,797	7,169	365,620
White Earth gravel pit	350,000	-	7,000	357,000
Sowka Lake gravel pit	75,000	-	1,500	76,500
	<u>\$ 868,654</u>	<u>\$ 830,539</u>	<u>\$ 33,984</u>	<u>\$ 1,733,177</u>

The undiscounted expenditures represent the estimated cash outflows required in future years in order to satisfy the asset retirement obligation assuming annual inflation of 2%. Undiscounted expenditures have been discounted using a 2% rate to calculate the current liability.

SMOKY LAKE COUNTY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2022

7. ASSET RETIREMENT OBLIGATIONS (continued)

	2022	2021
Undiscounted Expenditures		
Smoky Lake landfill reclamation	\$ 723,976	\$ -
Smoky Lake landfill post-closure monitoring	563,448	-
Spedden landfill reclamation	259,665	-
Spedden landfill post-closure monitoring	565,241	-
White Earth gravel pit	942,056	-
Sowka Lake gravel pit	201,869	-
	<u>\$ 3,256,255</u>	<u>\$ -</u>

The Smoky Lake landfill asset retirement obligation expenditures are anticipated to be incurred in 2049.

The post-closure monitoring of the Smoky Lake landfill asset retirement obligation expenditures are anticipated to be incurred in annual increments of \$28,860 over 25 years, starting in 2050.

The Spedden landfill asset retirement obligation expenditures are anticipated to be incurred in 2044.

The post-closure monitoring of the Spedden landfill asset retirement obligation expenditures are anticipated to be incurred in annual increments of \$28,860 over 25 years, starting in 2045.

The gravel pits are both expected to be reclaimed in 2072.

8. INVENTORY

	2022	2021
Public works	\$ 720,894	\$ 616,609
Gravel (valued at crushing cost)	2,843,381	2,895,206
A.S.B.	61,835	46,316
	<u>3,626,110</u>	<u>3,558,131</u>
Gas utility	81,621	117,725
	<u>\$ 3,707,731</u>	<u>\$ 3,675,856</u>

SMOKY LAKE COUNTY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2022

9. ACCUMULATED SURPLUS

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

	2022	2021
Unrestricted surplus	\$ 5,095,348	\$ 6,001,637
Restricted surplus		
Municipal reserve	50,133	47,295
Economic development		59,223
General capital	3,754,412	3,461,875
Building	1,139,721	1,197,539
Connectivity	476,523	476,523
Fire	1,515,569	1,342,334
Transportation	988,096	1,224,496
Road development	1,681,762	1,623,575
Street sweeper	61,060	61,060
Gravel pit reclamation	467,012	462,922
Gravel pit development	115,628	107,874
Regional waterline	249,348	261,233
Regional landfill	294,160	249,160
Agricultural capital reserve	40,000	-
	10,833,424	10,575,109
Municipal general	2,306,327	2,354,858
Gas utility	2,184,973	2,080,299
Total restricted	15,324,724	15,010,266
Equity in tangible capital assets	38,487,697	37,683,526
	\$ 58,907,769	\$ 58,695,429

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.

SMOKY LAKE COUNTY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2022

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. In 2022, \$10,000 was invested in the shares of MCC for Smoky Lake Development Corp.

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:

	2022	2021
Total debt limit	\$ 25,324,071	\$ 23,249,337
Total debt	-	-
Debt limit remaining	\$ 25,324,071	\$ 23,249,337
Debt servicing limit	\$ 4,220,678	\$ 3,874,889
Debt servicing	-	-
Debt service limit remaining	\$ 4,220,678	\$ 3,874,889

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  
YEAR ENDED DECEMBER 31, 2022

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)	2022
<b>Council</b>				
Reeve - Halijsky	\$ 77,875	\$ 15,355	\$ 21,606	\$ 114,836
Councillor - Gawalko	71,234	11,646	16,895	99,775
Councillor - Fenerty	67,913	11,322	22,898	102,133
Councillor - Cere	67,913	13,830	13,410	95,153
Councillor - Serben	67,913	13,830	9,723	91,466
	\$ 352,848	\$ 65,983	\$ 84,532	\$ 503,363
<b>Others</b>				
CAO - Sobolewski	\$ 163,714	\$ 29,248	\$ 5,489	\$ 198,451
Designated officers (3)	243,742	25,047	3,375	272,164
	\$ 407,456	\$ 54,295	\$ 8,864	\$ 470,615
	Salary (1)	Benefits & Allow (2)	Expenses (3)	2021
<b>Council</b>				
Reeve - Halijsky	\$ 69,573	\$ 14,437	\$ 11,994	\$ 96,004
Councillor - Gawalko	68,466	11,150	14,093	93,709
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
Reeve - Lukinuk	64,896	10,611	6,891	82,398
Councillor - Cherniwchan	56,594	9,692	7,197	73,483
Councillor - Orichowski	59,362	12,371	7,410	79,143
	\$ 352,848	\$ 65,829	\$ 61,871	\$ 480,548
<b>Others</b>				
CAO - Sobolewski	\$ 160,467	\$ 30,400	\$ 2,915	\$ 193,782
Designated officers (3)	221,413	32,761	4,011	308,185
	\$ 431,880	\$ 63,161	\$ 6,926	\$ 501,967

(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**  
**YEAR ENDED DECEMBER 31, 2022**

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**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 282,000 people and 435 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 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 12.8% on pensionable earnings above this amount. Employees of the county are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 11.8% on pensionable salary above this amount.

Total current service contributions by the county to the LAPP in 2022 were \$251,208 (2021 - \$283,806). Total current service contributions by the employees of the county to the LAPP in 2022 were \$225,533 (2021 - \$237,652).

At December 31, 2021, the LAPP disclosed an actuarial surplus of \$11.9 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. OTHER CREDIT FACILITIES**

The county has a prime plus 1% authorized operating line of credit of \$5,000,000 with the Alberta Treasury Branch. No balance was outstanding as at December 31, 2022.

The county has ATB MasterCard with a combined limit of \$50,000. Interest is calculated on principal owing beyond one month at the rate of prime plus 2%.

**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 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 county has recorded a total allowance of \$1,907,486 (2021 \$1,612,744). 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.

**SMOKY LAKE COUNTY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

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**19. BUDGET AMOUNTS**

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

**20. RECENT ACCOUNTING PRONOUNCEMENTS PUBLISHED BUT NOT YET ADOPTED**

Conceptual Framework for Financial Reporting in the Public Sector

This standard describes the concepts underlying the development and use of accounting principles in government financial statements. It also identifies the objectives of government financial statements that are generally acceptable to the users and preparers of the statements. It applies to years beginning on or after April 1, 2026.

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 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.

**SMOKY LAKE COUNTY GAS UTILITY**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2022**



Maurice R. Joly, CPA, CA, CFP®  
Barbara K. McCarthy, CPA, CA\*  
Claude R. Dion, CPA, CA, CMA®  
Richard R. Jean, CPA, CA\*  
Annie J. Anderson, CPA, CA\*  
Stephanie Perreux, CPA, CA\*  
\*Denotes Professional Corporation

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INDEPENDENT AUDITOR'S REPORT

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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, 2022, 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, 2022, 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 April 13, 2023, on the consolidated financial statements of the Smoky Lake County for the year ended December 31, 2022, 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.

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Mailing Address:  
Box 1452,  
St. Paul, AB T0A 3A0  
Email: jmdadmin@smcsnet.ca

*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.

St. Paul, Alberta  
April 13, 2023

Chartered Professional Accountants

SMOKY LAKE COUNTY GAS UTILITY  
STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
<b>Financial assets</b>		
Due from general operating fund	\$ 1,971,382	\$ 2,027,735
Receivables (net of allowance)	731,601	633,362
Investment in Gas Alberta Inc. (note 3)	<u>67,983</u>	<u>67,983</u>
	<u>2,770,966</u>	<u>2,729,080</u>
<b>Liabilities</b>		
Accounts payable	641,639	473,256
Meter deposits payable	<u>8,593</u>	<u>9,193</u>
	<u>650,232</u>	<u>482,449</u>
<b>Net financial assets</b>	<u>2,120,734</u>	<u>2,246,631</u>
<b>Non-financial assets</b>		
Inventory	81,621	117,725
Prepaid expenses	32,418	42,983
Tangible capital assets (note 4)	<u>1,981,089</u>	<u>2,142,914</u>
	<u>2,095,128</u>	<u>2,303,622</u>
<b>Accumulated surplus</b>	<u>\$ 4,215,862</u>	<u>\$ 4,550,253</u>

On behalf of the Smoky Lake County

  
Reeve

SMOKY LAKE COUNTY GAS UTILITY  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budget</u> (unaudited)	<u>2022</u>	<u>2021</u>
<b>Revenues</b>			
Gas sales and distribution charges	\$ 2,125,000	\$ 3,224,440	\$ 2,703,448
Penalties and service charges	500,500	508,445	499,510
Sale of goods, secondaries, conversions	52,200	32,072	28,871
RMO operating grant	9,600	9,600	9,600
Interest income	12,000	31,200	18,400
Bulk odorant delivery	90,000	127,732	111,483
Compressed natural gas revenue	18,000	7,632	5,697
Infill rebate	--	--	19,888
Infill recovery	<u>50,000</u>	<u>31,500</u>	<u>59,500</u>
	<u>2,857,300</u>	<u>3,972,621</u>	<u>3,456,397</u>
<b>Expenses</b>			
Wages and benefits	956,395	941,589	945,763
Materials	242,306	211,707	168,555
Gas purchases	1,198,000	2,692,763	1,942,250
Contracted and general services	200,599	216,866	218,259
Amortization	230,000	243,414	242,340
Bad debt expense (recovery)	--	303	13,005
	<u>2,827,300</u>	<u>4,306,642</u>	<u>3,530,172</u>
<b>Excess (deficiency) of revenues over expenses before other</b>	30,000	(334,021)	(73,775)
<b>Other</b>			
Gain (loss) on sale of tangible capital assets	<u>12,500</u>	<u>(370)</u>	<u>13,500</u>
<b>Excess (deficiency) of revenues over expenses</b>	42,500	(334,391)	(60,275)
<b>Accumulated surplus, beginning of year</b>	<u>4,550,253</u>	<u>4,550,253</u>	<u>4,610,528</u>
<b>Accumulated surplus, end of year</b>	<u>\$ 4,592,753</u>	<u>\$ 4,215,862</u>	<u>\$ 4,550,253</u>

SMOKY LAKE COUNTY GAS UTILITY  
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budget</u> (unaudited)	<u>2022</u>	<u>2021</u>
<b>Excess (deficiency) of revenues over expenses</b>	\$ 42,500	\$ (334,391)	\$ (60,275)
Acquisition of tangible capital assets	(325,500)	(90,309)	(68,818)
Proceeds on disposal of tangible capital assets	12,500	8,350	13,500
Loss (gain) on sale of tangible capital assets	(12,500)	370	(13,500)
Amortization of tangible capital assets	<u>230,000</u>	<u>243,414</u>	<u>242,340</u>
	<u>(95,500)</u>	<u>161,825</u>	<u>173,522</u>
Acquisition of inventory	(45,000)	(43,729)	(61,333)
Use of inventory	80,000	79,833	58,006
Acquisition of prepaid assets	(33,000)	(32,418)	(42,983)
Use of prepaid assets	<u>43,000</u>	<u>42,983</u>	<u>42,308</u>
	<u>45,000</u>	<u>46,669</u>	<u>(4,002)</u>
<b>Increase (decrease) in net financial assets</b>	(8,000)	(125,897)	109,245
<b>Net financial assets, beginning of year</b>	<u>2,246,631</u>	<u>2,246,631</u>	<u>2,137,386</u>
<b>Net financial assets, end of year</b>	<u>\$ 2,238,631</u>	<u>\$ 2,120,734</u>	<u>\$ 2,246,631</u>



SMOKY LAKE COUNTY GAS UTILITY  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
<b>Net inflow (outflow) of cash related to the following activities:</b>		
<b>Operating</b>		
Deficiency of revenues over expenses	\$ (334,391)	\$ (60,275)
Non-cash items included		
Amortization of tangible capital assets	243,414	242,340
Loss (gain) on sale of tangible capital assets	370	(13,500)
Non-cash charges to operations (net change):		
Decrease (increase)		
Receivables	(98,239)	(281,860)
Inventory	36,104	(3,327)
Prepaid expenses	10,565	(675)
Increase (decrease)		
Accounts payable	168,383	275,880
Meter deposits	(600)	(582)
Deferred revenue	--	(18,176)
	<u>25,606</u>	<u>139,825</u>
<b>Capital</b>		
Acquisition of tangible capital assets	(90,309)	(68,818)
Proceeds on disposal of tangible capital assets	8,350	13,500
	<u>(81,959)</u>	<u>(55,318)</u>
<b>Change in cash and cash equivalents during the year</b>	<b>(56,363)</b>	<b>84,507</b>
<b>Cash and cash equivalents, beginning of the year</b>	<b><u>2,027,735</u></b>	<b><u>1,943,228</u></b>
<b>Cash and cash equivalents, end of the year</b>	<b><u>\$ 1,971,382</u></b>	<b><u>\$ 2,027,735</u></b>

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, 2022

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	<u>2022</u>	<u>2021</u>
<b>Balance, beginning of year</b>	\$ 327,041	\$ 2,080,298	\$ 2,142,914	<b><u>\$ 4,550,253</u></b>	<b><u>\$ 4,610,528</u></b>
Deficiency of revenues over expenses	(334,391)	--	--	(334,391)	(60,275)
Funds designated for future use	(104,675)	104,675	--	--	--
Funds used for tangible capital assets	(90,309)	--	90,309	--	--
Net book value of tangible capital assets disposed of	8,720	--	(8,720)	--	--
Annual amortization expense	243,414	--	(243,414)	--	--
<b>Change in accumulated surplus</b>	<b>(277,241)</b>	<b>104,675</b>	<b>(161,825)</b>	<b><u>(334,391)</u></b>	<b><u>(60,275)</u></b>
<b>Balance, end of year</b>	<b><u>\$ 49,800</u></b>	<b><u>\$ 2,184,973</u></b>	<b><u>\$ 1,981,089</u></b>	<b><u>\$ 4,215,862</u></b>	<b><u>\$ 4,550,253</u></b>

SMOKY LAKE COUNTY GAS UTILITY  
SCHEDULE OF GROSS MARGIN  
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (unaudited)	<u>2022</u>	<u>2021</u>
Gas sales and distribution charges	\$ 2,125,000	\$ 3,224,440	\$ 2,703,448
Gas purchases	(1,198,000)	(2,692,763)	(1,942,250)
Capital surcharge	(145,000)	(144,974)	(147,212)
<b>Gross margin</b>	<b><u>\$ 782,000</u></b>	<b><u>\$ 386,703</u></b>	<b><u>\$ 613,986</u></b>

SCHEDULE OF OPERATING EXPENSES

	Budget (unaudited)	<u>2022</u>	<u>2021</u>
<b>General and administrative expenditures</b>			
Council expenses	\$ 9,000	\$ 2,196	\$ 2,710
Audit, legal, and consulting	41,500	35,231	46,855
Advertising, membership, printing	36,700	36,239	37,144
Telephone, postage, freight, travel	29,900	27,566	15,310
Computer lease	5,200	10,371	3,610
Office supplies, utilities, insurance	74,703	63,273	68,168
Wages and benefits	468,172	450,366	468,119
	<u>665,175</u>	<u>625,242</u>	<u>641,916</u>
<b>Distribution</b>			
Wages and benefits	488,223	491,223	477,644
Vehicle and equipment costs	78,472	79,854	59,482
Repair and maintenance – system	167,430	173,844	150,947
	<u>734,125</u>	<u>744,921</u>	<u>688,073</u>
Gas purchases	1,198,000	2,692,763	1,942,250
Appliance purchase and repair	--	--	2,588
Amortization	230,000	243,414	242,340
Bad debt expense (recovery)	--	302	13,005
<b>Total operating expenditures</b>	<b><u>\$ 2,827,300</u></b>	<b><u>\$ 4,306,642</u></b>	<b><u>\$ 3,530,172</u></b>

SMOKY LAKE COUNTY GAS UTILITY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

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, 2022

1. Significant Accounting Policies (continued)

(c) 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 for the year.

(i) Tangible Capital Assets

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

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

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

(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, 2022

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:

	2022	2021
Class A common shares	\$ 483	\$ 483
Loan receivable	67,500	67,500
	<u>\$ 67,983</u>	<u>\$ 67,983</u>

The loan is non-interest bearing and is secured by a debenture. The loan is may be repaid at Gas Alberta Inc.'s option or is due when the county no longer holds any of the Class A common shares.

4. Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value	
			2022	2021
Distribution system	\$ 6,853,504	\$ 5,550,924	\$ 1,302,580	\$ 1,476,801
Buildings	333,254	70,616	262,638	275,440
Machinery and equipment	372,311	188,766	183,545	191,977
Vehicles	551,049	318,723	232,326	198,696
	<u>\$ 8,110,118</u>	<u>\$ 6,129,029</u>	<u>\$ 1,981,089</u>	<u>\$ 2,142,914</u>

**2022 Consolidated Financial Statements and Gas Utility Financial Statements**

489-23: Serben

That Smoky Lake County Council approve the audited Smoky Lake County Consolidated Financial Statements and the Smoky Lake County Gas Utility Financial Statements for the year ended: December 31, 2022, as prepared by JMD Group LLP Chartered Professional Accountants; and approve to execute the Year-2022 Audit Findings letter affirming no significant deficiencies, dated April 6, 2023.

Carried.

Barb McCarthy, CPA, CA, from JMD Group LLP - Chartered Professional Accountants, left Council Chambers, time 11:25 a.m.

**4. Delegation:**

**Bob Novosiwsky, Ratepayer – Land Inquiry NE-19-57-13-W4 & SE-30-57-13-W4**

Present before Council in Chambers from 11:26 a.m. to 11:48 a.m. was Bob Novosiwsky, Ratepayer, to discuss the land use regulations relating to the land legally described as a portion of NE-19-57-13-W4 and the SE-30-57-13-W4, and the possibility of grandfathering all existing buildings on SE-30-57-13-W4, if the portion of NE-19-57-13-W4 was purchased and amalgamated.

11:35 to 11:35 a.m.

**Public Question and Answer Period:**

None.

**Bob Novosiwsky, Ratepayer – Land Inquiry NE-19-57-13-W4 & SE-30-57-13-W4**

490-23: Fenerty

That Smoky Lake County administration prepare an agreement for Council's consideration between Bob Novosiwsky, Ratepayer and Smoky Lake County in respect to the land legally described as a portion of NE-19-57-13-W4 and the SE-30-57-13-W4, for the purpose grandfathering all existing structures on SE-30-57-13-W4, if the portion of NE-19-57-13-W4 was purchased and amalgamated, thereby eliminating the need to remove the structures within the buffer zone surrounding the body of water.

Carried.

**Victoria Trail Agricultural Society's Facility Resurfacing Project**

491-23: Serben

That Smoky Lake County Council accept information received from the April 13, 2023, Delegation: the Victoria Trail Agricultural Society, in respect to the Victoria Trail Agricultural Society's Facility Resurfacing Project.

Carried.

**Regional Community Newsletter Concept**

492-23: Fenerty

That Smoky Lake County support the concept of a regional community newsletter including information from the County, Town of Smoky Lake, Village of Vilna, and Village of Waskatenau, with the Town of Smoky Lake being the managing partner who would compile and produce the said newsletter; and request the Town of Smoky Lake propose parameters for the type of information a regional community newsletter would include and prepare a sample for further consideration.

Carried.

**Annual Safety Meeting**

493-23: Gawalko

That Smoky Lake County's Annual Safety Meeting be scheduled for Friday, May 5, 2023, and held at the National Hall in Smoky Lake; **and** Council approve to close all County offices on the day of the Annual Safety Meeting to allow for all employees to attend as it is a mandatory requirement.

Carried.

**Rescind Policies**

494-23: Fenerty

That Smoky Lake County Council rescind the following policies as they are redundant and/or superseded by bylaw or other legislation:

- Policy Statement No. 01-03: Organizational Chart,
- Policy Statement No. 01-04: Public Notice of Council and Council Committee Meetings,
- Policy Statement No. 01-17: Rental of Warspite Hall,
- Policy Statement No. 01-20: Work Alone,
- Policy Statement No. 01-31: Y2K,
- Policy Statement No. 03-10: County Van,
- Policy Statement No. 03-40: Cold Weather - Equipment Mobilization,
- Policy Statement No. 04-02: Water Sampling Procedures,
- Policy Statement No. 04-04: Water Quality: Assurance,
- Policy Statement No. 08-09: Account Code Structure,
- Policy Statement No. 09-03: Primary Installations,
- Policy Statement No. 61-23: Regional Community Development Committee (RCDC): Contractor Performance Appraisal – Economic Development Assistant (EDA), and
- Policy Statement No. 62-24: Sale of 2% Liquid Strychnine.

Carried.

**Ag for Life’s “Know Your Food” Mobile Trailer**

495-23: Fenerty

That Smoky Lake County **deny** the request for funding in the amount of \$3,500.00 towards bringing the Ag for Life’s “Know Your Food” Mobile Trailer, to the Smoky Lake Chamber Street Fare, scheduled for August 23, 2023, in response to the email received from Michelle Wright, Director of Visitor Experiences, Métis Crossing, dated March 20, 2023, requesting same.

Carried.

**Ag for Life’s “Know Your Food” Mobile Trailer**

496-23: Jered

That Smoky Lake County’s Administration coordinate with H. A. Kostash School to bring the Ag for Life’s “Know Your Food” Mobile Trailer to Smoky Lake during the Year-2024 Farmers Day Appreciation event, as there is no charge for the unit to be brought to school events.

Carried.

**Meeting Recessed**

Meeting recessed for Lunch, time 12:10 p.m.

**Meeting Reconvened**

The meeting reconvened on a call to order by Reeve Lorne Halisky at 12:47 p.m. in the physical presence of all Council members, the Chief Administrative Officer, Assistant Chief Administrative Officer, Finance Manager, Executive Services Clerk, and the virtual presence of the Planning & Development Manager, Planning Technician, Community Peace Officer, and 3 Members of the Public.

**2023 Northeast Regional Agricultural Service Board Conference**

497-23: Cere

That Smoky Lake County Agricultural Services department plan and host the 2023 Northeast Regional Agricultural Service Board Conference to be held at Metis Crossing on October 20, 2023.

Carried.

Daniel Moric, Natural Gas Manager, entered Chambers, time 12:24 p.m.

Carole Dowhaniuk, GIS Technician, entered Chambers, time 12:55 p.m.

**Federation of Alberta Gas Co-op’s Member’s Meeting**

498-23: Serben

That Smoky Lake County Councillors Halisky and Gawalko attend the Federation Insurance Reciprocal Exchange Annual General Meeting and Federation of Alberta Gas Co-op’s Member’s Meeting, scheduled for June 21, 2023, to be held at the River Cree Resort & Casino.

Carried.

Daniel Moric, Natural Gas Manager, left Chambers, time 12:30 p.m.

**Policy Statement No. 02-09-03: Peace Officer Human Relations Records**

499-23: Cere

That Smoky Lake County Policy Statement No. 02-09-03: Peace Officer Human Relations Records, be amended:

Title: Peace Officer: Human Relations Records	Policy No.: 09-03
Section: 02	Code: P-A
	Page No.: 1 of 5 E
Legislation Reference: Peace Officer (Ministerial) Regulation Act	
Purpose: To detail the contents of material necessary to retain on Peace Officers.	
<b>Policy Statement and Guidelines:</b>	
<p>1. <b>PEACE OFFICER'S PERSONNEL RECORDS:</b></p> <p>1.1 Each employee as Peace Officer employed by the Smoky Lake County will have a separate individual file in which records are stored.</p> <p>1.2 The original documents will be stored in the County Vault within the Central Office. Copies of relevant documents shall be kept in a secondary file accessible to the Chief Administrative Officer and Community Peace Officer.</p> <p>1.3 Files of past employees shall be kept a minimum of three (3) years. Appointments of past employees must be returned to Public Security Division.</p> <p>2. <b>PERSONNEL FILES:</b></p> <p>Personnel Files shall contain the following required information in accordance under Section 14 of the <i>Peace Officer (Ministerial) Regulation Act</i>.</p> <p>2.1 The Peace Officer's Appointment.</p> <p>2.2 Copy of the Peace Officer's Identification Card.</p> <p>2.3 Oath of Office for Peace Officers – <i>Schedule "A"</i>.</p> <p>2.4 Training Certificates from required courses to become a Peace Officer.</p> <p>2.5 Copies of Complaints against the Peace Officer, in addition to documentation showing Public Security Division has been notified of the complaint when required Complaints must be kept on file for a minimum of five (5) years.</p> <p>2.6 Recertification documents on applicable courses (i.e. Baton, OC Spray, Officer Safety, etc.).</p> <p>2.7 Criminal records checks for Peace Officers must be retained for a minimum of two (2) years.</p> <p>2.8 Date of Cessation of employment and reason for such.</p> <p>3. <b>TRAINING:</b></p> <p>3.1 Smoky Lake County shall endeavor to provide appropriate ongoing training and development for the employment of a Community Peace Officer as required by the Alberta Justice and Solicitor General, Public Security Peace Officer Program.</p>	

Title: Peace Officer: Human Relations Records	Policy No.: 09-03
Section: 02	Code: P-A
	Page No.: 2 of 5 E
<b>Policy Statement and Guidelines:</b>	
<p>4. <b>INCIDENT REPORTING REQUIREMENTS:</b></p> <p>4.1 All incidents that require reporting shall conform with Section 22 of the <i>Alberta Public Security Peace Officer Program Policy and Procedures Manual – Form PS3535, as demonstrated in Schedule "B": Incident Report Form</i>.</p> <p>4.2 Incident reporting shall be done in a format designed by the Alberta Public Security Peace Officer Program Policy and Procedures Manual and submitted electronically within the specified time limit requirement, as documented on the Incident Report form to <a href="mailto:poprogram@gov.ab.ca">poprogram@gov.ab.ca</a>.</p> <p>4.3 A record of all incidents involving the Community Peace Officer shall be saved electronically for County record, printed and stored in a secure locked filing cabinet.</p>	

Section 02

Policy: 09-03

SCHEDULE "A"



OATH OF OFFICE FOR PEACE OFFICERS  
Public Security Peace Officer Program

I, \_\_\_\_\_  
Swear that I will diligently, faithfully and to the best of my ability execute according to law in the office  
of a peace officer for the \_\_\_\_\_ and will not,  
except in the discharge of my duties, disclose to any person any matter or evidence brought before me  
in this office of a peace officer, so help me God.

Sworn before me in the \_\_\_\_\_ of )  
\_\_\_\_\_ in the Province of Alberta, this ) \_\_\_\_\_ Signature  
\_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ )  
\_\_\_\_\_)  
Commissioner for Oaths in and for the Province of Alberta  
\_\_\_\_\_  
Print Name and Expiry Date

Peace Officer: Human Relations Records

Page 3 of 5.

Section 02

Policy: 09-03

SCHEDULE "B"



INCIDENT REPORT  
Public Security Peace Officer Program

New Report *This form refers to one incident only – to be submitted electronically.*  
 Follow Up *Menu selections will trigger corresponding fields to determine event and time*  
 Concluded

Submission Date  yyyy-mm-dd  
(update for each follow up submission)

PART 1A – Type of Complaint	
Type of Complaint - <i>Drop down menu selection</i>	Type of Incident - <i>Drop down menu selection</i>
<input type="checkbox"/> Employer Initiated Investigation <input type="checkbox"/> Public Complaint <input type="checkbox"/> Reportable	<input type="checkbox"/> Allegation of Criminal Act <input type="checkbox"/> Code of Conduct <input type="checkbox"/> Excessive Force <input type="checkbox"/> Vehicle Pursuant <input type="checkbox"/> Charge or Arrest <input type="checkbox"/> Leave / Suspension <input type="checkbox"/> Replacement of ID Card <input type="checkbox"/> Resignation <input type="checkbox"/> Retirement <input type="checkbox"/> Return to Active Duty <input type="checkbox"/> Use of Force <input type="checkbox"/> Termination with cause <input type="checkbox"/> Other

Employer File Number	Date of Incident <input type="text"/> yyyy-mm-dd	Time (24 hour clock)
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Street Address	City or Town	Province	Postal Code
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PART 1B – Complainant Information

Complainant Last Name	Complainant First Name
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Mailing Address	City or Town	Province	Postal Code
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Email Address	Phone
---------------	-------

PART 2 – Peace Officer(s)

Last Name	First Name	Appointment No.
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PART 3 – Employer Information

Authorized Employer Name (as it appears on Authorization)	Authorized Employer Number
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Division	Unit
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Street Address	City or Town	Province	Postal Code
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Person Submitting Incident Report	Email Address	Phone Number
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Authorized Employer Contact Person (if different from above)	Email Address	Phone Number
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Peace Officer: Human Relations Records: Incident Report Form – Page 1 of 2

Page 4 of 5.

INCIDENT REPORT

**Public Security Peace Officer Program**  
PAGE TWO

Menu selections will trigger corresponding fields to determine event and time

**PART 4 – Event and/or Action Taken** (Check all that apply or leave blank if not applicable)

Event (As per Complaint and Incident Menu selections)	Reporting Time Limit
<input type="checkbox"/> Leave with Pay	Immediately
<input type="checkbox"/> Leave without Pay	Immediately
<input type="checkbox"/> Administrative Suspension	Immediately
<input type="checkbox"/> Use of a firearm / Use of OC Spray / Use of Baton / Use of CEW	Immediately
<input type="checkbox"/> Use of Physical Force	Immediately
<input type="checkbox"/> Termination of Peace Officer	Immediately
<input type="checkbox"/> Disciplinary/non-disciplinary measures have been imposed in accordance with the AE's HR policies and procedures	30 Days
<input type="checkbox"/> Discipline Pending	45 Days
<b>Public Security Peace Officer Program Policy and Procedures Manual – Section 21</b>	
<input type="checkbox"/> Arrested or charged under the Provincial Statutes of Alberta Report	24 hours
<input type="checkbox"/> Allegations of criminal Acts	24 hours
<input type="checkbox"/> Disposition of charges by the courts	48 hours
<input type="checkbox"/> Public complaint under section 14 of the Act	30 days of receipt / Every 45 days until concluded
<input type="checkbox"/> Allegations of pursuit	24 hours
<input type="checkbox"/> Policy amendments and new policy requirements	Immediately
<input type="checkbox"/> Annual Report	Annually in January
<input type="checkbox"/> Leave of absence for medical or maternity leave of more than six months	Immediately on notification
<input type="checkbox"/> Return to Active duty following suspension, administrative leave or hold	10 days prior to return
<input type="checkbox"/> Serious injury or death of or involving a peace officer	Immediately
<input type="checkbox"/> Serious or sensitive situation related to the actions of the peace officer	Immediately
<input type="checkbox"/> Change of contacts	Immediately
<input type="checkbox"/> Employee-initiated investigation under section 16 of the Act	Conclusion of investigation
<input type="checkbox"/> TSA violations issued out of jurisdiction	Brief summary of why

**PART 5 – Details of Incident**

Brief summary of complaint or incident, involved parties, dates, status of officer, next step, etc.

**PART 6 – Documents for Submission to the Program (if applicable)**

The required list below is non-exhaustive. The authorized employer may submit other supporting materials (emails, court transcripts, photographs, text screen shots) to provide the Peace Officer Program with additional context to the incident. Retain all materials per retention policy.

Menu selections will trigger corresponding fields to determine event and time

<input type="checkbox"/> Copy of complaint	<input type="checkbox"/> Investigation Report
<input type="checkbox"/> Acknowledgement letter to complainant	<input type="checkbox"/> Disposition letter to complainant
<input type="checkbox"/> Acknowledgement letter to peace officer	<input type="checkbox"/> Disposition letter to peace officer
<input type="checkbox"/> Notification to peace officer	<input type="checkbox"/> Must <b>immediately</b> provide in-car video

This form can be emailed with your attachment to:

Complaint Coordinator  
Public Security Peace Officer Program  
Email: [POProgram@gov.ab.ca](mailto:POProgram@gov.ab.ca)  
9<sup>th</sup> Floor, 10365 – 97 Street  
Edmonton, Alberta T5J 3W7  
Phone: 780-638-3704

Peace Officer Human Relations Records: [Incident Report Form – Page 2 of 2](#) Page 5 of 5.

Carried.

One member of the Public entered Council Chambers, time 1:12 p.m.

One member of the Public virtually joined the meeting, time 1:12 p.m.

**Victoria Trail Agricultural Society Request for Funding**

500-23: Gawalko

That Smoky Lake County Council defer consideration of the April 13, 2023 Delegation: Victoria Trail Agricultural Society’s handout titled: “Victoria Trail Agricultural Society Project Sponsorship Package”, to a Council Meeting in June.

Carried.

**Snow Blade Proposal for Unit 206 – GMC 3500 4x4**

501-23: Serben

That Smoky Lake County Council **defer** the quote# EDWQTE115677, received from Drive Products Inc. dated April 4, 2023, for a 7.5ft snow plow attachment, to the next scheduled Council Meeting, further to the March 16, 2023, Council Motion #448, requesting a quote to provide a snow blade attachment for Public Works Unit 206, GMC 3500 4X4.

Carried.

**County Council Meeting Recessed**

The Smoky Lake County Reeve announced the Council Meeting recessed, time 1:23 p.m.

**VIRTUAL PUBLIC HEARING:**

**Bylaw No. 1433-23: A Bylaw amending the Smoky Lake County Land Use Bylaw 1272-14 and amending the Smoky Lake County Municipal Development Plan Bylaw 1249-12, to remove certain Recreational Vehicles (RV) provisions**

## 1.0 Opening

The Virtual Public Hearing was **called to order at 1:24 p.m.** by the Reeve, Lorne Halisky in the presence of all Council members, Chief Administrative Officer, and Assistant Chief Administrative Officer, as well as in the virtual presence of the Planning and Development Manager, Planning Technician, Recording Secretary, Community Peace Officer, GIS Operator, and **six members of the public.**

Confirmation was provided by the Planning and Development Manager, that the Public Hearing had been advertised and notice was provided in accordance with the applicable legislation.

The purpose of the hearing was summarized as:

**To obtain public input in regard to Bylaw No. 1433-23: A Bylaw amending the Smoky Lake County Land Use Bylaw 1272-14 and amending the Smoky Lake County Municipal Development Plan Bylaw 1249-12, to remove certain Recreational Vehicles (RV) provisions**

## 2.0 Staff Presentation

Kyle Schole, Planning Technician and Jordan Ruegg, Planning and Development Manager provided the following information:

### BACKGROUND:

- Proposed Bylaw No. 1433-23 serves to remove provisions relating to Recreational Vehicles from both the Land Use Bylaw and Municipal Development Plan.
- The proposed amending Bylaw is being considered concurrently with a separate Bylaw No. 1432-23 which is intended to provide provisions for Recreational Vehicles in a standalone Bylaw.
- These Bylaws are being proposed to strengthen provisions relating to Recreational Vehicles and provide for easier, and more timely enforcement of infractions of these provisions.
- Proposed Bylaw No. 1433-23 was presented for 1st Reading on **March 16, 2023.**
- Notice of the proposed Bylaw has been posted on the County's website since **March 17, 2023,** and appeared on the County's social media platforms on **March 21, April 3, and April 11, 2023.**
- The Public Hearing Notices were advertised in the Redwater Review the week of **March 22, 2023,** and the week of **March 29, 2023.** The Hearing on the proposed Bylaw No. 1426-22 was advertised and Notice was given in accordance with Section 606 of the *Municipal Government Act.*
- This Hearing has been scheduled to obtain public input on proposed Bylaw No.1426-22 in accordance with Section 216.4 of the *Municipal Government Act.*

## 3.0 Public Presentations Via Written Submissions

There were no written submissions received.

## 4.0 Public Presentations at the Public Hearing

There were no Members of the Public virtually or physically present who requested to speak **in opposition or in support** of proposed **Bylaw No. 1433-23.**



## 5.0 Questions and Answers

Email from Garner Lake resident:

**From:** Deb Williams [REDACTED]  
**Sent:** Wednesday, April 12, 2023 8:55 PM  
**To:** Kyle Schole <[kschole@smokylakecounty.ab.ca](mailto:kschole@smokylakecounty.ab.ca)>  
**Subject:** Meeting tomorrow

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Kyle,

We just found out about the meeting tomorrow, April 13th. Is it just about parking RV's on your property? ...and not about ATV's on trails? Sorry, this is late notice, but if you could let us know that would be appreciated!

Deb & Ron Williams  
Garner lake  
[REDACTED]

Response:

Deb,

Thank you for inquiring!

Here is a link to the information that's up for consideration:  
<https://www.smokylakecounty.ab.ca/p/local-notice> (Bylaws 1432-23: RVS, 1433-23: Amending LUB, and 1434-23: Reserves, and Amending Policy 61-21: Encroachments and New Policy 61-25: Reserves). In brief, proposed Bylaw 1424-23 would state:

*Section 4 Offences*

*4.2: No person shall under any circumstances:*

*i) Park or operate any Off Highway Vehicles (OHVs) in a dangerous manner, besides for the purpose of conveying boats or provisions to or from the lakeshore;*

I hope this answers the question you asked me, and I'm happy to clarify first thing in the morning by phone or during the Public Hearing if you desire.

Best Regards,

*Kyle Schole*

PLANNING TECHNICIAN, SMOKY LAKE COUNTY

## 6.0 Closing Remarks

There being no further presentations, the Reeve thanked all the presenters for their comments and the Virtual Public Hearing for the proposed **Bylaw No. 1433-23**, was declared closed, time **1:36 p.m.**

## County Council Meeting Reconvened

The Smoky Lake County Council Meeting reconvened, at a call to order by Reeve Halisky, time **1:36 p.m.**, in the physical presence of all Council members, the Chief Administrative Officer, Assistant Chief Administrative Officer, Recording Secretary, and Finance Manager, and in the virtual presence of the Planning and Development Manager, Planning Technician, Communications Technician, GIS Operator, and three Members of the Public.

One member of the public entered Council Chambers, time 1:45 p.m.

**Bylaw No. 1433-23: A Bylaw amending the Smoky Lake County Land Use Bylaw 1272-14 and amending the Smoky Lake County Municipal Development Plan Bylaw 1249-12, to remove certain Recreational Vehicles (RV) provisions**

502-23: Serben That Smoky Lake County Bylaw No. 1433-23: A Bylaw amending the Smoky Lake County Land Use Bylaw 1272-14 and amending the Smoky Lake County Municipal Development Plan Bylaw 1249-12, to remove certain Recreational Vehicles (RV) provisions, be given **SECOND READING**.

Carried.

**Bylaw No. 1432-23: Recreational Vehicles (RV) Bylaw**

503-23: Cere That Smoky Lake County Bylaw No. 1432-23: Recreational Vehicles (RV) Bylaw, be given **SECOND READING**.

Carried.

**Bylaw No. 1434-23: Regulation of Municipal Land and Reserves Bylaw**

504-23: Fenerty That Smoky Lake County Bylaw No. 1434-23: Regulation of Municipal Land and Reserves, be given **SECOND READING**.

Carried.

**Proposed Policy Statement No. 61-25 01: Reserve Land Management, & Proposed Amendment to Policy Statement No. 61-25-02: Encroachment Agreement/License**

505-23: Cere That Smoky Lake County **defer** consideration of the proposed Policy Statement No. 61-25 01: Reserve Land Management, and the proposed amendment to Policy Statement No. 61-25-02: Encroachment Agreement/License; as it should coincidence with third readings of the Bylaws: 1432-23, 1433-23, and 1434-23.

Carried.

**14. Executive Session (In Camera):**

**Legal and Personnel**

506-23: Gawalko That Smoky Lake County Council go into Executive Session to discuss three legal issues and one personnel in respect to:

- a) Offer to Purchase County Owned Land: Pt. of River Lot 10, Victoria Settlement, under the authority of the FOIP Act Section 25: Economic Interests;
- b) Offer to Purchase County Owned Land: Pt. of SE-9-58-15-W4M, under the authority of the FOIP Act Section 16: Economic Interests of a third party, Section 24: Advice from Officials, Section 25: Economic Interests of a Public Body and Section 29: Information that is or will be Public;
- c) North Saskatchewan Heritage River Initiative Update, under the authority of the FOIP Act Section 21: Intergovernmental Relations;
- d) Public Works Manager position, under the authority of the FOIP Act Section 27: Privileged Information;

in the presence of all Council, Chief Administrative Officer, Assistant Chief Administrative Officer, Planning and Development Manager, Planning Technician, Finance Manager, and Executive Services Clerk, time 1:58 p.m.

Carried.

507-23: Gawalko That Smoky Lake County Council go out of Executive Session, time 2:00 p.m.

Carried.

**Meeting Recessed**

The Council Meeting was recessed to hold a Municipal Planning Commission Meeting, time 2:00 p.m.

**Meeting Reconvened** The meeting reconvened on a call to order by Reeve Lorne Halisky at 2:25 p.m. in the physical presence of all Council members, the Chief Administrative Officer, Assistant Chief Administrative Officer, Finance Manager, Executive Services Clerk, and the virtual presence of the Planning & Development Manager, Planning Technician, Community Peace Officer, and 2 Members of the Public.

**14. Executive Session (In Camera):**

**Legal and Personnel**

508-23: Fenerty

That Smoky Lake County Council go into Executive Session to discuss three legal issues and one personnel in respect to:

- a) Offer to Purchase County Owned Land: Pt. of River Lot 10, Victoria Settlement, under the authority of the FOIP Act Section 25: Economic Interests;
- b) Offer to Purchase County Owned Land: Pt. of SE-9-58-15-W4M, under the authority of the FOIP Act Section 16: Economic Interests of a third party, Section 24: Advice from Officials, Section 25: Economic Interests of a Public Body and Section 29: Information that is or Will be Public;
- c) North Saskatchewan Heritage River Initiative Update, under the authority of the FOIP Act Section 21: Intergovernmental Relations;
- d) Public Works Manager position, under the authority of the FOIP Act Section 27: Privileged Information;

in the presence of all Council, Chief Administrative Officer, Assistant Chief Administrative Officer, Planning and Development Manager, Planning Technician, Finance Manager, and Executive Services Clerk, time 2:26 p.m.

Carried.

509-23: Serben

That Smoky Lake County Council go out of Executive Session, time 3:29 p.m.

Carried.

**Update on the North Saskatchewan Heritage River Initiative**

510-23: Serben

That Smoky Lake County Council acknowledge receipt of the following documents:

- 1) the Public, Indigenous, & Tourism Heritage River What We Heard (WWH) Reports,
- 2) the enhanced partnership with the North Saskatchewan Watershed Alliance (NSWA),
- 3) the City of Edmonton Urban Planning Committee (UPC) draft Report UPE01575,
- 4) the Ecological Corridors, National Urban Park, Travel Alberta Lakeland NE Tourism Development Zone Plan updates, and
- 5) the Grant Agreement 23GRRSD45Amendment/Extension: Indigenous summer students update.

Carried.

**North Saskatchewan Heritage River Commemorative Plaque on River Lot 10**

511-23: Cere

That Smoky Lake County Council designate River Lot 10 as the preferred location to erect a North Saskatchewan Heritage River Commemorative Plaque; and approve to use the County's Public Works equipment and manpower to undertake the necessary work to prepare the said location and install the said plaque by year-end 2024.

Carried.

**North Saskatchewan Heritage River Commemorative Plaque Request for Donation**

512-23: Fenerty That Smoky Lake County request an in-kind donation of sandstone (not including hauling) from the Town of Smoky Lake, to be used for the purpose of improvements to the Victoria District National Historic Site of Canada monument.

Carried.

**Offer to Purchase County Owned Land at Pt. of River Lot 10, Victoria Settlement**

513-23: Cere That Smoky Lake County execute a sale agreement in the amount of \$80,000 plus GST for the County Owned Lands described as portions of River Lot 10 (Victoria Settlement), with the purchaser: Métis Crossing and the Métis Nation of Alberta, pending completion of the said parcel's subdivision.

Carried.

**Offer to Purchase County Owned Land at Pt. of SE-9-58-15-W4M**

514-23: Fenerty That Smoky Lake County **take no action** regarding the Expression of Interest received from Zane and McKenzie Huchulak and Glenda McGinnis, offering the amount of \$7,500.00 to purchase the County Owned Lands described as Pt. of SE-9-58-15-W4M; and act in accordance with Smoky Lake County Policy Statement No. 61-10: Disposition of County Owned Lands.

Carried.

**10. Correspondence:**

**Smoky Lake Minor Hockey- Funding Request for Provincials**

515-23: Serben That Smoky Lake County provide funds in accordance with Policy Statement No. 1-14: Contributions to Non-Profit Organizations and Individuals, in the amount of \$500.00 to the Smoky Lake Minor Hockey Association toward their U15 and U13 teams attendance at the Provincials held on March 23-26, 2023 in Fort McCleod.

Carried.

**Proclaim Economic Development Week 2023**

516-23: Fenerty That Smoky Lake County proclaim May 8 to May 12, 2023 as Economic Development Week;

Whereas, communities rely on economic development professionals to promote economic well-being and quality of life; for Smoky Lake County that means coordinating activities that create, retain, and expand jobs in order to facilitate growth, enhance wealth, and provide a stable tax base; and

Whereas, economic developers stimulate and incubate entrepreneurship in order to help establish the next generation of new businesses, which is the hallmark of Alberta's economy; and

Whereas, economic developers are engaged in a wide variety of settings including rural and urban, local, state, provincial, and federal governments, public-private partnerships, chambers of commerce, universities, and a variety of other institutions; and

Whereas, economic developers attract and retain high-quality jobs, develop vibrant communities, and improve the quality of life in their regions; and

NOW THEREFORE BE IT RESOLVED, that Smoky Lake County recognizes May 8 through May 12, 2023 as Economic Development Week, and reminds individuals of the importance of this community celebration which supports expanding business opportunities and making lives better.

Carried.

**Minister of Public Safety & Emergency Services and Minister of Justice – Town Hall**

517-23: Fenerty That Smoky Lake County approved action taken by Councillor Fenerty in attending the Minister of Public Safety & Emergency Services and Minister of Justice's Town Hall meeting held on Friday, March 24, 2023 in St. Paul, Alberta.

Carried.

**2022/23 Alberta Community Partnership (ACP) Grant - Waskatenau Creek Intermunicipal Trail Connectivity Study Project**

518-23: Serben That Smoky Lake County acknowledge receipt of the copied letter to the Village of Waskatenau from Rebecca Schulz, Minister of Municipal Affairs, dated March 21, 2023, announcing the Village of Waskatenau has been approved for a grant of \$152,474 under the Intermunicipal Collaboration component of the 2022/23 Alberta Community Partnership (ACP) program, in support of your Waskatenau Creek Intermunicipal Trail Connectivity Study project.

Carried.

**Highway 28 Speed Reduction Approved**

519-23: Serben That Smoky Lake County acknowledge receipt of the letter received from the Honourable Devin Dreesen, Minister of Transportation and Economic Corridors, dated March 27, 2023, announcing department staff have been asked to prepare a ministerial order to lower the speed limit on Highway 28 along the Town of Smoky Lake, which would then come into effect once the ministerial order is complete and the signs are installed.

Carried.

**Buffalo Lake Pro Rodeo 2023 Sponsorship Opportunity**

520-23: Cere That Smoky Lake County **take no action** to the correspondence received in respect to sponsorship opportunities for the Buffalo Lake Pro Rodeo scheduled for May 27-28, 2023 at the Buffalo Lake Métis Settlement.

Carried.

**Smoky Lake Archery 2023 Sponsorship for Canadian National Archery**

Councillor Serben, declared a conflict of interest, due to his children being on the archery team.

521-23: Cere That Smoky Lake County provide funds in accordance with Policy Statement No. 01-14: Contributions to Non-Profit Organizations and Individuals, in the amount of \$500.00 to the Smoky Lake Archery 2023 for the local 12 students to represent Canada on the 32-member Canadian NASP All-Star Team Tournament in South Africa, scheduled to take place on July 26-30, 2023.

Carried.

**Smoky Lake Holubka Dancers – Highway Clean Up Lunch**

Councillor Serben, declared a conflict of interest, due to his children being part of the Smoky Lake Holubka Dancers group.

522-23: Cere That Smoky Lake County Council approve to provide funds in the amount of \$350.00 to the Smoky Lake Holubka Dancers, for a lunch during their participation in the annual Highway Clean Up, scheduled for May 6, 2023.

Carried.

**Joint Use and Planning Agreements (JUPA's) Deadline Extension**

523-23: Cere

That Smoky Lake County acknowledge receipt of the letter received from Rebecca Schulz, Minister of Municipal Affairs, and Ministerial Order No. MSD:013/23, dated March 8, 2023, effective April 1, 2023, stating: "The date by which a municipality must enter into a joint use and planning agreement with a school board, as required by Section 670.1 (1) of the MGA, is extended to June 10, 2025."

Carried.

**2022/23 Alberta Community Partnership (ACP) Grant – Village of Vilna**

524-23: Fenerty

That Smoky Lake County acknowledge receipt of the copied letter received from Brandy Cox, Deputy Minister, dated April 4, 2023, to the Village of Vilna, advising them their grant application was unsuccessful under the Intermunicipal Collaboration component of the 2022/23 Alberta Community Partnership (ACP) Program for the Project: Regional Indigenous Collaboration Framework.

Carried.

**2022/23 Alberta Community Partnership (ACP) Grant – Town of Smoky Lake**

525-23: Gawalko

That Smoky Lake County acknowledge receipt of the copied letter received from Brandy Cox, Deputy Minister, dated April 4, 2023, to the Town of Smoky Lake, advising them their grant application was unsuccessful under the Intermunicipal Collaboration component of the 2022/23 Alberta Community Partnership (ACP) Program for the Project: Regional Water, Wastewater, and Stormwater Infrastructure Design Study.

Carried.

**2022/23 Alberta Community Partnership (ACP) Grant – Smoky Lake County**

526-23: Cere

That Smoky Lake County acknowledge receipt of the letter received from Brandy Cox, Deputy Minister, dated April 4, 2023, advising the County's grant application was unsuccessful under the Intermunicipal Collaboration component of the 2022/23 Alberta Community Partnership (ACP) Program for the Project: Smoky Lake Regional Environmental & Agriculture Sensitivity Study.

Carried.

**13. Next Meeting(s):**

**Council Workshop Changed to a Committee of the Whole Meeting**

527-23: Serben

That Smoky Lake County Council acknowledge and approve action taken in changing the Council Workshop scheduled for April 6, 2023 at 1:00 p.m. to a Council Committee of the Whole Meeting, which was held virtually, through Electronic Communication Technology as per Bylaw 1376-20 and physically in County Council Chambers.

Carried.

**Schedule County Council Regular Meetings**

528-23: Serben

That the next Smoky Lake County Council Regular Meetings, be confirmed for **Thursday, April 27, 2023, at 9:00 a.m.**, and scheduled for **Thursday, May 11, 2023, 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.

**Schedule County Council Regular Meetings**

529-23: Cere

That the next Smoky Lake County Council Regular Meetings, scheduled for **Thursday, June 1, 2023, 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.

**Schedule County Council Budget Meetings**

530-23: Cere

That the next Smoky Lake County Council Budget Meetings, be scheduled for **Tuesday, April 25, 2023 at 2:00 p.m.** and **Tuesday, May 9, 2023 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.

**ADJOURNMENT:**

531-23: Fenerty

That the Smoky Lake County Council Meeting of April 13, 2023, be adjourned, time 3:53 p.m.

Carried.

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REEVE

**S E A L**

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CHIEF ADMINISTRATIVE OFFICER