



Big Lakes COUNTY

Big Lakes County, Alberta, Canada
For the year ended December 31, 2022

Annual Report

2022

www.biglakescounty.ca



Contents

Welcome to Big Lakes County's 2022 Annual Report. Learn how Council and administration are working towards our vision of building a sustainable municipality for all our stakeholders—our residents, businesses, investors, and visitors. We hope that you will find this Annual Report useful and informative.

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Welcome to Big Lakes County

More than 12,500 people live within Big Lakes County's municipal boundaries in independent communities—hamlets, towns, First Nations reserves, Métis Settlements, and acreages and farms—relying on County services to work, shop and play.

Big Lakes County provides essential daily services to its residents, including fire protection and bylaw enforcement for safety, road maintenance and public transportation for mobility, and parks and libraries to enhance the quality of life..

Big Lakes County Council is elected at large by residents to serve a four-year term and governs in accordance with powers granted under the Municipal Governance Act. County Council consists of nine councillors, one in each ward, and annually appoints a Reeve and Deputy Reeve. As a whole, they provide direction to Administration through a strategic plan, bylaws, policies and other governance processes. A municipal election was held in October 2021 and the successful candidates now serve on Council, with their term ending in October 2025. Council provides direction for the Chief Administrative Officer (CAO) who leads administration, and is Council's direct employee.

The County's administrative staff is led by the CAO and serves the public by implementing Council's vision and providing County services. Administration is made up of four departments, which work together to manage interrelated activities and lines of business.

Our Mission

Big Lakes County's mission is to enhance our community by encouraging responsible development that supports our agricultural and resource-based industries.

This means investing in core services like infrastructure, communities, and other municipal services. Through Council policy and resolutions, we will promote responsible development, environmental security, and positive intermunicipal relations with our private, public and governmental partners.

Our Vision

Building a Sustainable Municipality

Through Council's leadership, we will strive to build and diversify Big Lakes County's economy and strengthen Big Lakes County's role as a leader of rural municipalities. We will strive for sustainability and set the stage for continued innovation, education, diversification, and good government, and by maintaining the rural landscape in Big Lakes County, we will be protecting agricultural resources and significant natural environments for future generations.

Council

Message from the Reeve

Dear Ratepayers,

On behalf of Council, I am pleased to present the 2022 Annual Report, which highlights growth, opportunity, and progress in our County and what we are working towards for 2023. Each of our projects is part of a larger story – how we are striving to accomplish Council's vision of *building a sustainable municipality*.

2022 was a year of planning for future projects in our County and continuing to budget for maintaining and upgrading our infrastructure. This year, we completed the replacement of bridge file 74566 on Peace River Avenue in the Hamlet of Jossard. We also rebuilt and paved Range Road 160 in the Hamlet of Enilda.

Our community groups have been instrumental in driving positive change and progress in our County, and Big Lakes is proud of the work our community groups do throughout the year. We see the vital role these organizations play in creating strong and vibrant communities as they bring people together, foster social connections, and work towards common goals and objectives, which is why we continue to support these groups through our capital and operating grants. In 2022, the County provided our community groups with over \$135,000 in capital funding and \$1.4 million in operating grants for community facilities.

The County hosted the 7th Annual Big Lakes Charity Golf Tournament in August at the High Prairie & District Golf Club. More than \$26,000 was raised and donated to the Stollery Children's Hospital Foundation, High Prairie and District Food Bank, and High Prairie Victim Services.

I want to express my gratitude and appreciation to my colleagues and County staff for their dedicated work over the past year. I also want to recognize the nearly 13,000 residents served by Big Lakes County who contribute to making our community a welcoming, inclusive environment for everyone and a place we proudly call home. Thank you for your support, feedback and being part of the conversation.

Sincerely,



ROBERT NYGAARD
Reeve



Council

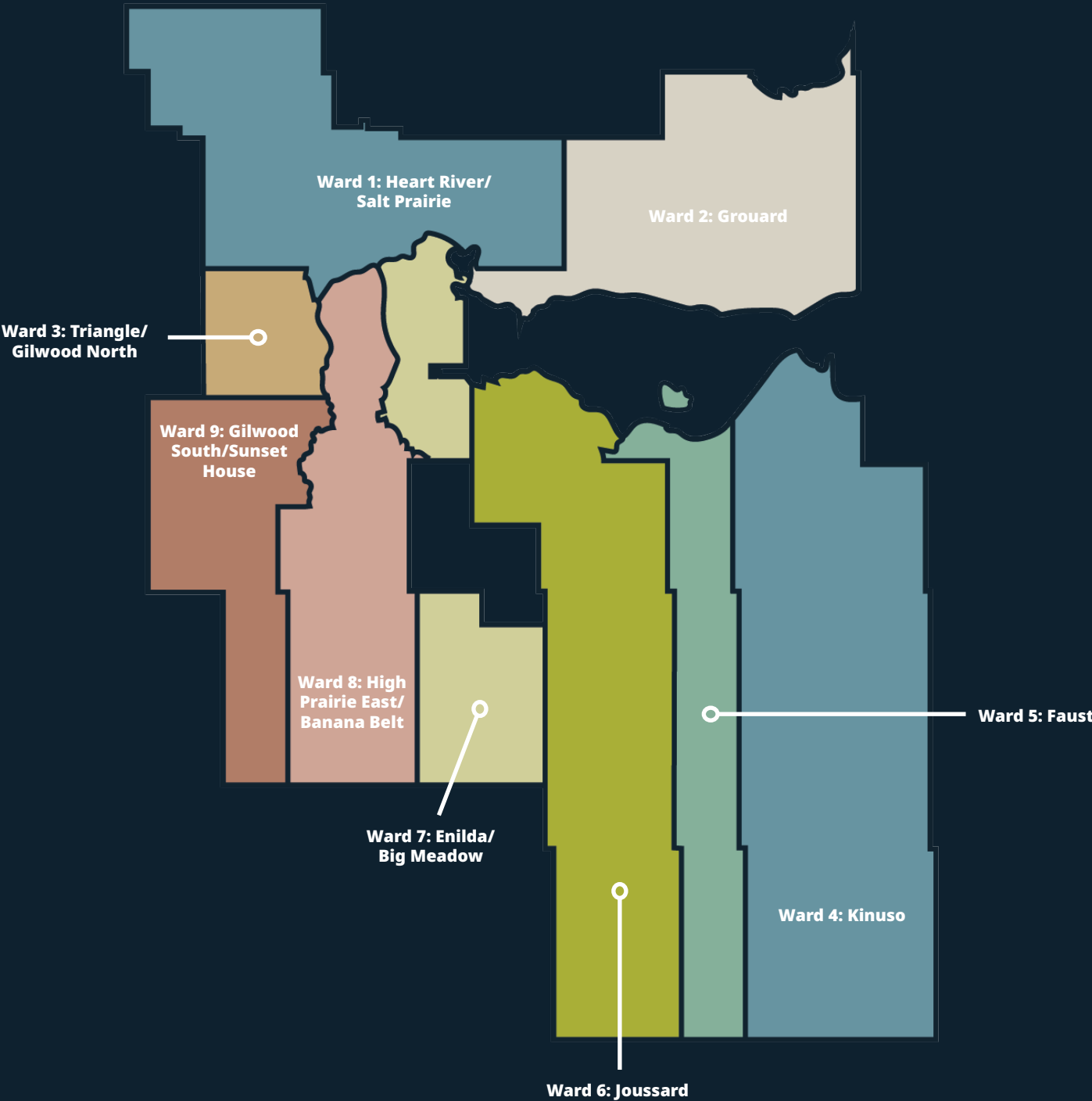
Your Elected Officials

More than 12,500 people live within Big Lakes County's municipal boundaries in independent communities – hamlets, towns, First Nations reserves, Métis Settlements, and acreages and farms. Big Lakes is made up of 1,213,056 hectares of land that is divided into 9 wards. Every four years, during the municipal election a councillor is elected in each ward.



Back: Councillor Garrett Zahacy — Ward 1, Councillor Jeff Chalifoux — Ward 2, Councillor Tyler Airth — Ward 8, Councillor Richard Mifflin — Ward 6, Councillor Lane Monteith — Ward 7.

Front: Councillor Ann Stewart — Ward 9, Deputy Reeve Jim Zabolotniuk — Ward 3, Reeve Robert Nygaard — Ward 5, Councillor Roberta Hunt — Ward 4.



Council

Boards & Committees

While each body differs in its area of responsibility and requirements for appointment, they all have one common requirement: they depend on citizens willing to serve their municipality.

Big Lakes County's boards and committees play a key role in the operations of the County. Unlike Council, members of these bodies are appointed, not elected. Some of the boards and committees require members to meet specific qualifications, such as residency in the County, or have a specific area of expertise.

INTERNAL BOARDS & COMMITTEES

- Agricultural Service Board
- Assessment Review Board
- Big Lakes Regional Emergency Management Committee
- Economic Development Committee
- High Prairie Airport Committee
- Inter-Governmental Relations Committee
- Intermunicipal Subdivision and Development Appeal Board
- Municipal Planning Commission
- Regional Emergency Management Committee
- Weed & Pest Control Appeal Board

EXTERNAL BOARDS & COMMITTEES

- Alberta CARE
- Alberta North Central Alliance
- Barrhead Social Housing
- Big Lakes County Library Board
- Children's Resource Council
- Community Futures Lesser Slave Lake Region
- Community Partnership Committee
- Community Rail Advocacy Alliance
- Family and Community Support Services Advisory Committee
- Golden Triangle Consortia
- Grouard/Peace River Trail Committee
- Health Care Professional Attraction & Retention Committee
- Heart River Housing
- High Prairie Aboriginal Interagency
- High Prairie Chamber of Commerce
- High Prairie & District Community Health Foundation
- High Prairie Municipal Library Board
- High Prairie Regional Landfill Authority

- High Prairie Seed Cleaning Co-op
- Lesser Slave Lake Forest Resource Advisory Committee
- Lesser Slave Watershed Council
- Little Smoky Recreation
- Northern Alberta Elected Leaders
- Northern Lakes College Community Education Committee
- Northwest Species at Risk
- Peace Airshed Zone Association
- Peace Library System
- Peace Region Economic Development Alliance
- Smoky Applied Research & Demonstration Association
- Swan Hills Special Waste Liaison Committee
- Tolko Forest Resource Advisory Committee
- Water North Coalition

TOWN OF HIGH PRAIRIE COMMITTEE APPOINTMENTS

- Fire Budget Review Committee
- Joint Recreation Committee
- Library Budget Review Committee
- Recreation Budget Review Committee
- Recreation Masterplan Committee

INTERMUNICIPAL AD HOC COMMITTEES

- Alberta North Central Alliance
- Big Lakes Regional Emergency Partnership Committee
- Town of High Prairie
- Town of Swan Hills
- Municipal District of Greenvew
- Municipal District of Smoky River No. 130
- Municipal District of Lesser Slave River
- Northern Sunrise County

Administration

Message from the CAO

Dear Residents of Big Lakes County,

On behalf of Big Lakes County and all County staff who deliver the programs and services on which our residents rely, I am proud to present the County's 2022 Annual Report. This report highlights many of our accomplishments over the past year, as well as our audited financial statements.

At Big Lakes County, we are dedicated to providing top-tier services that enhance the well-being of our residents and visitors alike. In 2022, as the County transitioned from the COVID pandemic, our primary focus was to remain fiscally responsible, and position the County to address daily challenges and continue to uphold essential service levels and projects, that residents can count on.

Along with remaining fiscally responsible, the County continues to engage in ongoing partnerships with Council, industry, and our indigenous neighbours to continue to provide a thriving and sustainable region to live and play in. I take great pride in working closely every day with my colleagues and Councillors, all of whom consistently demonstrate their unwavering commitment to public service and derive satisfaction from delivering top-notch services to County residents.

Sincerely,



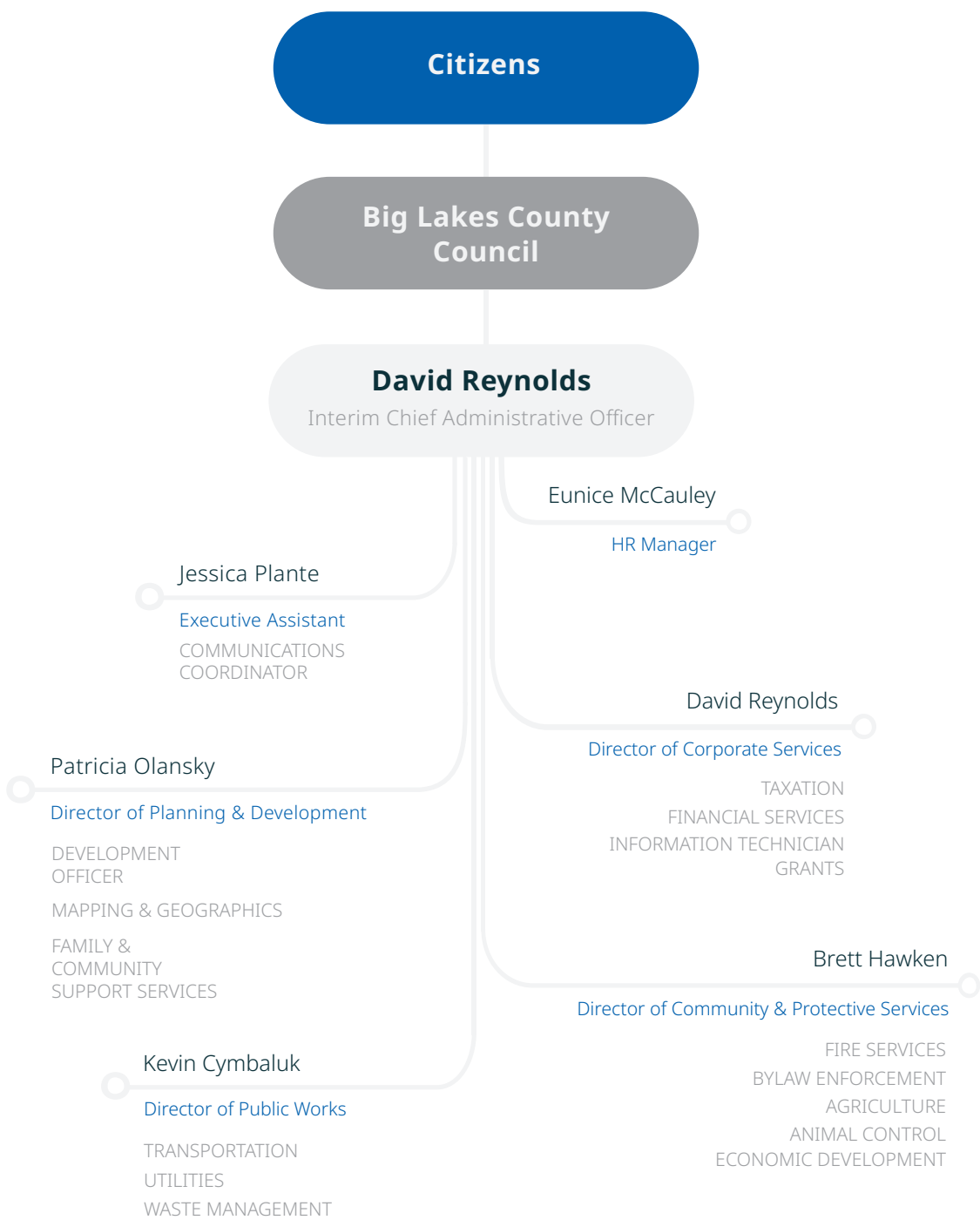
DAVID REYNOLDS
Interim Chief Administrative Officer





Administration

Organizational Chart



Public Works

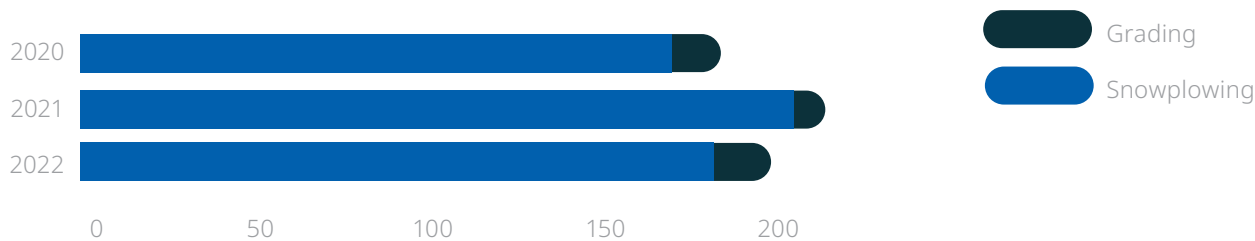
Transportation

Big Lakes County provides a variety of operational services year-round. The following information is intended to provide a glimpse into the daily operations of our municipal services.

Private Driveway Snowplowing & Grading

Private driveway snowplowing and private driveway grading is provided to residents who have entered into an agreement for these services.

In 2022, grading and snowplowing services were provided on a cost recovery basis for a minimum charge \$74.00 plus GST.



Grader Beat Hours

In 2022, the County restructured the grader beat areas, moving from eight grader beats to seven, which includes two contract graders.

Banana Belt/Sunset House (Contract)	1934
Kenzie/Gilwood	1362
Winagami/Salt Prairie	1486
Big Meadow/Grouard (Contract)	1897
HP Southeast/Enilda/Joussard	1529
Snipe Lake	1222
Kinuso/Faust	1611

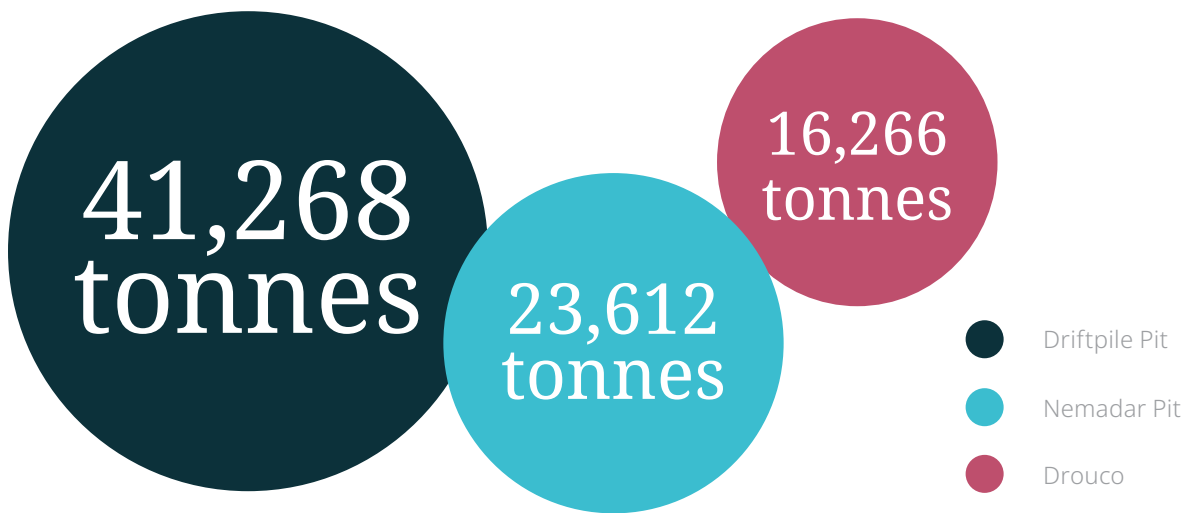
The variances in unit hours are due to weather, number of dust-controlled areas and km of roadway in each area.



Quantity of Gravel Placed on County Roads

The County is continually working on securing aggregate resources for future road maintenance. The following shows the tonnes of gravel placed on county

roads in 2022 and the gravel pit that the gravel was hauled from.

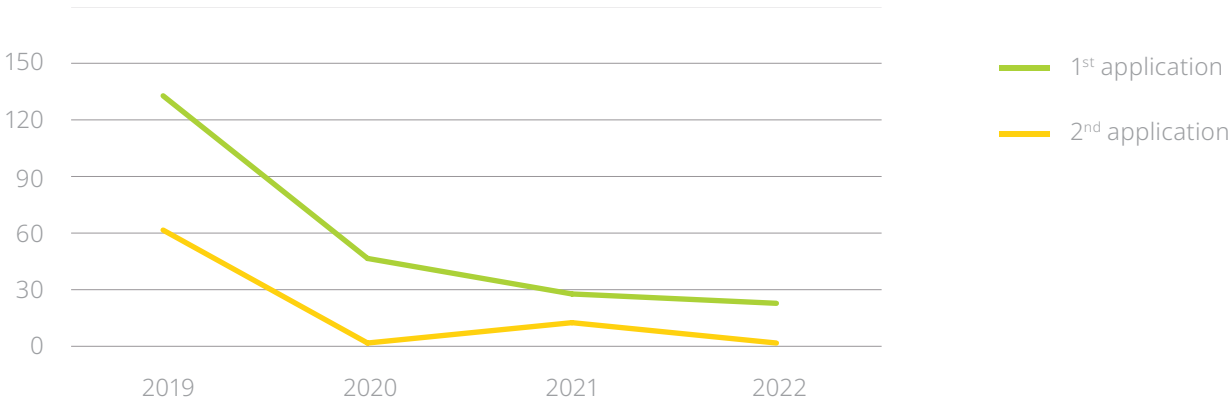


Dust Control Applications

The County applies calcium chloride dust control at its own cost along gravel roads within the Hamlets as per the Hamlet Dust Control Policy. Rural residents within the County may also apply to have 150m of dust control applied in front of their residence as per the Dust Control Policy. This service was provided once

last year at a cost of \$658.00 for the 1st application.

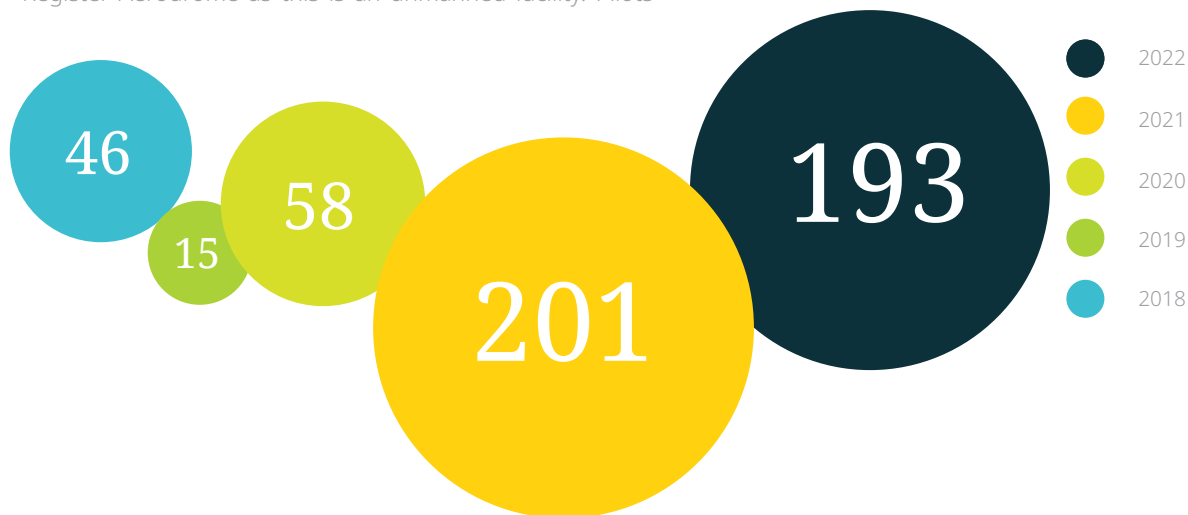
The graph indicates the number of applications received from rural residents in the last five years. In 2022, the County applied 3,230 meters of dust control for rural residents.



Number of Flights Recorded at the Swan Hills Aerodrome

The Swan Hills Aerodrome, located approximately 4 km south of the Town of Swan Hills, is under the management and control of Big Lakes County. This Aerodrome is a Self-Register Aerodrome as this is an unmanned facility. Pilots

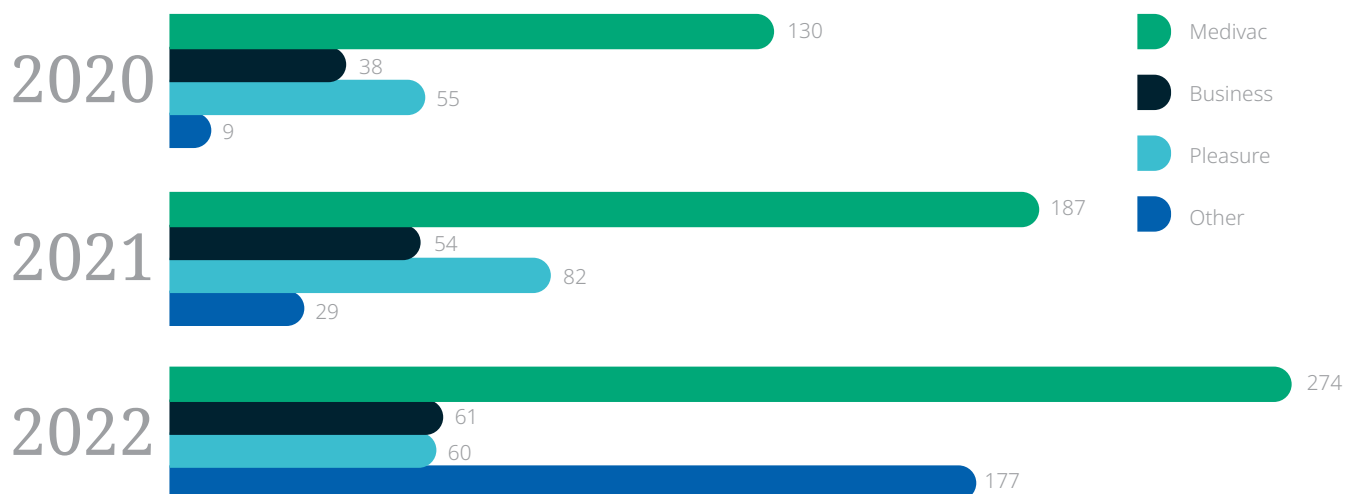
are asked to record their flight details on the Airport Register. This aerodrome is equipped with an all weather runway measuring at 4,496 ft long by 100 ft wide.



Number and Type of Flights Recorded at the High Prairie Aerodrome

In 2017, Big Lakes County took over ownership of the High Prairie Aerodrome located 2 km south of the Town of High Prairie. This Aerodrome is also a Self-Register Aerodrome. In 2019, major upgrades were completed at the airport

including a runway extension, runway overlay, lighting upgrades and an overlay of the access road. The High Prairie Aerodrome is equipped with an all-weather runway measuring at 3,933 ft long by 75 ft wide.





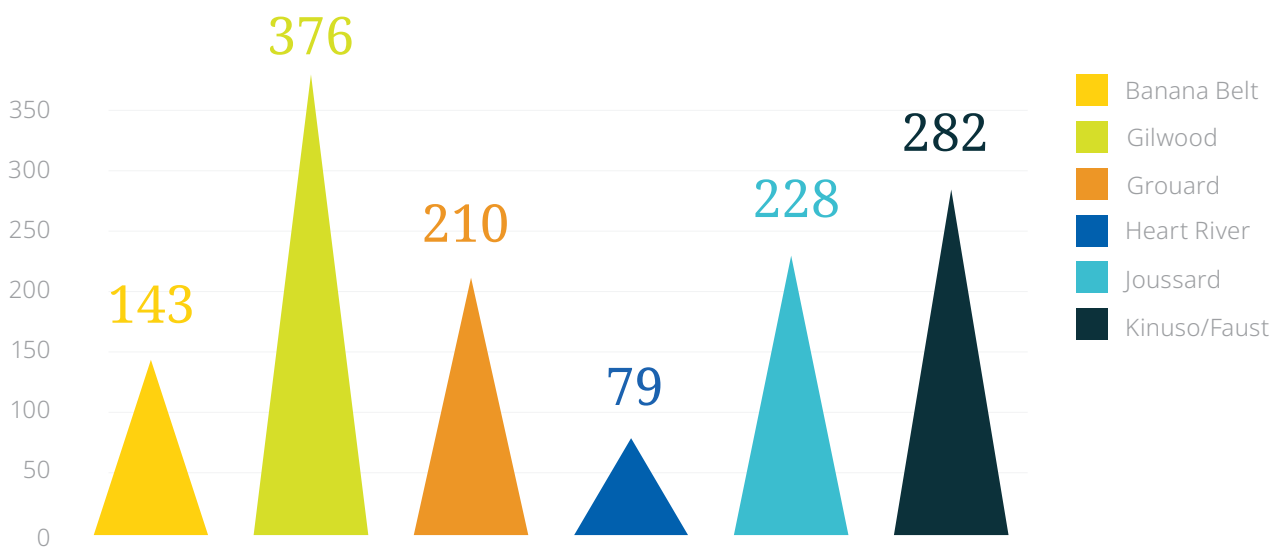


Public Works

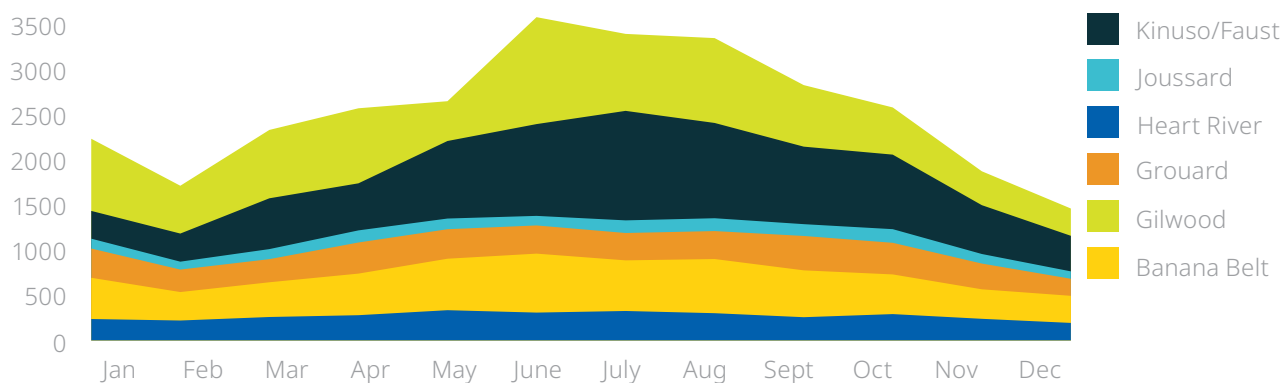
Waste Management

Public Works administers Waste Management, which includes a Regional Landfill and seven Waste Transfer Stations with a full-time Landfill Manager to accept your waste and recycling.

Total Waste Tonnage Received From Each Transfer Station



Number of Users Recorded at County Transfer Stations




Public Works

Utilities

The Utility department administers water and wastewater services to five hamlets, nine rural areas, one water co-op and two First Nations. The department has nine full-time staff: the Director of Public Works, Utilities Manager, Utilities Foremen/Operator, Utilities Coordinator and five full-time Utilities Operators.

 **110** fire hydrants flushed

 **10 km** of sewer line repairs

 **54** meter installations/replacements

 **22** curb stop repairs

 **6** water mainline repairs

 **1** sewer line repair

 **500+** water samples

 **7** rural installations

 **9** lift stations cleaned

2022 Infrastructure Projects

The remaining 2022 infrastructure projects are still in various stages of completion:

- Triangle area water extension (design stage)
- Prairie Echo waterline expansion (design stage)
- Grouard Water (conceptual design stage)

Big Lakes County Solar Farm

Big Lakes County's Solar Project was commissioned on October 20, 2020 and began producing power in December 2020. This opportunity is a large part of building sustainability and adopting a clean energy future for Big Lakes County.

The County was able to access over 41% of the money required through the Alberta Municipal Solar Program, offered through the Municipal Climate Change Action Centre (MCCAC) to pay for this project. Other grant funding was provided through the Federal Gas Tax fund.

The main objective of the solar farm is to reduce the cost of the direct energy used by the County. The solar farm produces the electricity used by the shop and office, and on sunny days the surplus electricity is sold back into the grid. Over time, the credits that Big Lakes County will receive for selling electricity back to the grid will pay for the cost of the panels themselves and more.

Between January 1, 2022, and December 31, 2022, the Big Lakes County solar farm produced a micro-generation credit of \$34,426.81. This credit has paid for power consumption during this period and a credit of \$26,122.16 remains on the County's account.

The average home in Alberta uses 600 kWh of electricity per month. In 2022, Big Lakes County's Solar Farm produced:

 **74,482 kWh**



or the equivalent
of powering
more than 10
houses for an
entire year!

Carbon Offset

 **533.76** metric tons
of CO₂

or the equivalent of

113.80 acres



Community & Protective Services

Agricultural Services

The Big Lakes County Agriculture department offers a variety of services and programs that benefit all our residents. The Agricultural Fieldman has a legislated responsibility for weed and pest control, water, and soil conservation, to assist the province under the Animal Health Act, and to promote agricultural economic development.

Big Lakes County Agricultural Services aims to support the economic viability and vibrancy of the agricultural industry within our County. This is done through implementing Agricultural Service Board (ASB) programs and priorities, including participation in provincial agricultural surveys, supporting and delivering sustainable agriculture education through collaboration with extension organizations, and meeting municipal responsibilities through the Weed Control Act, Agricultural Pest Act, and Soil Conservation Act.

The County conducts agricultural pest surveys annually for fusarium, clubroot, virulent blackleg, and grasshopper. In 2022, 279 canola fields were checked for clubroot, with two positive findings. Fields with prior clubroot infestation we also inspected, and best management practices for withdrawal from rotation are being followed. This is good news! Please continue to scout your fields for clubroot and use recommended crop rotation intervals for canola, so clubroot numbers remain low. Fusarium was not found in the County but continue to test your seed before planting and monitor your fields for signs of fusarium.

We would like to thank our residents for dealing with their weed infestations, as it takes a team effort to get them under control. In 2022, there were 307 inspection reports (including inspections in area towns and hamlets), with 209 of those reports representing new infestations. Only five formal notices were required to go to landowners.

The ASB is focused on providing quality services and assistance to our ratepayers in addition to our legislated responsibilities around pest and weed management and soil conservation. Several programs were administered in 2022, including the promotion of the Large Animal Veterinary Bursary. This bursary is offered to practicing vets locally and in the broader region and to university students in

veterinary medicine programs. As well, producer input was sought and influenced the support provided to applied agricultural research and extension in the Peace Region as conducted by PCBFA and SARDA. Vegetative control of County ditches and properties, the spray exemption program, agricultural equipment rental program, identification services, shelterbelt program, and the wolf hunting incentive were among other services provided.

Big Lakes County also supports opportunities for producers to provide enhanced ecosystem services as part of their operations. In 2022, Big Lakes County partnered with Lesser Slave Watershed Council (LSWC) to continue delivery of the Alternative Land Use Services (ALUS) Program. ALUS helps farmers and ranchers produce ecosystem services on their land. These include cleaner air, cleaner water, flood mitigation, carbon sequestration, species at risk, and habitat and support for wildlife, native bees, and other pollinators. To date, producers working with Big Lakes County and LSWC have restored or safeguarded 336 acres of sensitive wetland, creeks, and riverside land.

Your ASB members—Councillors Garrett Zahacy, Jim Zabolotniuk, and Tyler Airth, and Members-at-Large Brianne Brault, Doug Meneice, Duane Nichols, and George Blackhurst—provide direction and support to the Agricultural Fieldman and play a critical role in advising Council on agricultural matters. They also have a legislated responsibility to advise Provincial Ministers on areas of concern to agriculture. In addition, they work with other provincial ASB's to develop resolutions to forward to the province.

The most recent resolutions focus on the following: from challenges related to solar installations and soil erosion issues in southern Alberta; to issues of elk, grizzly, and water runoff management here in the north; to advocating for mid-level veterinary professionals and for better admissions criteria for farm kids into Alberta veterinary programs.



Community & Protective Services

Fire Services

Big Lakes County Fire Services are commanded by our Fire Chief and Deputy Fire Chief and have many dedicated volunteers in our five fire districts, Enilda, Grouard, Joussard, Faust, and Kinuso, who have proved their level of service and devotion to Fire Services through resiliency and perseverance.

The Big Lakes County Fire Services is comprised of 5 regional fire districts with approximately 70 volunteer firefighters, including Enilda, Grouard, Joussard, Faust, and Kinuso. We have also partnered with our neighbours, the Towns of High Prairie and Swan Hills, who provide fire services for the County and work as mutual aid partners for many of our responses. Big Lakes County continues its work from previous years on establishing and maintaining mutual aid and service agreements with our neighbouring First Nations communities. Currently, we provide services to Peavine Metis Settlement, East Prairie Metis Settlement, and Kapawen'o First Nations. In addition, Fire Services provides the following within our County: vehicle extrication, structural, vehicle and wildland fire suppression, water/fan boat rescue services and Utility Terrain Vehicles (UTV) rescue services, among many other services when called upon, including assisting EMS during medical calls and RCMP and search and rescue if requested.

Big Lakes County Council recently approved a pay-for-service model, which will now allow our firefighters to receive some compensation for the numerous hours spent on emergency responses and training. Council and Fire Services hope this compensation will help increase our volunteer membership and recruitment and retain our valued current membership.

Apparatus

Over the last few years, Fire Services, alongside our Council, have followed the recommendations of the Fire Service Review completed in 2020/2021 regarding fleet reduction with a focus on multi-use

fire apparatus. In the fall of 2022, the High Prairie Fire District received a Tandem Tender Apparatus, which helped address the lack of water available in our rural areas. In addition, the Kinuso Fire District received their new Rescue/Pumper Apparatus in early 2023 (due in late 2022), which replaced the two current apparatuses in that hall and will be their primary fire and rescue response apparatus. The High Prairie and Joussard Fire Districts currently have a Rescue/Pumper Apparatus in production due to arrive in late 2023, which are all in line with the fleet reduction and multi-use apparatus recommendations.

Training

As we saw a reduction in COVID-19 restrictions this past year, we could finally return to regular training sessions, with most of our halls averaging four practices a month with a total of 2,322 hours of training in our five districts. Along with fewer restrictions, we had more opportunities to attend formalized training sessions outside the County. Over the year we were able to attend the Northern Heat Conference, Nozzle Forward Training, and complete in-house Basic Life Support and an Embankment Rescue Course jointly with High Prairie.

Fire Response

In 2022, we responded to 165 calls in Big Lakes County. Call response protocols dictate what apparatus will attend each call dependent on the area of the response, the type of response required, and what district is fully equipped for that response. In general, most calls will require a minimum of

two districts responding to provide the apparatus designed for the requested response and the additional personnel to mitigate the response. Big Lakes is a regional fire service which means all districts, as well as our neighbouring response partners, work diligently to maintain excellent working relationships through regular communications and joint training sessions. The efficacy of this model was proven in the May Tolko fire, where we saw seven different fire districts/fire services work together to mitigate the devastating fire that still leaves Tolko shut down at this time. The quick work of these fire districts: Faust, Jousard, Enilda, Grouard, Town of High Prairie, Town of Slave Lake, and Smoky River Fire ensured that the fire was contained and minimized damage significantly.

Fire Prevention and Education

The County employs a seasonal staff member for the position of Fire Guardian. The Fire Guardian is responsible for issuing permits within the County Protection Area and works alongside Alberta Wildfire to ensure that our citizens in Big Lakes County are burning safely. Along with the Fire Guardian, our five districts work to provide education and fire prevention activities in their communities through school tours, barbecues, and open houses. In 2022, a total of 853 fire permits were issued.

Fire Smart

This year, Big Lakes County also received a Fire Smart Grant to hire a contractor to prepare a Wildfire Risk Assessment and Structure Protection Plan for the following areas considered to be high risk for the possibility of a wildfire threat: Hilliard's Bay Estates, Hilliard's Bay Provincial Park, Shaw's Point Resort, and Winagami Provincial Park. These assessments will provide a framework for future Fire Smart projects as well as a plan for Fire Services to protect homes and critical infrastructure in the event of a wildfire. The final reports for these assessments and plans were submitted in December and will be presented to council in early 2023.



Community & Protective Services

Economic Development

Big Lakes County is situated just a few hours north of Alberta's major cities and has a beautiful landscape of lakes, forests, and rolling countryside. The Economic Development Authority (EDA) entered its seventh year in 2022, focusing on agriculture, forestry, energy, and tourism.

The Business Refurbishment Program, which Council introduced to help improve the aesthetics of County businesses, both physically and online, was approved to continue in 2022 with some slight changes. The program is now a matching grant of up to \$2,500; projects must be quoted to be \$5,000 or more to be considered eligible.

The County was kept updated on the potential wind power project on Crown Land, located northwest of Swan Hills. Potentia Renewables is the company spearheading this project. They are currently working with the Provincial government to obtain the mandatory studies to become a pilot project that will help dictate legislation for wind power projects on Crown land.

The County adjusted their joint Physician Recruitment Program with the Town of High Prairie. This program will now pay for the first three months of a physician's rent when they move to our community. These changes were made in conjunction with the creation of the Health Care Professional Attraction and Retention Volunteer Committee, which is geared towards helping bring more health professionals to our community.

The following are the EDA's initiatives that the County

offers:

- The County continues to offer their Business Refurbishment Grant that all businesses within Big Lakes County can apply for to improve their physical or online appearance.
- The County joined the Community Futures Slave Lake Interest-Free Beautification Loan Program. This loan allows businesses within the municipality the opportunity to obtain an interest-free loan to beautify their business. For more information, go to <https://www.communityfuturesl.com/beautification-loan>
- Planning and Development oversees the Business License Program and continues to deliver that service in a timely manner excellently.
- Tax Installment Payment Plan allows residents and businesses to pay property taxes monthly instead of one payment yearly.
- The County successfully partnered with Angler's Atlas to host the 2nd Annual Slave Lake Slam Ice Fishing tournament.
- The County developed a bird-watching map with the help of the Boreal Centre for Bird Conservation

Community & Protective Services

Bylaw Enforcement

The Bylaw Enforcement Officer enforces County bylaws that have been implemented by the Big Lakes County Council. Where ratepayer's activities or property conditions don't meet acceptable County standards, the Bylaw Enforcement Officer provides education, warnings, inspections, and applies penalties if necessary.

Bylaw Enforcement works with ratepayers in all areas of the County to ensure that basic community standards are maintained to a reasonable level. The Bylaw Enforcement Officer is responsible for enforcing bylaws to deal with common complaints such as:

1. Unsightly properties in hamlets and county residential subdivisions, which can include: uncut long grass and/or weeds and garbage storage.
2. The presence of wrecked and/or dismantled vehicles, including vehicles that are inoperable and/or not registered and insured on the ratepayer's property. Reference to: UNSIGHTLY PROPERTY BYLAW NO. 01- 2020, SECTION 3. Recreational vehicle (RV) parking in the hamlets:
 1. All RVs require a development permit within the hamlets, whether being used for storage or accommodation. Depending on the size of your

lot, you may be allowed up to two RVs or up to four RVs on your property, all of which require a development permit. Specifics regarding how many RVs you can have on your property can be found in LAND USE BYLAW SECTION 6.34

3. Development permits are required for all new development except for cases as outlined in section 3.2 of the Land Use Bylaw. This includes:
 1. New accessory buildings/structures such as a shed (larger than 107.6 square feet in size),
 2. Sea can or deck

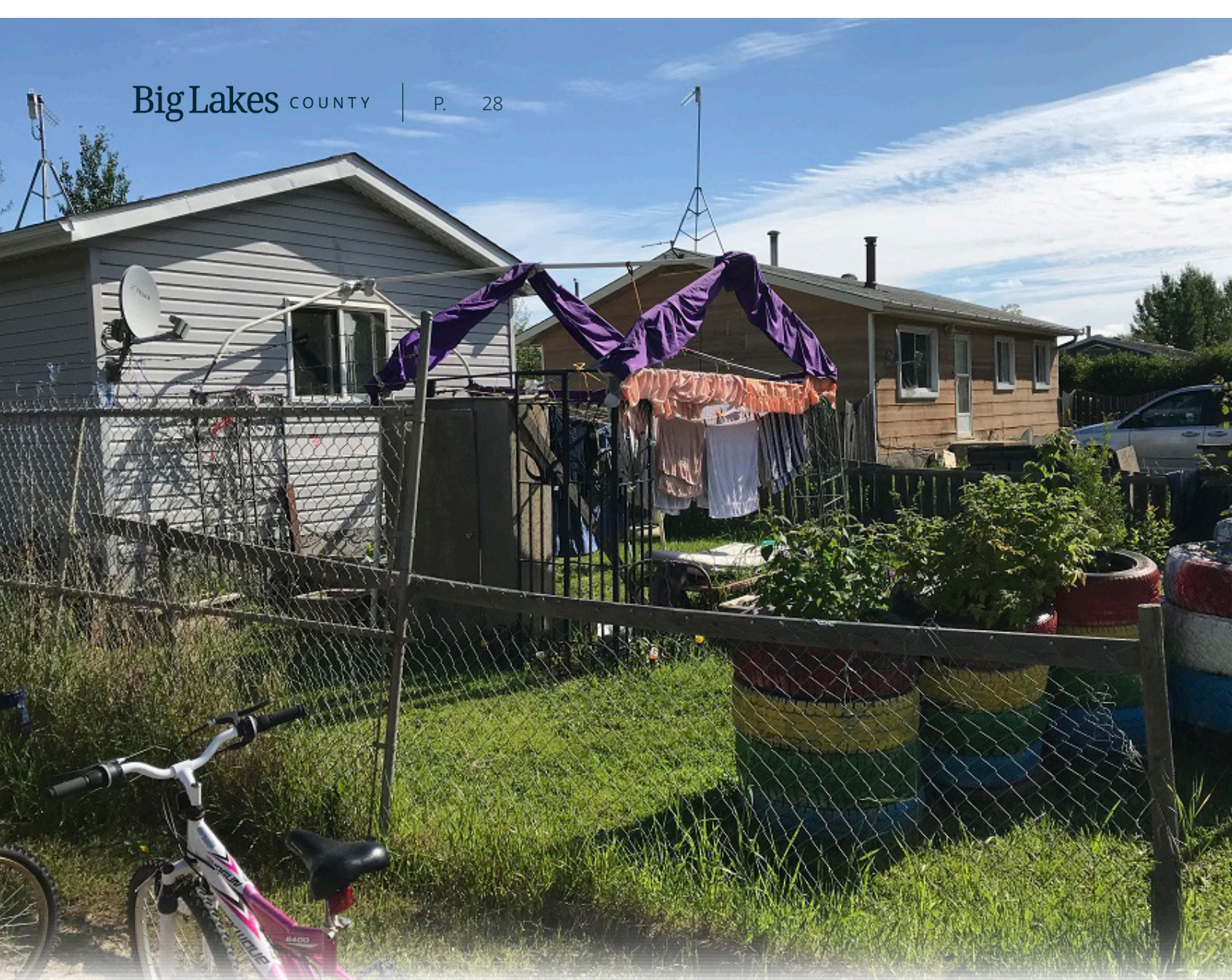
Farm buildings, such as barns and granaries, and most agricultural operations are exempt from requiring a development permit. Reference to: LAND USE BYLAW Section 3.2. For information regarding all our bylaws, please visit <https://biglakescounty.ca/resources/bylaws/>

Big Lakes County Bike Helmet Safety Program

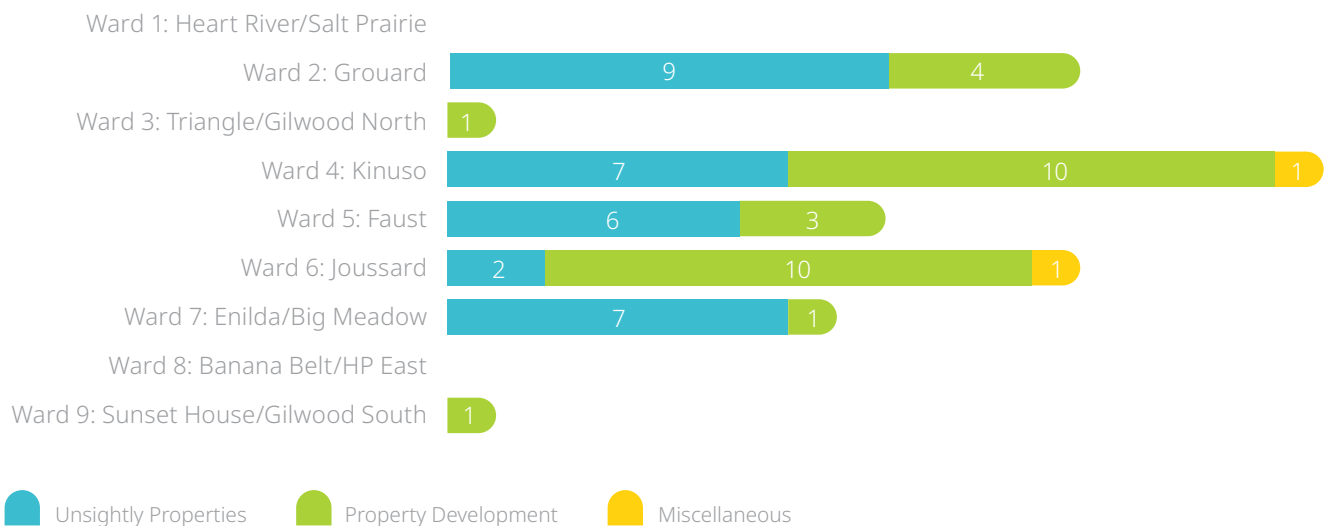
As a reward for children wearing the proper bike helmet or protective gear while riding their bikes, skateboards, or scooters in the hamlets, they may be given a coupon by the Peace Officers, Bylaw Officer, Animal Control Officer, or Utility Workers to be redeemed at a local ice cream shop.

If children do not own helmets, the Bylaw Enforcement Officer has a select number of helmets to distribute to children who need protective gear.

The program has been in effect since 2019 and has been a great success! Multiple children have enjoyed cold ice cream, and we are happy to maintain cooperation with all the participating stores. Big Lakes County will continue to send thank you letters to all our partners in this program!



Bylaw Enforcement File Types Generated Per Ward



Community & Protective Services

Animal Care & Control

Big Lakes County's Animal Care & Control program serves the community by enforcing the Animal Control Bylaw and the Livestock Bylaw. This typically means responding to complaints about animals at-large, being neglected, abandoned, nuisance animals, and sometimes dangerous animals. Animal Care & Control also assists residents in identifying the best animal husbandry practices and assists residents with problems they may be experiencing with their pets.

Dog & Owner Reunification Efforts

Animal Care & Control has been focusing on increasing the number of reunited dogs with their owners. In 2022, 42.5% of dogs who came through our doors were claimed by their owners. This is accomplished by posting the dogs on our website and Facebook page and our officers reaching out to community members to try and have the dogs identified. However, there is still room for improvement, so we are working on methods to increase these numbers even more in the following years!

BLC Dog Adoption Program

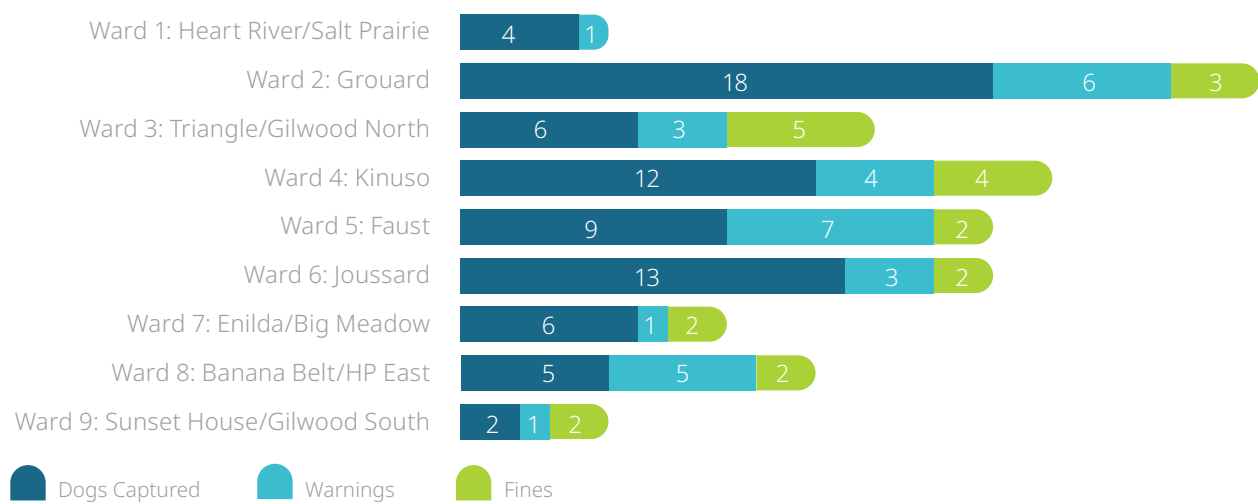
Are you looking for a new furry friend? The County now has dogs up for adoption! Big Lakes County's Animal Care Facility provides care for dogs found astray, may not have an identified owner, or dogs surrendered to Big Lakes County. Dogs placed in the Animal Care Facility will stay for three days while our staff makes every attempt to contact their owner.

Dogs who have not been claimed after the allotted days become the property of the County and will be placed in the care of In The Woods Animal Rescue or will remain at our Animal Care Facility and placed up for adoption.

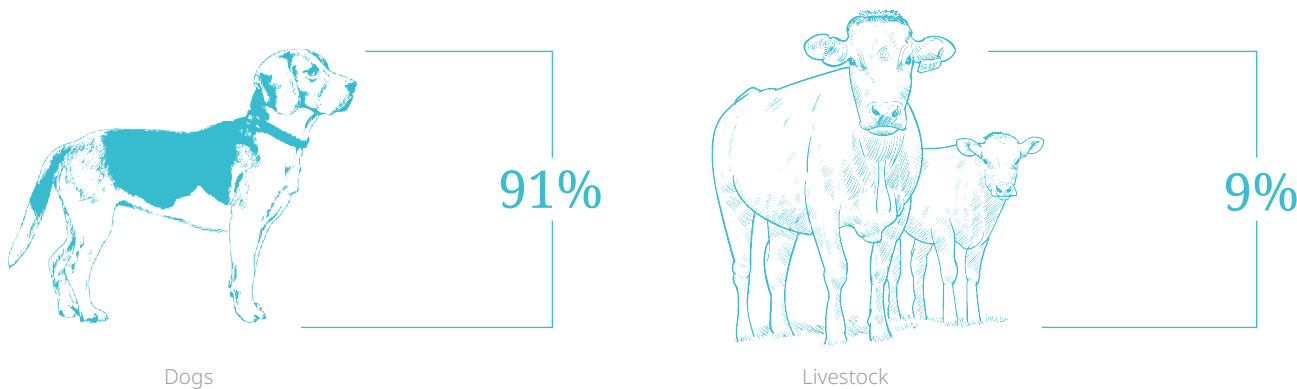
If you are interested in adopting, please contact our Animal Care & Control Officer or submit an adoption application on our website under Animals for Adoption.



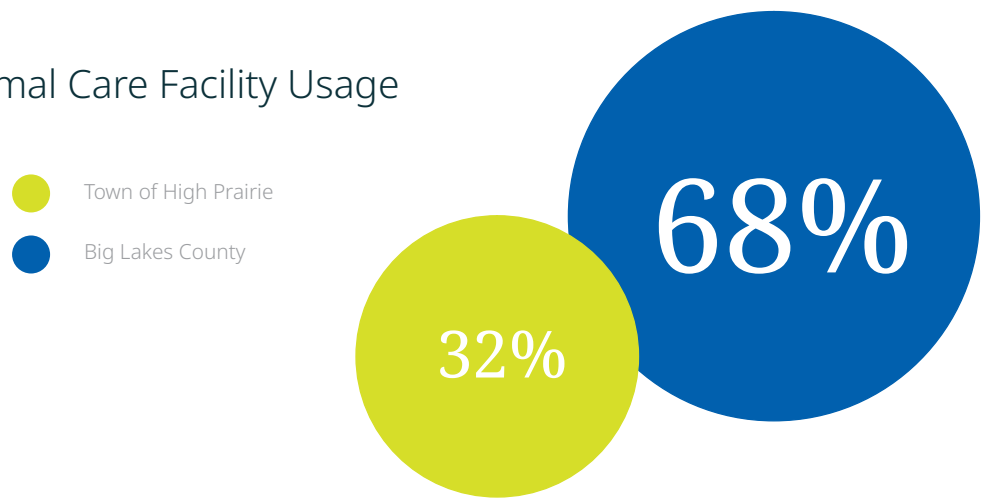
Animal Care & Control File Types Generated Per Ward



Types of Case Files Handled By Our Animal Control Officer



Animal Care Facility Usage



Planning & Development

Planning & Development

Planning & Development is a diverse department here at Big Lakes County. It combines many different sectors and professions to improve our communities and to help build a better future. Together we strive to make a difference in our communities today and tomorrow.

2022 Activity Highlights

The Planning and Development department remained consistent in 2022 in staffing. Led by the Director of Planning & Development, the department was comprised of a Development Officer, one half-time Administrative Support, Geographic Information System (GIS) Administrator, Family & Community Support Services (FCSS) Manager, three FCSS Outreach Workers, one FCSS Administrative Support, a Youth Worker, Home Support Worker, and a contract bus driver.

The Director of Planning and Development, along with the Development Officer and Administrative Support, administer the County's statutory planning documents - the Municipal Development Plan, Land Use Bylaw, and Area Structure Plans by providing recommendations to the subdivision & development authority (Municipal Planning Commission) and Council on applications such as development permits, subdivision approvals, and Land Use Bylaw amendments.

When you seek subdivision or development approval, the staff ensure that you have a suitable building site, adequate water and mechanisms to dispose of sanitary and solid waste. The **Municipal Government Act (MGA)** provides direction on many aspects of planning and development, and all policies, bylaws, and procedures must comply with the **MGA**.

Development permits are required for all new development except for cases as outlined in section 3.2 of the Land Use Bylaw.

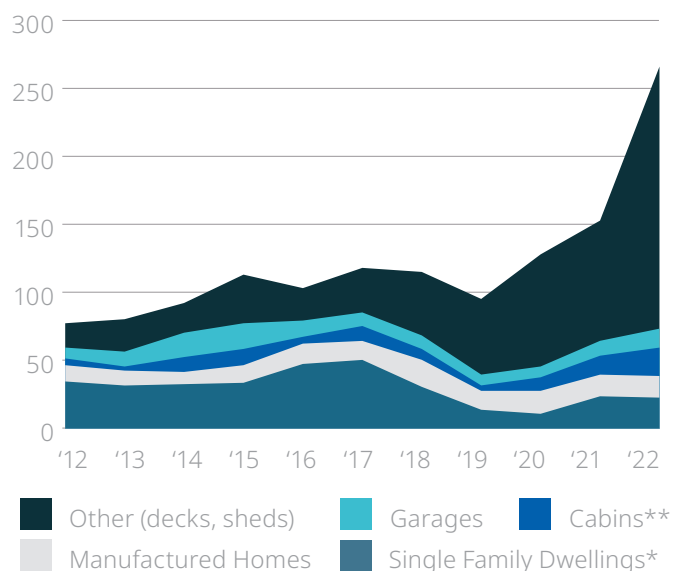
*Includes additions

**Cabin is a dwelling (not single detached used as a temporary residence)

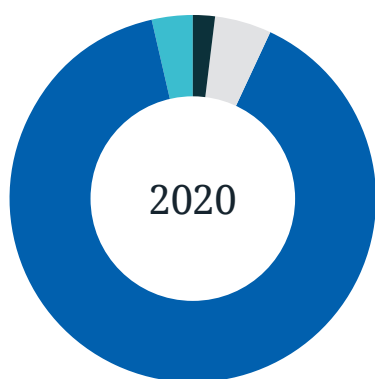
The commercial category saw a decline from 2021, but the \$ 1.1 million value was still significant. Development permit applications in 2022 were the highest on record for the County.

Residential development permit numbers were higher in 2022 than in previous years. Most of these permits were for smaller accessory building projects. As a result, residential development saw an increase in development value of \$2 million over 2021.

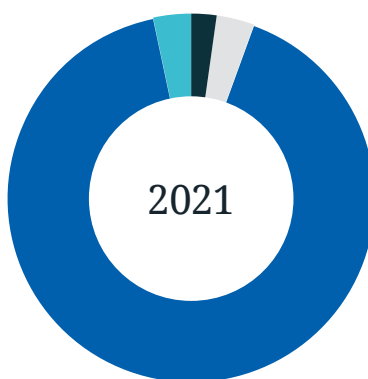
Residential Development by Number of Permit Applications



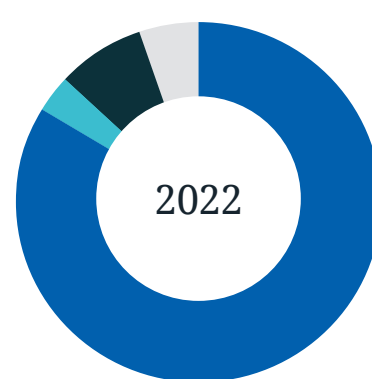
Development Permit Applications



Residential	129
Other	5
Industrial	3
Commercial	7



Residential	111
Other	4
Industrial	3
Commercial	4



Residential	150
Other	6
Industrial	14
Commercial	9

The improved Alberta oil and gas industry was reflected in the statistics for industrial development permits in 2022, while commercial development did not quite rebound to pre-pandemic levels for Big Lakes County.

Development Applications by Construction Value

	2020	2021	2022
Industrial	10,000	160,000	5,393,500
Commercial	260,000	2,210,000	1,116,000
Residential	7,352,741	9,107,600	9,984,350
Other*	42,000	8,000	1,376,800
TOTAL	7,664,741	11,485,600	17,870,650

The Inspections Group continues to be the County's safety codes service provider. The service provider is responsible for reviewing and processing building, electrical, gas, plumbing, and private sewage disposal permit applications, issuing these safety codes permits and inspecting the work completed within the County. This agency also provides code advice and consultations, conducts investigations in conjunction with various local and provincial regulatory agencies and investigates safety codes-related complaints.

Subdivision applications were on par in 2022 with the previous year. There were 15 subdivision applications for rural acreages in 2022 and 2 applications for

urban (hamlet) lots. By year-end, the Alberta Land Titles Office registered six new urban and ten new rural lots.

Subdivisions by Number of Applications

	2020	2021	2022
Urban (Hamlet)	0	6	2
Rural	20	8	15
Rural Multi-Lot	2	1	0
Bareland Condominium	0	2	0
TOTAL	22	17	17

Completed Subdivisions by Number of Lots

	2020	2021	2022
Urban (Hamlet)	0	3	6
Rural	13	4	10
Rural Multi-Lot	0	0	0
Bareland Condominium	0	0	0
TOTAL	13	7	16

*Other -- Public use/institutional facilities, shops, signs, wind turbines, hangar, propane storage, family campground, water reservoir, WTP.



Planning & Development

Mapping & Geographics

Get to know the region. There are abundant natural resources and many outdoor adventures to be had within our 14,000 square kilometres of forests, hills, lakes, and farmland. View our interactive web map showing key routes and destinations in Big Lakes County on our website.

2022 Activity Highlights

The County's Mapping & Geographic department is responsible for maintaining the region's Geographic Information System (GIS). Our GIS Administrator is responsible for producing and distributing maps and mapped datasets, assigning addresses, and approving street names.

Our GIS Administrator continues to utilize new technology to capture imagery and volume calculations using in-house Unmanned Aerial Vehicles with excellent results.

Rural Addressing

In addition to your legal land description, your property may have a civic address or a rural address: A civic address is generally used for properties within a hamlet and other urban areas. A rural address is for properties outside hamlets, such as farms and acreages.

Rural Addressing is a standardized system which assigns an address to rural properties throughout the County. Similar to an urban address, your rural address helps emergency services personnel, such as fire, ambulance, or police, find your property quickly in an emergency.

Each address in rural areas is assigned based on your driveway or approach to your property from the Township/Range Road network. In the hamlets, each address is assigned based on the location of the lot/ parcel along the hamlet roads. If your address sign is damaged, faded, or needs to be replaced, please contact Public Works. Please contact our GIS department to inquire about a new address or if your address is incorrectly printed on official County documents such as Tax Notices.

Aerial Imaging & Custom Maps

Visit our administration office in High Prairie to request current land information maintained by the County, including hard-copy versions of municipal maps. Maps and data about property, floodplains, soils, topography, zoning, streets, addresses and other topics are available through this public service. In addition, custom maps can be requested for specific locations within the County, as well as its latest

imagery where available. Products can be delivered electronically or be printed in various sizes for pickup at the Big Lakes County Administration Office.

- \$30 + GST for official County Wall Map (and Map book if in stock). Aerial maps were updated in Summer of 2022.
- \$50 + GST for custom mapping.



Planning & Development

Family & Community Support Services

Big Lakes Family & Community Support Services (FCSS) is a partnership between the Province of Alberta, Big Lakes County, and the Town of High Prairie. Provincially, FCSS is mandated to provide preventative social services under the Alberta FCSS legislation.

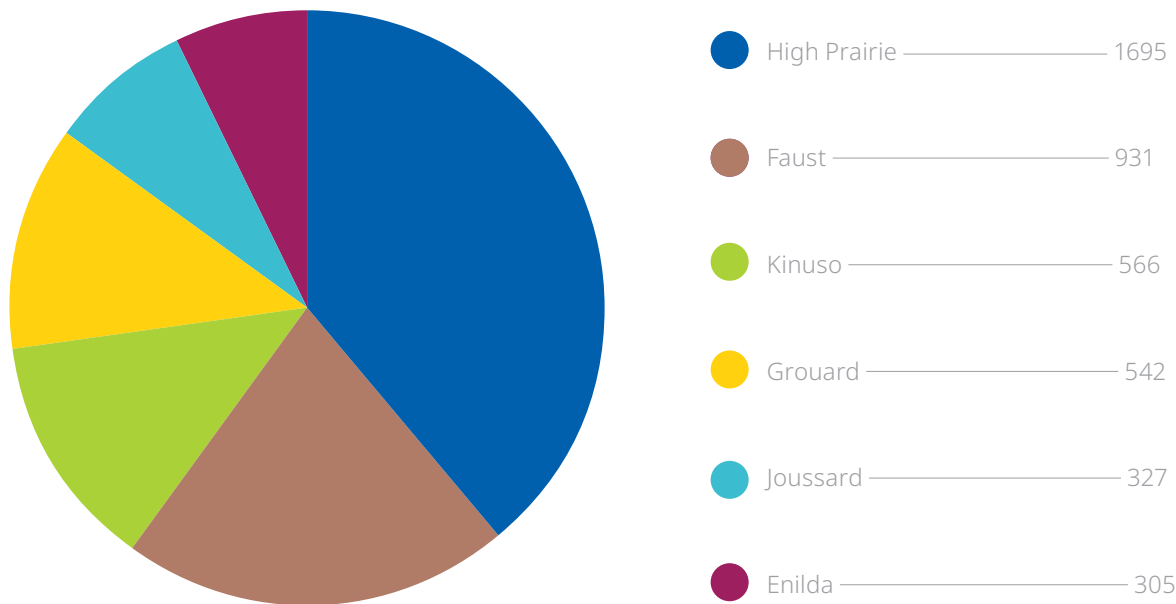
Department Highlights

FCSS Mission Statement

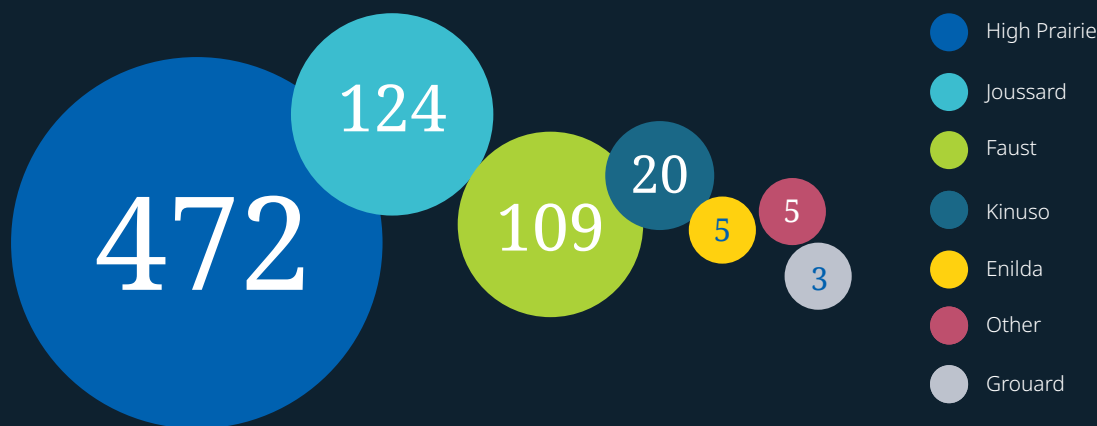
1. To improve the quality of life for our community by assisting people to address their own needs and help themselves.
2. To help people help themselves live a happier and healthier life.
3. To educate the community and make people aware of choices and options, thereby giving individuals power over their own lives.

In 2022, the FCSS offices in Big Lakes County assisted residents 4,366 times. This assistance was provided through their six offices and three outreach staff. Outreach staff have helped residents complete government paperwork, referrals to other agencies, prepare income tax returns, and so much more. This assistance is confidential and free.

Total Number of Yearly Visits to Hamlets



Total Rides by Pick-up Locations



Big Lakes FCSS Rural Transportation Pilot Program

In 2018, Big Lakes County purchased a 12-passenger wheelchair-accessible bus with the help of the Medically at Risk Driver Program through the

University of Alberta to provide transportation services to County residents. In 2022, we had 739 riders.

FCSS Programming & Events

Community Food Cupboards

The Community Food Cupboards help combat food insecurity in our community by providing free food to anyone who needs it and is a place for community members to drop off donated food items. FCSS received a grant from Second Harvest to purchase, install, and stock the cupboards with non-perishable food items. The cupboards are located at the Enilda Firehall, Faust Firehall, Grouard Firehall, Joussard FCSS office, and Kinuso Hamlet Office. From time to time, cash donations are also received from community members and organizations, which are then used to purchase items as needed. These cupboards are intended to be for the community and sustained by the community. FCSS does not contribute any funds to this program but oversees the donations and ensures the cupboards are maintained and in good working order.

Christmas Angels

Big Lakes FCSS, with the continued generosity of donations and support from residents, is able to provide Christmas hampers to families in need within the County. In 2022, we provided hampers to 68 families. Due to a generous amount of donations, we were able to add additional items to the hampers.

Community Volunteer Income Tax Program (CVITP)

By providing services to low-income residents under the CVITP, Big Lakes FCSS has helped ensure that over \$2.4 million per year comes into the community. This includes federal income supplements, working income tax benefits, income tax refunds and child tax benefits. Through this program, FCSS can also help seniors determine if they are getting everything they are entitled to.

Home Support

FCSS provides successful home support services to residents in need, often allowing people to remain in their homes and communities for longer. In 2022, we provided home support for 24 clients.

FCSS also hosts several events throughout the year, which include volunteer appreciation events in each hamlet to honour volunteers in all the communities on behalf of the Province of Alberta, Big Lakes County and the Town of High Prairie. We also host Family Day events in each community and hold events to honour our seniors during Seniors Week, as declared by the Province of Alberta.



Corporate Services

Grants

The Grants department is responsible for grants in which the County distributes funding to local community groups and non-profit organizations and grants where the County receives funding from other levels of government for capital projects and other initiatives.

Big Lakes County's grant program provides a broad range of funding opportunities to our community organizations whose activities provide valuable programs and services to our residents. Our various grant programs support community organizations and benefit residents by subsidizing community halls' annual operating expenses. This allows organizations to make their facilities more accessible, enhance cultural and recreational opportunities for residents, repair or improve facilities to create a safer and more enjoyable space and support local events and initiatives. Visit biglakescounty.ca to apply for a grant today.

Total Operating Grants Awarded to Community Groups

In 2022, Council allocated funding to residents in need at community facilities.

- Recreation Grants —> \$1,028,449
- Community Halls —> \$169,500
- Museum —> \$80,000
- Seniors Programming —> \$25,500
- Events & Sponsorship —> \$64,620
- Cemetery —> \$5,000

Total Capital Grants Awarded to Community Groups

Through the Capital Project Grant, Big Lakes County

provides a source of funds for eligible capital projects to be undertaken by community organizations that provide community services within the County. In 2022, Council granted \$136,673 in capital funding to community groups.

Grants awarded to the County

Agricultural Service Board (\$157,786)

Funding assists the County's Agricultural programs.

Alberta Community Partnership – Intermunicipal Collaboration (\$200,000)

Collaboration with the Alberta Northern Central Alliance to identify strategic priorities within the region.

Peace Region Economic Development Alliance (\$2,500)

Development of newcomer information for website.

Corporate Services

Taxation

Property taxes collected from residential and non-residential properties are one of the various revenue sources available to the County to pay for municipal services.

The Taxation department works closely with our contracted assessors to ensure that property values are properly recorded, and that taxes charged are correct.

The department also manages the collection of outstanding taxes, as well as payment of requisitions collected on behalf of the Alberta School Foundation Fund and local seniors' housing foundations.

Frequently Asked Questions

Why are taxes important?

Municipalities raise funds for public services in various ways – including grant funding and user fees. However, taxes have long been a mainstay of municipal revenues and will continue to play an important role. These revenues are needed to sustain operations, infrastructure, and programs.

The primary means for municipalities to raise revenues is through property taxes. Property taxation is the process of applying a tax/mill rate to an assessed value of property to generate revenue. Rates differ among municipalities in light of various factors such as levels of services provided, the ratio of residential to commercial development, and Council priorities.

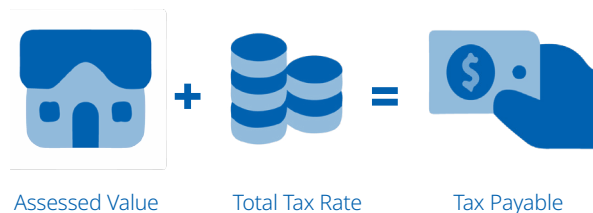
When do I get my property assessment and tax notice?

Property assessment and tax notice are mailed in May and cover the calendar year Jan 1 – Dec 31. Property owner's who have not received a notice by the first week of June can request a copy of their property assessment and tax notice by giving our office a call.

How are Property Taxes calculated?

Property assessments in Alberta are conducted annually and must be based on the value of the property on July 1st of the previous year. For example, a 2022 property assessment will be based on the value of the property on July 1st, 2021. Most properties are assessed using a market value-based approach with a physical inspection on a four-year rotating basis. Farmland is one of the few types of property/land that are assessed under a regulated system rather than a market value.

Usually, improvements like buildings on top of land are considered in property assessments. If you have an empty parcel of land, your assessed value will be lower than the same piece of land with a home on it. Farmland has an exemption from this consideration, however, with farming buildings being exempt from assessment.



The Assessed Value is determined by our independent assessment company, Compass Assessments. The total tax rate is determined by adding the Municipal Mill Rate (set by Council), and the Education and Seniors Rate (set by the Province).

Each year, during the budgetary process, Council approves the amount of expenses required to operate the municipality. From this amount they subtract revenues. The remainder represents the amount of money needed to be raised by property taxes.

Why do I have to pay school taxes when I don't have any children in school?

The provincial government has mandated that all municipalities will collect school taxes on behalf of the provincial government. Every property owner in the province pays school taxes, regardless of whether they have children in school. While the County bills and collects school taxes, the County has no jurisdiction or control over school board budgets or operations. Each year the province calculates the amount that each municipality must contribute towards the education system. The calculation is based on a formula that includes the amount of assessment in each municipality.

Are there any Property Tax programs for seniors?

The Alberta Government offers the Seniors Property Tax Deferral Program that allows eligible senior homeowners to defer all or part of their property taxes through a low-interest home equity loan with the Alberta Government. If you qualify, the Alberta Government will pay your residential property taxes to the municipality on your behalf. You re-pay the loan, with interest, when you move or sell the home, or sooner if you wish.

What would cause my Property Assessment to change when I have not changed anything on my property?

As properties are assessed annually, based on a mass appraisal approach, market values will influence the assessed value. Even though you may not have changed anything on your property, assessed values change based on the change in market values year to year.

What will happen if I do not pay my Property Taxes on time?

If Big Lakes County doesn't receive full payment on time, you will be subjected to late payment penalties. Please refer to our Big Lakes County Bylaw No. 02-2019 on late penalties.

Who gives an Assessor the authority to enter or inspect my property?

The Municipal Government Act provides the assessor the right to enter on and inspect a property to carry out their duties and responsibilities. Big Lakes County notifies residents when the Assessors will be doing inspections by posting on their social media pages (Facebook, Instagram and Twitter) and on our Big

Lakes County website.

The Municipal Government Act (s.294) grants the authority for an assessor to enter on and inspect a property. Big Lakes County notifies ratepayers that inspections will be occurring within a specific area of the County, during a specified time frame.

Property owners are also notified that an assessor may visit their property when they apply for a development permit. Inspections will occur annually in areas of the County designated for re-inspection, where permits have been approved, and where known changes have occurred.

MGA s. 294(1) *After giving reasonable notice to the owner or occupier of any property, an assessor may at any reasonable time, for the purpose of carrying out the duties and responsibilities of the assessor under Parts 9 to 12 and the regulations,*

- a. enter on and inspect the property,*
- b. request anything to be produced, and*
- c. make copies of anything necessary to the inspection.*

How can I appeal my assessment?

Property owners cannot appeal tax rates, but they can appeal the assessed value of their property.

The *Municipal Government Act* allows for formal complaints on their property assessment to be heard by the Assessment Review Board. It is suggested the property owners with concerns about their assessment contact our Assessors before filing a formal complaint. Compass Assessment Consultants Inc. can be reached toll free at 1 (800) 251-9711.

After filing a complaint you must still pay your taxes by the due date to avoid penalties. If a decision on your complaint results in a lower tax levy, you will be credited the appropriate amount.

I have filed a complaint regarding the assessment of my property. Do I still need to pay my property taxes?

Yes. You must still pay your taxes by the due date to avoid penalties. If a decision on your complaint results in a lower tax levy, you will be credited the appropriate amount.

Still have question?

Contact our Tax and Assessment Clerk by emailing taxes@biglakescounty.ca or calling our office.



Corporate Services

Financial Statements Breakdown

The Financial Breakdown section of the Annual Report is prepared by management in accordance with the principles and standards established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada, as well as the Municipal Government Act and provincial and federal regulations.

The Financial Breakdown aims to provide commentary on the past year's financial results, including a summary of the sources, allocation and use of the economic resources, while capturing significant differences between the reported year and previous year as well as budgeted and actual results.

Management has made every effort to ensure the financial statements present a fair accounting of the County's consolidated operating and capital activities for the fiscal year ended December 31, 2022. The County's financial results are recognized and reported in observation of the County's policies and bylaws, where Council provides governance and guidance to policy and bylaw changes and approval.

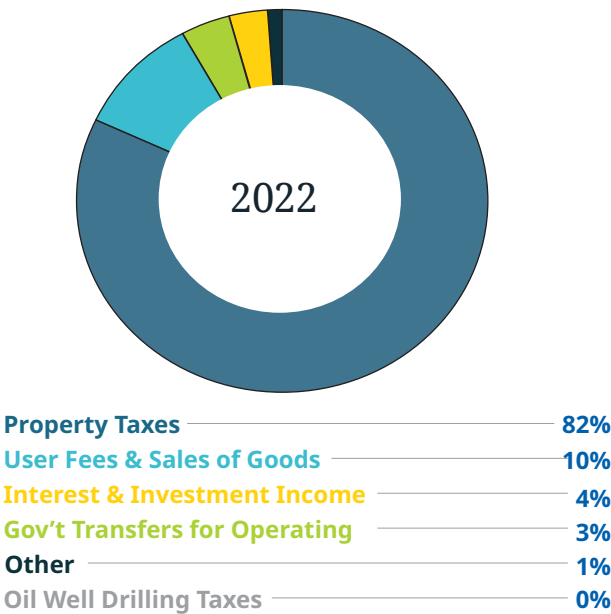
Operating Revenues & Expenses

The County's revenue totaled \$27.5 million in 2022; a decrease of 6.8% from the prior year. Most of the revenue that the County collects comes from property taxes, and the majority of property tax revenue is generated from linear properties as discussed below. Expenses totaled \$31.3 million in 2022, an increase of 16.9% from 2021.

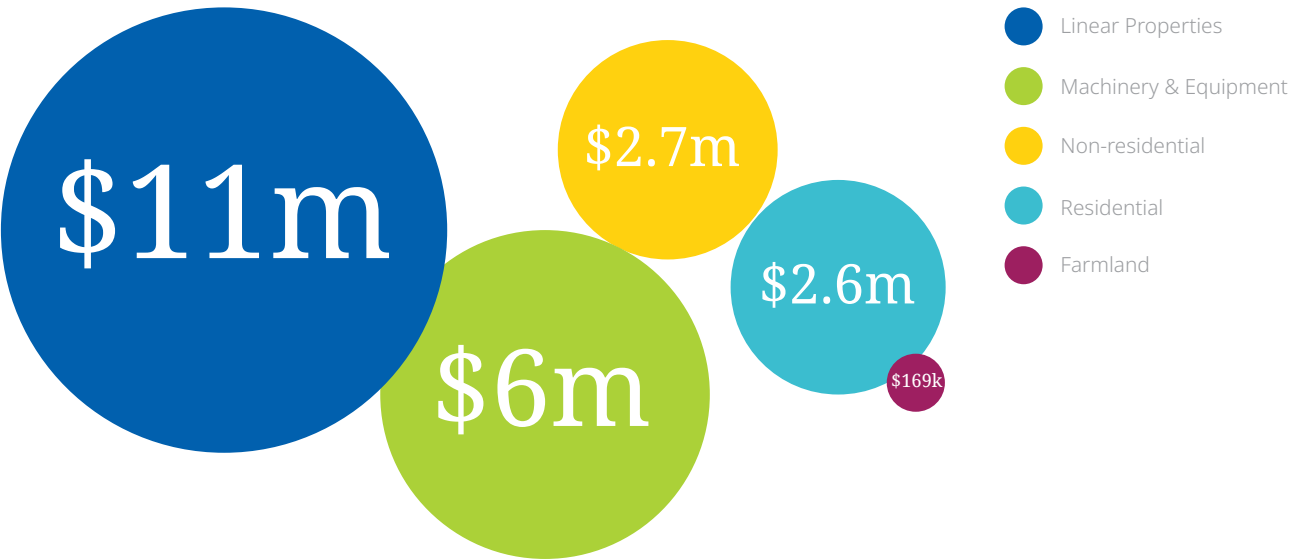
Operating Revenues Composition

Revenue from property taxes continues to comprise approximately 82% of the County's operating revenues. Taxation revenue decreased by 1.9% in 2022 resulting from negative adjustments in the property assessment base, offset by an increase in

tax rates. Most of Big Lakes County's tax revenue is generated from non-residential, machinery and equipment and linear properties, many of which are a part of the oil and gas sector. User fees and sales of goods make up another significant source of revenue; most of these amounts come from water and sewer charges. Penalties and costs on taxes saw a significant decrease from \$0.3M in 2021, to \$0.15M in 2022, due to the collection of several delinquent accounts in 2021 and 2022, which resulted in a reduction in Property Tax Penalty Revenue.



Tax Revenue Trends by Source



Assessment & Mill Rate

In 2022, Big Lakes County made no change to municipal taxes for residential and farmland properties and maintained an effective tax rate of 0.004727% per \$1,000 of assessed value. This means that if a property were assessed at \$100,000, the municipal taxes payable would have been \$472.20 (\$472.70 – 2021). Non-residential and machinery & equipment municipal tax rates were also un-changed, and remained at 15.456 mills in 2022.

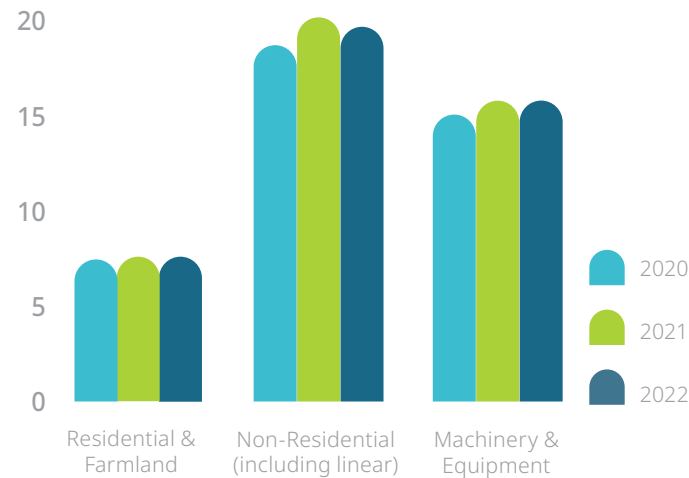
While the municipal tax rate is the only rate that is controlled by Big Lakes County, landowners are also charged taxes to support the Alberta School Foundation Fund (ASFF), local seniors’ housing foundations, and for some specialized designated industrial properties, an additional requisition. Per section 359.3(2)(3) of the *Municipal Government Act*: “The Minister must set the property tax rate for the designated industrial property requisition. The property tax rate for the designated industrial property requisition must be the same for all designated property.” Amounts collected for ASFF, seniors’ foundations and for designated industrial properties are requisitioned by these organizations—Big Lakes County is given a dollar amount to collect, and the amount is allocated among all the assessed property value within the County.

In 2022, School, Seniors and Designated Industrial mill rates increased slightly as depicted in the Combined Tax Rate Trends graph.

2022 Combined Tax Rate

	Residential & Farmland	Non- Residential & Linear	Machinery & Equipment
Municipal	4.727	15.456	15.456
School	2.622	3.874	0
Seniors	0.264087	0.264087	0.264087
Designated Industrial	0	0.07660	0.07660
TOTAL	7.613087	19.670687	15.796687

Combined Tax Rate Trends



Assessed Values by Property Type

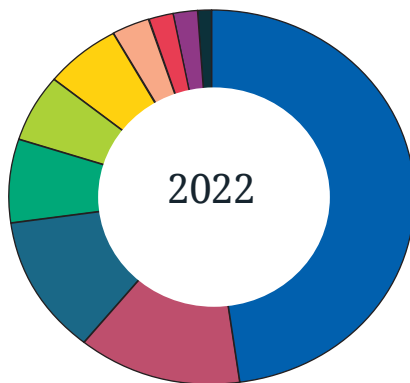
	2020	2021	2022
Farmland	35,751,990	35,748,610	35,813,110
Residential	541,389,060	544,012,410	558,693,700
Machinery & Equip.	396,803,900	390,437,060	392,972,890
Non-residential	190,099,880	174,550,000	178,507,240
Linear Properties	799,103,760	716,108,990	702,638,600
Linear (Power Gen.)	20,596,390	13,894,580	11,804,200
TOTAL	1,983,744,980	1,874,751,650	1,880,429,740

Property Value Trends

The County experienced stable property values in Farmland, Residential and Machinery and Equipment, while property values for both Non-Residential and Linear increased slightly in 2022.

The slight increase in Non-Residential and Linear property values can be attributed to the inflationary pressures that all markets and commodities are struggling with.

Operating Expense Composition



Transportation Services	48%
Bad Debt	0%
Water & Wastewater	13%
Administration Services	12%
Intermunicipal Cost Sharing	7%
Recreation & Culture	6%
Protective Services	6%
Agriculture & Development Services	3%
FCSS	2%
Waste Management & Disposal Services	2%
Council & Other Legislative Services	1%

Of all the services that the County provides for residents and ratepayers, transportation services come at the highest overall cost. The County maintains 1,351 km of roadways. Transportation costs include both summer and winter road maintenance, gravelling, bridge inspections and maintenance, as well as clearing brush and ditches. Other significant costs include the treatment, distribution, and management of potable water and wastewater, as well as administrative services, and cost-sharing agreements.

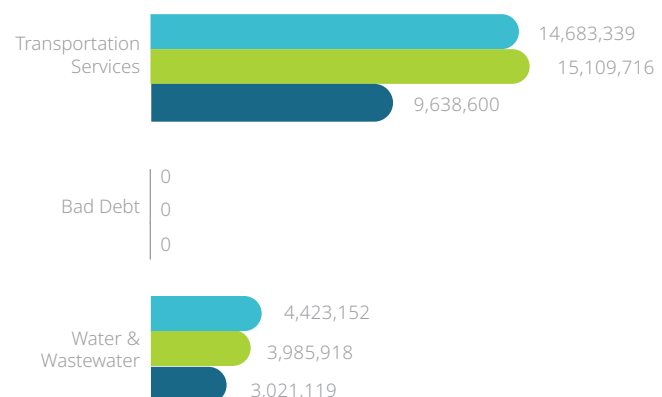
2022 Operating Expenses

	2021	2022
Transportation Services	14,683,339	15,109,716
Bad Debt	-	-
Water & Wastewater	4,423,152	3,985,918
Administration Services	923,704	3,879,332
Intermunicipal Cost Sharing	1,055,361	1,805,361
Recreation & Culture	1,537,561	1,968,007
Protective Services	1,820,970	1,984,100
Agriculture & Devel. Services	800,501	930,927
FCSS	578,666	645,606
Waste Mgmt & Disposal Services	590,834	544,792
Council & other Legislative Services	424,172	514,033
TOTAL	26,838,260	31,367,792

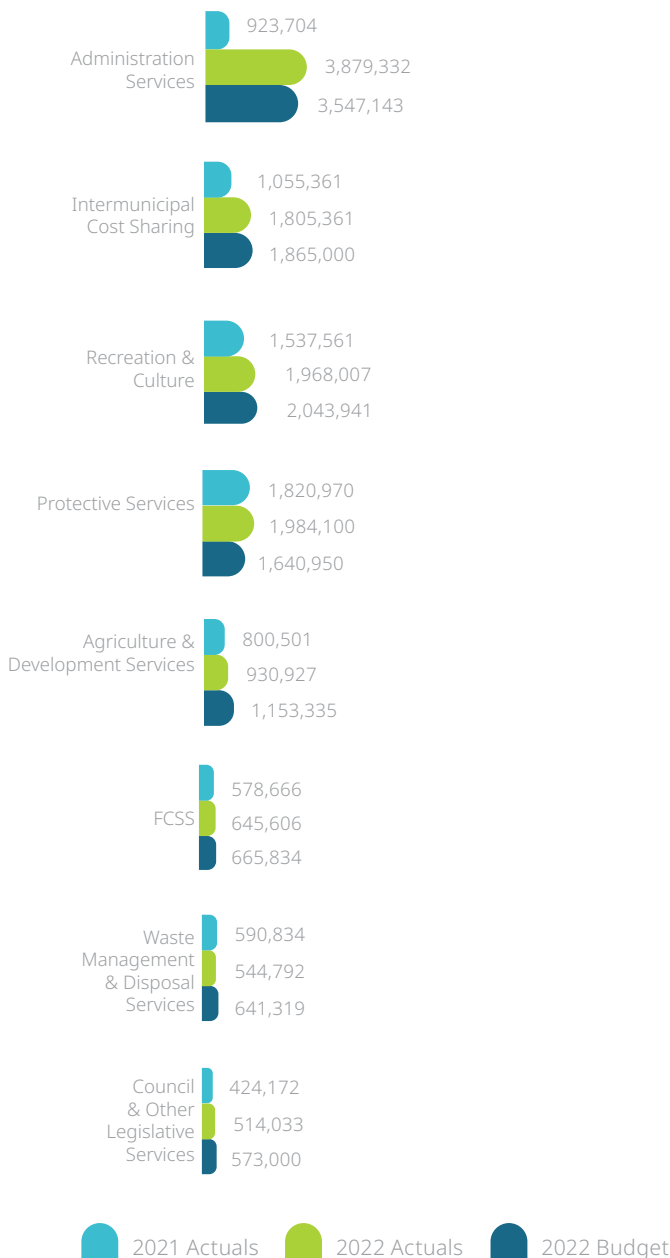
Expense Trends

Expenses in 2022 saw a significant increase, mainly due to the re-alignment of services as the County came out of the COVID pandemic.

2022 Actuals vs. 2022 Budget and 2021 Actuals



2022 Actuals vs. 2022 Budget and 2021 Actuals Cont...



Debt & Reserves

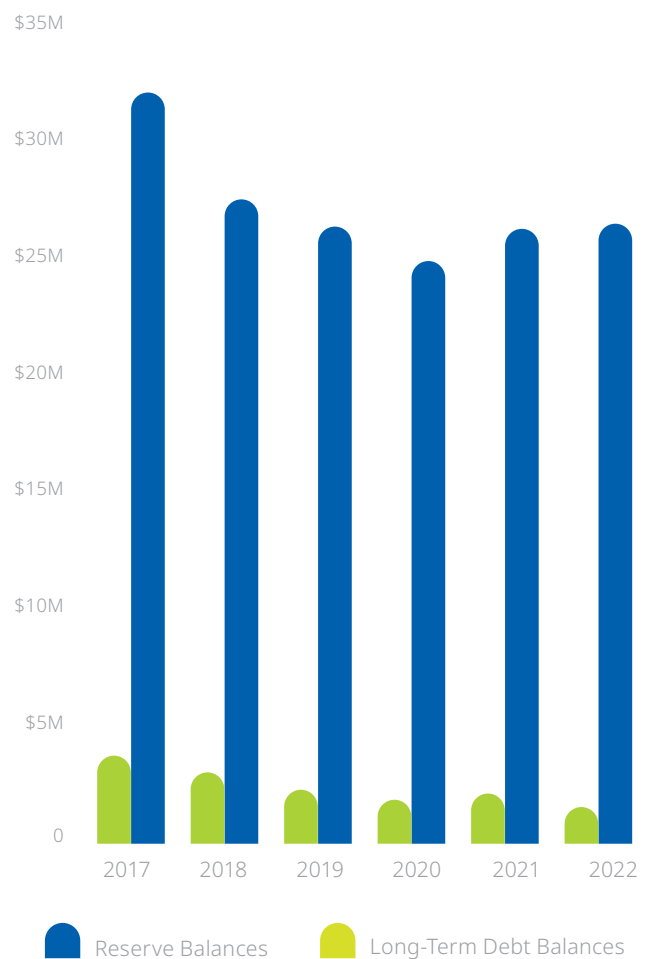
Operating revenue in 2022 decreased by 6.72% from 2021, while expenses increased by 6.20%. These combined trends mean that the County generated a deficit of \$3.8 million before other revenue and expenses. A deficit occurs when a municipality's expenditures are greater than its revenues. When a deficit occurs, the shortfall must be funded by either drawing funds from reserves (savings, or surplus funds from good years), or taking on debt.

Reserve funds are set aside by Council to fund specific

projects or initiatives. The County continued to draw from reserves to fund both operations and capital projects in 2022, resulting in a modest increase to the reserve balance of \$0.2M.

Most municipalities in Alberta borrow from the Alberta Capital Finance Authority (ACFA) when they do not have sufficient funds, particularly for larger infrastructure projects like new roads and bridges.

The Municipal Government Act regulates the amount of debt that municipalities are allowed to take on, as it is important that municipalities have the capacity to repay debt when it is due. Big Lakes County continues to carry a very low debt load, and as of December 31, 2022, has only used 3.7% of its available debt limit.



Consolidated Financial Statements

Big Lakes County's Consolidated Financial Statements for the year ended December 31, 2022, can be found on our website at www.biglakescounty.ca. If you have any questions or concerns, please contact the Director of Corporate Services at 780 523 5955.



BIG LAKES COUNTY

Consolidated Financial Statements
For the Year Ended December 31, 2022





INDEPENDENT AUDITORS' REPORT

To the Reeve and Council of Big Lakes County

We have audited the accompanying consolidated financial statements of Big Lakes County (the County), which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the County as at December 31, 2022, the consolidated results of its operations and accumulated surplus, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the County 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.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

EDMONTON

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Independent Auditors' Report to the Reeve and Council of Big Lakes County (continued)

In preparing the consolidated financial statements, management is responsible for assessing the County'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 County or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 County'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 County's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the County 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.

METRIX GROUP LLP

Chartered Professional Accountants

Edmonton, Alberta
September 27, 2023

**MANAGEMENT'S RESPONSIBILITY
FOR FINANCIAL REPORTING**

To the Reeve and Council of Big Lakes County
High Prairie, Alberta

The integrity, relevance and comparability of the data in the accompanying consolidated financial statements are the responsibility of management.

The consolidated financial statements are prepared by management, in accordance with Canadian public sector accounting standards. They necessarily include some amounts that are based on the best estimates and judgments of management.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized, that assets are properly accounted for and safeguarded, and that financial records are reliable for preparation of the consolidated financial statements.

Metrix Group LLP, Chartered Professional Accountants, have been appointed by the Big Lakes County Council to express an opinion on the Big Lakes County consolidated financial statements.



David Reynolds
Director of Corporate Services

BIG LAKES COUNTY
Consolidated Statement of Financial Position
As at December 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash and cash equivalents (Note 2)	\$ 520,791	\$ 6,817,529
Investments (Note 3)	44,827,799	26,935,855
Receivables (Note 4)	10,868,582	14,692,813
Land held for resale	160,618	214,025
	<u>56,377,790</u>	<u>48,660,222</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	4,642,528	4,755,492
Deposits	146,360	137,400
Deferred revenue (Note 6)	5,267,012	2,553,462
Long-term debt (Note 7)	1,528,284	2,065,744
	<u>11,584,184</u>	<u>9,512,098</u>
NET FINANCIAL ASSETS	<u>44,793,606</u>	<u>39,148,124</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 9)	287,995,928	293,790,319
Inventories for consumption (Note 8)	667,017	1,127,977
Prepaid expenses and other assets	272,532	246,293
	<u>288,935,477</u>	<u>295,164,589</u>
ACCUMULATED SURPLUS (NOTE 10)	<u>\$333,729,083</u>	<u>\$334,312,713</u>
Contingencies (Note 13)		

ON BEHALF OF COUNCIL:

Reeve Robert Nygaard



BIG LAKES COUNTY
Consolidated Statement of Operations and Accumulated Surplus
For the Year Ended December 31, 2022

	2022 (Budget) (Note 21)	2022 (Actual)	2021 (Actual)
REVENUE			
Net taxation (Schedule 2)	\$ 22,611,844	\$ 22,634,993	\$ 23,063,761
User fees and sales of goods	3,199,632	2,759,298	2,653,789
Interest and investment income	303,000	1,014,313	499,757
Government transfers for operating (Schedule 3)	728,423	817,602	2,636,925
Penalties and costs on taxes	207,000	158,486	348,210
Other	27,500	86,607	232,161
Rentals	50,400	54,845	79,987
Fines, licenses and permits	22,750	25,761	23,043
	<u>27,150,549</u>	<u>27,551,905</u>	<u>29,537,633</u>
EXPENSES			
Transportation services	9,638,600	15,109,716	14,683,339
Water and wastewater services	3,021,119	3,985,918	4,423,152
Administration services	3,547,143	3,879,332	923,704
Protective services	1,640,950	1,984,100	1,820,970
Recreation and culture services	2,043,941	1,968,007	1,537,561
Intermunicipal cost sharing (Note 17 (a))	1,865,000	1,805,361	1,055,361
Agriculture and development services	1,153,335	930,927	800,501
Family and Community Support Services	665,834	645,606	578,666
Waste management and disposal services	641,319	544,792	590,834
Council and other legislative services	573,000	514,033	424,172
	<u>24,790,241</u>	<u>31,367,792</u>	<u>26,838,260</u>
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER REVENUE (EXPENSES)	<u>2,360,308</u>	<u>(3,815,887)</u>	<u>2,699,373</u>
OTHER REVENUE (EXPENSES)			
Gain (loss) on disposal of tangible capital assets	540,984	1,632,349	120,121
Government transfers for capital (Schedule 3)	6,079,921	1,599,908	7,419,029
Contributed tangible capital assets (Note 22)	-	-	428,902
	<u>6,620,905</u>	<u>3,232,257</u>	<u>7,968,052</u>
ANNUAL SURPLUS (DEFICIT)	<u>8,981,213</u>	<u>(583,630)</u>	<u>10,667,425</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>334,312,713</u>	<u>334,312,713</u>	<u>323,645,288</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$343,293,926</u>	<u>\$333,729,083</u>	<u>\$334,312,713</u>

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

2.

BIG LAKES COUNTY
Consolidated Statement of Changes in Net Financial Assets
For the Year Ended December 31, 2022

	2022 (Budget) (Note 21)	2022 (Actual)	2021 (Actual)
ANNUAL SURPLUS (DEFICIT)	\$ 8,981,213	\$ (583,630)	\$ 10,667,425
Purchase of tangible capital assets	(1,274,407)	(3,892,055)	(8,922,415)
Tangible capital assets acquired - contributed (Note 22)	-	-	(428,902)
Proceeds on disposal of tangible capital assets	-	2,332,851	244,825
Amortization of tangible capital assets	-	8,985,944	9,201,812
(Gain) loss on disposal of tangible capital assets	540,984	(1,632,349)	(120,121)
	(733,423)	5,794,391	(24,801)
Acquisition of inventories for consumption	-	460,960	152,322
Acquisition of prepaid expenses	-	(26,239)	(19,600)
	-	434,721	132,722
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	8,247,790	5,645,482	10,775,346
NET FINANCIAL ASSETS, BEGINNING OF YEAR	39,148,124	39,148,124	28,372,778
NET FINANCIAL ASSETS, END OF YEAR	\$ 47,395,914	\$ 44,793,606	\$ 39,148,124

BIG LAKES COUNTY
Consolidated Statement of Cash Flows
For the Year Ended December 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Annual surplus (deficit)	\$ (583,630)	\$ 10,667,425
Non-cash items included in annual surplus		
Loss (gain) on disposal of tangible capital assets	(1,632,349)	(120,121)
Amortization of tangible capital assets	8,985,944	9,201,812
Contributed tangible capital assets (Note 22)	-	(428,902)
Change in non-cash working capital balances		
Receivables	3,824,231	(6,124,094)
Prepaid expenses	(26,239)	(19,601)
Inventories for consumption	460,960	152,321
Accounts payable and accrued liabilities	(112,964)	2,025,743
Deposit liabilities	8,960	2,814
Deferred revenue	2,713,550	(1,897,937)
Land held for resale	53,407	-
	<u>13,691,870</u>	<u>13,459,460</u>
INVESTING ACTIVITIES		
Disposal of investments	-	9,110,639
Purchase of investments	(17,891,944)	(6,564,541)
	<u>(17,891,944)</u>	<u>2,546,098</u>
FINANCING ACTIVITIES		
Long-term debt issued	-	550,000
Long-term debt repayments	(537,460)	(469,810)
	<u>(537,460)</u>	<u>80,190</u>
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(3,892,055)	(8,922,415)
Proceeds on disposal of tangible capital assets	2,332,851	244,825
	<u>(1,559,204)</u>	<u>(8,677,590)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING YEAR	(6,296,738)	7,408,160
CASH AND CASH EQUIVALENTS (BANK INDEBTEDNESS), BEGINNING OF YEAR	6,817,529	(590,631)
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 520,791	\$ 6,817,529

BIG LAKES COUNTY
Schedule of Equity in Tangible Capital Assets
For the Year Ended December 31, 2022

Schedule 1

	2022	2021
BALANCE, BEGINNING OF YEAR	\$291,724,575	\$291,779,965
Purchase of tangible capital assets	3,892,055	8,922,415
Cost of tangible capital assets disposed of	(1,568,080)	(3,513,649)
Accumulated amortization of tangible capital assets disposed of	867,578	3,388,944
Amortization of tangible capital assets	(8,985,944)	(9,201,812)
Long-term debt issued	-	(550,000)
Contributed tangible capital assets (Note 22)	-	428,902
Long-term debt repayments	537,460	469,810
BALANCE, END OF YEAR	\$286,467,644	\$291,724,575
Equity in Tangible Capital Assets is Comprised of the Following:		
Tangible capital assets (net book value)	\$287,995,928	\$293,790,319
Capital long-term debt	(1,528,284)	(2,065,744)
	\$286,467,644	\$291,724,575

BIG LAKES COUNTY
Schedule of Net Taxation
For the Year Ended December 31, 2022

Schedule 2

	2022 (Budget) (Note 21)	2022 (Actual)	2021 (Actual)
TAXATION			
Real taxes	\$ 16,974,502	\$ 15,674,612	\$ 15,877,459
Linear taxes	11,042,427	10,986,596	11,068,203
Government grants in place of taxes	-	1,250,380	1,229,357
Designated industrial taxes	-	88,919	89,209
Local improvement taxes	15,765	-	-
	<u>28,032,694</u>	<u>28,000,507</u>	<u>28,264,228</u>
REQUISITIONS			
Alberta School Foundation Fund	4,856,123	4,811,937	4,671,507
Heart River Housing	475,346	475,032	458,962
Designated industrial property	89,381	78,545	69,998
	<u>5,420,850</u>	<u>5,365,514</u>	<u>5,200,467</u>
NET MUNICIPAL TAXES	<u>\$ 22,611,844</u>	<u>\$ 22,634,993</u>	<u>\$ 23,063,761</u>

BIG LAKES COUNTY
Schedule of Government Transfers
For the Year Ended December 31, 2022

Schedule 3

	2022 (Budget) (Note 21)	2022 (Actual)	2021 (Actual)
TRANSFERS FOR OPERATING			
Provincial government	\$ 571,190	\$ 646,919	\$ 2,479,559
Local governments	157,233	170,683	157,366
	<u>728,423</u>	<u>817,602</u>	<u>2,636,925</u>
TRANSFERS FOR CAPITAL			
Provincial government	4,779,921	562,618	7,003,334
Federal government	1,300,000	1,037,290	415,695
	<u>6,079,921</u>	<u>1,599,908</u>	<u>7,419,029</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 6,808,344</u>	<u>\$ 2,417,510</u>	<u>\$ 10,055,954</u>

BIG LAKES COUNTY
Schedule of Segmented Information
For the Year Ended December 31, 2022

Schedule 4

	Administration Services	Transportation Services	Protective Services	Utility Services	Recreation and Culture Services	All Other	Total
REVENUE							
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,634,993	\$ 22,634,993
User fees and sales of goods	96,902	362,043	226,412	1,953,765	19,345	100,831	2,759,298
Government transfers	31,337	50,000	135,326	-	96,021	504,918	817,602
All other	5,776	79,275	12,918	7,434	3,267	1,231,342	1,340,012
	134,015	491,318	374,656	1,961,199	118,633	24,472,084	27,551,905
EXPENSES							
Materials, goods, and contracted and general services	1,124,976	5,152,494	750,433	1,459,220	99,742	771,809	9,358,674
Salaries, wages, and benefits	1,726,074	2,738,456	529,039	943,182	211,403	1,219,893	7,368,047
Transfers to other governments	-	-	124,556	14,882	1,646,138	1,882,248	3,667,824
Bad debts - provision for allowances	663,676	-	-	-	-	-	663,676
Utilities	42,087	147,036	71,213	285,293	-	1,581	547,210
Repairs and maintenance	26,975	122,590	96,620	194,863	-	5,874	446,922
Insurance	97,352	81,311	52,322	24,261	723	683	256,652
Interest on long-term debt	-	68,487	-	4,356	-	-	72,843
Amortization	198,190	6,799,342	359,919	1,604,652	-	23,841	8,985,944
	3,879,330	15,109,716	1,984,102	4,530,709	1,958,006	3,905,929	31,367,792
NET REVENUE (DEFICIT)	\$ (3,745,315)	\$ (14,618,398)	\$ (1,609,446)	\$ (2,569,510)	\$ (1,839,373)	\$ 20,566,155	\$ (3,815,887)

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

BIG LAKES COUNTY
Schedule of Segmented Information
For the Year Ended December 31, 2021

Schedule 5

	Administration Services	Transportation Services	Protective Services	Utility Services	Recreation and Culture Services	All Other	Total
REVENUE							
Taxation	\$ 2,855,459	\$ 4,710,719	\$ 1,218,735	\$ 1,053,650	\$ -	\$ 13,225,198	\$ 23,063,761
User fees and sales of goods	177,419	394,183	106,806	1,817,760	21,588	136,034	2,653,790
Government transfers	21,355	1,818,843	92,776	-	105,871	598,080	2,636,925
All other	6,260	67,426	207,907	7,813	1,761	891,990	1,183,157
	3,060,493	6,991,171	1,626,224	2,879,223	129,220	14,851,302	29,537,633
EXPENSES							
Materials, goods, and contracted and general services	1,020,304	4,499,370	704,067	1,975,659	81,412	603,968	8,884,780
Salaries, wages, and benefits	1,795,542	2,721,661	457,564	932,485	201,229	1,130,166	7,238,647
Transfers to other governments	-	-	148,727	20,606	1,254,271	1,090,361	2,513,965
Utilities	40,116	135,084	60,814	244,263	-	1,136	481,413
Repairs and maintenance	34,102	169,608	69,210	173,693	-	8,558	455,171
Insurance	81,206	80,251	53,406	24,796	648	670	240,977
Interest on long-term debt	-	70,563	-	4,267	-	-	74,830
Bad debts - provision (recovery) for allowances	(2,253,335)	-	-	-	-	-	(2,253,335)
Amortization	205,769	7,006,803	327,181	1,638,218	-	23,841	9,201,812
	923,704	14,683,340	1,820,969	5,013,987	1,537,560	2,858,700	26,838,260
NET REVENUE (DEFICIT)	\$ 2,136,789	\$ (7,692,169)	\$ (194,745)	\$ (2,134,764)	\$ (1,408,340)	\$ 11,992,602	\$ 2,699,373

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

BIG LAKES COUNTY
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of Big Lakes County (the "County") are the representations of the County's management prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the County are as follows:

(a) Reporting Entity

These consolidated financial statements include the assets, liabilities, revenue and expenses and changes in net financial assets of the County. This entity is comprised of all the organizations that are owned or controlled by the County and are, therefore, accountable to the Council for the administration of their financial affairs and resources. These consolidated financial statements include the financial results of Big Lakes County Library Board.

The schedule of taxes levied includes requisitions for education and seniors foundations that are not part of the municipal reporting entity.

(b) Basis of Accounting

The County follows the accrual basis of accounting. Revenues are recognized in the year in which they are earned and measurable.

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 are recognized in the financial statements as revenue in the period in which the events giving rise to the transfer occurred, providing the transfers are authorized, any eligibility criteria have been met by the municipality, and reasonable estimates of the amounts can be made.

Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

(c) Cash and Cash Equivalents

Cash and cash equivalents include items that are readily convertible to known amounts of cash and are subject to an insignificant risk of change in value.

(d) Investments

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

(e) Inventories for Consumption

Inventories of materials and supplies for consumption are recorded at the lower of cost or net realizable value with cost determined using the average cost method.

(f) Land Held for Resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as tangible capital assets under their respective function. The cost of land is written off against equity in land held for resale as it is sold.

(CONT'D)

BIG LAKES COUNTY
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(g) Loans Receivable

Loans receivable are recorded at cost. Interest revenue is recognized as revenue in the year it is earned.

(h) 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 cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	20 - 50 years
Engineered structures	
Paved roadways	
Top	20 years
Base	80 years
Gravel roadways	
Top	15 years
Base	30 years
Concrete	25 years
Bridges	12 - 58 years
Wastewater systems	50 & 75 years
Water systems	50 & 75 years
Machinery and equipment	5 - 20 years
Vehicles	5 - 30 years

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

Works of art for display are not recorded as tangible capital assets but are disclosed.

(i) Tax Revenue

Property taxes are recognized in the year in which they are levied.

Construction and borrowing costs associated with local improvement projects are recovered through annual special property tax assessments during the period of the related borrowings. These levies are collectible from property owners for work performed by the County.

(j) Requisition Over-levies and Under-levies

Over-levies and under-levies arise from the difference between the actual 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.

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

(CONT'D)

BIG LAKES COUNTY
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(k) Contaminated Sites

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation on contaminated sites is recognized, net of any recoveries, when an environmental standard exists, contamination exceeds the environmental standard, the County is directly responsible for or accepts responsibility for the liability, future economic benefits will be given up, and a reasonable estimate of the liability can be made.

(l) Use of Estimates

The preparation of the consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the period. Where measurement uncertainty exists, the consolidated financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

The County has used estimates to determine an allowance for doubtful accounts, accrued liabilities, the useful lives of tangible capital assets and liabilities for remediation on contaminated sites.

(m) New Accounting Standards not yet Adopted

Effective for fiscal years beginning on or after April 1, 2022, PS 3280 Asset Retirement Obligations provides guidance on how to account for and report liabilities for retirement of tangible capital assets.

Effective for fiscal years beginning on or after April 1, 2023, PS 3400 Revenue provides guidance on how to account for and report revenue, and specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

2. CASH AND CASH EQUIVALENTS

	2022	2021
Operating bank accounts	517,686	6,814,424
Cash on hand	3,105	3,105
	\$ 520,791	\$ 6,817,529

BIG LAKES COUNTY
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2022

3. INVESTMENTS

	2022	2021
Guaranteed Investment Certificates	\$ 32,113,219	\$ 10,382,642
Government and corporate bonds	12,714,519	4,134,615
Investment savings account	-	12,418,537
Other	61	61
	<u>\$ 44,827,799</u>	<u>\$ 26,935,855</u>

Guaranteed Investment Certificates bear interest at rates ranging from 0.95% to 5.25% per annum maturing at dates between July 2023 - November 2027.

Government and corporate bonds bear interest at rates ranging from 2.13% to 3.71% per annum, maturing at dated between March 2023 - July 2027. The market value of the government and corporate bonds at December 31, 2022 was \$12,575,754 (2021 - \$4,212,157).

Included in cash and cash equivalents are restricted amounts aggregating \$5,267,012 (2021 - \$2,553,462) to be used for specific capital and other projects, as detailed in Note 6.

4. RECEIVABLES

	2022	2021
Taxes and grants in place of taxes	\$ 7,354,820	\$ 8,161,513
Trade and other	4,947,627	6,136,711
Goods and Services Tax	479,356	321,387
Utilities	162,154	148,577
	<u>12,943,957</u>	<u>14,768,188</u>
Less: Allowance for doubtful accounts	<u>(2,075,375)</u>	<u>(75,375)</u>
	<u>\$ 10,868,582</u>	<u>\$ 14,692,813</u>

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2022	2021
Trade and other accounts payable	\$ 4,201,947	\$ 4,300,989
Earned vacation liability	434,354	448,276
Accrued interest on long-term debt	6,227	6,227
	<u>\$ 4,642,528</u>	<u>\$ 4,755,492</u>

BIG LAKES COUNTY
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2022

6. DEFERRED REVENUE

Deferred revenue is comprised of the following amounts, which have been received from third parties for a specified purpose. Additions are comprised of both contributions and interest earned during the year. These amounts are recognized as revenue in the period in which the related costs are incurred.

	2021	Additions	Revenue Recognized	2022
Municipal Sustainability Initiative	\$ -	\$ 3,397,956	\$ (184,446)	\$ 3,213,510
Canada Community-Building Fund	585,249	726,291	-	1,311,540
Minister of Fisheries and Oceans	1,583,977	-	(1,037,290)	546,687
Other	262,961	276,912	(418,986)	120,887
Watershed Resiliency and Restoration Program	93,775	-	(46,887)	46,888
Alberta Community Partnership	27,500	-	-	27,500
	<u>\$ 2,553,462</u>	<u>\$ 4,401,159</u>	<u>\$ (1,687,609)</u>	<u>\$ 5,267,012</u>

7. LONG-TERM DEBT

	2022	2021
Government of Alberta debentures	<u>\$ 1,528,284</u>	<u>\$ 2,065,744</u>

Debenture debt is issued on the credit and security of the County at large, bears interest at rates ranging from 2.85% to 6.00% per annum and matures in years 2023 through 2031.

The County's cash payments for interest in 2022 were \$74,266 (2021 - \$76,896).

Principal and interest payments are due as follows:

	Principal	Interest	Total
2023	\$ 559,041	\$ 51,262	\$ 610,303
2024	547,320	28,800	576,120
2025	59,108	12,312	71,420
2026	61,011	10,410	71,421
2027	62,980	8,440	71,420
Thereafter	238,824	15,567	254,391
	<u>\$ 1,528,284</u>	<u>\$ 126,791</u>	<u>\$ 1,655,075</u>

8. INVENTORIES FOR CONSUMPTION

	2022	2021
Gravel	\$ 428,779	\$ 897,732
Material and supplies	<u>238,238</u>	<u>230,245</u>
	<u>\$ 667,017</u>	<u>\$ 1,127,977</u>

BIG LAKES COUNTY
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2022

9. TANGIBLE CAPITAL ASSETS

	2022 Net Book Value	2021 Net Book Value
Engineered structures		
Roadways and bridges	\$ 202,034,237	\$ 206,186,343
Water systems	35,524,591	36,381,709
Wastewater systems	15,425,248	15,902,128
Airport	3,493,968	3,708,827
Drainage systems	3,207,973	3,393,345
	259,686,017	265,572,352
Buildings	11,804,262	12,123,284
Machinery and equipment	5,033,786	5,733,587
Land	4,305,805	4,742,056
Vehicles	3,209,475	2,414,139
Land improvements	1,183,482	1,271,516
Construction in progress	2,773,101	1,933,385
	\$ 287,995,928	\$ 293,790,319

	Cost Beginning of Year	Additions	Disposals	Transfers	Cost End of Year
Engineering structures					
Roadways and bridges	\$ 318,122,665	\$ 98,105	\$ -	\$ 960,722	\$ 319,181,492
Water systems	49,950,321	-	-	-	49,950,321
Wastewater systems	23,654,334	-	-	-	23,654,334
Airports	7,864,790	-	-	-	7,864,790
Drainage systems	7,319,078	-	-	-	7,319,078
	406,911,188	98,105	-	960,722	407,970,015
Buildings	19,018,761	133,181	-	-	19,151,942
Machinery and equipment	12,450,762	385,513	(289,235)	-	12,547,040
Vehicles	6,111,388	1,365,263	(833,039)	100,000	6,743,612
Land	4,742,056	9,555	(445,806)	-	4,305,805
Land improvements	2,529,325	-	-	-	2,529,325
Construction in progress	1,933,385	1,900,438	-	(1,060,722)	2,773,101
	\$ 453,696,865	\$ 3,892,055	\$ (1,568,080)	\$ -	\$ 456,020,840

	Accumulated Amortization Beginning of Year	Current Amortization	Disposals	Transfers	Accumulated Amortization End of Year
Engineered structures					
Roadways and bridges	\$ 111,936,322	\$ 5,210,933	\$ -	\$ -	\$ 117,147,255
Water systems	13,568,612	857,118	-	-	14,425,730
Wastewater systems	7,752,206	476,880	-	-	8,229,086
Airports	4,155,963	214,859	-	-	4,370,822
Drainage systems	3,925,733	185,372	-	-	4,111,105
	141,338,836	6,945,162	-	-	148,283,998
Buildings	6,895,477	452,203	-	-	7,347,680
Machinery and equipment	6,717,175	1,080,151	(284,072)	-	7,513,254
Vehicles	3,697,249	420,394	(583,506)	-	3,534,137
Land improvements	1,257,809	88,034	-	-	1,345,843
	\$ 159,906,546	\$ 8,985,944	\$ (867,578)	\$ -	\$ 168,024,912

BIG LAKES COUNTY
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2022

10. ACCUMULATED SURPLUS

	2022	2021
Unrestricted surplus	\$ 19,266,545	\$ 14,824,853
Restricted surplus		
Operating reserves (Note 11)	8,036,096	8,047,756
Capital reserves (Note 11)	19,958,798	19,715,529
Equity in tangible capital assets (Schedule 1)	286,467,644	291,724,575
	<u>\$333,729,083</u>	<u>\$334,312,713</u>

11. RESTRICTED SURPLUS

	2022	2021
Operating Reserves		
Working capital	\$ 5,521,374	\$ 5,543,854
Resurfacing	645,786	645,786
Community facilities	384,142	384,142
Recreation	309,479	269,915
Contingency	293,913	293,913
Medical equipment	258,500	258,500
Winter maintenance control	104,387	104,387
Family and Community Support Services	100,516	95,038
Community Enhancement Fund	100,000	100,000
Enhanced policing	82,000	82,000
Culture	62,913	99,135
Emergency services	50,000	50,000
Water offsite levies	39,400	39,400
Cemeteries	26,700	26,700
Sewer offsite levies	25,400	25,400
Spruce Point Park Marina	19,586	19,586
Planning and development	12,000	10,000
	<u>\$ 8,036,096</u>	<u>\$ 8,047,756</u>
Capital Reserves		
Transportation	\$ 6,149,564	\$ 7,220,278
Equipment replacement	4,641,193	4,420,175
Gravel source and pit reclamation	2,821,858	2,821,858
Fire facility	1,656,046	1,580,847
Fire equipment	1,241,964	1,464,064
Hamlet upgrades	1,120,386	-
Water	500,699	521,527
High Prairie airport reserve	396,510	321,540
Computer equipment	343,031	293,031
Recreation and cultural	255,710	255,710
Waste transfer stations	239,684	239,684
Building	220,003	258,779
Economic Development	118,241	118,241
Big Meadow Water Co-op	78,917	78,917
Sewer	72,732	78,539
Spruce Point Marina berth fees	59,921	-
ASB equipment	36,796	36,796
Other	5,543	5,543
	<u>\$ 19,958,798</u>	<u>\$ 19,715,529</u>

BIG LAKES COUNTY
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2022

12. CREDIT FACILITY

The County has access to a revolving line of credit with a limit of \$6,000,000, bearing interest at prime rate. At December 31, 2022, the balance owing was \$NIL (2021 - \$NIL).

13. CONTINGENCIES

In June 1994, the County entered into an agreement with Alberta Transportation to take over the responsibilities related to the transportation function of the former Improvement District. Under this agreement, the County has assumed a contingent liability estimated at \$324,953, related to gravel pits and stock pile reclamation. This contingency has not been accrued in these financial statements; however, should the liability be realized, the County has established a reserve to fund these costs.

14. SALARY AND BENEFITS DISCLOSURE

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

	Salary	Benefits and Allowances	2022	2021
Councillors:				
Ward 9	\$ 26,105	\$ 15,000	41,105	\$ 41,780
Ward 3	24,000	16,200	40,200	52,875
Ward 6	24,750	15,000	39,750	30,300
Ward 5	18,750	19,800	38,550	33,350
Ward 2	22,500	15,000	37,500	36,300
Ward 4	20,500	15,000	35,500	34,050
Ward 7	18,250	15,000	33,250	34,050
Ward 8	17,750	15,000	32,750	34,300
Ward 1	5,250	15,000	20,250	36,050
	\$ 177,855	\$ 141,000	\$ 318,855	\$ 333,055
Designated officers (11) (2021 - 7)	\$ 1,370,508	\$ 270,929	\$ 1,641,437	\$ 995,208
Chief Administrative Officers (2)	\$ 242,233	\$ 46,049	\$ 288,282	\$ 230,542

Salary includes regular base pay, bonuses, lump sum payments, honoraria and any other direct cash remuneration.

Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, retiring allowance, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, and professional membership and tuition.

BIG LAKES COUNTY
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2022

15. 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 *Public Sector Pension Plans Act*. The LAPP is financed by employer and employee contributions and investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenses 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 12.80% on pensionable earnings above this amount. Employees of the County are required to make current service contributions of 7.45% of pensionable earnings up to the year's maximum pensionable earnings and 11.80% on pensionable earnings above this amount.

Total current service contributions by the County to the LAPP in 2022 were \$510,250 (2021 - \$552,747). Total current service contributions by the employees of the County to the LAPP in 2022 were \$456,805 (2021 - \$500,883).

At December 31, 2021 the Plan disclosed an actuarial surplus of \$11.922 billion (2020 - \$4.961 billion).

16. 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 County be disclosed as follows:

	2022	2021
Total debt limit	\$ 41,327,858	\$ 44,306,450
Total debt (Note 7)	(1,528,284)	(2,065,744)
Amount of debt limit unused	<u>\$ 39,799,574</u>	<u>\$ 42,240,706</u>
Service on debt limit	\$ 6,887,976	\$ 7,384,408
Service on debt (Note 7)	(610,303)	(610,304)
Amount of service on debt limit unused	<u>\$ 6,277,673</u>	<u>\$ 6,774,104</u>

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

BIG LAKES COUNTY
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2022

17. CONTRACTUAL OBLIGATIONS

(a) Town of Swan Hills Viability Intermunicipal Funding Agreement

Under the terms of this agreement the County is required to provide conditional and unconditional grants to the Town of Swan Hills for 20 years with extensions as mutually agreed upon ending on December 31, 2034. The agreement will be open for review on the fifth and every proceeding five year anniversary or as mutually agreed by the parties.

In the years 2017 to 2034, the County has agreed to pay the Town of Swan Hills \$950,000 annually for operating expenditures as determined by the Town of Swan Hills. Additionally, starting in 2017, the County agrees to pay an annual capital grant to the Town of Swan Hills based on the following formula: the County's the total linear assessment for that year shall be compared with the 2016 total linear assessment for the County, and the percentage increase or decrease, as the case may be, shall be the percentage increase or decrease of this capital grant with the base amount of \$1,000,000 for that year. It is estimated the 2023 capital grant will be approximately \$800,000.

(b) Town of High Prairie Intermunicipal Collaboration Framework Agreement

Under the terms of this agreement the County is committed to pay 50% of the net operating costs of the High Prairie Municipal Library Board, High Prairie and District Fire Department, High Prairie and District Recreation Board, High Prairie and District Municipal Airport, and Gilwood Transfer Station; 20% of the reclamation costs and annual monitoring costs of the High Prairie Landfill Site; and 50% of the annual High Prairie recycling contract.

Furthermore, the County has committed financial support to the Town of High Prairie annually for capital projects that are mutually beneficial based on the following formula: the County's the total linear assessment for that year shall be compared with the 2016 total linear assessment for the County, and the percentage increase or decrease, as the case may be, shall be the percentage increase or decrease of this capital grant with the base amount of \$1,000,000 for that year. It is estimated the 2023 capital grant will be approximately \$800,000.

(c) Heart River Housing Loan

The County has agreed in principle to a 10-year loan in an amount up to \$7 million to Heart River Housing at an interest rate equal to Government of Alberta debenture going rate in connection to a lodge expansion project.

18. FINANCIAL INSTRUMENTS

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

The County is subject to credit risk with respect to receivables. Credit risk arises from the possibility that the County's customers may experience financial difficulty and be unable to fulfill their obligations. The County is exposed to the credit risk associated with fluctuations in the oil and gas industry as a significant portion of the property taxes outstanding at December 31, 2022 relate to linear property and are receivable from companies in the oil and gas industry. The large number and diversity of customers minimizes the County's credit risk.

Unless otherwise noted, the fair values of these financial instruments approximate their carrying values.

BIG LAKES COUNTY
Notes to Consolidated Financial Statements
For the Year Ended December 31, 2022

19. FUNDS HELD IN TRUST

As trust assets are not owned by the County, the trusts have been excluded from the financial statements. A summary of trust funds held by the County is as follows:

	2022	2021
Tax sale surplus	\$ 36,964	\$ 36,112

20. SEGMENTED INFORMATION

The County provides a wide range of services to its citizens. 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. For additional information see the Schedule of Segment Disclosure (Schedule 4).

21. BUDGET FIGURES

The 2022 budget data presented in these financial statements is based on the operating and capital budgets approved by Council on April 30, 2021. The chart below reconciles the approved financial plan to the figures reported in these financial statements.

	2022 (Budget)	2022 (Actual)
Annual surplus (deficit)	\$ 8,981,213	\$ (583,630)
Add back (deduct):		
Amortization expense	-	8,985,945
Transfers from (to) capital reserves	7,138,121	(243,269)
Transfers from (to) operating reserves	(129,970)	11,660
Debenture proceeds	75,000	-
Purchase of tangible capital assets	(1,274,407)	(3,892,055)
Principal debt repayments	(559,838)	(489,197)
	\$ 14,230,119	\$ 3,789,454

BIG LAKES COUNTY

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2022

22. CONTRIBUTED TANGIBLE CAPITAL ASSETS

White Sands Estates development has been completed and the County now has ownership of the infrastructure completed by the developer. The County has recorded the contributed tangible capital assets at their estimated fair values as follows:

Sewermain	\$ 203,509
Watermain	123,450
Roads	<u>101,944</u>
	<u>\$ 428,903</u>

23. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by Council.

Contact Us

If you have inquiries about the 2022 Annual Report, direct them by mail or phone at:

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Big Lakes County

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Big Lakes COUNTY

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2022

Annual Report



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