



District of Fort St. James

Annual Municipal Report

Year Ended December 31, 2019

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www.fortstjames.ca

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MAYOR'S MESSAGE

The District of Fort St. James Annual Report allows the community to reflect on the events, accomplishments, and work of the past year. In 2019 Council has faced numerous challenges and found opportunities which have impacted

the livelihoods of the residents of Fort St. James. Throughout all of this, Fort St. James has maintained its identity as a historic, resourceful, and resilient community.

Council has created opportunities and positioned itself to capitalize on several opportunities with regional First Nations, the Forestry Industry, and Tourism Industry. These industries relationships will put the Fort St. James in line for a successful 2020 year. Fort St. James remains a community of endless economic, recreation, social opportunities and progress.

Council will continue to guide the community towards a proud and vibrant future that provides future generations with opportunities to advance and enjoy our beautiful region. We believe that by creating a sustainable economic

future, Council will continue to develop a unified strategy to mitigate risks, invest in our community, capitalize on our strengths and create a better tomorrow.

Council has continued to improve the community's municipal infrastructure. Through the Northern Capital Planning Grant which constitutes a \$3.2 million investment in Fort St. James. Council will work to address water, sewer, and other municipal infrastructure issues. These investments will help continue to address community infrastructure concerns and create sustainable services for years to come.

We cannot discuss 2019, without re-counting the resilience of our community during the state of financial crisis. Our community came together to support those who were directly impacted the closure of the Conifex sawmill. For that Council and I would like to thank the community for the compassion and strength you have all shown which has added and distinguished our vibrant, historic, and resourceful community identity.

A handwritten signature in black ink, appearing to read 'Paul Stent'.

Paul Stent,
Acting Mayor

2019 ELECTED AND APPOINTED OFFICIALS

Council Members

- Mayor Bev Playfair
- Councillor Judy Greenaway
- Councillor Paul Stent
- Councillor Corey Gingrich
- Councillor Jennifer Howell



The District of Fort St. James is governed by five elected officials, one Mayor, and four Councillors who serve four-year terms. The elected Mayor and Council of the District of Fort St. James are charged with overseeing and guiding the good governance of the municipality and establishing bylaws, policies, and a budget to implement their vision. Council will set their priorities for the next four years of their term in 2019. Residents are welcome to become engaged by attending meetings, submitting feedback, and writing letters to Mayor and Council. In 2020 Paul Stent became Acting Mayor after Bev Playfair stepped down from her position.

All Regular Council Meetings are open to the public and begin at 5:00 p.m. They are generally held the second and fourth Tuesday of the month, please see the [Meeting Schedule](#) for exact dates. [Council Meeting Agendas](#) are available online or at the Municipal Office on the Monday afternoon prior to a Council Meeting. [Council Meeting Minutes](#) are available online or at the Municipal Office after they have been adopted.

Members of the public have the option to receive automatic emails as notice for Council meetings and other notices. If you wish to be added to the list for automatic email notification, please contact the District Office.

If you would like to be heard as a delegation, please complete a **Delegation Request Form** and submit it to the Municipal Office no later than 2:30 p.m. the Wednesday prior to each meeting.

2019 Appointed Officials

Currently Appointed Officials

Chief Administrative Officer Melany Helmer	Acting Chief Administrative Officer David Schroeter
Deputy Corporate Officer Duncan Malkinson	Interim Corporate Officer Duncan Malkinson
Chief Financial Officer Rachelle Willick	Chief Financial Officer Melanie Ubleis
Public Works Superintendent Dave Stewart	Public Works Superintendent Dave Stewart
Fire Chief Steven DeRousie	Fire Chief Steven DeRousie
Economic Development Officer David Schroeter	Economic Development Officer Brooke Eschuk

Declaration on Disqualification of Councillors

No Councillors were disqualified during the 2019 year at the District of Fort St. James

HIGHLIGHTS OF 2019 AND ACCOMPLISHMENTS

Municipal Council and Administration

Participation in local and regional committees

2019 was a busy year for Mayor and Council of the District of Fort St. James who participated in a wide variety of local and regional committees relating to several issues. Members of Council participated in the following regional Committees:

Northern Development Initiative Trust	North Central Local Government Association	The Regional District of Bulkley Nechako Board of Directors
Nechako Valley Watershed Council	Stuart Nechako Regional Hospital District	Resource Benefit Alliance
Union of British Columbia Municipalities		The Federation of Canadian Municipalities

Members of Council also participated in several community committees such as:

Fort St. James Library Board	Pope Mountain Arts	Fort St. James Chamber of Commerce
The Community Arts Council	Forts St. James Community Foundation	TV Society
Music Makers	Murray Ridge Ski Hill	Golf Club

Committees and other organizations are an important way for Council to gain knowledge and access community experience to help inform Council's decisions on a variety of topics. During the 2019 year Council established or continued the following committees:

Committee	Membership	Mission
Community Forest Committee	Chair Pete Valk Councillor Corey Gingrich Member Paul Inden Member Jim Burck Member Kieth Gordon	To facilitate the active participation of the community in the stewardship of the land base and to demonstrate its capability to practice exemplary stewardship of an extremely complex, diverse and rich area while practicing sound and viable use of resources.
Tourism Committee	Acting Chair Ruth Lloyd Councillor Judy Greenaway Councillor Jennifer Howell Member Jana Gainor Member Rosa Ann Howell Member Bob Grill Member Brad McRobert Member Riley Willick Member Vince Prince Committee Clerk David Schroeter	Develop and Expand the Committee Capacity, Identify and Plan for Long-term Tourism Infrastructure and Amenities Mitigate Challenges & Gaps to tourism sector vitality; and, Promote Fort St. James and Area as a regional Tourism Destination
Community Transition Committee	Chair Brad McRobert Mayor Bev Playfair Member Judy Greenaway Member Vince Prince Member Tom Greenaway Member Bob Grill Member Jennifer Howell Member Judith Friesen Member Harry Hooke Member Sean Julian Member Riley Willick Member Bob Motion Member Jana Gainor Member Rosa Anne Howell Member Graham Stanley Member Felicia Magee Member Brenda Gendron Member Dave Salmon Member Dave Birdi Member Amelia Stark Member Nellie Davis Member Terry Weibe Member Alexander McKinnon Member Aileen Prince Committee Clerk David Schroeter	To support affected workers and to mitigate the economic shock of the financial crisis in the District.

Union of British Columbia Municipalities (UBCM)

Council met with seven different cabinet ministers, numerous government officials and various agencies during the 2019 Union of British Columbia Municipalities held in Vancouver from September 23rd-27th. The UBCM provided council an opportunity to advocate for a variety of policies and actions to implemented in British Columbia. Council requested support for Fort St. James's Forestry Industry, advocated for a new hospital, support for low income and senior's housing.

Policies Adopted or Amended

Policies are one of Mayor and Councils tools to ensure staff implement their vision for the future of Fort St. James. In 2019 Council enacted the following policies:

Policy Name	Policy Number	Purpose
Credit Card Control	2.01A	To control the use of Credit cards.
Community Clean-up	6.6A	The District of Fort St. James wishes to assist homeowners with spring yard clean up through an annual collection of yard waste, garden debris, appliances and furniture.
Remuneration Policy	7.6H	To set the level and process of remuneration received by Council Members.
Education and Training	4.9B	The District recognizes the necessity of, and benefits from, the upgrading of the capabilities, knowledge, qualifications, skills and proficiency of its employees. Thus, the District subscribes to the principle that courses of staff training and development, which will enhance or upgrade the knowledge and skills of employees in a fashion that will benefit the District and employee, should be encouraged.
Snow Removal and ice Control	6.3C	To maintain safe roads and sidewalks in winter conditions.

Community Services

The District of Fort St. James operates several community services intended to support a variety of residents in Fort St. James. During 2019 The District of Fort St. James continued to operate the Seniors Helping Seniors Program providing free transportation from Fort St. James,

Nak'azdli Whut'en, and the Regional District of Bulkley-Nechako Electoral Area 'C' for medical appointments. This is an initiative supported by the United Way and the Seniors Helping

Seniors Helping Seniors

Need transportation to medical appointments?

Call: 250-996-8408

Seniors volunteers with funding from the District of Fort St. James, Regional District of Bulkley-Nechako, and Nak'azdli Whut'en. The District also began offering grocery shopping assistance and food bank transportation services for residents who need extra help due to mobility problems.

The District of Fort St. James continues to operate a rental seekers database connecting tenants to landlords in our community. This free service provides monthly updates on available

rentals in the community. The District of Fort St. James has also continued to support the Healthy Minds Community Garden operated behind the Municipal Office at 477 Stuart Drive West. Two students attending post-secondary education at the University of Northern British Columbia and College of New Caledonia were presented with scholarships to support their educational goals and recognize their hard work.

The District planned, supported, sponsored and participated in several community events including:

- Winterfest
- Pitch in Week
- Bike to Work Week
- The Day of Mourning
- Canada Day
- The Caledonia Classic
- Business Walks 2019
- Community Clean-up
- Night Market
- The Pumpkin Walk
- Binche Keyoh Fishing Derby
- Moonlight Madness
- Santa Claus Parade
- Earth Day
- Festival of Trees
- Community Economic Development Consultation

In 2019 the District of Fort St. James provided 16 Grants in Aid to a variety of community organizations supporting the implementation of events and services. The total amount provided in 2019 was \$20,779.00.

Did You Know

Seniors Helping Seniors Volunteers Provided over 1300 hours of service in 2019

Financial Services

External auditors, Beswick Hildebrandt Lund Chartered Professional Accountants, conducted an independent examination in accordance with the Canadian Auditing Standards to express their opinion on the consolidated financial statements prepared by the administration. The District of Fort St. James received a clean audit for the year ending December 31, 2019. Statements of the Financial position of the District are included in this report.

Personnel

The District of Fort St. James requires a variety staff to operate a number of diverse services. These employees maintain roads, sewer, water, emergency services, and community events. To this end the District of Fort St. James employs:

- 19 Full-Time Employees
- 4 Part-Time or Seasonal Employees
- 19 Volunteer Firefighters

Recreation and Culture

The District of Fort St. James offers a variety of services to residents through the maintenance of several community parks, baseball diamonds, tennis courts, and the KDL Bike park. The District's recreation facilities act as a critical piece of the community's infrastructure and will investigate further opportunities to upgrade and maximize the use and lifespan of these facilities.

The District of Fort St. James additionally provided \$1.00 leases to several community led organizations such as:

- The Fort St. James Public Library
- The Community Arts Council
- Music Maker of Fort St. James
- Stuart Lake Seniors Association

DID YOU KNOW?

The District of Fort St. James has several summer student positions available annually!

DID YOU KNOW?

Cottonwood Park has a Marina which can host 39 boats and a campground with 10 camp sites?

The Fort St. James Community Centre which opened in 2015 provides several opportunities for recreation in our community. The adjustable racquetball and squash court facility available with 42 memberships over the 2019 year. Community groups hosted several well attended events both in the theatre and ballroom of the facility. At years end the Community Centre saw \$13,500 in revenue. There were 55 theatre events and 84 ballroom events for a total of 139, not including the Sowchea or Pitka meeting rooms. In total, there were 26 in Kind, 173 paid rentals and 52 District events held at the Community Centre.

DID YOU KNOW?

The Fort St. James Community Centre has 5 rooms available for rent for parties up to 285 people!

At the Fort Forum Arena, 13 different community and other groups used the arena (not including individual rentals) on a regular basis. The Fort Forum arena saw over 900 hours of use by all stakeholders in 2019.

Special thanks to arena staff and community volunteers that work around the clock to ensure that residents young and old can participate in local sport. The local marina also saw heavy use, with 8 season moorages, 17 monthly or weekly moorages and 4 season launch passes. Fort St. James continues to be a community for residents to work and play in!

Public Works

In 2019, we saw several maintenance projects within the District. There were limited developments due to the financial crisis. The Fort Forum Arena was open for a full season for the whole community, because of improvements made in prior years. Several upgrades to the Arena Ice Plant were made in November and December to ensure it was operational during the 2019 season. Improvements to the Arena Plant resulted in a \$23,000 investment into the asset. At the curling rink energy efficient lighting was installed to help achieve the District of Fort St. James environmental sustainability goals. The marina received an upgrade of \$15,000 to improve the facility. The Public Works Department was pleased to support the implementation of numerous other community safety, maintenance, and beautification efforts across Fort St. James including horticulture, maintenance, and street maintenance.

Economic Development

The Economic Development department worked hard to host various community workshops geared to local non-profit and business development, facilitated meetings of the Fort St. James Tourism Committee. The Department works closely with Northern Development Initiative Trust to promote local businesses through Love Fort St James and the Business Façade Improvement Grant. The Economic Development Department along with the Fort St. James Chamber of Commerce participated in a business walk in November where business owners were interviewed to help the department better understand how businesses are weathering the economic storm in regard to the downturn in the forestry sector. The team were provided with great feedback and a report will be available for public review in the near future.

The Economic Development department works annually with the Chamber of Commerce to host Plaid Friday, Moonlight Madness, and the Santa Parade. Despite the cold temperatures, Moonlight madness and the parade were successful and a lot of fun for everyone.

In September 2019, the District of Fort St James, through a grant from the Northern Development Initiative Trust, brought on a Special Projects Coordinator focusing on projects related to Housing. The Special Projects Coordinator began work on affordable housing initiatives for seniors and vulnerable populations. These initiatives are ongoing in 2020. The Special Projects Coordinator also worked on zoning bylaw amendments to allow for secondary and garden suites within certain zones in Fort St. James. Initiatives such as this will help Fort St. James continue to increase its much-needed affordable housing stock and address the need for rental accommodation within the District.

In 2019, the Economic Development Department was awarded over \$350,000 in grant funding. These awards provided funding for community development, making Fort St. James more age friendly, various infrastructure, and hiring summer students to name just a few exciting projects. The District of Fort St. James is committed to championing its residents, businesses, and surrounding community throughout the next fiscal year.

Protective Services

DID YOU KNOW
Businesses are eligible
for a façade
improvement cost
sharing grant in Fort St.
James?

Learn more: at
<http://fortstjames.ca/innovative-programs/>

There were 113 incidents in 2019 which included residential and commercial structure fires, motor vehicle incidents, grass fires, commercial and residential fire alarms, carbon monoxide alarms, RCMP and BC Ambulance Service assistance requests. Included in the total calls were 18 “no response required” events including out of response area calls received by dispatch.



Firefighters continue to work toward their firefighter certificate to improve their level of knowledge and skills required to be qualified in the profession of firefighting. This is a long-term commitment of the firefighters to further develop their value to the community.

Fire Protection Area	Number of Incidents
District of Fort St. James	51
Nak'azdli Whut'en	17
Regional District of Bulkley Nechako Area "C" Fire Protection Area	25
Regional District of Bulkley Nechako Luck Bay Fire Protection Area	0
Area "C" Road Rescue Extrication	20
Total	113

- Membership of the fire department stood at 19 firefighters at the close of 2019.
- Two recruit intakes added 8 new members in fall and winter 2019.
- Eight firefighters tendered leave or resigned in 2019. Several resignations were directly due to the sale of the mill, others were a change in work location, as well as focusing on their full-time employment in Fort St. James.
- Total of 49 regular training sessions, plus 19 special training events held totaling 1,505 hours for the year, including:
 - Exterior Operations recruit training program
 - NFPA 1001 FF I&II Standard for Professional Firefighter Qualifications
 - Auto Extrication & Vehicle Rescue
 - Emergency Scene Traffic Control

- Surface Ice Rescue
- Gas & Electrical Safety
- Firefighters recorded 2,817 hours in 2019 including:
 - Emergency Fire & Rescue calls
 - Thursday evening practice sessions
 - New member recruit classes
 - Live Fire training weekends
 - Driver Operator training sessions
 - Canada Day Open House, Halloween, Remembrance Day, Santa Parade
- Training
 - Facility used for hands on training members and maintenance training for NFPA 1001 firefighter qualifications.

Bylaw Enforcement

Bylaw Enforcement received and responded to approximately seven complaints related to unsightly properties bylaw, nine complaints related to animal control bylaw, and two complaints related to traffic and parking bylaw.

Animal Control

During 2019 Nahounli Kennels and Upland continued to provide animal control services for the District of Fort St. James. The District of Fort St. James picked up 45 dogs and zero cats. With 42 dogs being reclaimed or adopted in 2019. At years end there is still two dogs in holding. Since 2018, there was a 28.5% increase in dogs picked up. The District of Fort St. James responded to 51 complaints regarding animal control.

Legislative Services

The following Bylaws were implemented during the 2019 Year:

Bylaw Name	Bylaw Number	Purpose
Appointment of Officers Amends 1003	1003.1	A bylaw to amend District of Fort St. James Appointment of Officers Bylaw No. 1003, 2018.
Garbage Rates Bylaw	1006	A bylaw to amend District of Fort St. James Garbage Collection and Disposal Bylaw No. 832, 2006.

Water Rates Bylaw	1007	A bylaw to amend “District of Fort St. James Water Connection and Regulation Bylaw No. 808, 2004.”
Garbage Collection and Disposal Bylaw	1008	A bylaw to amend District of Fort St. James Garbage Collection and Disposal Bylaw No. 832, 2006.
Garbage Collection and Disposal Bylaw Amendment No.07	1009	A bylaw to amend District of Fort St. James Garbage Collection and Disposal Bylaw No. 832, 2006.
Financial Plan	1010	A bylaw to authorize the Financial Plan for the years 2019 to 2023.
Tax Rates Bylaw	1011	A bylaw to establish 2019 taxation levies for Municipal, Regional Hospital District and Regional District purposes.
Financial Plan Amendment	1012	A bylaw to amend “District of Fort St. James Financial Plan Bylaw
Northern Capital and Planning Grant Reserve	1014	A bylaw to establish a reserve fund for the Northern Capital and Planning Grant
Council Procedure Bylaw	1015	A bylaw of the District of Fort St. James to establish a procedure bylaw pursuant to the Community Charter Section 124, as amended.

COUNCIL'S VISION AND GOALS FOR 2019

During 2019 Council Adopted their Strategic Plan to support the implementation of their vision for the future of Fort St. James. This Strategic Plan guides the actions of administration and influences the decisions of Council. For 2020 and 2021, Council will continue toward these goals, while working in concert with community partners and ensuring that:

Fort St. James is a welcoming, attractive place for visitors and residents to live, work, and play

2019 Adopted Priorities

Council further adopted eight priorities for 2019 to narrow their focus and highlight what goals and action items will assist in fulfilling their vision.

Build a Relationship with Staff

- Support Learning and Growth
- Promote Community Pride
- Lead by example

Promote and Develop Forestry and Industry

- Secure and Support Industry
- Promote Industrial Growth
- Liaise with Ministries

Invest in Water, Sewer, and Sidewalks

- Increase Capital reserves
- Explore Partnering Agreements

Community Development

- Promote Tourism
- Build Reserve Funds

Build a Relationship with Local First Nations

- Rebuild Mutual Trust and Cooperation
- Hold Regular Consultations
- Build an Inclusive Relationship

Invest in an Arena Chiller and Upgrades

- Apply and Secure Funding

Official Community Plan Redevelopment

- Review Zoning Bylaw
- Review Relevant Policies

Diversification

- Explore Opportunities
- Stop the “One Horse Town” Syndrome

In 2019, Council observed progress in all areas of this strategic plan, as indicated in this report. Council looks to lead initiatives that further build infrastructure, financial and social resiliency.

PERMISSIVE AND REVITALIZATION PROPERTY TAX EXEMPTIONS

Roll Number	PID	Civic Address - Organization	Total Tax Exemption
Exemptions for Public Worship			
12010	012-616-486 & 012-616-494	222 2 nd Avenue West – <i>United Church of Canada</i>	\$568.00
24100	012-637-505	285 2 nd Avenue West – <i>Pentecostal Assemblies of Canada</i>	\$989.00
36500	012-352-268	271 Stuart Drive West – <i>Anglican Synod Diocese Caledonia</i>	\$744.00
230031	011-546-468	603 Dogwood Street – <i>Congregation of Jehovah Witnesses of Fort St. James</i>	\$324.00
230435	011-515-643	720 4 th Avenue West – <i>Evangelical Free Church</i>	\$739.00
600180	007-747-497	400 Ash Street East – <i>Sahib Jorawar Sikh Temple</i>	\$568.00
Exemptions for Athletic or Service Clubs			
563200	015-173-682	2704 Stones Bay Road – <i>Stuart Lake Golf Course</i>	\$1,108.00
181016	014-510-634	240 Stuart Drive East – <i>Fort St. James Curling Club</i>	\$1,074.00
Exemptions for Charitable or Philanthropic			
23001	012-614-181	255 2 nd Avenue – <i>Music Makers of Fort St. James</i>	\$482.00
161002	012-266-957	250 Simon Fraser Avenue – <i>Stuart Lake Seniors Association</i>	\$337.00
179752	011-654-856 & 044-654-911 & 011-654-945	675 Birch Street – <i>BC Building Corp (Leased by Community Arts Council of For St. James)</i>	\$2,598.00
Revitalization Tax Exemptions			
582025		2500 Tachie Road – <i>Fort St. James Green Energy General Partner</i>	\$ 957,334.18

APPENDIX 1 – CARBON NEUTRAL PROGRESS SURVEY

Climate Action Revenue Incentive (CARIP) Public Report for 2019

Local Government:
District of Fort St. James

Report Prepared by:
Duncan Malkinson
For internal reference
and inclusion in the 2019
Annual Report

Date: August 14, 2019



2019 Reporting Requirements Waived

In light of the ongoing coronavirus (COVID-19) pandemic, CARIP reporting requirements are waived for the 2019 reporting year:

- No requirement for local governments to submit a carbon tax calculation form or signed attestation form (now combined);
- No requirement for public reporting; and;
- No requirement for local governments to submit a CARIP survey.

While there are no reporting requirements for the 2019 reporting year, the Ministry would be pleased to receive surveys on a voluntary basis. If a sufficient number are received by October 1, 2020, an abridged 2019 Annual CARIP Report may be prepared.

2019 BROAD PLANNING ACTIONS

Broad Planning Actions

Broad Planning refers to high level planning that sets the stage for GHG emissions reductions, including plans such as Official Community Plans, Integrated Community Sustainability Plans, Climate Action Plans or Community Energy Emissions Plans. Land use planning that focuses on Smart Growth principles (compact, complete, connected, and centred) plays an especially important role in energy and GHG reduction.

The District of Fort St. James' current greenhouse gas reduction targets, as stated in the Official Community Plan:

"It is the policy of Council to ensure all operations, planning processes, initiatives and decision making include consideration towards moving the District of Fort St. James' *per capita* greenhouse gas emission levels toward the following targets:

- 80% below 2007 levels by 2050."

The District of Fort St. James has the following plans for governing the implementation of climate mitigation in the community:

- Integrated Community Sustainability Plan
- Official Community Plan (OCP)
- Anti-Idling Bylaw

2019 BUILDING AND LIGHTING ACTIONS

Building and Lighting Actions

Low-carbon buildings use the minimum amount of energy needed to provide comfort and safety for their inhabitants and tap into renewable energy sources for heating, cooling and power. These buildings can save money, especially when calculated over the long term. This category also includes reductions realized from energy efficient street lights and lights in parks or other public spaces.

Actions Taken for 2019

- Energy efficient lighting was installed in the curling arena

2019 GREENSPACE/NATURAL RESOURCE PROTECTION ACTIONS

Greenspace Actions

Greenspace/Natural Resource Protection refers to the creation of parks and greenways, boulevards, community forests, urban agriculture, riparian areas, gardens, recreation/school sites, and other green spaces, such as remediated brownfield/contaminated sites as well as the protection of wetlands, waterways and other naturally occurring features.

Community Action

- A community garden was created on the town hall property

Solid Waste Actions

Reducing, reusing, recycling, recovering and managing the disposal of the residual solid waste minimizes environmental impacts and supports sustainable environmental management, greenhouse gas reductions, and improved air and water quality.

Community-Wide Actions Proposed for 2019

- Worked with partners to establish transfer station for recycling

2019 TRANSPORTATION ACTIONS

Transportation Actions

Transportation actions that increase transportation system efficiency emphasize the movement of people and goods, and give priority to more efficient modes, e.g. walking, cycling and public transit, can contribute to reductions in GHG emissions and more livable communities.

Community-Wide Action Taken in 2019

- Continue Senior Helping Seniors Transportation Service
- Bike to work week
- Street cleaning to ensure safe cycling

2019 WATER AND WASTEWATER ACTIONS

Water and Wastewater Actions

Managing and reducing water consumption and wastewater is an important aspect of developing a sustainable built environment that supports healthy communities, protects ecological integrity, and reduces GHG emissions.

Community-Wide Actions Taken in 2019

- Finished final phase of SCADA system for the Fort St. James public water system
- Water sprinkling regulation policy

Future Plans

- Implementation of a full water treatment system to improve the water's aesthetics (odour) and lower the levels of iron, arsenic and manganese.

APPENDIX 2 – ANNUAL WATER SYSTEM REPORT

District of Fort St. James

Water System 2019 Annual Report

**Prepared by David Stewart
Public Works Superintendent**

In accordance with the Drinking Water Protection Act, this report is submitted for the information of Council, the residents of the District of Fort St. James and the residents of Nak'azdli Reserve.

INTRODUCTION:

District of Fort St. James operates the Fort St. James Community Water System, which provides potable water and fire protection to most of the homes, businesses and institutions in Fort St. James and Nak'azdli Reserve Number 1. There are 655 service connections serving approximately 1,598 residents in the municipality. The system also serves approximately 220 connections (approximately 548 residents) on Nak'azdli.

The source of water supply is an artesian well (aquifer). The water pumping station is located on the north side of Birch Street east of 7th Avenue West. Water is pumped to a 2,278 cubic metre reinforced concrete reservoir at the east end of Stuart Drive East. There is also a water lift station to boost the pressure on Pineridge Way. The water system is an enclosed system, untreated by the District, and distributes water via twelve kilometres of distribution mains. In the year 2019, 228,247 cubic meters of water to its users which is down from the past years consumption of 292,000 cubic meters.

QUALIFICATION OF STAFF:

During the year 2019, the District of Fort St. James employed four operators qualified to operate the water system. The Water Distribution Operator Level I certification is overseen by the Environmental Operators Certificate Program (EOCP), and requires each operator to achieve educational units each year.

WATER SAMPLING:

During 2019 there were a total of 40 samples collected at 4 different locations which were forwarded to Northern Health for analysis. None of the samples were found to contain any coliforms or E. coli. The quarterly water reports are available at <http://www.healthspace.ca/nha>. (Click "Water Sample Results", "Fort St. James", "Fort St. James CWS").

PREVENTIVE MAINTENANCE:

The Public Works crew perform checks of the water system daily to ensure the public Water Supply is safe for all users.

The Public Works Department flushes all main lines in the spring and fall of each calendar year.

SYSTEM UPGRADES

The project to extend our potable water down Stonesbay road to the Ministry of Forest building allowing others to take advantage of hooking to the Districts water supply has been completed.

We completed phase 3 of a 5 phase plan to install SCADA (supervisory control and data acquisition) moving to phase 4 at this point we should be able to access the system remotely through our computer and mobile devices.

FUTURE PLANS:

For the future of Fort St. James' CWS, the District is researching:

- Eventual implementation of a full water treatment system to improve the water's aesthetics (odour) and lower the levels of iron, arsenic and manganese. (The Chemical Analysis of the District's Drinking Water can be found following this report).
- Methods to also clean residential service lines without having to excavate on the property.
- Looking at what lines can be looped to improve water flow and assist in keeping lines clean.
- If you have any questions or concerns about our Public Water System feel free to contact the Public Works Superintendent at (250)996-1472 or (250)996-8233.

APPENDIX 3 – STATEMENTS OF FINANCIAL INFORMATION
INCLUDING AUDITED FINANCIAL STATEMENTS

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DISTRICT OF FORT ST. JAMES

Financial Statements

December 31, 2019

DRAFT

DISTRICT OF FORT ST. JAMES
STATEMENT OF FINANCIAL POSITION

December 31, 2019

	2019	2018
FINANCIAL ASSETS		
Cash (Note 1)	\$ 8,303,816	\$ 2,920,412
Accounts receivable (Note 7)	1,507,988	2,008,346
MFA Deposit	2,268	-
	9,814,072	4,928,758
LIABILITIES		
Accounts payable and accrued liabilities	521,453	659,483
Deferred revenue (Note 3)	381,940	115,655
Long term debt (Note 6)	369,704	460,185
	1,273,097	1,235,323
NET FINANCIAL ASSETS	8,542,975	3,693,435
NON-FINANCIAL ASSETS		
Prepaid expenses	60,008	131,382
Tangible capital assets (Schedule 3 and Note 1)	24,552,208	24,990,837
	24,612,216	25,122,219
ACCUMULATED SURPLUS (Note 14)	\$ 33,155,191	\$ 28,815,654
CONTINGENT LIABILITIES (Note 4)		

Approved by:

 Mayor

 Chief Administrative Officer

DISTRICT OF FORT ST. JAMES
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended December 31, 2019

	<u>2019</u>	
	<u>Budget</u>	<u>Actual</u>
REVENUE		
Taxation (Note 2)	\$ 2,021,695	\$ 2,011,522
Community forest	1,000,000	1,178,256
Grants (Schedule 1)	4,449,272	4,154,464
User charges	651,793	631,484
Sale of services	292,001	279,533
Grants in lieu of taxes	246,900	231,930
Miscellaneous	289,000	271,985
Frontage tax	4,000	68,940
Interest and investment income	17,000	342,564
Gain (loss) on sale of tangible capital assets		26,684
	<u>9,042,052</u>	<u>9,217,362</u>
EXPENDITURES		
General (Schedule 2)	3,674,894	4,242,717
Water system	221,650	282,074
Sewer system	275,050	353,034
TOTAL EXPENDITURES (Schedule 2)	<u>4,171,594</u>	<u>4,877,825</u>
ANNUAL SURPLUS	<u>\$ 4,870,458</u>	4,339,537
ACCUMULATED SURPLUS AT BEGINNING OF THE YEAR		<u>28,815,654</u>
ACCUMULATED SURPLUS AT END OF THE YEAR		<u>\$ 33,155,191</u>

DISTRICT OF FORT ST. JAMES
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the year ended December 31, 2019

	2019	
	<u>Budget</u>	
ANNUAL SURPLUS	\$ 4,870,458	
Acquisition of tangible capital assets	(1,077,171)	
Amortization of tangible capital assets (Note 1)	-	
Proceeds on tangible capital asset sales	-	
Gain on tangible capital asset sales	-	
MFA cash funds	-	
Acquisition of prepaid expenses, net	-	
	\$ 3,793,287	
CHANGE IN NET FINANCIAL ASSETS		
NET FINANCIAL (DEBT) ASSETS AT BEGINNING OF THE YEAR	\$ 693,435	
NET FINANCIAL ASSETS AT END OF THE YEAR	\$ 7,486,722	

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DISTRICT OF FORT ST. JAMES

STATEMENT OF CASH FLOW

For the year ended December 31, 2019

	<u>2019</u>
OPERATING ACTIVITIES	
Cash received from taxation and government agencies	\$ 9,692,673
Cash paid to employees and suppliers	(4,054,794)
Interest paid	(47,359)
Interest received	<u>42,564</u>
	<u>33,084</u>
CAPITAL ACTIVITIES	
Repayment of long term debt	<u>(97,943)</u>
	<u>(97,943)</u>
FINANCING ACTIVITIES	
Proceeds on sale of tangible capital assets	12,000
Acquisition of tangible capital assets	<u>(463,737)</u>
	<u>(451,737)</u>
INCREASE (DECREASE) IN CASH DURING THE YEAR	5,383,404
CASH AT BEGINNING OF THE YEAR	<u>2,920,412</u>
CASH AT END OF THE YEAR	<u><u>\$ 8,303,816</u></u>

DISTRICT OF FORT ST. JAMES
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The District of Fort St. James (the District) is a local government in the Province of British Columbia. The District prepares its financial statements in accordance with Canadian Public Sector Accounting Standards for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

Basis of Accounting

The District of Fort St. James (the "District") is a local government in the Province of British Columbia. The District prepares its financial statements in accordance with Canadian Public Sector Accounting Standards for local governments as recommended by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants.

Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis.

Revenue generated by property taxes and penalties, including interest and penalties calculated on amounts in arrears, is recognized in the year they are levied.

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligible criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfer revenue is recognized in the statement of operations as the stipulated liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

Revenue related to fees for services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

The District earns revenue from a third party for the licensing of the rights to harvest timber under the District's Community Forest license. The District receives a percentage, determined on a project basis, of the third party's net profit from the harvested timber sales.

Community Forest revenue is recognized when the revenue amounts are measurable and ultimate collection is reasonably assured.

Cash and Temporary Investments

Cash and temporary investments includes short-term investments, money market instruments and term deposits with maturity dates within 90 days of acquisition. Cash and temporary investments are recorded at cost and adjusted for interest earned.

DISTRICT OF FORT ST. JAMES
NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES, continued

Reserves

Reserves consist of funds set aside from current and prior years' operations as well as third party contributions and are available for future expenditures.

Deferred Revenue

Certain contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement. These amounts may only be used to conduct certain programs, complete specific work, or to purchase tangible capital assets, as specified by the transferring party. In addition, certain users fees and charges are collected, for which the related services have yet to be performed. These revenues are recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired.

Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses during the year. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the period in which they become known. The main estimate relate to the useful life of tangible capital assets.

Non-financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

Tangible Capital Assets and Amortization

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset, excluding interest costs.

The costs of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

	<u>YEARS</u>
Parks Infrastructure	15 - 20
Building and Improvements	10 - 40
Engineered Structures	10 - 100
Furniture and Equipment	7 - 15
Vehicles	5 - 20
Infrastructure	10 - 100

Assets under construction are not amortized until the asset is available for productive use.

DISTRICT OF FORT ST. JAMES

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2019

Tangible capital assets received as contributions or donations are recorded at their fair value at the date of receipt, with a corresponding amount recorded as revenue.

Contributed tangible capital assets are recorded into revenues at their fair market value on the date of donation, except in circumstances where there are stipulations on their use or where fair value cannot be reasonably determined, in which case they are recognized at a nominal value.

Tangible capital assets are written down when conditions indicate that they no longer contribute to the District's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations.

Financial Instruments and Fair Values

Measurement of financial instruments

The District initially measures its financial assets and financial liabilities at fair value. The District subsequently measures all its financial assets and financial liabilities at cost.

Financial assets measured at cost include cash, temporary investments, accounts receivable and Municipal Finance Authority cash deposits.

Financial liabilities measured at cost include accounts payable and accrued liabilities, unearned revenues, unearned grants, Municipal Finance Authority cash reserves, liability for contaminated site, long-term debt and obligation under capital leases.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance amount, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The District recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origination, issuance or assumption.

DISTRICT OF FORT ST. JAMES
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2019

2. TAXATION

	2019	
	<u>Budget</u>	<u>Actual</u>
General municipal purposes	\$ -	\$ 2,011,548
Collection for other governments:		
School District No. 91		903,426
Regional District		424,662
Northern Interior Regional Hospital District	-	436,321
Police taxes	-	102,276
BC Assessment Authority	-	26,812
Municipal Finance Authority	-	64
	-	3,905,109
Less: Disbursements to other governments	-	1,893,587
Net taxation available for municipal purposes	\$ -	\$ 2,011,522

3. DEFERRED REVENUE

	2019	
Gas Tax	\$ 309,269	
Municipal Tax Prepayment		47,664
Other		17,180
Province of B.C. Late Com. Agreement		6,000
Utilities Prepayment		1,827
Vancouver Youth Foundation Grant		-
		\$ 381,940

Gas Tax funding is provided by the Government of Canada. The use of the funding is established by funding agreements between the District and the Union of British Columbia Municipalities. Gas Tax funding may be used towards designated public transit, community energy, water, waste water, solid waste and capacity buildings projects, as specified in the funding agreements. The District maintains the amounts in a statutory reserve.

DISTRICT OF FORT ST. JAMES
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2019

4. CONTINGENT LIABILITIES

Regional District of Bulkley-Nechako

The District is responsible as a member of the Regional District for its proportional share of operating deficits related to functions in which it participates. Under the provisions of the Local Government Act, the Regional District's debt is a joint and several liability of the Regional District and each of its member municipalities including the District.

Municipal Finance Authority

The District has a contingent liability with respect to the Municipal Finance Authority of BC (MFA) Debt Reserve Fund Demand Note. As a condition of the borrowing undertaken by the District, the District was required to contribute to the MFA Debt Reserve through a demand note. The demand note will only be recorded as an asset and liability if a local government, under joint and several agreement of the Regional District, defaults on the loan obligation. Upon this action of the default, the MFA may call the outstanding demand notes of the deficient Regional District, at which point the demand notes then become an asset and a liability of the associate members. Once the defaulting local government repays in full its defaulted position, the MFA will refund all called demand notes. It is generally unlikely that the funds will be demanded by the MFA; therefore, the contingent liability has not been recorded in the financial statements. As at December 31, 2019, the demand notes total \$10,610 (2018 – \$0).

Municipal Insurance Association

The Municipal Insurance Association is a self-liability insurance plan formed by several local governments including the District. The District is obligated under the plan, to pay a percentage of its fellow insured losses. The District pays an annual premium, which is anticipated to be adequate to cover any losses incurred.

5. MUNICIPAL PENSION PLAN

The District and its employees contribute to the Municipal Pension Plan (a jointly trusteed pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

DISTRICT OF FORT ST. JAMES
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2019

5. MUNICIPAL PENSION PLAN, continued

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$122,277 for employer contributions to the plan in fiscal 2019 (2018 - \$123,012).

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

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DISTRICT OF FORT ST. JAMES
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2019

6. LONG-TERM DEBT

The District issues debt instruments through the Municipal Finance Authority (MFA). The debt is issued on a sinking fund basis, whereby MFA invests the District's principal payments so that the payments plus investment income will equal the original outstanding debt amount at the end of the repayment period. Actuarial earnings on debt represent the repayment and/or forgiveness of debt by the MFA using surplus investment income generated by the principal payments.

The District carries no debt for others. Gross amount of debt and the repayment and actuarial earnings to retire the debt are as follows:

Service borrowing was incurred for:	Originally Borrowed	Year of	Current	Repayment	2019	Net Debt Outstanding	
	Amount	Maturity	Rate of Interest	Actuarial Earnings	Principal Repayment	2019	2018
Bylaw 921	304,879	2019	3.1%	(57,673)	(10,238)	236,968	246,376
Bylaw 922	121,952	2019	3.1%	(34,308)	(6,090)	81,554	87,745
Equipment facing loan 0001	257,087	2020	2.55%	(154,711)	(51,194)	51,182	99,726
Equipment facing loan 0002	11,700	2019	2.45%	(9,686)	(2,037)	-	1,929
Equipment facing loan 0004	91,992	2019	5.0%	(70,570)	(24,622)	-	24,409
	<u>\$ 786,833</u>			<u>\$ (326,948)</u>	<u>\$ (94,181)</u>	<u>\$ 369,704</u>	<u>\$ 460,185</u>

Total principal payments made during 2019 were \$94,181 (2018 - \$115,418). Total interest paid on long-term debts during 2019 was \$15,654 (2018 - \$17,509)

DISTRICT OF FORT ST. JAMES
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2019

6. LONG-TERM DEBT, continued

Principal repayments on existing debt over the next five years are as follows:

2020	\$ 67,511
2021	16,329
2022	16,329
2023	16,329
2024	16,329
Thereafter	<u>116,507</u>
	20,334
Actuarial addition	<u>12,070</u>
	<u>\$ 369,704</u>

7. ACCOUNTS RECEIVABLE

	<u>2019</u>	<u>2018</u>
Taxes receivable	\$ 1,139,143	\$ 1,624,868
Provincial government trans	68,425	187,683
Miscellaneous receivable	104,836	167,797
GST receivable	24,223	21,520
Utilities receivable	80,472	6,478
Community for receivable	<u>90,889</u>	<u>-</u>
	<u>\$ 1,507,988</u>	<u>\$ 2,008,346</u>

DISTRICT OF FORT ST. JAMES

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2019

8. BUDGET

The Financial Plan adopted by the Board of Directors was prepared on a modified accrual basis while the Financial Statements are prepared on a full accrual basis as required by Canadian Public Sector Accounting Standards. The Financial Plan anticipated the use of surpluses accumulated in prior years to supplement current year revenues. In addition, the Financial Plan expensed tangible capital asset expenditures, debt re-payments and reserve transfers. The budget figures included in these Financial Statements represent the Financial Plan adopted by the Board of Directors with adjustments as follows:

	<u>2019</u>
Budgeted surplus per consolidated statement of operations	\$ 1,733,902
Less: Capital asset expenditures	(857,800)
Debt re-payments	(142,193)
Transfers to surplus	(151,488)
Transfers to reserves	<u>(582,421)</u>
	<u>(1,733,902)</u>
Budgeted surplus per financial plan	<u>\$ -</u>

9. FINANCIAL INSTRUMENTS

The District is exposed to various risks through its financial instruments without being exposed to concentrations of risks. The following analysis provides a measure of the District's risk exposure as at the balance sheet date of December 31, 2019.

Liquidity Risk

Liquidity risk is the risk that a District will encounter difficulty in meeting obligations associated with financial liabilities. The District is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and long-term debt.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The District's main credit risk relates to its accounts receivable. The District provides credit to its clients in the normal course of business and carries out specific procedures to minimize the risk.

DISTRICT OF FORT ST. JAMES
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2019

9. FINANCIAL INSTRUMENTS, continued

Market Risk

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

10. RELATED PARTY TRANSACTIONS

During the year \$193 (2018 - \$172,861) of services was purchased from a company which is controlled by a council member of the District. Related party transactions are conducted as arm's length transactions, at fair market value.

11. COMPARATIVE FIGURES

Certain prior year figures presented for comparative purposes have been reclassified to conform to the current year's financial statement presentation.

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DISTRICT OF FORT ST. JAMES
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2019

12. ACCUMULATED SURPLUS

	2019	2018
Operating Surpluses		
General Fund	\$ -	\$ 1,057,085
Water Fund	-	372,164
Sewer Fund	-	363,953
	-	<u>1,793,202</u>
Reserve Funds		
Fire department (machinery, equipment and	-	232,081
Ambulance station	-	49,123
Park equipment	-	5,306
Public works (machinery and equipment)	-	199,709
Land development	-	307,959
Indoor pool	-	14,881
Arena (equipment and capital)	-	2
Community forest	-	2,370,879
General municipal buildings	-	15,315
Roads	-	49,196
Sanitation	-	54,537
SHS van replacement	-	12,333
Water	-	235,776
Sewer	-	198,979
	-	<u>3,746,076</u>
Investment in Tangible Capital Assets	-	<u>23,276,376</u>
Accumulated Surplus	<u>\$ -</u>	<u>\$ 28,815,654</u>

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DISTRICT OF FORT ST. JAMES
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2019

13. TRUST FUNDS

	2019	2018
Cemetery care	\$ -	\$ 25,141
CISM team	-	2,597
Disaster relief	-	3,574
2010 Olympic	-	327
	\$ -	\$ 31,639

Trust funds administered by the District have not been included in the Financial Statements in accordance with Public Sector Accounting Standards.

14. CONTRACTUAL OBLIGATIONS AND CONTRACTUAL RIGHTS

The District has a 25 year Community Forest license with the Province of BC that was entered into on February 3, 2010. The agreement grants the District the rights to harvest an annual allowable volume of timber on designated crown land and requires the District to manage, develop and reforest the areas harvested by the District.

The District has subcontracted with a third party to manage, develop, harvest, and carry out the reforestation responsibilities under the Community Forest license. The subcontract is negotiated on a periodic basis with the most recent contract commencing July 1, 2019 and ending on December 31, 2020. With the option to renegotiate and/or extend the term. Under the subcontract agreement, the District receives a percentage of the third party's net profit of the harvested timber sold. The percentage received by the District is determined on a project basis. The volumes harvested annually depend on decisions made by the third party and the District and are not subject to any minimum amounts.

DISTRICT OF FORT ST. JAMES

Schedule 1

SCHEDULE OF GRANTS

For the year ended December 31, 2019

	2019		2018
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
OPERATING - PROVINCIAL GOVERNMENT			
GENERAL CURRENT FUND			
Strategic communities investment	\$ 388,000	\$ 388,526	\$ 392,326
Northern Capital & Planning	3,342,000	3,342,000	-
Miscellaneous	382,330	115,561	199,415
	<u>4,112,330</u>	<u>3,846,087</u>	<u>591,741</u>
OPERATING - FEDERAL GOVERNMENT			
GENERAL CURRENT FUND			
Façade improvements	-	-	6,185
Seniors helping seniors	4,500	3,485	1,861
Student employment	2,000	9,702	-
Canada Day	4,000	-	-
	<u>11,000</u>	<u>13,187</u>	<u>8,046</u>
OPERATING - OTHER			
GENERAL CURRENT FUND			
Regional District - Fire protection	7,556	129,473	162,934
- Arena benefit area	2,950	37,500	37,500
- Other	88,768	90,467	76,692
Other	11,000	11,300	65,866
	<u>257,024</u>	<u>268,740</u>	<u>342,992</u>
TOTAL OPERATING GRANTS	<u>4,380,354</u>	<u>4,128,014</u>	<u>942,779</u>
CAPITAL FUNDS			
Provincial			
Community Emergency Preparation	16,568	16,450	-
Rural Dividend	23,950	10,000	-
BC Air	23,400	-	-
	<u>63,918</u>	<u>26,450</u>	<u>-</u>
Federal			
Clean Water and Waste Grant	-	-	-
Federal Gas Tax Grant	-	-	101,909
Canada 150 Grant	-	-	59,694
	<u>-</u>	<u>-</u>	<u>161,603</u>
Other			
Regional District	-	-	80,000
New Horizons for Seniors	-	-	-
Enabling Accessibility Grant	-	-	15,971
Donations	-	-	-
Other	5,000	-	7,262
	<u>5,000</u>	<u>-</u>	<u>103,233</u>
TOTAL CAPITAL GRANTS	<u>68,918</u>	<u>26,450</u>	<u>264,836</u>
TOTAL GRANTS	<u>\$ 4,449,272</u>	<u>\$ 4,154,464</u>	<u>\$ 1,207,615</u>

DISTRICT OF FORT ST. JAMES

Schedule 2

SCHEDULE OF GENERAL DEPARTMENTAL EXPENDITURES

For the year ended December 31, 2019

	<u>2019</u>		<u>2018</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
GENERAL GOVERNMENT SERVICES			
Administrative	\$ 947,048	\$ 924,243	\$ 905,880
Economic development	163,580	97,437	171,783
Legislative council indemnity	<u>180,810</u>	<u>131,590</u>	<u>55,318</u>
	<u>1,291,438</u>	<u>1,153,270</u>	<u>1,132,981</u>
PROTECTIVE SERVICES			
Fire protection	422,015	361,624	398,050
Fire training facility	9,500	4,460	6,950
Animal and pest control	15,708	15,684	15,335
Building inspection	44,245	46,106	43,377
Ambulance station	2,913	2,941	1,549
Municipal emergency program	37,000	10,786	117,432
Bylaw enforcement	<u>12,000</u>	<u>2,730</u>	<u>701</u>
	<u>58,200</u>	<u>444,331</u>	<u>583,394</u>
PUBLIC WORKS			
Roads and streets	329,075	303,414	524,976
Common services	640,873	642,904	347,017
Air and water transport	58,340	54,739	56,327
Seniors help seniors	49,700	50,251	44,665
Special projects	-	-	6,526
Traffic services	<u>20,100</u>	<u>13,697</u>	<u>24,093</u>
	<u>1,098,088</u>	<u>1,065,005</u>	<u>1,003,604</u>
ENVIRONMENTAL HEALTH			
Garbage disposal	120,770	133,924	147,306
Recycling	54,880	52,625	-
Garbage discounts	<u>-</u>	<u>-</u>	<u>6,954</u>
	<u>175,650</u>	<u>186,549</u>	<u>154,260</u>
PUBLIC HEALTH			
Cemetery	<u>15,300</u>	<u>11,251</u>	<u>13,353</u>
Balance carried forward	<u>\$ 3,108,676</u>	<u>\$ 2,860,406</u>	<u>\$ 2,887,592</u>

DISTRICT OF FORT ST. JAMES

Schedule 2

SCHEDULE OF GENERAL DEPARTMENTAL EXPENDITURES

For the year ended December 31, 2019

	<u>2019</u>	
	<u>Budget</u>	
Balance forward	<u>\$ 3,108,676</u>	
RECREATIONAL AND CULTURAL		
Arena	184,153	
Community Centre	43,100	
Library	164,044	
Parks and programs	133,480	
Summer recreation		
	<u>522,777</u>	
TOTAL DEPARTMENTAL EXPENSES	3,633,453	
INTEREST AND MISCELLANEOUS	141	
AMORTIZATION (Schedule 3 and note 1)	<u>-</u>	
TOTAL GENERAL EXPENDITURES	<u>\$ 3,634,894</u>	

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DISTRICT OF FORT ST. JAMES

SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2019

	Balance Beginning of Year	Additions	Disposals	Write-downs	Balance End of Year	Amortization Beginning of Year	Amortization Reductions on Disposals	Amortization Expense	Accumulated Amortization End of Year	Net Carrying Amount End of 2019	Net Carrying Amount End of 2018
Land	\$ 820,621	\$ -		\$ -	\$ 820,621	\$ -	\$ -	\$ -	\$ -	\$ 820,621	\$ 820,621
Roads Infrastructure	14,097,593	23,810	-	-	14,121,403	6,847,451	-	333,768	7,181,219	6,940,184	7,250,142
Water Infrastructure	4,211,267	4,960	-	-	4,216,227	1,671,826	-	58,811	1,730,637	2,485,590	2,539,441
Sewer Infrastructure	3,692,105	170,232	-	-	3,862,337	1,209,700	-	53,718	1,263,463	2,598,874	2,482,360
Storm Sewer Infrastructure	1,153,148	-	-	-	1,153,148	590,307	-	15,368	609,675	543,473	558,841
Vehicles	3,468,064	-	160,633	-	3,307,431	270,633	(160,033)	206,391	2,093,991	1,213,440	1,420,431
Furniture and Equipment	873,517	153,410	-	-	1,026,927	362,038	-	53,058	715,096	311,831	211,479
Parks Infrastructure	531,869	-	-	-	531,869	140,736	-	13,236	153,972	377,897	391,133
Buildings and Improvements	10,953,029	77,866	-	-	11,030,895	2,681,324	-	157,187	2,838,511	8,192,384	8,271,705
Engineered Structures	1,350,844	33,459	-	-	1,384,303	294,422	-	22,231	316,391	1,067,912	1,056,684
Total	\$ 41,152,057	\$ 463,737	\$ 160,633	\$ -	\$ 41,455,161	\$ 16,149,220	\$ (160,033)	\$ 913,768	\$ 16,902,955	\$ 24,552,206	\$ 25,002,837
TANGIBLE CAPITAL ASSETS BY FUNCTION											
General	\$ 32,095,537	\$ 288,545	\$ 160,633	\$ -	\$ 32,224,449	\$ 1,671,826	\$ (160,033)	\$ 785,871	\$ 13,299,180	\$ 18,924,269	\$ 19,422,195
Water	4,211,267	4,960	-	-	4,216,227	1,671,826	-	58,811	1,730,637	2,485,590	2,539,441
Sewer	4,845,253	170,232	-	-	5,015,485	1,804,052	-	69,086	1,873,138	3,142,347	3,041,201
Total	\$ 41,152,057	\$ 463,737	\$ 160,633	\$ -	\$ 41,455,161	\$ 16,149,220	\$ (160,033)	\$ 913,768	\$ 16,902,955	\$ 24,552,206	\$ 25,002,837

Statement of Financial Information Report		
<u>2019 Schedule of Grants-in-aid</u>		
Binche Keyoh Bu Society, Fishing Derby		1,000
Canadian Cancer Society		500
Community Arts Council of Fort St. James		5,000
Fort St. James Bargain Basement		2,000
Fort St. James Chamber of Commerce, Moonlight Madness		1,000
Fort St. James Secondary School Breakfast Club		1,000
Fort St. James Secondary School Ski & Board Team		500
Fort St. James Sled Dog Association		1,500
Fort St. James Sled Dog Association		1,000
Healthy Minds Community Garden		2,000
Meegwun Fairbrother, Youth Empowerment		2,500
Murray Ridge Ski Club, Fundraiser		196
Murray Ridge Ski Club, Ski North BC		1,333
Stuart Lake Hospital Auxiliary		250
Stuart Lake Sailing Club		500
Stuart Lake Seniors Association		500
TOTAL Payments		20,779

Melanie Ubleis
Interim Chief Financial Officer
Date:

Paul Stent
Acting Mayor
Date:

7(1)(a) Public Bodies Report for the Year 2019

BC ASSESSMENT AUTHORITY	26,997.90
BC HYDRO	224,021.84
DEVCON INDUSTRIAL SERVICES LTD	65,144.66
FORT ST. JAMES CHAMBER OF COMMERCE	31,905.00
FOUR RIVERS CO-OPERATIVE	55,849.18
ICBC	39,860.00
ICI ELECTRICAL ENGINEERING	182,945.95
INTEGRIS CREDIT UNION IN TRUST	31,552.52
LIDSTONE & COMPANY	79,380.16
MILLS.CA	27,137.76
MINISTER OF FINANCE	602,937.01
MUNICIPAL FINANCE AUTHORITY	83,852.53
MUNICIPAL INSURANCE ASSOCIATION	83,211.45
MUNICIPAL PENSION PLAN	228,895.69
NAK'AZDLI WHUT'EN	62,600.00
NORTHLAND AUTOMOTIVE	40,944.98
PACIFIC NORTHERN GAS LTD.	39,268.57
PriceWaterhouseCoopers LLP	26,197.50
R.D. OF FRASER-FORT GEORGE	43,838.34
RECEIVER GENERAL	457,035.77
REGIONAL DISTRICT OF BULKLEY-NECHAKO	522,321.73
RIVERSIDE REPAIRS	32,103.30
ROLLINS MACHINERY LTD.	70,015.68
ROYAL BANK VISA	81,922.98
SUNLIFE FINANCIAL	89,926.16
SMS EQUIPMENT	43,542.81
STUART - NECHAKO REGIONAL HOSPITAL	442,683.70
URBAN SYSTEMS LTD.	35,700.01
Payments Made (Vendors Over \$25000)	3,751,793.18
Miscellaneous Payments (\$25000 and Under)	1,030,539.66
TOTAL Payments	4,782,332.84

Melanie Ubleis
Interim Chief Financial Officer
Date:

Paul Stent
Acting Mayor
Date:

STATEMENT OF SEVERANCE AGREEMENTS

There was one severance agreement under which payment commenced between The District of Fort St. James and its non-unionized employees during fiscal year 2019.

This agreement represents 5 months Compensation for 2019*

*"Compensation" means determined based on Salary

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(7)

Melanie Ubleis
Interim Chief Financial Officer
Date:

Paul Stent
Acting Mayor
Date:

4 (1A) and 4 (2)

**Schedule of Long Term Debt
for the Year 2109**

Schedules of debts are included under Note 6 in the District of Fort St. James Financial Statements as of December 31, 2019.

Melanie Ubleis
Interim Chief Financial Officer
Date:

Paul Stent
Acting Mayor
Date: