

# **District of Fort St. James**

**Annual Municipal Report  
Year Ended December 31, 2020**

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# TABLE OF CONTENTS

Mayor’s Message .....	4
2020 Elected and Appointed Officials .....	5
Highlights of 2020 and Accomplishments .....	8
Council’s Vision and Goals for 2018 – 2022 .....	23
Permissive and Revitalization Property Tax Exemptions .....	25
COVID-19 Recap .....	26
Statement of Financial Information .....	27
Statement of Financial Information .....	29
Audited Financials .....	43



## MAYOR'S MESSAGE



*Mayor Bob Motion*

This was a challenging year for our community. The global Covid-19 pandemic had a profound impact on the District of Fort St. James, our ability to gather, celebrate, and stay connected. The world was effectively turned on its head as we learned to deal with being isolated from our families, changing our work procedures, and adapting our personal lives to flatten the curve of Covid-19. In

Fort St. James the Coronavirus hit our community hard as many members became ill and sadly, some were tragically lost. It was a frightening time, but we came together in new ways to care for one another just as the residents of Fort St. James are well-known to do. Although the path forward was uncharted, we strive to provide the best service while keeping the community as safe, vibrant, historic, and resourceful.

For the District of Fort St. James this meant adapting to how we offer front counter services and how we held regular council meetings. Many of the staff worked from home where possible and followed the provincial health orders as detailed by Dr. Bonnie Henry. Despite these operational challenges, the District of Fort St. James had a successful year in providing services to residents and will continue to invest in our community in the years to come. This year we celebrated a number of new staff joining the District of Fort St. James at all levels of our organization in addition to my election as Mayor. As we move forward, I am confident that District staff are committed to providing a high level of service to residents and continuing to improve our community.

I want to recognize the incredible efforts and hard work of our local front-line workers and the paramedics that came to our community who have contributed to our overall health and safety during these difficult times. Their tireless effort and dedication to the health and wellbeing of others inspired us to hold car parades and gather in new ways to support one another. As we look forward to vaccines and the end of the pandemic, I would like to remind everyone to be kind, stay safe, and help one another as you are able. Thank you.



## 2020 ELECTED AND APPOINTED OFFICIALS

### Council Members

- Mayor Bob Motion
- Councillor Brad Miller
- Councillor Jennifer Howell
- Councillor Judy Greenaway
- Councillor Paul Stent



*Councillor Judy Greenaway*

The District of Fort St. James is governed by five elected officials, one Mayor, and four Councillors who typically serve four-year terms. In 2020, a Councillor and the Mayor resigned from their position allowing for Mayor Bob Motion to be elected in September of 2020 and for Councillor Brad Miller to be elected in January 2021. This Council will have the opportunity to serve in their current

roles until the next scheduled election in October of 2022. The Mayor and Council of Fort St. James are tasked with overseeing and guiding the good governance of the municipality by establishing bylaws, policies, and an annual Financial Plan to implement their vision. Council set their priorities for their term in 2019. Residents are welcome to become engaged by attending regular council meetings, submitting feedback, writing letters to Mayor and Council, or appearing as a delegation to speak with Council directly. Community engagement helps Mayor and Council make decisions that are meaningful and impactful to you, the residents.

All Regular Council Meetings are open to the public and start at 5:00 p.m. They are generally held the second and fourth Tuesday of the month, but please see the meeting schedule posted on the District's website for updated information. Council Meeting Agendas are also available online or at the Municipal Office on the Friday afternoon prior to a Council



*Councillor Jen Howell*

Meeting. Council meeting minutes are available online or at the Municipal Office after they have been adopted. For the time being, The Municipality is holding all public meetings via Zoom. You can find the links to council meetings on the district website or our social media. Members of the public have the option to receive automatic email notices for Council and other meetings and notices. If you wish to have your name added to the list to receive automatic email notification, please contact the District Office.

Members of the public are welcome to make a presentation to Council at a regularly scheduled Council meeting. If you would like to be heard as a delegation, please complete a Delegation Request Form, and submit it to the Municipal Office by 12:30 p.m. the Wednesday prior to each meeting.

## 2019 Appointed Officials

## Currently Appointed Officials

Chief Administrative Officer	Melanie Helmer	Chief Administrative Officer	David Schroeter
Deputy Corporate Officer	Duncan Malkinson	Corporate Officer	Luke Charlton
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	Ryan McVey
Economic Development Officer	David Schroeter	Economic Development Officer	Brooke Eschuk

## Declaration on Disqualification of Councillors

No Councillors were disqualified during the 2020 year at the District of Fort St. James.

## HIGHLIGHTS OF 2020 AND ACCOMPLISHMENTS

### Municipal Council and Administration

#### *Participation in local and regional committees*



*Chief Administrative Officer David Schroeter*

2020 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	The Regional District of Bulkley-Nechako Board of Directors	Northern Health Board Meetings
New Gold Blackwater	Community Futures Stuart Nechako	Mt. Milligan Sustainability Committee
Nechako Valley Watershed Council	Stuart Nechako Regional Hospital District	Resource Benefit Alliance

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

Fort St. James Tourism Committee	Fort St. James Community Forest Committee	Stuart Lake Seniors Association
Fort St. James Library Board	Fort St. James Friendship Centre	Fort St. James Chamber of Commerce
Fort St. James Workers Transition	Forts St. James Community Foundation	Fort St. James Senior Housing Team
The Community Arts Council		TV Society



Committees are an important way for Council to access expertise and advice available in the community to help inform Council's decisions on a variety of topics. These committees make recommendations to Council which may be accepted or declined by Municipal Council. During the 2020-year Council established or continued the following committees to assist in the deliberation of several issues:

Committee	Membership		Mission
Community Forest Committee	Chair	Pete Valk	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.
	Councillor	Judy Greenaway	
	Member	Paul Inden	
	Member	Chad Lantz	
	Member	Rob MacDougall	
Tourism Committee	Chair	Riley Willick	
	Member	Jana Gainor	<ul style="list-style-type: none"> <li>• Advocated for Tourism in Fort St. James</li> <li>• 2020 Tourism Strategic Plan</li> <li>• Worked with several government and non-profit organizations engaged in tourism</li> </ul>
	Member	Rosa Anne Howell	
	Member	Ruth Lloyd	
	Member	Bob Grill	
	Member	Vince Prince	
	Member	Brad McRobert	
	Councillor	Jennifer Howell	
	Committee Clerk	Brooke Eschuk	

### ***Union of British Columbia Municipalities (UBCM)***

Council met with several different cabinet ministers and various agencies during the 2020 Union of British Columbia Municipalities held virtually in August. The UBCM conference provides council an opportunity to advocate for a variety of policies and actions they wish to see implemented in British Columbia that may directly affect Fort St. James. During meetings Council requested support for Fort St. James's Forestry Industry, local BC Emergency Health Services training, social services, mental health and addictions in community, affordable and supportive housing options, tourism, as well as improving provincial transportation and infrastructure. Mayor and Council also spoke with Premier John Horgan regarding the issues listed above.

### ***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 2020 Council enacted the following policies:

Policy Name	Policy Number	Purpose
Council Remuneration Policy	7.6	To set the level and process of remuneration received by Council Members.
Communication Policy	1.5	To set the method and procedures for internal communication between staff and Council.
Alcohol and Cannabis	4.7B	To clearly identify the District's expectations when it comes to alcohol and cannabis use on District property for Council, Staff, and renters.
Education Policy	4.9C	A policy respecting employee access to training and development opportunities.
Respectful Workplace Policy	4.10B	The purpose of this policy and program is to assist in developing a working environment in which harassment and bullying are known to be unacceptable and where individuals have the confidence to complain about harassment and bullying, should it arise, in the knowledge that their concerns will be dealt with appropriately and fairly.
Work From Home	4.22	To clearly identify rules and procedures that permit employees to work from home.

### **Community Services**

Following the Province's and Ottawa's lead, the Municipality opened an Emergency Operations Centre (EOC) to support the community as COVID-19 began to spread across the province and into our community. The EOC supported residents by sharing information regularly through Councillor Stent's Newsletters, supporting food delivery to those self-isolating, sharing and gathering information with

other agencies, and supporting other organizations as required. The EOC was opened first in March and April to implement business continuity plans and other emergency measures but was reopened in December to support Northern Health, the Nak'azdli Whut'en, and other emergency and social services in the District of Fort St. James

Throughout 2020 the District of Fort St. James continues to operate several community services residents in Fort St. James. During 2020, the municipality continued the Seniors Helping Seniors Program that provides

**Seniors Helping  
Seniors**  
Need transportation  
to medical  
appointments?  
Call: 250-996-8408

free transportation from Fort St. James, the Nak'azdli Whut'en, and the Regional District of Bulkley-Nechako Electoral Area C to other communities for medical appointments. The program began offering grocery shopping assistance for residents who need extra help due to mobility problems. This is an initiative supported by the United Way and the dedicated Seniors Helping Seniors volunteers with funding from the District of Fort St. James, Regional District of Bulkley-Nechako, and Nak'azdli Whut'en. If you would like to be a volunteer with this rewarding program, please contact the District office for more information.

The Municipality supports the Healthy Minds Community Garden located at the back of the Municipal Office located at 477 Stuart Drive West. This is a very welcoming garden where visitors are encouraged to get their hands dirty, and help with the weeding! If you would like your very own plot, please contact the District Office.

Despite the Covid-19 restrictions, the District of Fort St. James still managed to host a few events. The Economic Development Department carried out annual business walks, Canada Day was brought online, and staff worked with the local elementary schools to create pumpkins for a socially-distanced pumpkin walk. The children created their jack-lanterns out of paper, which were hung throughout the community. While many events were cancelled until it is safe to gather, we are looking forward to 2021 when more events may be able to take place!



*Chief Financial Officer Rachelle Willick*

## Personnel

The District of Fort St. James requires a variety of positions to operate the services residents of Fort St. James expect such as roads, sewer, water, emergency services, and community events. To make this possible the District of Fort St. James employs:

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

During 2020 the District of Fort St. James said goodbye to many employees while welcoming a number of others. In 2020 the District welcomed five employees to management roles and three employees to union positions.

## **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. Due to the pandemic, Council spent over \$85,000 less on recreational activities than they initially budgeted for. The Arena was briefly delayed in opening in October due to maintenance issues with the Arena chiller. Through the hard work of District Public Works employees with Support from Fort Green Energy, staff were able to quickly repair the facility and have it operating for a different but exciting winter season. Council considers these recreation facilities as critical pieces of community infrastructure and will investigate further opportunities to upgrade and invest in them and maximize the availability of these facilities. During 2020 the District of Fort St. James applied to grants to improve the Fort St. James arena and began working with engineers to replace the ice plant.

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

The Fort St. James Community Centre which opened in 2015 provides several opportunities for recreation in our community. Although the facility could not be used as it normally would, mayor and Council provided in-kind use of the facility for events that met Provincial Health Order guidelines.

Despite the global pandemic, Cottonwood Park and the Marina were utilized extensively throughout the 2020 Summer months, and they represent a large tourism draw for the community. These facilities were an opportunity to many to gather in their bubbles and enjoy the recreation opportunities available to residents.

## Public Works



*Public Works Superintendent Dave Stewart*

In 2020 the Public Works Department oversaw several maintenance projects within the District. The Visitor Information center project received updating and much needed repair. Some logs were replaced altogether. The cabin has a new roof and really welcomes visitors entering Fort St. James. Public works worked hard maintaining the ice plant and replaced one of its compressors. There were

no other breakdowns to report. with little to no concerns with the ice plant, operations were limited due to ongoing restrictions. A new garbage truck was purchased that is expected to be operational and serving residents in early 2021. The marina was in full operations with no problems reported. Sidewalk work on Douglas Ave by the Fort St. James Secondary School. Various areas around Fort St James were patched. Water and sewer maintenance with phase 5 of our SCADA (supervisory control and data acquisition) network has been installed at our wastewater treatment plant. looking forward to a final phase 6 to be completed in 2021. Beautification efforts across Fort St. James is ongoing. Maintenance, and street maintenance kept the crews busy throughout the year. Planned Park upgrades for the Cottonwood Playground were began in 2020 with expectations the project will be installed in 2021.



# Water System 2020 Annual Report

Prepared by David Stewart

Public Works Superintendent

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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 Whut'en 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 7<sup>th</sup> 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 2020, 216,465 cubic meters of water to its users which is down from last year's consumption of 228,247 cubic meters.

## **QUALIFICATION OF STAFF:**

During the year 2020, the District of Fort St. James employed three 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 2020 there were a total of 50 samples collected at 5 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 District of Fort St. James completed phase 5 of our SCADA network (supervisory control and data acquisition) moving to phase 6 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).
- 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)996-7161.

## Economic Development



*Economic Development Officer Brooke Eschuk*

Despite the challenges we all faced in 2020, the Economic Development department was able to find success in several different areas. As a result of the permanent curtailment of the Conifex Mill in 2019, the District of Fort St. James worked with the Ministry of Forests, Lands Natural Resources and Rural Development to secure a grant of \$75,000.00. These funds were used to support ex-

millworkers through the Fort St. James bucks' program. Part of the funding allowed for \$55,000.00 to be distributed among four food security groups serving children, families, seniors, and other vulnerable community members. The Economic Development Department was successful in securing a total of \$660,726.00 in grant funding to support community projects, and capacity building. The Economic Development Officer continues to work with funding organizations to secure funding for 2021/2022 projects.

With funding from the Union of BC Municipalities, the District of Fort St. James began working with a consultant to create a senior's action plan. This work was done over the winter to learn about what it is like to be a senior or Elder in the community and how the District of Fort St. James can better serve these residents. Research was completed using the World Health Organization's eight Age Friendly principals including considerations of outdoor buildings and spaces; transportation; housing; social participation; respect and social inclusion; communication and information; employment and volunteering and services and supports. The Municipality was proud to support Connexus Community Resources in their proposal to the BC Housing Community Fund for affordable seniors and elders housing development in Fort St. James. This initiative was over a year in the making and Mayor and Council are proud to have supported the Seniors and Elders Housing Project through the process. The project had letters of support from the Primary Care Society, the Fort St. James Physicians Association, the Senior Citizens Housing Society, Tl'azt'en First Nation, Takla First Nation and Nak'azdli Whut'en, MP Taylor Bachrach as well as MLA John Rustad.

In the fall, the department began working with engineers to make replace the ice plant in the Fort Forum Arena. The new plant will be much more reliable in the old one while decreasing the carbon footprint of the District of Fort St. James. The existing Ice Plant is one of the oldest in the province, installed in the mid-late 1960's. We are looking forward to skating in the fall and winter season. The Fort St. James Tourism Committee began working on developing a Strategic Plan for tourism in Fort St. James over the next five years.

## PROTECTIVE SERVICES



*Fire Chief Ryan McVey*

### *FIRE DEPARTMENT*

As with the rest of the world, 2020 and the Global Covid Pandemic brought a change to how the Fort St. James Volunteer Fire Department functioned in all aspects. Because of restrictions and social distancing, the Fire Department had to adapt to new ways of emergency response, weekly training, and community events.

Fire Protection Area	Number of Incidents
District of Fort St. James	43
Nak'azdli Reserve	9
Regional District of Bulkley Nechako Area "C" Fire Protection Area	15
Regional District of Bulkley Nechako Luck Bay Fire Protection Area	5
Area "C" Road Rescue Extrication	26
<b>Total</b>	<b>98</b>

Short- and long-range planning is accomplished in consultation and with oversight of the CAO to meet the vision and objectives expressed by Mayor and Council. There are many additional regulations and standards which must be met by the fire service that guide and regulate the fire department in delivering an effective and consistent emergency service to our community. There were 98 incidents in 2020 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. 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.

- Membership of the fire department stood at 19 firefighters at the close of 2020.
- Eight firefighters and one Fire Chief tendered leave or resigned in 2020. Resignations were due to a change in work location, lack of available time as well as focusing on their full-time employment in Fort St. James.
- Total of 46 regular training sessions, plus 6 special training events held totaling 1,625 hours for the year, including:
  - Exterior Operations recruit training program.
  - NFPA 1001 FF I&II Standard for Professional Firefighter Qualifications
  - Auto Extrication & Vehicle Rescue
  - Surface Ice Rescue
- Firefighters recorded 3,013.6 hours in 2020 including:
  - Emergency Fire & Rescue calls
  - Thursday evening practice sessions
  - New member recruit classes
  - Live Fire training weekends
  - Driver Operator training sessions

#### *FIRE TRAINING CENTRE*

- Facility used for hands on training members and maintenance training for NFPA 1001 firefighter qualifications.



## BYLAW ENFORCEMENT

- Bylaw Enforcement received and responded to approximately 7 complaints related to unsightly properties bylaw, 9 complaints related to animal control bylaw, and 2 complaints related to traffic and parking bylaw.

## ACCOUNTABILITY

The Fire Department conducts all fire, and rescue operations under the guidance of our operating guidelines (OG's) and a variety of legislation and regulations. The Fire Department OG's are a living document which are reviewed periodically and updated to keep pace with current and changing regulations, District Policies, and fire service standards. Additional input is derived from but not limited to the following:

District of Fort St. James:	Fire Department Establishment and Operating Bylaw
Regional District of Bulkley -Nechako:	Fire Protection Agreement, Rural, 1994 and successor agreements
Regional District of Bulkley -Nechako:	Fire Protection Agreement, Rural, 2005 and successor agreements
Work Safe BC	Part 31 - Firefighting
Work Safe BC	Part 11 - Fall Protection
Work Safe BC	Part 8 - Buoyancy Equipment
Fire Services Act	(RSBC 1996), and successor legislation
Fire Underwriters Survey (FUS)	2008 FUS Survey, 2014 FUS Review
Wildfire Act	(SBC 2004) and successor legislation
Wildfire Regulation	includes amendments up to B.C. Reg. 143/2019, June 24, 2019
Office of the Fire Commissioner of BC	(BC Fire Service Minimum Training Standards Playbook)
Motor Vehicle Act	Section 122 - operation of emergency vehicles
NFPA	(National Fire Protection Association)
BCAS	(British Columbia Ambulance Service)
BCEHS	(British Columbia Emergency Health Service)

EMBC	(Emergency Management British Columbia)
BCMSA	(British Columbia Municipal Safety Authority)
OH&S	(Occupational Health & Safety)
BC Fire Code	(Current edition)

### ANIMAL CONTROL

During 2020, Nahounli Kennels and Upland continued to provide animal control services for the District of Fort St. James.

## Legislative Services



*Corporate Officer Luke Charlton*

The following Bylaws were implemented during the 2020 Year:

Bylaw Name	Bylaw Number	Purpose
Zoning Bylaw Amendment	1017	A bylaw to amend zoning bylaws regarding Secondary and Garden Suites.
Garbage Collection and Disposal Amendment	1018	A bylaw to amend the annual fees for garbage collection.
Water Connection and Regulation Amendment	1019	A bylaw to amend the annual fees for water user rates.
Sewer Connection and Regulation Amendment	1020	A bylaw to amend the annual fees for sewer system user rates.

Bylaw Enforcement Officer Appointment	1021	A bylaw to establish which appointed officers within the municipality have the authority to enforce bylaws.
Financial Plan	1022	A bylaw to establish the financial plan for the next 5 years.
Tax Rates Bylaw	1023	A bylaw to establish the tax rates for 2020.
Permissive tax Exemption	1025	A bylaw to establish the permissive tax exemptions for 2021.



## COUNCIL'S VISION AND GOALS FOR 2018-2022

During 2019 Council Adopted their strategic Plan to support the implementation of their vision for the future of Fort St. James. This Strategic Plan will guide the actions of administration and influence the decisions of Council.

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

### Offering the Core Services Citizens Need

Promoting a healthy and safe community which provides the social services and infrastructure citizens need.

- Address Tap Water Issues
- Maintain Existing Sidewalks
- Extend Sewer & Water on Stones Bay

### Improving Livability and Resident Attraction

Improving Our community's appearance and amenities to match the exquisite natural environment offering great experiences.

- Acquire more Residential Land
- Enhance Local Parks
- Support Age-Friendly Infrastructure

### Promoting and Expanding Tourism

Finding new ways to explore Fort St. James and stimulate the growth of business.

- Lakeshore Waterfront Trail
- Provide Small Watercraft Rentals
- Expand and beautify Cottonwood Park

### Foster Community Engagement and Partnership

Building relationships inside and outside of our community to recognize a diverse set of needs.

- Build Relationships with First Nations
- Create a beautification incentive
- Develop Regional Partnerships

### Attracting New Business and Investment

Investigate investment opportunities designed to stimulate economic growth, expand current businesses, and promote entrepreneurship.

- Develop and Improve local connectivity
- Attract Value-added product manufacturers
- Promote and Partner with Local Artisans

## 2020 Adopted Priorities

Council adopted eight priorities in 2020 to narrow their focus and highlight what goals and action items will assist in fulfilling their vision.

### Building a Relationship with Staff

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

### Build a Relationship with Local First Nations

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

### Promote and Develop Forestry and Industry

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

### Invest in an Arena Chiller and Upgrades

- Apply and Secure Funding

### Invest in Water, Sewer, and Sidewalks

- Increase Capital reserves
- Explore Partnering Agreements

### Official Community Plan Redevelopment

- Review Zoning Bylaw
- Review Relevant Policies

### Community Development

- Promote Tourism
- Build Reserve Funds

### Diversification

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

This year the District of Fort St. James continued to advance its strategic goals and defined by Mayor and Council though the implementation of some has been affected by COVID-19 steps forward continued to be made.

### Building a Relationship with Staff

In 2020 the District of Fort St. James ratified a new Collective Agreement with CUPE Local 4951-02. We welcome the participation of our new partners and look forward to continuing to improve District services while working towards the betterment of our community together. The District of Fort St. James also welcomes five new management employees charged with implementing the vision of Mayor and Council. During the year a number of events were held to improve the existing relationship between Staff and Council



### Build a Relationship with Local First Nations

While many things have changed in 2020, the District of Fort St. James' commitment to our local First Nations partners remains the same. In 2020 we continued to work towards improving our relationship and working collaboratively on a number of infrastructure improvements for the betterment of our communities. Though Mayor and Council and Chief and Council were unable to meet in person due to Covid-19 electronic meetings presented new opportunities to engage and meet with one another.

### Promote and Develop Forestry and Industry

The District of Fort St. James continued to support forest workers affected by the mill closure in 2019 and prioritized collaboration with Hampton Lumber for the construction of a new right sized mill in Fort St. James. Mayor and Council also met with Minister Doug Donaldson to communicate the importance of the forest sector in Fort St. James and Council's goals for provincial forest policy. During UBCM the forest industry in our community was raised with the ministers responsible and premier of British Columbia.

### Invest in an Arena Chiller and Upgrades

During 2020 Mayor and Council began engineering work for the construction of a new Arena chiller and applied for a grant to improve the facility. Upgrades are expected to begin in 2021.

### Invest in Water, Sewer, and Sidewalks

Investments in water and sewer are a priority that has been furthered in partnership with the Nak'azdli Whut'en First Nations. Mayor and Council and Chief and Council continue to work together to implement new and exciting improvements to these critical services. Mayor and Council invested \$15,000 into sidewalks improvement in Fort St. James while invest a total of \$220,000 to the improvement of roads through paving and patching activities.

### Official Community Plan Redevelopment

This priority has been delayed until 2021 as restrictions limited the ability of the District of Fort St. James to undertake effective consultation efforts with community members to redevelop the Official Community Plan.

### Community Development

Community Development continues to be an essential goal of Mayor and Council. In 2020 opportunities to gather and make improvements to our community were limited.

### Diversification

Diversification continues to be a priority of the District of Fort St. James. Though economic diversification is driven by the private sector the District of Fort St. James can support diversification by working with private sector organizations, senior levels of government, and community organizations. In addition, Covid-19 impacted the District of Fort St. James ability to meet with potential business owners or undertake other business attraction activities. During 2020 a number of business retention activities were undertaken by the District of fort St. James to support the existing diverse business already operating in the District of Fort St. James.



## PERMISSIVE AND REVITALIZATION PROPERTY TAX EXEMPTIONS

Roll Number	PID	Description	Total Tax Exemption
<b>Exemptions for Public Worship</b>			
12010	012-616-486 & 012-616-494	222 2nd Ave W. - United Church of Canada	\$ 647.57
24100	012-637-505 & 012-640-026	285 2nd Ave W. - Pentecostal Assemblies of Canada	\$ 1,127.59
36500	012-352-268	271 Stuart Dr. W. - Anglican Synod Diocese Caledonia	\$ 848.22
230031	011-546-468	603 Dogwood St. - Congregation of Jehovah Witnesses of Fort St. James	\$ 369.81
230435	011-515-643	720 4th Ave W. - Evangelical Free Church	\$ 842.56
600180	007-747-497	400 Ash St. E. - Sahib Jorawar Sikh Temple	\$ 647.57
<b>Exemptions for Athletic or Service Clubs</b>			
563200	015-173-682	2704 Stones Bay Rd. - Stuart Lake Golf Course	\$ 647.57
181016	014-510-634	Fort St. James Curling Club, Portion of District Lot 1267 Range 5 Coast District Plan PRP12398	\$ 1,127.59
<b>Charitable or Philanthropic Exemptions</b>			
23001	012-614-181	Music Makers of Fort St. James: All of Lot 6 Block 2 District Lot 110 Range 5 Coast District Plan PRP1691	\$ 533.41
161002	012-266-957	Stuart Lake Seniors Association: All of Lot 1 Block O District Lot 110 Range 5 Coast District Plan PRP3304,	\$ 371.79
179752	011-654-856 & 044-654-911 & 011-654-945	BC Building Corp & District of Fort St. James, leased by Community Arts Council. District Lot 111 Range 5 Coastal District Plan PRP4084	\$ 2,514.64

### Revitalization Tax Exemptions

The District of Fort St. James had one Revitalization Tax Exemption in place in 2020.

Roll Number	PID	Description	Total Tax Exemption
582025	028-808-177	Fort Green Energy General Partner Ltd.	\$277,490

## COVID-19 RECAP

January 28, 2020: The first presumptive positive case of COVID-19 is announced in B.C.

March 5, 2020: The first case of community transmission of COVID-19 not linked to travel is announced in the province.

March 8, 2020: Canada's first death related to COVID-19 is recorded in B.C.

March 12, 2020: B.C.'s health officials discourage all non-essential travel outside of B.C. and announce a two-week self-isolation period for anyone arriving internationally.

March 16, 2020: Health officials ban all events with more than 50 people in an effort to curb the spread of COVID-19

March 17, 2020: All public schools are temporarily closed in the province following March break.

March 18, 2020: B.C. declares a provincial state of emergency over the COVID-19 pandemic.

March 20, 2020: Dr. Bonnie Henry orders the closure of all dine-in establishments, with takeout and delivery options still allowed. Playgrounds are also ordered to close.

March 21, 2020: All "personal service" establishments are ordered to close in B.C. including salons and spas.

April 17, 2020: Progress made on flattening the curve.

May 19, 2020: B.C. announces it is moving to Phase 2 of its restart plan, allowing all stores, salons, restaurants, libraries, museums, child-care facilities and parks to reopen. Medical services like physiotherapy, dentistry and massage therapy are allowed to resume.

June 1, 2020: Schools reopen for in-class instruction, with students allowed to return voluntarily for the final weeks of class under new COVID-19 protocols.

June 24, 2020: B.C. enters Phase 3 of its restart plan, allowing non-essential travel throughout the province.

August 21, 2020: Stronger enforcement begins. Fines of up to \$2000 can be issued by police and other law enforcement.

September 10, 2020: Schools re-open.

October 19, 2020: Dr. Bonnie Henry says the province is in its second wave of the pandemic as cases rise dramatically.

October 26, 2020: A new provincial health officer order is put in place, limiting gatherings in private homes to no more than your immediate household, plus six others.

November 7, 2020: Social gatherings with people outside households are prohibited, many physical activities are limited, and some travel is restricted.

November 10, 2020: Fort St. James receives \$666,000 through provincial Safe Restart Grant Program aimed at COVID relief.

November 19, 2020: B.C.'s health officials announce another extension of public health orders, banning gatherings through the holiday season.

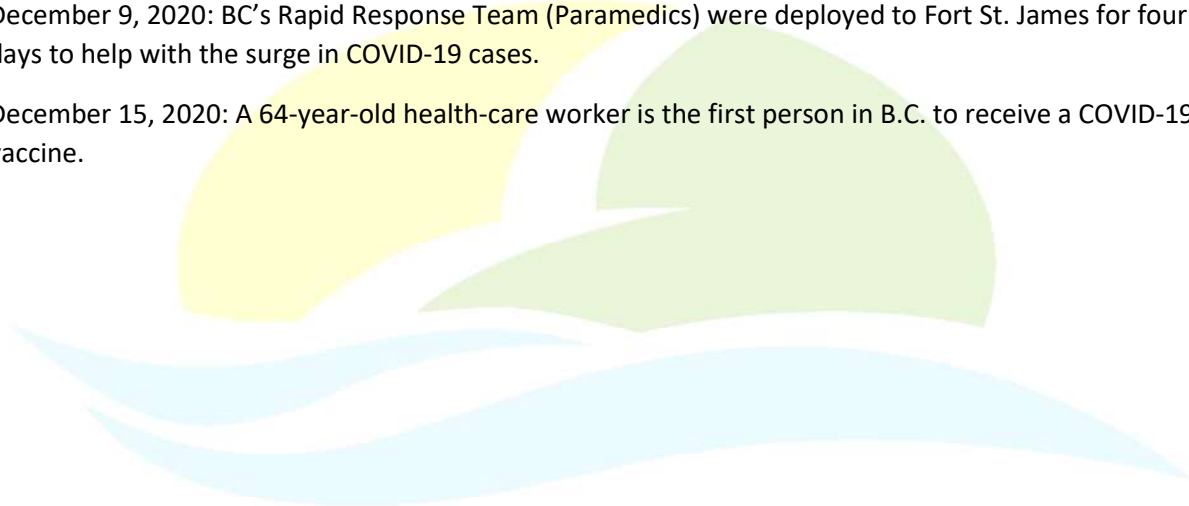
November 27, 2020: Masks become mandatory in all public spaces.

December 7, 2020: Provincial Restrictions are extended to January 8, 2021.

December 9, 2020: The first COVID-19 vaccine, from Pfizer-BioNTech, is approved for use in Canada.

December 9, 2020: BC's Rapid Response Team (Paramedics) were deployed to Fort St. James for four days to help with the surge in COVID-19 cases.

December 15, 2020: A 64-year-old health-care worker is the first person in B.C. to receive a COVID-19 vaccine.





Document communiqué en vertu de l'Accès à l'information

***Financial Information Act***  
**Financial Information Regulation (FIR), Schedule 1**

**Statement of Financial Information (SOFI)**  
**Index to FIR Schedule 1 and the Checklist**

**Page 1: Corporation Information**

**Ministry Information**

**General: Section One**

- 1(1)(a) Statement of assets and liabilities
- 1(1)(b) Operational statement
- 1(1)(c) Schedule of debts
- 1(1)(d) Schedule of guarantee and indemnity agreements
- 1(1)(e) Schedule of employee remuneration and expenses
- 1(1)(f) Schedule of suppliers of goods and services
- 1(2) [Explanatory information for reference]
- 1(3) Statements prepared on a consolidated basis or for each fund
- 1(4) & (5) Notes to the statements and schedules in section 1(1)

**Page 2: Statement of Assets & Liabilities: Section Two**

- 2 Balance sheet
- Changes in equity and surplus or deficit

**Operational Statement: Section Three**

- 3(1) Statement of Income / Statement of Revenue and Expenditures
- Statement of Changes in Financial Position
- 3(2) & (3) Omission of Statement of Changes in Financial Position, with explanation
- 3(4) Requirement for community colleges, school districts and municipalities

**Statement of Debts: Section Four**

- 4(1)(a) & 4(2) List and detail the schedule of long-term debts
- 4(1)(b) Identify debts covered by sinking funds / reserves
- 4(3) & (4) Omission of schedule, with explanation

**Page 3: Schedule of Guarantee and Indemnity Agreements: Section Five**

- 5(1) List agreements under the Guarantees and Indemnities Regulation
- 5(2) State the entities and amounts involved
- 5(3) & (4) Omission of schedule, with explanation

**Page 3 & 4: Schedule of Remuneration and Expenses: Section Six**

- 6(1) [Definitions for reference]
- 6(2)(a) List remuneration / expenses for each elected official, member of board, Cabinet appointees
- 6(2)(b) List each employee with remuneration exceeding \$75,000, plus expenses
- 6(2)(c) Consolidated total for all employees with remuneration of \$75,000 or less
- 6(2)(d) Reconcile difference in total remuneration above with operational statement
- 6(3) Exclude personal information other than as required

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- 6(2)(d) Reconcile difference in total remuneration above with operational statement
- 6(3) Exclude personal information other than as required

# Financial Information Regulation, Schedule 1

## Checklist – Statement of Financial Information (SOFI)

### For the Corporation:

Corporate Name: District of Fort St. James Contact Name: Rachelle Willick  
 Fiscal Year End: 2020 Phone Number: (250) 996-8233  
 Date Submitted: \_\_\_\_\_ E-mail: rachelle@fortstjames.ca

### For the Ministry:

Ministry Name: \_\_\_\_\_ Reviewer: \_\_\_\_\_  
 Date Received: \_\_\_\_\_ Deficiencies: Yes ☐ No ☐  
 Date Reviewed: \_\_\_\_\_ Deficiencies Addressed: Yes ☐ No ☐  
 Approved (SFO): \_\_\_\_\_ Further Action Taken: \_\_\_\_\_

Distribution: Legislative Library ☐ Ministry Retention ☐

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>General</b>					
1 (1) (a)	Statement of assets and liabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (c)	Schedule of debts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (e)	Schedule of employee remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (f)	Schedule of suppliers of goods and services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed above	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Statement of Assets &amp; Liabilities</b>					
2	<ul style="list-style-type: none"> <li>A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and</li> <li>Show changes in equity and surplus or deficit due to operations</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Operational Statement</b>					
3 (1)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: <ul style="list-style-type: none"> <li>a Statement of Income or Statement of Revenue and Expenditures, and</li> <li>a Statement of Changes in Financial Position</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 (2) 3 (3)	<ul style="list-style-type: none"> <li>The Statement of Changes in Financial Position may be omitted if it provides no additional information</li> <li>The omission must be explained in the notes</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Schedule of Debts</b>					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4 (3) 4 (4)	<ul style="list-style-type: none"> <li>The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information</li> <li>The omission must be explained in a note to the schedule</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Schedule of Guarantee and Indemnity Agreements</b>					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (2)	State the entities involved, and the specific amount involved if known	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (3) 5 (4)	<ul style="list-style-type: none"> <li>The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information</li> <li>The omission must be explained in a note to the schedule</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Schedule of Remuneration and Expenses</b> (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Schedule of Remuneration and Expenses</b> (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> <li>the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and</li> <li>the range of equivalent months' compensation for them</li> </ul> (see Guidance Package for suggested format)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Schedule of Suppliers of Goods or Services</b> (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
<b>Inactive Corporations</b>					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Approval of Financial Information</b>					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at <a href="http://www.gov.bc.ca/cas/popt/">http://www.gov.bc.ca/cas/popt/</a> )	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**4 (1A) and 4 (2)**

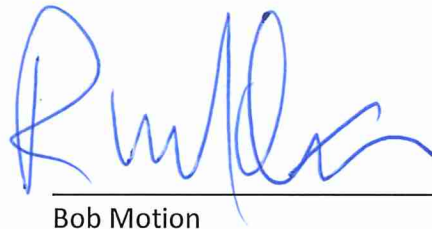
**Schedule of Long Term Debt  
for the Year 2020**

Schedules of debts are included under Note 6 in the District of Fort St. James Financial Statements as of December 31, 2020.



Rachelle Willick  
Chief Financial Officer

Date: June 8/21



Bob Motion  
Mayor

Date: June 8/21

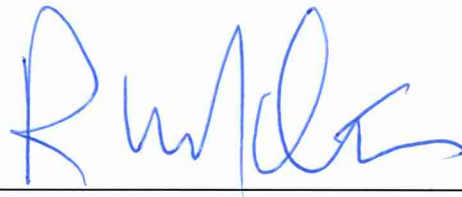
**5(1)                      Schedule of Guarantee and Indemnity Agreements  
for the Year 2020**

The District of Fort St. James has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.



Rachelle Willick  
Chief Financial Officer

Date: June 8/21



Bob Motion  
Mayor

Date: June 8/21

**Schedule of Employee Remuneration  
for the Year 2020**

Prepared under the Financial Information Regulation, Schedule 1, Section 6(2)(a)

<b>COUNCIL</b>				
Name	Position	Stipend	Expenses <sup>2</sup>	Total
Gingrich, Corey	Councillor	\$ 8,397.58	\$ 1,132.17	\$ 9,529.75
Greenaway, Judy	Councillor	\$ 11,452.58	1,956.53	\$ 13,409.11
Howell, Jennifer	Councillor	\$ 12,092.58	1,830.06	\$ 13,922.64
Motion, Bob	Mayor	\$ 3,059.10	300.00	\$ 3,359.10
Playfair, Beverly	Mayor	\$ 4,489.04	2,537.46	\$ 7,026.50
Stent, Paul	Councillor	\$ 10,452.58	893.37	\$ 11,345.95
<b>TOTAL</b>		<b>\$ 49,943.46</b>	<b>\$ 8,649.59</b>	<b>\$ 58,593.05</b>

Prepared under the Financial Information Regulation, Schedule 1, Section 6(2)(b)

<b>Employees (Greater than \$75,000)</b>				
Name	Position	Remuneration <sup>1</sup>	Expenses <sup>2</sup>	Total
Claughton, Richard	Operator	\$ 80,260.27	\$ -	\$ 80,260.27
Derousie, Steve	Fire Chief	\$ 81,753.48	\$ 425.00	\$ 82,178.48
Greenway, Chris	Mechanic	\$ 91,243.72	\$ 60.00	\$ 91,303.72
Hassman, Mike	Operator	\$ 83,115.29	1,500.00	\$ 84,615.29
Kosmich, Peter	Foreman	\$ 92,940.51	496.00	\$ 93,436.51
Legebokoff, Ryan	Operator	\$ 77,558.30	-	\$ 77,558.30
Pacheco, Tony	Arena Manager	\$ 84,957.78	-	\$ 84,957.78
Schroeter, David	Chief Administrator Officer	\$ 92,941.13	5,155.56	\$ 98,096.69
Stewart, Dave	Pulic Works Superintendent	\$ 92,735.08	1,122.85	\$ 93,857.93
<b>TOTAL</b>		<b>\$ 777,505.56</b>	<b>\$ 8,759.41</b>	<b>\$ 786,264.97</b>

Prepared under the Financial Information Regulation, Schedule 1, Section 6(2)(c)

<b>Total Employees (Less than \$75,000)</b>				
Name		Remuneration <sup>1</sup>	Expenses <sup>2</sup>	Total
Employees		\$ 803,458.04	\$ 15,304.34	\$ 818,762.38

<b>GRAND TOTAL EMPLOYEES</b>	<b>\$ 1,630,907.06</b>	<b>\$ 32,713.34</b>	<b>\$ 1,663,620.40</b>
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<sup>1</sup> Rumuneration includes base salary, overtime, vacation & sick pay and taxable benefits

<sup>2</sup> Expenses include travel, training, conferences, memberships and cell phones,

Prepared under the Financial Informaiton Regulation, Schedule 1, Section 6(2)(d)

There is no reconciliation. Employee remuneration is based on annual T4 reporting , therefore the numbers are not in the same format as the financial statements.

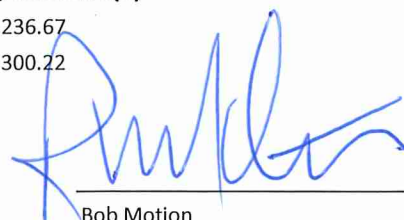
Prepared under the Financial Informaiton Regulation, Schedule 1, Section 6(6)

2020 Employer portion of Canada Pension Plan	\$ 60,236.67
2020 Employer portion of Employment Insurance	\$ 26,300.22

  
Rachelle Willick

Chief Financial Officer

Date: June 8/21

  
Bob Motion

Mayor

Date: June 8/21



**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 2020.

**This agreement represents 6 months Compensation\***

\*"Compensation" means determined based on Salary, Health and Pension benefits.

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



Rachelle Willick

Chief Financial Officer

Date: June 8/21



Bob Motion

Mayor

Date: June 8/21

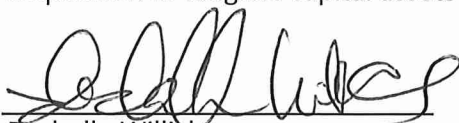
## Public Bodies Report for the Year 2020

BC ASSESSMENT AUTHORITY	27,420.69
BC HYDRO	217,253.41
BESWICK HILDEBRANDT LUND CPA	26,722.50
BLACK PRESS GROUP LTD.	27,039.37
BNK AUTOMOTIVE LTD.	26,980.69
FORT ST. JAMES CHAMBER OF COMMERCE	33,165.00
FOUR RIVERS CO-OPERATIVE	69,520.96
ICBC	44,368.00
ICI ELECTRICAL ENGINEERING	150,532.73
LIDSTONE & COMPANY	78,406.34
MINISTER OF FINANCE - EHT	30,731.02
MINISTER OF FINANCE - SCHOOL TAX	352,807.57
MUNICIPAL FINANCE AUTHORITY OF B.C.	56,205.15
MUNICIPAL INSURANCE ASSOCIATION	86,879.00
MUNICIPAL PENSION PLAN	216,130.27
NORTHERN LITES TECHNOLOGY LTD.	58,658.88
NORTHLAND AUTOMOTIVE & INDUSTRIAL	38,766.79
NORTHLANDS WATER & SEWER SUPPLIES LTD.	27,008.80
PACIFIC NORTHERN GAS LTD.	43,184.43
PEACE RIVER PROJECTS	110,523.00
R.D. OF FRASER-FORT GEORGE	40,225.60
RECEIVER GENERAL	461,812.49
REGIONAL DISTRICT OF BULKLEY-NECHAKO	513,666.27
ROADKING ASPHALT & AGGREGATE INC	90,212.85
ROYAL BANK VISA	40,452.46
STANTEC CONSULTING LTD.	53,895.25
STUART - NECHAKO REGIONAL HOSPITAL	433,511.00
SUN LIFE FINANCIAL	97,662.04
YETI REFRIGERATION INC.	80,416.61

<b>7(1)(a) Payments Made (Vendors Over \$25000)</b>	<b>3,534,159.17</b>
<b>7(1)(b) Miscellaneous Payments (\$25000 and Under)</b>	<b>879,885.87</b>
<b>TOTAL Payments</b>	<b>4,414,045.04</b>

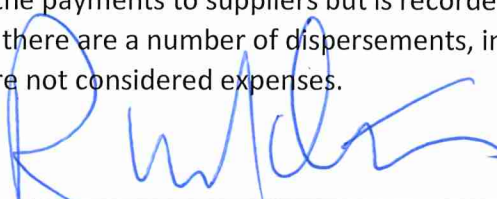
**7(1)(c)**

The District prepares the Schedule of Suppliers of Goods and Services based on actual disbursements through the accounts payable system, which is on a cash basis. This figure, therefore, will differ significantly from the expenses reported on an accrual basis in the financial statements. In addition, GST is included in the payments to suppliers but is recorded net of the rebate in the financial statements. As well, there are a number of disbursements, including the acquisition of tangible capital assets that are not considered expenses.



Rachelle Willick,  
Chief Financial Officer

Date: June 8/21



Bob Motion  
Mayor

Date: June 8/21



**Statement of Financial Information Report**  
**2020 Schedule of Grants-in-aid**

Community Arts Council of Fort St. James	4,000
Community Arts Council of Fort St. James	5,000
Connexus Community Services Society	15,000
Window Box - Festival of Trees	107
Fort St. James Public Library	2,520
Fort St. James Toy & Food Drive	2,000
Jordan Marshall Tournament	1,100
Lakeside Community Garden	2,000
Ulh'goh Bi'you Native Friendship Center	1,745

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<b>TOTAL Payments</b>	<b>33,472</b>
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A handwritten signature in black ink, appearing to read "Rachelle Willick", written over a horizontal line.

Rachelle Willick  
Chief Financial Officer  
Date: June 8/21

A handwritten signature in blue ink, appearing to read "Bob Motion", written over a horizontal line.

Bob Motion  
Mayor  
Date: June 8/21

# **DISTRICT OF FORT ST. JAMES**

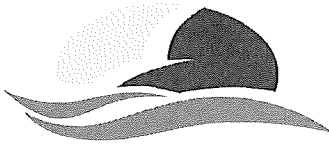
**Financial Statements**

**December 31, 2020**

## INDEX TO THE FINANCIAL STATEMENTS

	Page
<b>Management's Report</b>	2
<b>Independent Auditors' Report</b>	3 - 5
<b>Financial Statements:</b>	
- Statement of Financial Position	6
- Statement of Operations	7
- Statement of Change in Net Financial Assets	8
- Statement of Cash Flow	9
- Notes to the Financial Statements	10 - 24
<b>Schedules:</b>	
- Schedule 1 - Grants	25
- Schedule 2 - General Departmental Expenditures	26 - 27
- Schedule 3 - Tangible Capital Assets	28
- Schedule 4 – Expense by Object	29





## OFFICE OF ADMINISTRATION

### MANAGEMENT REPORT For the year ended December 31, 2020

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. A summary of the significant accounting policies is described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

Mayor and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. Mayor and Council reviews external audited financial statements yearly. Mayor and Council also discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The external auditors, Beswick Hildebrand Lund, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of the District and meet when required. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the financial statements.

On behalf of the District of Fort St. James,

Rachelle Willick  
Chief Financial Officer

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of District of Fort St. James

### Opinion

We have audited the financial statements of District of Fort St. James (the Entity), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2020, and the results of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standard.

### Basis for Opinion

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

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

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

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

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

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#### Partners

Allison Beswick CPA, CA  
Norm Hildebrandt CPA, CA  
Robin Lund CPA, CGA

Dane Soares CPA  
Taylor Turkington CPA

Beswick Hildebrandt Lund CPA  
556 North Nechako Road, Suite 10,  
Prince George BC, Canada V2K 1A1  
T: +1 250 564 2515, F: +1 250 562 8722

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

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

As part of 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 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



CHARTERED PROFESSIONAL ACCOUNTANTS

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.

*Beswick Hildebrandt Lund*

Chartered Professional Accountants

Prince George, British Columbia

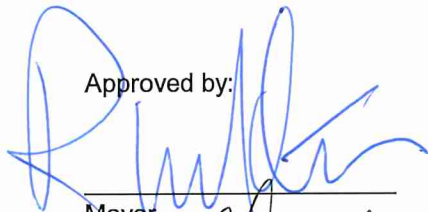
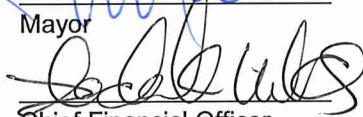
June 8, 2021

**DISTRICT OF FORT ST. JAMES**  
**STATEMENT OF FINANCIAL POSITION**

**December 31, 2020**

	<u>2020</u>	<u>2019</u>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 10,817,584	\$ 8,303,816
Accounts receivable (Note 7)	2,206,511	1,507,988
MFA Deposit	<u>4,268</u>	<u>4,268</u>
	<u>13,028,363</u>	<u>9,816,072</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	451,870	521,453
Deferred revenue (Note 3)	596,369	381,940
Long term debt (Note 6)	<u>297,861</u>	<u>369,704</u>
	<u>1,346,100</u>	<u>1,273,097</u>
<b>NET FINANCIAL ASSETS</b>	<u>11,682,263</u>	<u>8,542,975</u>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	41,644	60,008
Tangible capital assets (Schedule 3)	<u>24,285,741</u>	<u>24,552,208</u>
	<u>24,327,385</u>	<u>24,612,216</u>
<b>ACCUMULATED SURPLUS (Note 12)</b>	<u><u>\$ 36,009,648</u></u>	<u><u>\$ 33,155,191</u></u>

**CONTINGENT LIABILITIES (Note 4)**

Approved by:   
 Mayor   
 Chief Financial Officer

**DISTRICT OF FORT ST. JAMES**

**STATEMENT OF OPERATIONS**

**For the year ended December 31, 2020**

	<b>2020</b>		<b>2019</b>
	<u><b>Budget</b></u>	<u><b>Actual</b></u>	<u><b>Actual</b></u>
	<b>(Note 8)</b>		
<b>REVENUE</b>			
Taxation (Note 2)	\$ 2,481,772	\$ 2,405,842	\$ 2,011,522
Community forest	300,000	462,986	1,178,256
Grants (Schedule 1)	3,317,337	2,856,491	4,154,464
User charges	684,329	686,286	621,484
Sale of services	289,496	248,394	279,533
Grants in lieu of taxes	232,105	207,424	200,278
Miscellaneous	170,056	119,786	90,072
Frontage tax	68,000	68,998	68,940
Interest and investment income	47,040	284,228	342,564
Gain (loss) on sale of tangible capital assets	25,000	-	21,681
	<u>7,615,135</u>	<u>7,340,435</u>	<u>8,968,794</u>
<b>EXPENDITURES</b>			
General (Schedule 2)	3,936,353	3,979,560	4,128,574
Water system	326,651	223,100	218,227
Sewer system	369,576	283,318	294,456
	<u>4,632,580</u>	<u>4,485,978</u>	<u>4,641,257</u>
<b>TOTAL EXPENDITURES (Schedule 4)</b>	<u>4,632,580</u>	<u>4,485,978</u>	<u>4,641,257</u>
<b>ANNUAL SURPLUS</b>	<u>\$ 2,982,555</u>	2,854,457	4,327,537
<b>ACCUMULATED SURPLUS AT BEGINNING OF THE YEAR</b>		<u>33,155,191</u>	<u>28,827,654</u>
<b>ACCUMULATED SURPLUS AT END OF THE YEAR</b>		<u>\$ 36,009,648</u>	<u>\$ 33,155,191</u>

See notes to the consolidated financial statements



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

For the year ended December 31, 2020

	<b>2020</b>		<b>2019</b>
	<u><b>Budget</b></u> <u><b>(Note 8)</b></u>	<u><b>Actual</b></u>	<u><b>Actual</b></u>
<b>ANNUAL SURPLUS</b>	\$ 2,982,555	\$ 2,854,457	\$ 4,327,537
Acquisition of tangible capital assets	(1,981,550)	(654,268)	(463,737)
Amortization of tangible capital assets	-	920,737	913,768
Proceeds on tangible capital asset sales	-	-	22,281
(Gain) Loss on tangible capital asset sales	(25,000)	-	(21,681)
Acquisition of prepaid expenses, net	-	18,362	71,372
<b>CHANGE IN NET FINANCIAL ASSETS</b>	976,005	3,139,288	4,849,540
<b>NET FINANCIAL ASSETS</b>			
AT BEGINNING OF THE YEAR	<u>8,542,975</u>	<u>8,542,975</u>	<u>3,693,435</u>
<b>NET FINANCIAL ASSETS</b>			
AT END OF THE YEAR	<u>\$ 9,518,980</u>	<u>\$ 11,682,263</u>	<u>\$ 8,542,975</u>

See notes to the consolidated financial statements

**DISTRICT OF FORT ST. JAMES**

**STATEMENT OF CASH FLOW**

**For the year ended December 31, 2020**

	<u>2020</u>	<u>2019</u>
<b>OPERATING ACTIVITIES</b>		
Cash received from taxation and government agencies	\$ 6,590,475	\$ 9,442,560
Cash paid to employees and suppliers	(3,591,502)	(3,849,836)
Interest paid	(43,322)	(15,683)
Interest received	284,228	346,268
	<u>3,239,879</u>	<u>5,923,309</u>
<b>CAPITAL ACTIVITIES</b>		
Repayment of long term debt	(71,843)	(94,181)
MFA Deposits	-	(4,268)
	<u>(71,843)</u>	<u>(98,449)</u>
<b>FINANCING ACTIVITIES</b>		
Proceeds on sale of tangible capital assets	-	22,281
Acquisition of tangible capital assets	(654,268)	(463,737)
	<u>(654,268)</u>	<u>(441,456)</u>
<b>INCREASE IN CASH DURING THE YEAR</b>	<b>2,513,768</b>	<b>5,383,404</b>
<b>CASH AT BEGINNING OF THE YEAR</b>	<u><b>8,303,816</b></u>	<u><b>2,920,412</b></u>
<b>CASH AT END OF THE YEAR</b>	<u><u><b>\$ 10,817,584</b></u></u>	<u><u><b>\$ 8,303,816</b></u></u>

See notes to the consolidated financial statements

**DISTRICT OF FORT ST. JAMES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES**

Basis of Presentation

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

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 utilities, 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 or 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, 2020**

**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 relates 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, 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES, continued**

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 account, 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, 2020

**2. TAXATION**

	<u>2020</u>		<u>2019</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
General municipal purposes	\$ 2,481,772	\$ 2,405,842	\$ 2,011,548
Collection for other governments:			
School District No. 91	945,485	829,805	903,426
Regional District	433,181	432,197	424,662
Northern Interior Regional Hospital District	445,046	433,511	436,321
Police taxes	107,734	107,817	102,276
BC Assessment Authority	29,337	27,230	26,812
Municipal Finance Authority	65	64	64
	4,442,620	4,236,466	3,905,109
Less: Disbursements to other governments	1,960,848	1,830,624	1,893,587
Net taxation available for municipal purposes	<u>\$ 2,481,772</u>	<u>\$ 2,405,842</u>	<u>\$ 2,011,522</u>

**3. DEFERRED REVENUE**

	<u>2020</u>	<u>2019</u>
Gas Tax	\$ 347,045	\$ 309,269
Municipal Tax Prepayment	29,266	47,664
Other	210,132	17,180
Province of BC Late Comer Agreement	6,000	6,000
Utilities Prepayment	3,926	1,827
Vancouver Youth Arts Foundation Grant	-	-
	<u>\$ 596,369</u>	<u>\$ 381,940</u>

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.

**DISTRICT OF FORT ST. JAMES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2020**

**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 the 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, 2020, the demand notes total \$10,619 (2019 – \$10,619).

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's 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 trustee 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, 2019, the plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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, 2020**

**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 \$119,560 for employer contributions to the plan in fiscal 2020 (2019 - \$122,277).

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.

**DISTRICT OF FORT ST. JAMES**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2020

**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 Amount	Year of Maturity	Current Rate of Interest	Repayment & Actuarial Earnings	2020		Net Debt Outstanding	
					Principal Repayment		2020	2019
Bylaw 921	304,879	2033	3.15%	(70,628)	(10,238)		224,013	236,968
Bylaw 922	121,952	2028	3.15%	(42,014)	(6,090)		73,848	81,554
Equipment facing loan 0001	257,087	2020	1.22%	(205,905)	(51,182)		-	51,182
	<u>\$ 683,918</u>			<u>\$ (318,547)</u>	<u>\$ (67,510)</u>		<u>\$ 297,861</u>	<u>\$ 369,704</u>

Total principal payments made during 2020 was \$67,510 (2019 - \$94,181). Total interest paid on long-term debts during 2020 was \$14,545 (2019 - \$15,654).

**DISTRICT OF FORT ST. JAMES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2020**

**6. LONG-TERM DEBT, continued**

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

2021	16,329
2022	16,329
2023	16,329
2024	16,329
2025	16,329
Thereafter	<u>100,178</u>
	181,823
Actuarial addition	<u>116,038</u>
	<u><u>\$ 297,861</u></u>

**7. ACCOUNTS RECEIVABLE**

	<u>2020</u>	<u>2019</u>
Taxes receivable	\$ 1,301,849	\$ 1,139,143
Miscellaneous receivables	218,561	104,836
Community forest receivable	462,985	90,889
Utilities receivable	82,762	80,472
Provincial government transfers	90,179	68,425
GST receivable	<u>50,175</u>	<u>24,223</u>
	<u><u>\$ 2,206,511</u></u>	<u><u>\$ 1,507,988</u></u>

**DISTRICT OF FORT ST. JAMES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2020**

**8. BUDGET**

The Financial Plan adopted by the Mayor and Council 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, Bylaw No. 1202, 2020, adopted by the Mayor and Council on May 12, 2020 with adjustments as follows:

	<u><b>2020</b></u>
Budgeted surplus per consolidated statement of operations	\$ 2,982,555
Adjustments:	
Debt re-payments	(70,699)
Transfers to surplus	(12,772)
Transfers to reserves	(2,213,448)
Transfers to capital	(37,050)
Transfers from reserves	1,332,964
Capital asset purchases	<u>(1,981,550)</u>
	<u>(2,982,555)</u>
Budgeted surplus per financial plan	<u><u>\$ -</u></u>

**DISTRICT OF FORT ST. JAMES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2020**

**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, 2020.

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 operations and carries out specific procedures to minimize the risk.

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 \$nil (2019 - \$193) of services was purchased from a company which is controlled by a council member or officer 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.

**DISTRICT OF FORT ST. JAMES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2020

**12. ACCUMULATED SURPLUS**

	<u>2020</u>	<u>2019</u>
<b>Operating Surpluses</b>		
General Fund	\$ 924,675	\$ 802,748
Water Fund	546,517	461,699
Sewer Fund	487,000	365,532
	<u>1,958,192</u>	<u>1,629,979</u>
<b>Reserve Funds</b>		
Fire department (machinery, equipment and capital)	289,040	236,887
Ambulance station	85,336	66,686
Park equipment	20,595	10,442
Public works (machinery and equipment)	315,449	227,521
Land development	358,307	312,022
Indoor pool	15,190	15,077
Arena (equipment and capital)	86,704	81,058
Community forest	3,684,684	3,295,809
General municipal building	20,563	17,410
Roads	23,353	95,439
Sanitation	78,815	66,978
SHS van replacement	43,014	27,694
Sidewalks	3,278	15,198
Airport	11,216	10,132
Search & Rescue	51,040	50,660
Stabilization	550,951	200,348
Northern Capital and Planning	4,534,000	3,386,099
Water	429,850	321,969
Sewer	111,303	158,374
Carbon reducing	9,571	-
Covid Safe Restart	670,997	-
	<u>11,393,256</u>	<u>8,595,803</u>
<b>Investment in Tangible Capital Assets</b>	<u>22,658,200</u>	<u>22,929,409</u>
<b>Accumulated Surplus</b>	<u><u>\$ 36,009,648</u></u>	<u><u>\$ 33,155,191</u></u>

**DISTRICT OF FORT ST. JAMES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2020**

**13. TRUST FUNDS**

	<u>2020</u>	<u>2019</u>
Cemetery care	\$ 38,801	\$ 36,430
CISM team	2,651	2,632
Disaster relief	3,649	3,621
2010 Olympic	<u>334</u>	<u>332</u>
	<u>\$ 45,435</u>	<u>\$ 43,015</u>

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**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2020**

**15. NOTHERN CAPITAL PLANNING GRANT RESERVE**

Northern Capital and Planning funding is provided by the Province of British Columbia. The Northern Capital and Planning funding may be used towards infrastructure and eligible projects include engineering, infrastructure planning, pipes, wells, treatment facilities, building, roads, machinery, equipment, vehicles, and other associated capital that are owned and controlled by the District of Fort St. James. This can also include the cost of land associated with developing the above capital investment.

	<u>2020</u>	<u>2019</u>
Opening balance	\$ 3,386,099	\$ -
Add: Amounts received in the year	1,170,000	3,342,000
Interest earned	33,767	44,099
	<u>1,203,767</u>	<u>3,386,099</u>
Less: Amounts spent in the year	<u>(55,866)</u>	<u>-</u>
Closing balance	<u>\$ 4,534,000</u>	<u>\$ 3,386,099</u>

**16. COVID RESTART GRANT RESERVE**

COVID Restart funding is provided by the Government of Canada. The use of the funding is established by funding agreement between the District and the Union of British Columbia Municipalities. COVID Restart funding may be used towards qualifying expenditures as specified in the funding agreement.

	<u>2020</u>	<u>2019</u>
Opening balance	\$ -	\$ -
Add: Amounts received in the year	666,000	-
Interest earned	4,997	-
	<u>670,997</u>	<u>-</u>
Less: Amounts spent in the year	<u>-</u>	<u>-</u>
Closing balance	<u>\$ 670,997</u>	<u>\$ -</u>

**DISTRICT OF FORT ST. JAMES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2020**

**17. SEGMENT REPORTING**

The District provides a wide range of municipal services. These services have been grouped into related service areas for segment reporting purposes. The various segments are as follows:

**General**

This segment consists of multiple smaller departments that administer services in the District. The General segment is made up of the following departments:

General Government Services

This segment administers services that relate to the legislative function as well as the administrative and financial management of the District.

Environmental Health

This segment administers services including solid and liquid waste management, recycling, invasive plant control and developing the District's Corporate Energy and Emissions Plan.

Recreation and Cultural

This segment administers services that relate to recreational and cultural, activities and organizations within the District.

Protective Services

This segment administers services related to rural fire protection and rescue services, 9-1-1 services, emergency preparedness and support services, and health and safety planning.

Public Works

This segment is comprised of services for street lighting and transportation within the District.

Public Health

This segment provides for the Cemetery and maintenance of the grounds.

**Sewer**

This segment provides services for the collection and treatment of waste water.

**Water**

This segment includes services that provide potable water to the District.

**DISTRICT OF FORT ST. JAMES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2020

**17. SEGMENT REPORTING, continued**

	<u>General</u>	<u>Water</u>	<u>Sewer</u>	<u>2020</u>	<u>2019</u>
<b>Revenue</b>					
Taxation	2,405,842	-	-	<b>\$ 2,405,842</b>	\$ 2,011,522
Community forest	462,986	-	-	<b>462,986</b>	1,178,256
Grants	2,856,491	-	-	<b>2,856,491</b>	4,154,464
User charges	-	323,965	362,322	<b>686,287</b>	621,484
Sale of services	248,394	-	-	<b>248,394</b>	279,533
Grants in lieu of taxes	207,424	-	-	<b>207,424</b>	200,278
Miscellaneous	119,786	-	-	<b>119,786</b>	90,072
Frontage tax	-	34,793	34,204	<b>68,997</b>	68,940
Interest and investment income	284,228	-	-	<b>284,228</b>	342,564
Gain on sale of capital assets	-	-	-	<b>-</b>	21,681
	<u>6,585,151</u>	<u>358,758</u>	<u>396,526</u>	<b><u>7,340,435</u></b>	<u>8,968,794</u>
<b>Expenses</b>					
Wages and benefits	1,850,273	65,964	41,118	<b>1,957,355</b>	2,063,524
Repairs and maintenance	405,688	63,245	97,829	<b>566,762</b>	430,068
Purchased services and supplies	317,539	706	385	<b>318,630</b>	351,781
Utilities and telephone	150,067	13,104	49,709	<b>212,880</b>	213,711
Insurance, fees and dues	140,059	4,561	5,621	<b>150,241</b>	183,868
Professional fees	62,802	-	-	<b>62,802</b>	139,230
Events, projects and grants	98,779	12,746	13,372	<b>124,897</b>	134,743
Office and general	86,049	1,395	2,839	<b>90,283</b>	63,383
Advertising and promotion	33,225	-	-	<b>33,225</b>	49,045
Travel	6,897	-	-	<b>6,897</b>	48,919
Training and development	22,990	2,485	948	<b>26,423</b>	33,365
Interest on long-term debt	14,846	-	-	<b>14,846</b>	15,852
Amortization	790,345	58,895	71,497	<b>920,737</b>	913,768
	<u>3,979,559</u>	<u>223,101</u>	<u>283,318</u>	<b><u>4,485,978</u></b>	<u>4,641,257</u>
<b>Net Revenue</b>	<u><b>\$ 2,605,592</b></u>	<u><b>\$ 135,657</b></u>	<u><b>\$ 113,208</b></u>	<u><b>\$ 2,854,457</b></u>	<u><b>\$ 4,327,537</b></u>

## DISTRICT OF FORT ST. JAMES

Schedule 1

## SCHEDULE OF GRANTS

For the year ended December 31, 2020

	2020		2019
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>OPERATING - PROVINCIAL GOVERNMENT</b>			
GENERAL CURRENT FUND			
Strategic communities investment	\$ 388,600	\$ 395,771	\$ 388,526
Northern Capital & Planning	1,170,000	1,170,000	3,342,000
COVID Restart	-	666,000	-
Gas tax	132,000	86,317	-
Miscellaneous	371,037	129,293	114,114
	<u>2,061,637</u>	<u>2,447,381</u>	<u>3,844,640</u>
<b>OPERATING - FEDERAL GOVERNMENT</b>			
GENERAL CURRENT FUND			
Façade improvements	17,000	536	1,447
Seniors helping seniors	14,500	13,919	3,485
Student employment	3,500	16,352	9,702
Canada Day	3,000	3,200	-
	<u>38,000</u>	<u>34,007</u>	<u>14,634</u>
<b>OPERATING - OTHER</b>			
GENERAL CURRENT FUND			
Regional District - Fire protection	137,000	105,287	129,473
- Arena benefit area	37,500	37,500	37,500
- Other	68,200	76,236	90,467
Other	-	-	11,300
	<u>242,700</u>	<u>219,023</u>	<u>268,740</u>
<b>TOTAL OPERATING GRANTS</b>	<u>2,342,337</u>	<u>2,700,411</u>	<u>4,128,014</u>
<b>CAPITAL FUND</b>			
Provincial			
Community Emergency Preperation	-	-	16,450
Investing in Infrastructure	870,000	-	-
Rural Dividend	-	-	10,000
NDIT	-	19,980	-
	<u>870,000</u>	<u>19,980</u>	<u>26,450</u>
Federal			
COVID-19 Infrastructure	90,000	-	-
Federal Gas Tax Grant	-	-	-
Canada 150 Grant	-	-	-
	<u>90,000</u>	<u>-</u>	<u>-</u>
Other			
TC Energy	10,000	-	-
Northern Health Imagine	5,000	-	-
Enabling Accessibility Grant	-	-	-
Donations	-	-	-
Other	-	136,100	-
	<u>15,000</u>	<u>136,100</u>	<u>-</u>
<b>TOTAL CAPITAL GRANTS</b>	<u>975,000</u>	<u>156,080</u>	<u>26,450</u>
<b>TOTAL GRANTS</b>	<u>\$ 3,317,337</u>	<u>\$ 2,856,491</u>	<u>\$ 4,154,464</u>

See notes to the consolidated financial statements

## DISTRICT OF FORT ST. JAMES

Schedule 2

## SCHEDULE OF GENERAL DEPARTMENTAL EXPENDITURES

For the year ended December 31, 2020

	2020		2019
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>GENERAL GOVERNMENT SERVICES</b>			
Administrative	\$ 1,032,854	\$ 839,737	\$ 908,081
Economic development	350,442	111,831	69,339
Legislative council indemnity	139,350	101,972	131,590
	<u>1,522,646</u>	<u>1,053,540</u>	<u>1,109,010</u>
<b>PROTECTIVE SERVICES</b>			
Fire protection	417,003	345,724	342,340
Fire training facility	10,190	4,343	3,523
Animal and pest control	16,022	16,074	15,684
Building inspection	45,129	32,016	46,106
Ambulance station	3,358	1,065	2,218
Municipal emergency program	21,954	6,035	4,771
Bylaw enforcement	2,040	1,164	2,730
	<u>515,696</u>	<u>406,421</u>	<u>417,372</u>
<b>PUBLIC WORKS</b>			
Roads and streets	681,440	894,956	976,291
Common services	341,170	327,256	265,710
Air and water transport	61,669	37,100	43,597
Seniors helping seniors	53,610	43,843	49,173
Special projects	6,600	1,037	3,769
Traffic services	21,352	9,716	7,519
	<u>1,165,841</u>	<u>1,313,908</u>	<u>1,346,059</u>
<b>ENVIRONMENTAL HEALTH</b>			
Garbage disposal	116,890	24,589	23,124
Recycling	15,820	17,230	50,305
Garbage discounts	7,560	6,556	8,412
	<u>140,270</u>	<u>48,375</u>	<u>81,841</u>
<b>PUBLIC HEALTH</b>			
Cemetery	15,610	7,247	2,626
	<u>15,610</u>	<u>7,247</u>	<u>2,626</u>
<b>Balance carried forward</b>	<u>\$ 3,360,063</u>	<u>\$ 2,829,491</u>	<u>\$ 2,956,908</u>

See notes to the consolidated financial statements

DISTRICT OF FORT ST. JAMES

Schedule 2

SCHEDULE OF GENERAL DEPARTMENTAL EXPENDITURES

For the year ended December 31, 2020

	2020		2019
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>Balance forward</b>	<u>\$ 3,360,063</u>	<u>\$ 2,829,491</u>	<u>\$ 2,956,908</u>
<b>RECREATIONAL AND CULTURAL</b>			
Arena	216,342	120,805	108,793
Community Centre	50,900	36,027	34,255
Library	181,910	132,687	162,161
Parks and programs	112,196	26,883	64,903
Summer recreation	-	-	-
	<u>561,348</u>	<u>316,402</u>	<u>370,112</u>
<b>TOTAL DEPARTMENTAL EXPENSES</b>	3,921,411	3,145,893	3,327,020
<b>INTEREST AND MISCELLANEOUS</b>	14,942	43,322	15,683
<b>AMORTIZATION (Schedule 3)</b>	<u>-</u>	<u>790,345</u>	<u>785,871</u>
<b>TOTAL GENERAL EXPENDITURES</b>	<u>\$ 3,936,353</u>	<u>\$ 3,979,560</u>	<u>\$ 4,128,574</u>

See notes to the consolidated financial statements

## DISTRICT OF FORT ST. JAMES

## SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2020

	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 2020	Net Carrying Amount End of 2019
Land	\$ 820,621	\$ 40,400	\$ -	\$ -	\$ 861,021	\$ -	\$ -	\$ -	\$ -	\$ 861,021	\$ 820,621
Roads Infrastructure	14,121,403	202,686	-	-	14,324,089	7,181,219	-	336,393	7,517,612	6,806,477	6,940,184
Water Infrastructure	4,216,227	5,054	-	-	4,221,281	1,730,637	-	58,895	1,789,532	2,431,751	2,485,590
Sewer Infrastructure	3,862,337	167,004	-	-	4,029,341	1,263,463	-	56,129	1,319,592	2,709,749	2,598,874
Storm Sewer Infrastructure	1,153,148	-	-	-	1,153,148	609,675	-	15,368	625,043	528,105	543,473
Vehicles	3,307,430	-	-	-	3,307,430	2,093,990	-	202,644	2,296,634	1,010,796	1,213,440
Furniture and Equipment	1,026,927	7,560	-	-	1,034,487	715,096	-	56,199	771,295	263,192	311,831
Parks Infrastructure	531,869	1,784	-	-	533,653	153,970	-	13,254	167,224	366,429	377,899
Buildings and Improvements	11,030,895	229,780	-	-	11,260,675	2,838,511	-	159,385	2,997,896	8,262,779	8,192,384
Engineered Structures	1,384,303	-	-	-	1,384,303	316,391	-	22,470	338,861	1,045,442	1,067,912
<b>Total</b>	<b>\$ 41,455,160</b>	<b>\$ 654,268</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,109,428</b>	<b>\$ 16,902,952</b>	<b>\$ -</b>	<b>\$ 920,737</b>	<b>\$ 17,823,689</b>	<b>\$ 24,285,741</b>	<b>\$ 24,552,208</b>
<b>TANGIBLE CAPITAL ASSETS BY FUND</b>											
General	\$ 32,223,448	\$ 482,210	\$ -	\$ -	\$ 32,705,658	\$ 13,299,177	\$ -	\$ 790,345	\$ 14,089,522	\$ 18,616,136	\$ 18,924,271
Water	4,216,227	5,054	-	-	4,221,281	1,730,637	-	58,895	1,789,532	2,431,751	2,485,590
Sewer	5,015,485	167,004	-	-	5,182,489	1,873,138	-	71,497	1,944,635	3,237,854	3,142,347
<b>Total</b>	<b>\$ 41,455,160</b>	<b>\$ 654,268</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,109,428</b>	<b>\$ 16,902,952</b>	<b>\$ -</b>	<b>\$ 920,737</b>	<b>\$ 17,823,689</b>	<b>\$ 24,285,741</b>	<b>\$ 24,552,208</b>

See notes to the consolidated financial statements



**THE DISTRICT OF FORT ST. JAMES**  
**SCHEDULE OF EXPENSES BY OBJECT**

Schedule 4

For the year ended December 31, 2020

	<b>2020</b>		<b>2019</b>
	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
Wages and benefits	\$ 1,425,324	\$ 1,957,355	\$ 2,063,524
Repairs and maintenance	1,391,783	566,762	430,068
Purchased services and supplies	462,935	318,630	351,781
Utilities and telephone	239,978	212,880	213,711
Insurance, fees and dues	152,053	150,241	183,868
Professional fees	81,000	62,802	139,230
Events, projects and grants	382,592	124,897	134,743
Office and general	259,892	90,283	63,383
Advertising and promotion	51,923	33,225	49,045
Travel	42,680	6,897	48,919
Training and development	75,967	26,423	33,365
Interest on long-term debt	66,453	14,846	15,852
Amortization	-	920,737	913,768
	<b><u>\$ 4,632,580</u></b>	<b><u>\$ 4,485,978</u></b>	<b><u>\$ 4,641,257</u></b>

See notes to the consolidated financial statements.