

Financial Information Regulation, Schedule 1

Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name: District of Fort St James Contact Name: Susan Clarke
 Fiscal Year End: December 31, 2024 Phone Number: 250-996-8233
 Date Submitted: June 11, 2025 E-mail: sclarke@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
General					
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 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	☒	☐	☐	
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed above	☒	☐	☐	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Statement of Assets & Liabilities					
2	- A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and - Show changes in equity and surplus or deficit due to operations	☒	☐	☐	
Operational Statement					
3 (1)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: - a Statement of Income or Statement of Revenue and Expenditures, and - a Statement of Changes in Financial Position	☒	☐	☐	
3 (2) 3 (3)	- The Statement of Changes in Financial Position may be omitted if it provides no additional information - The omission must be explained in the notes	☒	☐	☐	
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	☐	☐	☒	Capital funds doesn't hold any cash.
Schedule of Debts					
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	☒	☐	☐	
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	☒	☐	☐	
4 (3) 4 (4)	- The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information - The omission must be explained in a note to the schedule	☐	☐	☒	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Guarantee and Indemnity Agreements					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)	☒	☐	☐	
5 (2)	State the entities involved, and the specific amount involved if known	☒	☐	☐	
5 (3) 5 (4)	- The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information - The omission must be explained in a note to the schedule	☐	☐	☒	
Schedule of Remuneration and Expenses (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	☒	☐	☐	
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)]	☒	☐	☐	
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	☒	☐	☐	
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	☒	☐	☐	
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	☒	☐	☐	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Remuneration and Expenses (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	☒	☐	☐	
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: - the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and - the range of equivalent months' compensation for them (see Guidance Package for suggested format)	☒	☐	☐	
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses	☐	☒	☒	
Schedule of Suppliers of Goods or Services (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	☒	☐	☐	
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	☒	☐	☐	
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	☒	☐	☐	
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	☒	☐	☐	

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

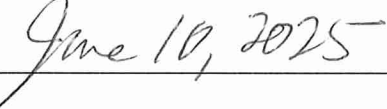
4(1)(a) and 4(2)

**Schedule of Long-Term Debt
for the year ended December 31, 2024**

Schedules of debts are included under Note 7, Long-Term Debt, of the District of Fort St. James' Audited Financial Statements for the year ended December 31, 2024.



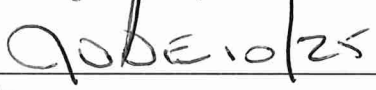
Susan Clarke, Chief Financial Officer



Date



Martin Elpheed, Mayor



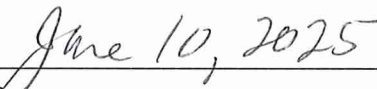
Date

**5 Schedule of Guarantee and Indemnity Agreements
for the Year 2024**

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



Susan Clarke, Chief Financial Officer



Date



Martin Elphee, Mayor



Date

**Schedule of Employee Remuneration and Expenses
for the year ended December 31, 2024**

Council Remuneration and Expenses				
Name	Position	Remuneration	Expenses	Total
H Boschman	Councillor	\$ 13,359.75	6,782.48	\$ 20,142.23
M Elphee	Mayor	\$ 26,991.40	10,205.90	\$ 37,197.30
J Friesen	Councillor	\$ 14,559.75	7,442.39	\$ 22,002.14
J Howell	Councillor	\$ 14,259.75	7,223.97	\$ 21,483.72
K Nielsen	Councillor	\$ 13,359.75	6,243.73	\$ 19,603.48
TOTAL		\$ 82,530.40	\$ 37,898.47	\$ 120,428.87

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

Employees with Remuneration and Expenses over \$75,000				
Name	Position	Remuneration	Expenses	Total
Bihori, A	Corporate Officer	99,251.50	12,184.22	\$ 111,435.72
Braun, D	Asst Fire Chief	95,237.72	1,137.21	\$ 96,374.93
Clarke, S	Chief Financial Officer	90,756.64	9,764.93	\$ 100,521.57
Claughton, R	Equipment Operator	90,003.98		\$ 90,003.98
Constantine, C	Human Resources	68,927.28	6,437.92	\$ 75,365.20
Croquet, A	Equipment Operator	97,313.23		\$ 97,313.23
Crowley, V	Library Director	80,772.50		\$ 80,772.50
Greenaway, C	Mechanic	103,217.57	70.00	\$ 103,287.57
Hassman, M	Asset Management	104,476.02	4,059.92	\$ 108,535.94
Kosmick, P	Public Works Foreman	116,128.51	3,600.89	\$ 119,729.40
Kossey, V	Fire /Bylaw officer	75,188.82	677.38	\$ 75,866.20
Legebokoff, R	Equipment Operator	88,699.62	4,058.00	\$ 92,757.62
Lowther, D	Director of Public Works	128,296.45	310.00	\$ 128,606.45
McVey, R	Fire Chief	99,373.52	886.94	\$ 100,260.46
Phillips, C	Arena Supervisor	90,429.07	-	\$ 90,429.07
Sanghera, P	Labourer	83,615.39	167.30	\$ 83,782.69
Schlamp, N	Equipment Operator	98,732.85	3,943.30	\$ 102,676.15
Spooner, T	Equipment Operator	88,623.51	23.00	\$ 88,646.51
Tritt, D	Sanitation Operator	87,367.86		\$ 87,367.86
Willick, R	Chief Administrative Officer	153,549.76	7,724.10	\$ 161,273.86
TOTAL over \$75,000		\$ 1,939,961.80	\$ 55,045.11	\$ 1,995,006.91

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

Employees with remuneration under \$75,000				
Name	Position	Remuneration	Expenses	Total
All under \$75,000	All others 6(2)(c)	\$ 738,381.47	\$ 15,561.26	\$ 753,942.73
TOTAL COUNCIL & EMPLOYEES		\$ 2,760,873.67	\$ 108,504.84	\$ 2,869,378.51

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

There is no reconciliation. Council & Employee remuneration comes directly from T4 reporting, and expenses are departmentalized. Therefore, figures are not in the same format as the financial statements.

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

2024 Employer portion of Canada Pension Plan

\$ 117,031.89

2024 Employer portion of Employment Insurance

\$ 45,437.08

Susan Clarke, Chief Financial Officer

Martin Elphee, Mayor

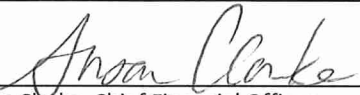
Date

Date

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between
The District of Fort St. James and its non-unionized employees during fiscal year 2024.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(8)



Susan Clarke, Chief Financial Officer
Date June 10, 2025
AC

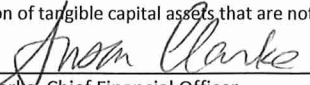


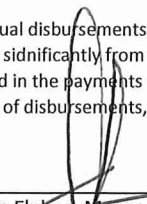
Martin Elphoe, Mayor
Date JUNE 10/25

Schedule of Suppliers of Goods or Services 2024

ARCHER CULTURAL RESOURCE MANAGEMENT CORP	39,026.47
ASSOCIATED FIRE SAFETY GROUP INC	47,186.29
BC ASSESSMENT AUTHORITY	30,181.74
BC HYDRO	230,118.76
BESWICK HILDEBRANDT LUND CPA	28,665.00
BNK AUTOMOTIVE LTD.	28,272.21
BORNO BUILT CONTRACTING LTD.	135,339.57
CANYON TREE FARMS INC.	31,576.65
CENTRE CITY ELECTRIC LTD.	187,918.45
CIVIL NORTH CONSULTING LTD	86,559.38
CLEARTECH INDUSTRIES INC.	110,509.88
CUPE LOCAL 4951	31,991.90
FOUR RIVERS CO-OPERATIVE	122,632.71
FRED SURRIDGE LTD.	166,920.87
GAINOR HOLDINGS LTD	316,491.00
HYDRASURVEY LTD.	27,802.95
INSURANCE CORPORATION OF BC	35,725.00
J-MANN ELECTRIC LTD.	36,746.87
KGC FIRE RESCUE INC.	103,757.94
LAFARGE CANADA INC	588,632.10
LASER PAVEMENT SOLUTIONS LTD	32,072.50
LIDSTONE & COMPANY	87,429.51
LITTLE RIVER EXCAVATING LTD.	36,349.12
MINISTER OF FINANCE	27,433.20
MUNICIPAL INSURANCE ASSOCIATION OF BC	142,585.00
MUNICIPAL PENSION PLAN	390,858.51
NAK'AZDLI WHUT'EN	31,090.00
NORTHLAND AUTOMOTIVE & INDUSTRIAL	64,971.02
OUELLETTE BROS. BUILDING SUPPLIES	42,533.52
PACIFIC NORTHERN GAS LTD.	53,615.77
REGIONAL DISTRICT OF FRASER-FORT GEORGE	49,234.86
RECEIVER GENERAL FORT CANADA	795,240.69
REGIONAL DISTRICT OF BULKLEY-NECHAKO	514,616.97
REGIONAL DISTRICT OF KITIMAT-STIKINE	57,513.00
ROLLINS MACHINERY LTD.	109,108.63
SMS EQUIPMENT	360,974.88
SPECIALIZED FOREST MANAGEMENT INC	77,594.26
STANTEC CONSULTING LTD.	341,621.98
STUART - NECHAKO REGIONAL HOSPITAL	478,521.33
SULLIVAN MOTOR PRODUCTS LTD.	131,243.85
SUN LIFE FINANCIAL	186,883.08
SWICH SERVICES	41,104.00
ULINE CANADA CORPORATION	26,302.55
W.S. NICHOLLS WESTERN CONSTRUCTION LTD.	813,727.65
WorkSafeBC	54,042.35
YELLOWHEAD ROAD & BRIDGE	45,938.25
YETI REFRIGERATION INC.	358,588.73
7(1)(a) Payments Made (Vendors Over \$25000)	7,737,250.95
7(1)(b) Miscellaneous Payments (\$25000 and Under)	828,082.52
Total Payments	8,565,333.47

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.


 Susan Clarke, Chief Financial Officer
 Date June 10, 2025


 Martin Elphed, Mayor
 Date June 10/25

**Statement of Financial Information Report
2024 Schedule of Grants**

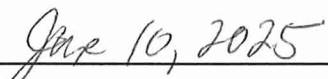
Community Arts Council of Fort St. James	5,000.00
Connexus Community Services Society	1,170.00
Fireweed Collective Society	994.65
Fort St James Chamber of Commerce	902.80
Fort St James Secondary School Senior Boys Soccer	1,000.00
Fort St James Toy & Food Drive	2,333.10
Fort St. James Curling Club	5,000.00
Fort St. James Dog Sled Dog Association	2,243.00
Fort St. James Secondary School Girls Soccer	1,000.00
Fort St. James Secondary School Haida Gwaii Fundraiser	4,000.50
Fort St. James Ski Club (Murray Ridge)	13,283.50
Lakeside Community Garden	5,000.00
Mt Pope Adventure Run and Walk	191.85
Music on the Mountain Society	7,500.00
Nak'albun	500.00
Nak'azdli Elders Fall Social	1,500.00
Stuart Lake Golf Club	975.00

Total Grants	52,594.40
---------------------	------------------

Prepared under the Financial Information Regulation, Schedule 1, Section 7(2)(b)



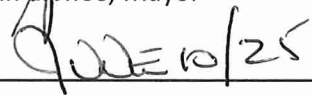
Susan Clarke, Chief Financial Officer



Date June 10, 2025



Martin Elphée, Mayor



Date June 10/25

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information.

The Management Report is found in District of Fort St James Financial Statements, immediately following the index, and is Prepared under the Financial Information Regulation, Schedule 1, Section 9(3)



Susan Clarke, Chief Financial Officer

Date June 10, 2025



Martin Elphed, Mayor

Date June 10/25