FORT ST JAMES

District of Fort St. James

Annual Municipal Report December 31, 2022

Photo by Mark McCutcheon

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Message from Acting Chief Administrative Officers Rachelle Willick and Doug Lowther

On behalf of District staff, we are pleased to present the 2022 Annual Report.

The Chief Administrative Officer is responsible for overseeing a team that manages and delivers a variety of services to the public and helps carry out Mayor and Council's strategic priorities for improving the community for the long term.

In 2022 we saw the end of the COVID-19 pandemic and the transition back to what were considered normal activities prior to the pandemic. This was a year to catch up on tasks and objectives set aside due to COVID restrictions and an opportunity to rebuild and reimagine the community, infrastructure, and processes.

With the end of one council term and the beginning of another, Council and staff are continuing to pursue strategic plan objectives, complete infrastructure audits, finish the tasks included in the 2022 budget, and plan the new budget for 2023.

In 2022 many projects moved forward productively including the new seniors housing, new hospital, new RCMP detachment building, and other projects and commu-nity infrastructure developments. Public Works initiated several audits including a review of the budget, insurance coverages, buildings, airport, playgrounds, water and wastewater systems, road and ditching systems, fire management plans, and community planning.

2023 has already started as a very busy year, with staff working on implementing projects approved in the budget while continuing with the projects carried over from 2022.

We expect 2023 to be a great year and look forward to the challenges ahead.

Acting CAOs Rachelle Willick and Doug Lowther

Phot o by Guy Prince

Mayor Elphee's Message

The District of Fort St. James Annual Report is an opportunity to reflect on the events, accomplishments, and work of the past year. Like recent years, 2022 presented many challenges. The forest industry continued to experience mill closures and curtailments locally and throughout the province. By the end of 2022, Fort St. James was back to two operating sawmills, although one was still working out the kinks on the new equipment.

Like all communities in the north, Fort St. James would benefit from greater economic diversity, reducing reliance on forestry by integrating tourism, other resource-based industries, science and technology, and renewable energy into the economic base.

Other issues that continued to plague our community in 2022 include inflation, supply chain challenges, aging infrastructure, and the downloading of responsibility for services from the provincial government to local governments. We are not alone in this battle but as northerners we will fight the good fight and never say die.

The RCMP detachment, Stuart Lake Hospital and the Independent Seniors Housing Complex development projects started this year and will be complete in 2023 or 2024. These new facilities will attract more new residents to our community. As they say in *The Field of Dreams* movie "build it and they will come." These are the building blocks of a strong recruitment and retention program.

This past year saw new hires in the District's administration team as well as the election of a new Mayor and Council. We continue to work closely with Nak'azdli Whut'en Council and staff for the betterment of our community. Council, with the hard work of staff, continues to strive to improve our community for you and future generations. We may not have all the amenities of a large urban centre, but we do have friendly locals who will continue to work together to make Fort St. James an inviting and energetic place to live.

Martin Elphee, Mayor

Vision Statement

To maintain a beautiful and desirable community that people are proud to live in that work with First Nations, community, and regional partners to provide sustainable services and economic opportunities.

Mission Statement

Our vision is to improve and preserve the quality of life for residents of Fort St. James

Strategic Priorities 2022—2023

Infrastructure

Build infrastructure that will meet the needs of residents today and tomorrow while maintaining and replacing aged infrastructure to community standards.

Emergency Services

Provide fire, social, and emergency planning services to keep our community safe in the event of natural disasters.

Resident Attraction and Retention

Promote Fort St. James as a historic, and resourceful community with untamed wilderness, vibrant Indigenous cultures, and sense of community that offers a place residents, and soon to be residents can call home.

Recreation

Offer organized recreation opportunities and amenities to residents that allow them to explore and uncover all Fort St. James has to offer.

Progess toward meeting objectives

Progress toward meeting municipal objectives is assessed by department managers by objectively evaluating the department's achievements in 2022 against the strategic priorities set by Council.

Elected Officials

Councillors from 2018 to November, 2022

Mayor Bob Motion

Councillor Judy Greenaway

Councillor Jennifer Howell

No photo available.

Councillor Bradley Miller

Councillor Paul Stent

The District of Fort St. James is governed by five elected officials including one mayor and four councillors. Mayor and Council serve a four-year term.

Current Council was elected on October 15, 2022, and took office at the inaugural meeting held on November 8, 2022. Previous Council governed from November, 2018 to November, 2022.

Local governments operate within a legislative framework that sets out the administrative functions and the requirements for financial planning and reporting. Council provides leadership and is responsible for:

- Good government for the community
- Providing services, bylaws, policies, and other matters for community benefit
- Stewardship of the public assets
- Fostering the economic, social, and environmental well-being of the community

Mayor and Council make decisions for the municipality based on majority vote. Community matters are considered at Council meetings held in Council Chambers and via Zoom webinar, typically at 5:00pm on the second and fourth Tuesdays of each month. The meeting schedule is published annually and is available at fortstjames.ca and at the public noticeboard at the District office. Members of the public are encouraged to attend open meetings of Council to keep themselves informed and to provide input to Council on matters that affect the community.

Council is guided in their decision making by the priorities set out in the 2022-2023 strategic plan. In 2023, Council will review the strategic plan and update Council priorities.

Declaration on Disqualification of Councillors

No Councillors were disqualified from office in 2022.

Elected Officials continued

Councillors, November—December, 2022

Clockwise from top left:

Councillor Judith Friesen, Mayor Martin Elphee, Councillor Corbett Boschman, Councillor Jennifer Howell, Councillor Kris Nielsen

Highlights of 2022

Committees, Boards, and Commissions

Elected officials participate as voting or liaison members on numerous local and regional boards and committees. In 2022, Mayor and Council participated on the following committees and boards:

- Northern Development Initiative Trust
- Regional District of Bulkley-Nechako
- Municipal Insurance Association of BC
- Northern Health
- North Central Local Government Association
- Mt. Milligan Sustainability Committee
- Chuntoh Education Society
- Northwest BC Resource Benefit Alliance
- Murray Ridge Ski Hill
- Fort St. James Library Board
- Stuart Lake Golf Club
- Nechako Valley Watershed Roundtable
- Emergency Coordination Committee
- Stuart Nechako Regional Hospital District
- Pope Mountain Arts
- Chamber of Commerce
- UNBC Northern Medical Programs

Union of British Columbia Municipalities (UBCM)

The UBCM Annual Convention brings together local government officials and First Nations to meet, network, and share ideas on policy issues that affect BC municipalities and First Nations. Councillor Judy Greenaway attended the 2022 Union of British Columbia Municipalities Annual Convention held in Whistler from September 12th to 16th. Councillor Greenaway met with staff of provincial ministries and agencies to advocate for policies and actions that impact Fort St. James.

Highlights of 2022 continued

Council establishes standing and select committees and commissions to access expertise and advice available in the community to help inform their decisions on a variety of topics. In 2022 Council continued the following committees and commissions:

Committee	Membership	Mission
Community Forest Commission	Chair Councillor Judy Greenaway January – October) Chair Chelsea Heyer (November – December) Member Paul Inden Member Chad Lantz Member Chelsea Heyer Member Craig Houghton KDL Representative Darryl Valk CAO David Schroeter CO Gwendolyn Kennedy	To facilitate the active participation of the community in the stewardship of the land base and to demonstrate its capability to practice exemplary stewardship of an extremely complex, diverse, and rich area while practicing sound and viable use of resources.
Tourism Committee	Chair Bob Grill Member Jana Gainor Member Jo Ann Alexander Member Paul Bird Member Jennifer Howell Clerk EDO Brooke Eschuk	To advocate for tourism opportunities in the community; To work with Destination BC and Northern BC Tourism Association to promote and expand tourism in Fort St. James; To advise Mayor and Council on tourism related projects.
Bylaw & Policy Review Committee	Chair Brad Miller Councillor Judy Greenaway Councillor Jennifer Howell CAO David Schroeter Deputy CO Todd Morrow	

Highlights of 2022 continued

281 Service requests received and actioned

43 Business Licences issued

45 Dog Licences issued

9 Building permits issued

11 Seniors received snow clearing service

Community Forest

Mission Statement

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.

The Community Forest operates in the Dog Creek and Witch Lake areas through an agreement with the Province.

In 2022, the Community Forest Commission initiated a public survey, seeking public input that will guide decision-making regarding Community Forest harvesting and other activities.

Revenue from the Community Forest supports recreation, infrastructure, and services provided by the District.

Seniors Helping Seniors

Better at Home

United Way helping seniors remain independent.

Seniors Helping Seniors is part of the umbrella program, *Better at Home,* developed by the United Way with the goal of helping seniors with simple tasks that allow them to continue living in their own homes as they age. The Seniors Helping Seniors program relies on funding from the Province, the Regional District of Bulkley-Nechako, and the District of Fort St. James. The focus of the program is transportation, with clients relying on volunteer drivers to get them to medical appointments locally, in Vanderhoof, and in Prince George. Volunteers also provide grocery shopping and delivery services and deliveries to food bank clients.

In 2022 volunteer drivers made almost 400 trips to help local seniors access medical care, shopping, and appointments.

Seniors seeking help with transportation and grocery shopping are encouraged to call the District to register for services. The program welcomes new volunteers. If you can spare some time to help older community members, please contact the District office.

Administration

District of Fort St. James staff operate the services residents of Fort St. James expect including roads, sewer, water, garbage collection, emergency services, recreation, and community events, and assist Council in achieving its strategic objectives. To make this possible in 2022 the District employed 33 full-time staff and nine summer students.

The administration team is guided by Council's strategic priorities in fulfilling their mandate. Progress toward meeting municipal objectives is described by each department manager.


Photo by Marli Bates

2022 Managers		
Chief Administrative Officer	David Schroeter	John Simcock
Corporate Officer	Luke Charlton	Gwendolyn Kennedy
Chief Financial Officer	Rachelle Willick	Rachelle Willick
Public Works Superintendent	Dave Stewart	Doug Lowther
Fire Chief	Ryan McVey	Ryan McVey
Economic Development Officer	Brooke Eschuk	Brooke Eschuk

Chief Administrative Officer (CAO)

The CAO is responsible to Council for the management of the municipal workforce and for ensuring that Council's directions and policies are carried out. The CAO provides leadership to the District and coordinates the departments in the discharge of their responsibilities.

Legislative Services

Legislative Services is responsible for the corporate administration of the municipality including the preparation, preservation and safekeeping of all minutes, records of Council, and committee business; administration of oaths; certifying documents; and other duties established in section 148 of the *Community Charter.* The department facilitates elections, alternative approval processes, and assent voting.

Legislative Services supports policy development, researches and prepares reports, oversees access to information requests, manages the privacy program, and provides administrative support to other departments. The corporate officer is the department manager and the Freedom of Information Head. The department consists of the corporate officer, legislative assistant, and office assistants.

The corporate officer role was vacant for most of 2022, from the departure of Luke Charlton in January until Gwendolyn Kennedy took over leadership in October.

David Schroeter, CAO,
until July, 2022

John Simcock, CAO,
September— December, 2022

Gwendolyn Kennedy,
Corporate Officer,
October—December, 2022

Luke Charlton,
Corporate Officer until January, 2022

Bylaws and Policies

Legislative Services works with other departments and Council to update existing bylaws and policies and develop new. In 2022, Council updated or adopted the following bylaws:

- Single use Plastics Bylaw
- Financial Plan Amendment Bylaw
- Northern Capital Planning Grant Reserve Amendment
- Tax Rates Bylaw
- Garbage Collection Amendment Bylaw
- Sewer Connection Amendment Bylaw
- Fire Department Emergency Response Bylaw
- Election Proceedings Bylaw
- Permissive Tax Exemption Bylaw
- Mail Ballot Authorization Bylaw
- Administrative Fees Amendment Bylaw
- Birthday Book Bylaw

In 2023, Legislative Services will continue to review and update policies and bylaws as needed. New bylaws and policies are anticipated to establish a board of variance, provide for recording and broadcasting open meetings, and establish a privacy management program. Also planned are updates to the Cottonwood Campground and Marina policy, permissive tax exemption policy, HR policies, the grant in aid policy, and the communications policy. As well, in 2023, Council will review their Code of Ethics and associated policies.

Protective Services

Fire Department

The Fort St. James Fire Department (FSJFD) experienced busy times in 2022. Renewed interest brought firefighter numbers up at both Hall 1 and the Luck Bay Fire Hall. In October the FSJFD continued its partnership with SD91, bringing in four new junior firefighters. The FSJFD joined other agencies at the local and provincial level and collaborated with nearby First Nations communities during the 2022 wildfire season , for emergency planning, and for FireSmart activities.

Short- and long-range planning is accomplished in consultation with the CAO to meet the vision and objectives of Council. The department is guided by additional regulations and standards in delivering an effective and consistent emergency service program to our community.

There were 97 incidents in 2022, including 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 develop the 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.

Two firefighters left the department in 2022, leaving the membership of the department at 27 firefighters at the close of the year.

The department held a total of 57 regular training sessions and six special training events totaling 1,289 hours for the year. Training included:

- NFPA 1001 FF I&II Standard for Professional Firefighter Qualifications
- Auto Extrication & Vehicle Rescue
- Exterior Operations recruit training program.
- Surface Ice Rescue
- Exterior Operations recruit training program.

Firefighters recorded 2,886 hours in 2022 including:

- Emergency fire & rescue calls
- Practice sessions
- New member recruit classes
- Live Fire training weekends
- Driver operator training
- Ice Rescue Technician training
- Junior firefighter program

Protective Services continued

The fire department serves the municipality and surrounding rural areas. Incidents in each area in 2022 are summarized below:

Fire Protection Area	**Number of Incidents**
District of Fort St. James	41
Nak'azdli Reserve	22
Regional District of Bulkley Nechako Area C Fire Protection Area	17
Regional District of Bulkley-Nechako Luck Bay Fire Protection Area	3
Area C Road Rescue Extrication	14
Total	**97**

Accountability

The Fire Department conducts all fire and rescue operations under the guidance of our operation guidelines (OGs) and applicable legislations. The Fire Department OGs form a living document which is reviewed periodically and updated to keep pace with changing regulations, District policies, and fire service standards.

Bylaw Enforcement

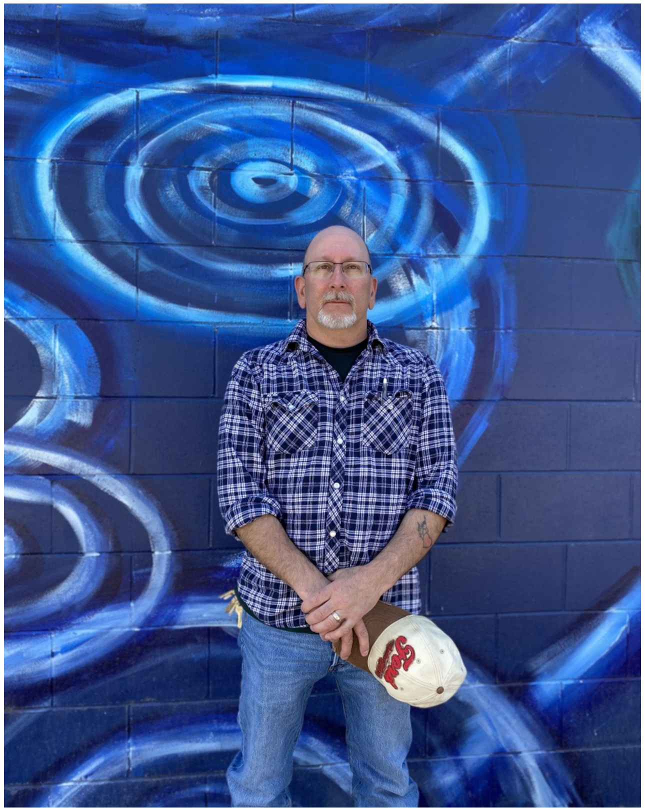
Bylaw enforcement services responds to complaints from community members regarding bylaw infractions. In 2022, the bylaw enforcement officer received and responded to 10 complaints related to unsightly properties, nine complaints related to animal control, and four complaints related to traffic, and parking.

Animal control services are provided under contract by

Nahounli Kennels and Uplands.

Operations & Public Works

In 2022, with the objective of enhancing the team's ability to evaluate programs, audit expenditures, and formalize procedures, Public Works undertook several catch-up projects and initiated significant changes to the department's structure. The department began the process of rebuilding with a focus on consistency in service levels and asset management. The team has made substantial progress and continues to work to ensure exemplary care and control of District assets and infrastructure.



The department continued with ongoing repairs to infrastructure such as water service lines, sewer lines, and sidewalks. Infrastructure and building audits were completed to identify deficiencies. The team completed improvements to Cottonwood Campground, finished paving several areas of concern, and undertook major projects including upgrades and maintenance of the lagoon system to bring it to efficient operating status.

Budget planning began later in the fall of 2022 and Public Works began to fully implement several process driven asset management programs including crack sealing maintenance, water mainline and service line replacement, paving replacement, sanitary system maintenance, hydrant and water valve maintenance, ditching and culvert/drainage maintenance and repair, and other programs.

An arena dehumidifier was purchased in late fall with installation expected to be complete in the summer of 2023. Staff continued to work with engineering contractors for the Fort Forum Arena upgrade which will break ground in March 2024 and be completed in time for the 2024 hockey season.

Several projects were planned, proposed, and presented to Council for approval in the late fall of 2022, with work and completion to take place in 2023, including the splash park, airport upgrades, marina audits and improvements, Sonny Hamper Ball Field improvements, Cottonwood Park improvements, playground safety improvements, water main improvements, shoreline stabilization project scheduling, and other improvements in and around the community that will take place in 2023.

Stay tuned for next year's annual report for an update of a very busy 2023 season for Public Works staff.

Economic Development

2022 was another busy year for the Economic Development department. Many capital projects broke ground and plans for additional projects, many fully funded by grant dollars, are in the works. While continuing to manage projects begun in 2021, the District of Fort St. James was successful in obtaining $374,457 in grant funding for current and future community projects and economic development capacity building.

In 2022 the District of Fort St. James reinstated some previously successful programs including the much-requested summer day camp program that saw 40 campers participate and employed three student leaders. This program, operating at Cottonwood beach, sourced local non-profit organizations and businesses to provide fun and engaging summer activities for the community's youth. The program received many positive reviews from parents and children.

The new municipal website, fortstjames.ca, was launched and is a vast improvement from the previous District website. The District of Fort St. James won the prestigious Hermes Award gold medal for website design and function in the municipal and government category. Thank you to everyone who participated in the design survey at the beginning of the project.

Phase two of the Cottonwood Campground project was completed. Campers can now connect to electrical power and enjoy new picnic tables, landscaping, and fire pits. The design represents Fort St. James and the north, with native plants and solid fir timber.

The District of Fort St. James worked with BC Housing and Connexus Community Resources to submit a successful proposal for an affordable seniors housing development to be located at 305 Pineridge Way. The municipality donated the land and the staff time to help coordinate the application. The building site was blessed with a community fire and prayer circle. The building is nearly complete with move-in day scheduled for September, 2023. Please contact Connexus Community Resources if you have any questions regarding applying for a suite.

Land use planners at the Regional District of Bulkley Nechako are assisting the District of Fort St. James in completing the update of the official community plan (OCP). This important document is a municipal bylaw that sets out the community's vision for the coming five to ten years. It includes objectives and policies to guide Council decision making, land use planning, and plans for housing and recreation. Completion of the OCP is anticipated for the summer of 2023. If you have any questions about the process or the document itself, please reach out to the Economic Development Officer.

Economic Development continued

The District of Fort St. James recognizes the shortage of housing in the community. Council is taking a step toward alleviating the problem by waiving building permit fees for those constructing a secondary suite in their home or a garden suit on an eligible property. In addition to this, Council initiated a housing needs assessment in partnership with the Community Development Institute at the University of Northern British Columbia. Researchers visited our community many times to conduct discussions with the Housing Advisory Panel and to complete interviews with local stakeholders. This study will inform the new, updated OCP.

Council adopted the Fort St. James Birthday Book Bylaw in 2022. This bylaw was inspired by the Fort St. James Senior's Action Plan completed in 2021 that showed that seniors in our community do not feel recognized for their contributions to Fort St. James. Seniors turning 80 years or older in the current year are invited to fill out a short questionnaire about their lives and favourite memories of Fort St. James. At a special ceremony, inductees will be asked to sign the Birthday Book, will receive a birthday card signed by Council, and will be presented with a municipal pin. The Birthday Book will be stored in the vault as a historical document.

The Economic Development Officer's wages are partly funded through a grant from Northern Development Initiatives Trust. The Economic Development Capacity grant funds the community-based economic development projects this office undertakes including resident attraction and retention initiatives, tourism, collaboration with First Nations, and development of community amenities including parks and recreation. The Economic Development Officer works with local small businesses to identify funding opportunities and provides access to business resources. If you have questions about these or other Economic development projects in Fort St. James please don't hesitate to reach out to Brooke Eschuk, Economic Development Officer.

Finance

The Finance Department is responsible for monitoring, managing, and allocating financial resources to achieve the District's immediate and long-term goals and objectives. Finance provides recommendations, support, and guidance to all departments and Council in preparing the five-year financial plan.

The Finance department leads the budget deliberation process, assisting Council in evaluating the potential impacts of budget decisions. In 2022, Finance facilitated five budget meetings and sought community input on budget related matters through the annual budget survey.

Legislation stipulates that a municipality must have an independent audit annually. External auditors, Beswick Hildebrandt Lund, conducted an independent examination in accordance with Canadian au-diting standards to express their opinion on the consolidated financial statements. The municipality re-ceived a clear audit opinion.

Photo by Chantal Dalziel

In 2022 the general fund had revenues of 6.6 million, a $1.6 million increase over 2021, primarily due to large increases in Community Forest and building permit revenue and taxation dollars from new construction. The sewer and water funds had revenues of $434,000 and $377,500 respectively. From these revenues, the District transferred 2.2 million to reserve funds. Reserve funds are funds set aside for investment in future asset purchases, replacement, and repair that ensures long-term viability of the infrastructure and services the District provides.

The District has made strong progress in preparing for the future by allocating as many dollars as possible to reserve funds. Continuing to build reserves will reduce the liability related to infrastructure failure and ensure that the service level our community expects can be maintained.

Tax Exemptions

The District supports not for profit organizations through tax exemptions. The following tax exemptions were provided in 2022:

Roll No.	PID	Description	Total Tax Exemption
Exemptions for Public Worship			
12010	012-616-486 & 012-616-494	222 2nd Ave W. - United Church of Canada	$ 568.00
24100	012-637-505	285 2nd Ave W. - Pentecostal Assemblies of Canada	$ 743.00
230031	011-546-468	603 Dogwood St. - Congregation of Jehovah Witnesses of Fort St. James	$ 284.00
230435	011-515-643	720 4th Ave W. - Evangelical Free Church	$ 728.00
600180	007-747-497	400 Ash St. E. - Sahib Jorawar Sikh Temple	$ 475.00
Exemptions for Not for Profits			
45000	011-699-931	349 Stuart Dr. Nechako Valley Community Services Society (Connexus Community Resources Society)	$ 4,169.00
Exemptions for Athletic or Service Clubs			
563200	015-173-682	2704 Stones Bay Rd. - Stuart Lake Golf Course	$ 1,223.00
Charitable or Philanthrpic Exemptions			
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	$ 1,705.00
161002	012-266-957	Stuart Lake Seniors Association: All of Lot 1 Block O District Lot 110 Range 5 Coast District Plan PRP3304,	$ 1,237.00
181016	014-510-634	Fort St. James Curling Club, Portion of District Lot 1267 Range 5 Coast District Plan PRP12398	$ 4,181.00
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	$ 4,401.00
111100	012-354-635	Stuart Lake Recycling Co-op: Lot 2, Block G, Plan PRP3139, District Lot 110, Range 5, Coast Range 5 Land District, Except Plan PRP8962	$ 2,206.00
36500	012-352-268	271 Stuart Dr. W. - Anglican Synod Diocese Caledonia	$ 650.00
			$ 22,570.00

Recreation and Culture

The District promotes recreation, arts, and culture by hosting events and activities and by supporting local organizations that provide recreation and culture opportunities.

In 2022 the District provided a summer day camp program that was very popular with children and parents. The District will continue to increase recreation programming in 2023.

The District provided assistance in the way of facilities, in-kind assistance, and financial support to the following local organizations that contribute to the vibrant local arts, culture, and recreation offerings:

Fort St. James Secondary School - sports teams

Pope Mountain Arts

Stuart Lake Seniors Association

Pope's Peak Adventure Run

Fort St. James Dog Sled Association

Music Makers

Stuart Lake Golf Club

Fort St. James Public Library

Spooktacular hosted by Nak'azdli Whut'en Festival of Trees

Fort St. James Secondary School Haida Gwai Trip —Friday night movies

Fort St. James Minor Hockey Association

Fort St. James Curling Club

Murray Ridge Ski Hill

School District 91

Fort St. James Ball Association

Chamber of Commerce—Moonlight Madness

Farmers' Market

Fort St. James 4-H Club

Fort St. James Youth Soccer

Fort St. James Speed Skating

Fort St. James Curling Club

DISTRICT OF FORT ST. JAMES

Financial Statements

December 31, 2022

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FORT ST JAMES DISTRICT

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OFFICE OF ADMINISTRATION

MANAGEMENT REPORT
For the year ended December 31, 2022

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

Prepared under the Financial Information Regulation, Schedule 1, Section 9(3)

beswick hildebrandt lund

CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council 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, 2022, 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, 2022, 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.

Partners
Allison Beswick CPA, CA
Norm Hildebrandt CPA, CA
Robin Lund CPA, CGA
Dane Soares CPA
Taylor Turkington CPA

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beswick hildebrandt lund

CHARTERED PROFESSIONAL ACCOUNTANTS

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.

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

Beswick Hildebrandt Lund

Chartered Professional Accountants

Prince George, British Columbia

May 23, 2023

DISTRICT OF FORT ST. JAMES

STATEMENT OF FINANCIAL POSITION

December 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash	**$ 14,229,555**	$ 13,413,683
Accounts receivable (Note 7)	**2,167,020**	562,905
MFA Deposit	**4,268**	4,268
	16,400,843	13,980,856
LIABILITIES		
Accounts payable and accrued liabilities	**715,274**	386,123
Deferred revenue (Note 3)	**731,948**	868,896
Long term debt (Note 6)	**254,027**	276,374
	1,701,249	1,531,393
NET FINANCIAL ASSETS	**14,699,594**	12,449,463
NON-FINANCIAL ASSETS		
Prepaid expenses	**105,274**	48,326
Tangible capital assets (Schedule 3)	**27,024,248**	26,185,050
	27,129,522	26,233,376
ACCUMULATED SURPLUS (Note 11)	**$ 41,829,116**	$ 38,682,839

CONTINGENT LIABILITIES (Note 4)

Approved by:

____
Mayor

____
Chief Financial Officer

See notes to consolidated financial statements

DISTRICT OF FORT ST. JAMES

STATEMENT OF OPERATIONS

For the year ended December 31, 2022

	2022 Budget (Note 8)	2022 Actual	2021 Actual
REVENUE			
Taxation (Note 2)	$ 2,624,840	**$ 2,671,955**	$ 2,255,749
Community forest	1,100,000	**1,868,182**	982,987
Grants (Schedule 1)	4,293,032	**1,429,913**	1,063,974
User charges	753,730	**743,092**	708,241
Sale of services	395,123	**289,213**	256,399
Grants in lieu of taxes	164,652	**173,764**	169,623
Miscellaneous	560,125	**753,384**	162,975
Frontage tax	68,000	**68,766**	68,766
Interest and investment income	31,000	**294,602**	307,447
Gain (loss) on sale of tangible capital assets	20,000	**5,599**	12,040
	10,010,502	**8,298,470**	5,988,201
EXPENDITURES			
General (Schedule 2)	4,367,107	**4,499,057**	3,927,338
Water system	334,303	**319,862**	246,869
Sewer system	521,040	**333,274**	401,774
TOTAL EXPENDITURES (Schedule 4)	5,222,450	**5,152,193**	4,575,981
ANNUAL SURPLUS	$ 4,788,052	**3,146,277**	1,412,220
ACCUMULATED SURPLUS AT BEGINNING OF THE YEAR		**38,682,839**	37,270,619
ACCUMULATED SURPLUS AT END OF THE YEAR		**$ 41,829,116**	$ 38,682,839

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, 2022

	2022 Budget (Note 8)	2022 Actual	2021 Actual
ANNUAL SURPLUS	$ 4,788,052	**$ 3,146,277**	$ 1,412,220
Acquisition of tangible capital assets	(1,981,550)	**(1,826,367)**	(1,600,378)
Amortization of tangible capital assets	-	**982,503**	962,040
Proceeds on tangible capital asset sales	-	**10,266**	12,040
(Gain) Loss on tangible capital asset sales	(25,000)	**(5,599)**	(12,040)
Acquisition of prepaid expenses, net	-	**(56,949)**	(6,682)
CHANGE IN NET FINANCIAL ASSETS	2,781,502	**2,250,131**	767,200
NET FINANCIAL ASSETS AT BEGINNING OF THE YEAR	12,449,463	**12,449,463**	11,682,263
NET FINANCIAL ASSETS AT END OF THE YEAR	$ 15,230,965	**$ 14,699,594**	$ 12,449,463

See notes to the consolidated financial statements

DISTRICT OF FORT ST. JAMES

STATEMENT OF CASH FLOWS

For the year ended December 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Cash received from taxation and government agencies	**$ 6,200,258**	$ 7,578,165
Cash paid to employees and suppliers	**(3,833,110)**	(3,671,402)
Interest paid	**(7,429)**	(8,286)
Interest received	**294,602**	307,447
	2,654,321	4,205,924
FINANCING ACTIVITIES		
Repayment of long term debt	**(22,347)**	(21,487)
MFA Deposits	**-**	-
	(22,347)	(21,487)
CAPITAL ACTIVITIES		
Proceeds on sale of tangible capital assets	**10,265**	12,040
Acquisition of tangible capital assets	**(1,826,367)**	(1,600,378)
	(1,816,102)	(1,588,338)
INCREASE IN CASH DURING THE YEAR	**815,872**	2,596,099
CASH AT BEGINNING OF THE YEAR	**13,413,683**	10,817,584
CASH AT END OF THE YEAR	**$ 14,229,555**	$ 13,413,683

See notes to the consolidated financial statements

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 accounting 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 cash on hand and amounts held in regular bank accounts. Cash and temporary investments are recorded at cost and adjusted for interest earned.

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 estimates 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:

	YEARS
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.

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.

2. TAXATION

	2022 Budget	2022 Actual	2021 Actual
General municipal purposes	$ 2,624,840	**$ 2,671,955**	$ 2,255,749
Collection for other governments:			
School District No. 91	888,460	**861,914**	868,934
Regional District	355,049	**355,049**	420,773
Northern Interior Regional Hospital District	419,807	**419,727**	377,849
Police taxes	105,249	**87,907**	100,602
BC Assessment Authority	25,347	**25,665**	23,793
Municipal Finance Authority	62	**65**	59
	4,418,814	**4,422,282**	4,047,759
Less: Disbursements to other governments	1,793,974	**1,750,327**	1,792,010
Net taxation available for municipal purposes	$ 2,624,840	**$ 2,671,955**	$ 2,255,749

3. DEFERRED REVENUE

	2022	2021
Gas Tax	**$ 433,935**	$ 600,813
Resident Attraction Pilot Grant	**111,097**	-
Rural Divident - Shorline Stabilization	**31,484**	-
Municipal Tax Prepayment	**46,776**	43,631
Other	**106,501**	215,186
Utilities Prepayment	**2,155**	3,266
Province of BC Late Comer Agreement	**-**	6,000
	$ 731,948	$ 868,896

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.

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 severable 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.

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 trusteed pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 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.

5. MUNICIPAL PENSION PLAN, continued

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a $3,761 million funding surplus for basic pension benefits on a going concern basis.

The District paid $119,967 for employer contributions to the plan in fiscal 2022 (2021 - $120,524).

The next valuation will be as at December 31, 2024, with results available in 2025.

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.

6. LONG-TERM DEBT

The District receives 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	2022 Principal Repayment & Acruarial Earnings	Net Debt Outstanding 2022	Net Debt Outstanding 2021
Bylaw 921	304,879	2033	3.15%	(94,338)	(14,012)	**196,529**	210,541
Bylaw 922	121,952	2028	3.15%	(56,119)	(8,335)	**57,498**	65,833
	$ 426,831			$ (150,457)	$ (22,347)	**$ 254,027**	$ 276,374

Total principal payments and actuarial earnings during 2022 totalled $22,347 (2021 - $21,487). Total interest paid on long-term debts net of the actuarial adjustment during 2022 was $7,428 (2021 - $8,286).

6. LONG-TERM DEBT, continued

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

2023	16,329
2024	16,329
2025	16,329
2026	16,329
2027	16,329
Thereafter	67,520
	149,165
Actuarial addition	104,862
	$ 254,027

7. ACCOUNTS RECEIVABLE

	2022	2021
Provincial government transfers	**$ 100,234**	$ 196,261
Taxes receivable	**123,604**	124,984
Miscellaneous receivables	**168,417**	121,137
Utilities receivable	**77,236**	71,767
GST receivable	**59,038**	48,756
Community forest receivable	**1,638,491**	-
	$ 2,167,020	$ 562,905

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. 1047, 2022, adopted by the Mayor and Council on April 26, 2022 with adjustments as follows:

	2022
Budgeted surplus per statement of operations	$ 4,788,052
Adjustments:	
Transfers from reserves	2,070,649
Transfer from surplus	352,000
Capital asset purchases	(5,006,111)
Transfers to reserves	(2,188,262)
Debt re-payments	(16,328)
Transfers to capital	-
	(4,788,052)
Budgeted surplus per financial plan	$ -

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, 2022.

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. COMPARATIVE FIGURES

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

11. ACCUMULATED SURPLUS

	2022	2021
Operating Surpluses		
General Fund	**$ 1,675,314**	$ 1,411,877
Water Fund	**760,467**	644,437
Sewer Fund	**674,103**	582,617
	3,109,884	2,638,931
Reserve Funds		
Fire department (machinery, equipment and capital)	**427,268**	303,095
Ambulance station	**124,890**	105,140
Park equipment	**92,735**	(9,453)
Public works (machinery and equipment)	**400,270**	208,850
Land development	**464,873**	360,187
Indoor pool	**15,581**	15,270
Arena (equipment and capital)	**31,871**	92,185
Community forest	**5,870,408**	4,118,890
General municipal building	**161,467**	45,802
Roads	**117,980**	15,624
Sanitation	**9,552**	(13,061)
SHS van replacement	**30,186**	14,583
Fire dept. emergency response	**67,834**	-
Sidewalks	**15,622**	3,295
Airport	**37,944**	18,312
Search & Rescue	**-**	51,308
Stabilization	**585,533**	553,842
Northern Capital and Planning	**3,870,153**	4,455,992
Water	**434,497**	434,820
Sewer	**140,138**	100,523
Carbon reducing	**74,979**	19,400
Covid Safe Restart	**411,130**	582,295
	13,384,911	11,476,899
Investment in Tangible Capital Assets	**25,334,321**	24,567,009
Accumulated Surplus	**$ 41,829,116**	$ 38,682,839

12. TRUST FUNDS

	2022	2021
Cemetery care	**$ 42,969**	$ 40,513
CISM team	**2,720**	2,665
Disaster relief	**3,742**	3,668
2010 Olympic	**-**	336
	$ 49,431	$ 47,182

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

13. 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 September 1, 2021 and ending on August 31, 2026. 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.

14. 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.

	2022	2021
Opening balance	**$ 4,455,992**	$ 4,534,000
Add: Amounts received in the year	**-**	-
Interest earned	**77,272**	23,256
	77,272	23,256
Less: Amounts spent in the year	**(663,111)**	(101,264)
Closing balance	**$ 3,870,153**	$ 4,455,992

15. 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.

	2022	2021
Opening balance	**$ 582,295**	$ 670,997
Add: Amounts received in the year	**-**	-
Interest earned	**8,209**	3,039
	8,209	3,039
Less: Amounts spent in the year	**(179,374)**	(91,741)
Closing balance	**$ 411,130**	$ 582,295

16. 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.

16. SEGMENT REPORTING, continued

	General	Water	Sewer	2022	2021
Revenue					
Taxation	2,671,955	-	-	**$ 2,671,955**	$ 2,255,749
Community forest	1,868,182	-	-	**1,868,182**	982,987
Grants	1,429,913	-	-	**1,429,913**	1,063,974
User charges	-	342,831	400,261	**743,092**	708,241
Sale of services	289,213	-	-	**289,213**	256,399
Grants in lieu of taxes	173,764	-	-	**173,764**	169,623
Miscellaneous	753,384	-	-	**753,384**	162,975
Frontage tax	-	34,677	34,089	**68,766**	68,766
Interest income	294,602	-	-	**294,602**	307,447
Gain on sale of capital assets	5,599	-	-	**5,599**	12,040
	7,486,612	377,508	434,350	**8,298,470**	5,988,201
Expenses					
Wages and benefits	1,900,193	98,748	71,000	**2,069,941**	1,800,629
Repairs and maintenance	511,446	112,448	75,551	**699,445**	578,380
Services and supplies	363,753	2,929	2,301	**368,983**	350,403
Utilities and telephone	152,317	14,529	45,838	**212,684**	202,765
Insurance, fees and dues	143,397	5,420	36,186	**185,003**	211,011
Professional fees	55,118	-	45	**55,163**	67,470
Events, projects and grants	301,347	9,121	11,204	**321,672**	234,506
Office and general	141,775	747	209	**142,731**	62,328
Advertising and promotion	45,278	-	-	**45,278**	53,506
Travel	32,439	-	-	**32,439**	13,373
Training and development	24,981	1,819	2,122	**28,922**	26,125
Interest on long-term debt	7,429	-	-	**7,429**	13,445
Amortization	819,584	74,101	88,818	**982,503**	962,040
	4,499,057	319,862	333,274	**5,152,193**	4,575,981
Net Revenue	$ 2,987,555	$ 57,646	$ 101,076	**$ 3,146,277**	$ 1,412,220

DISTRICT OF FORT ST. JAMES

SCHEDULE OF GRANTS

For the year ended December 31, 2022

	2022 Budget	2022 Actual	2021 Actual
OPERATING - PROVINCIAL GOVERNMENT			
GENERAL CURRENT FUND			
Strategic communities investment	$ 400,000	**$ 525,000**	$ 400,000
Hello BC Tourism Grant	15,000	**15,000**	-
Resource Management Planning Grant	-	**-**	16,666
UBCM Funding	119,737	**44,932**	29,527
NBC Tourism Catalyst Fund	-	**-**	20,000
Resident Attraction and Retention Grant	165,000	**53,903**	-
COVID Airport Relief Grant	-	**-**	27,000
Labour market partnership	-	**-**	17,920
Community Support Grant	-	**-**	56,514
Carbon tax grant	-	**54,082**	-
Gas tax	-	**-**	-
NDIT - Econimic Development	83,500	**50,000**	-
Miscellaneous	16,500	**8,222**	97,637
	799,737	**751,139**	665,264
OPERATING - FEDERAL GOVERNMENT			
GENERAL CURRENT FUND			
Façade improvements	-	**-**	-
Seniors helping seniors	14,500	**19,991**	13,620
Student employment	-	**-**	-
Canada Day	-	**-**	-
	14,500	**19,991**	13,620
OPERATING - OTHER			
GENERAL CURRENT FUND			
Regional District - Fire protection	113,218	**115,822**	110,998
- Arena benefit area	38,250	**37,500**	37,500
- Other	76,865	**66,086**	76,268
Other	-	**-**	-
	228,333	**219,408**	224,766
TOTAL OPERATING GRANTS	1,042,570	**990,538**	903,650
CAPITAL FUND			
Provincial			
Northern Communities Grant	2,999,400	**53,002**	-
Gas tax	-	**301,192**	-
Rural Dividend	52,256	**18,702**	93,702
NDIT	-	**-**	58,628
	3,051,656	**372,896**	152,330
Federal			
COVID-19 Infrastructure	-	**-**	-
	-	**-**	-
Other			
TC Energy	-	**-**	7,994
Northern Health Imagine	-	**-**	-
Health Communities Grant	-	**-**	-
Other	198,806	**-**	-
	198,806	**-**	7,994
TOTAL CAPITAL GRANTS	3,250,462	**372,896**	160,324
RESERVE FUND			
Other			
Regional District Bulkley Nechako	-	**66,479**	-
TOTAL RESERVE GRANTS	-	**66,479**	-
TOTAL GRANTS	$ 4,293,032	**$ 1,429,913**	$ 1,063,974

DISTRICT OF FORT ST. JAMES

SCHEDULE OF GENERAL DEPARTMENTAL EXPENDITURES

For the year ended December 31, 2022

	2022 Budget	2022 Actual	2021 Actual
GENERAL GOVERNMENT SERVICES			
Administrative	$ 917,775	**$ 858,766**	$ 746,532
Economic development	374,007	**176,027**	211,777
Legislative council indemnity	172,286	**261,378**	113,106
	1,464,068	**1,296,171**	1,071,415
PROTECTIVE SERVICES			
Fire protection	475,470	**327,134**	279,667
Fire training facility	10,065	**5,256**	3,816
Animal and pest control	16,438	**17,013**	16,257
Building inspection	43,000	**27,972**	42,281
Ambulance station	3,575	**1,036**	1,638
Municipal emergency program	138,312	**33,540**	33,607
Bylaw enforcement	2,123	**-**	1,902
	688,983	**411,951**	379,168
PUBLIC WORKS			
Roads and streets	871,334	**737,137**	588,841
Common services	367,453	**368,055**	326,063
Air and water transport	71,128	**47,857**	77,270
Seniors helping seniors	61,974	**71,041**	56,454
Special projects	6,600	**8,982**	6,028
Traffic services	22,371	**5,589**	12,394
	1,400,860	**1,238,661**	1,067,050
ENVIRONMENTAL HEALTH			
Garbage disposal	121,057	**116,969**	115,039
Recycling	-	**-**	790
Garbage discounts	6,700	**4,447**	6,646
	127,757	**121,416**	122,475
PUBLIC HEALTH			
Cemetery	13,438	**20,125**	9,278
Balance carried forward	$ 3,695,106	**$ 3,088,324**	$ 2,649,386

DISTRICT OF FORT ST. JAMES

Schedule 2

SCHEDULE OF GENERAL DEPARTMENTAL EXPENDITURES

For the year ended December 31, 2022

	2022 Budget	2022 Actual	2021 Actual
Balance forward	$ 3,695,106	**$ 3,088,324**	$ 2,649,386
RECREATIONAL AND CULTURAL			
Arena	253,287	**219,723**	176,391
Community Centre	45,367	**32,693**	32,300
Library	217,312	**197,054**	179,387
Parks and programs	142,589	**134,250**	70,356
Summer recreation	-	**-**	-
	658,555	**583,720**	458,434
TOTAL DEPARTMENTAL EXPENSES	4,353,661	**3,672,044**	3,107,820
INTEREST AND MISCELLANEOUS	13,446	**7,429**	8,286
AMORTIZATION (Schedule 3)	-	**819,584**	811,232
TOTAL GENERAL EXPENDITURES	$ 4,367,107	**$ 4,499,057**	$ 3,927,338

DISTRICT OF FORT ST. JAMES

SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2022

	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 2022	Net Carrying Amount End of 2021
Land	$ 861,021	$ -	$ -	$ -	$ 861,021	$ -	$ -	$ -	$ -	**$ 861,021**	$ 861,021
Roads Infrastructure	14,441,466	309,177	-	-	14,750,643	7,857,465	-	334,703	8,192,168	**6,558,475**	6,584,001
Water Infrastructure	5,037,283	59,157	-	-	5,096,440	1,872,523	-	72,244	1,944,767	**3,151,673**	3,164,760
Sewer Infrastructure	4,751,483	640,911	-	-	5,392,394	1,449,710	-	71,594	1,521,304	**3,871,090**	3,301,773
Storm Sewer Infrastructure	1,153,148	-	-	-	1,153,148	640,411	-	15,368	655,779	**497,369**	512,737
Vehicles	3,441,517	442,863	69,015	-	3,815,365	2,328,500	(64,349)	213,548	2,477,699	**1,337,666**	1,113,017
Furniture and Equipment	1,194,960	98,890	-	-	1,293,850	815,003	-	64,864	879,867	**413,983**	379,957
Parks Infrastructure	787,898	74,277	-	-	862,175	182,240	-	17,505	199,745	**662,430**	605,658
Buildings and Improvements	11,801,949	201,092	-	-	12,003,041	3,162,795	-	192,677	3,355,472	**8,647,569**	8,639,154
Engineered Structures	1,384,303	-	-	-	1,384,303	361,331	-	-	361,331	**1,022,972**	1,022,972
Total	$ 44,855,028	$ 1,826,367	$ 69,015	$ -	$ 46,612,380	$ 18,669,978	$ (64,349)	$ 982,503	$ 19,588,132	**$ 27,024,248**	$ 26,185,050

TANGIBLE CAPITAL ASSETS BY FUND

	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 2022	Net Carrying Amount End of 2021
General	$ 33,913,114	$ 1,014,792	$ 69,015	$ -	$ 34,858,891	$ 14,707,334	$ (64,349)	$ 819,584	$ 15,462,569	**$ 19,396,322**	$ 19,205,780
Water	5,037,283	114,922	-	-	5,152,205	1,872,523	-	74,101	1,946,624	**3,205,581**	3,164,760
Sewer	5,904,631	696,653	-	-	6,601,284	2,090,121	-	88,818	2,178,939	**4,422,345**	3,814,510
	$ 44,855,028	$ 1,826,367	$ 69,015	$ -	$ 46,612,380	$ 18,669,978	$ (64,349)	$ 982,503	$ 19,588,132	**$ 27,024,248**	$ 26,185,050

THE DISTRICT OF FORT ST. JAMES

SCHEDULE OF EXPENSES BY OBJECT

For the year ended December 31, 2022

	2022		2021
	Budget	Actual	Actual
Wages and benefits	$ 1,452,222	**$ 2,069,941**	$ 1,800,629
Repairs and maintenance	1,710,053	**699,445**	578,380
Purchased services and supplies	484,974	**368,983**	350,403
Utilities and telephone	246,609	**212,684**	202,765
Insurance, fees and dues	160,869	**185,003**	211,011
Professional fees	92,130	**55,163**	67,470
Events, projects and grants	616,756	**321,672**	234,506
Office and general	205,568	**142,731**	62,328
Advertising and promotion	60,360	**45,278**	53,506
Travel	51,681	**32,439**	13,373
Training and development	74,452	**28,921**	26,125
Interest on long-term debt	66,776	**7,429**	13,445
Amortization	-	**982,503**	962,040
	$ 5,222,450	**$ 5,152,192**	$ 4,575,981

See notes to the consolidated financial statements.

Note: The Statement of Financial Information provided here is in draft format until approved by Council at an upcoming meeting.

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

Statement of Financial Information (SOFI)
<u>Index to FIR Schedule 1 and the Checklist</u>

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

Page 3 & 4: Schedule of Remuneration and Expenses: Section Six (continued)

6(4) & (5)	[Explanatory information for reference]
6(6)	Report employer portion of EI and CPP as a supplier payment
6(7)(a) & (b)	Statement of severance agreements
6(8)	Explain an omission of statement of severance agreements
6(9)	[Statement of severance agreements to minister – not required unless requested]

Page 4: Schedule of Suppliers of Goods or Services: Section Seven

7(1)(a)	List suppliers receiving payments exceeding $25,000
7(1)(b)	Consolidated total of all payments of $25,000 or less
7(1)(c)	Reconcile difference in total above with operational statement
7(2)(a)	[Explanatory information for reference]
7(2)(b)	Statement of payments of grants or contributions
7(2)(c)	[Explanatory information for reference]

Page 5: Inactive Corporations: Section Eight

8(1)	Ministry to report for inactive corporations
8(2)(a)	Contents of report – statements and schedules under section 1(1) to extent possible
8(2)(b)	Contents of report – operational status of corporation

Approval of Financial Information: Section Nine

9(1)	Approval of SOFI for corporations (other than municipalities)
9(2)	Approval of SOFI for municipalities
9(3)	Management report
9(4)	Management report must explain roles and responsibilities
9(5)	Signature approval is for all contents of the SOFI

Access to the Financial Information: Section Ten

10(1) to (3)	[Explanatory information for reference]

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:	2022	Phone Number:	(250) 996-8233
Date Submitted:		E-mail:	finance@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	[x]	[ ]	[ ]	
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	[x]	[ ]	[ ]	
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	[x]	[ ]	[ ]	
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	[ ]	[ ]	[x]	Thecapital fund 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	[x]	[ ]	[ ]	
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	[x]	[ ]	[ ]	
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	[ ]	[ ]	[x]	

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 (1A) and 4 (2) **Schedule of Long Term Debt for the Year 2022**

Schedules of debts are included under Note 6 in the District of Fort St. James Financial Statements as of December 31, 2022.

Rachelle Willick	Martin Elphee
Chief Financial Officer	Mayor
Date:	Date:

5(1) Schedule of Guarantee and Indemnity Agreements for the Year 2022

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

Rachelle Willick	Martin Elphee
Chief Financial Officer	Mayor
Date:	Date:

FORT ST JAMES DISTRICT

Schedule of Employee Remuneration

for the Year 2022

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

COUNCIL

Name	Position	Stipend	Expenses[2]	Total
Boshman, Henry	Councillor	$ 1,540.92	357.66	$ 1,898.58
Elphee, Martin	Mayor	$ 2,404.69	1,852.87	$ 4,257.56
Friesen, Judith	Councillor	$ 1,440.92	1,702.37	$ 3,143.29
Greenaway, Judy	Councillor	$ 13,297.40	6,864.17	$ 20,161.57
Howell, Jennifer	Councillor	$ 11,743.80	2,048.15	$ 13,791.95
Knielsen, Kristina	Councillor	$ 1,440.92	-	$ 1,440.92
Miller, Bradley	Councillor	$ 10,772.40	3,277.35	$ 14,049.75
Motion, Bob	Mayor	$ 15,737.69	1,723.36	$ 17,461.05
Stent, Paul	Councillor	$ 9,847.40	268.46	$ 10,115.86
TOTAL		**$ 68,226.14**	**$ 18,094.39**	**$ 86,320.53**

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

Employees (Greater than $75,000)

Name	Position	Remuneration [1]	Expenses[2]	Total
Claughton Richard	Operator	$ 78,938.03	$ 248.00	$ 79,186.03
Eschuk, Brooke	Economic Development	$ 75,383.67	$ 3,966.35	$ 79,350.02
Greenaway, Chris	Mechanic	$ 88,288.22	99.95	$ 88,388.17
Hassman, Mike	Operator	$ 83,452.40	636.84	$ 84,089.24
KosmicK, Peter	Foreman	$ 97,782.40	467.90	$ 98,250.30
Legebokoff, Ryan	Operator	$ 79,303.91	2,154.74	$ 81,458.65
Mcvey, Ryan	Fire Chief	$ 89,040.06		$ 89,040.06
Pacheco, Tony	Arena Manager	$ 79,245.16	-	$ 79,245.16
Phillips, Casey	Operator	$ 76,770.47	$ 1,645.85	$ 78,416.32
Willick, Rachelle	Chief Financial Officer	$ 90,343.07	11,173.13	$ 101,516.20
TOTAL		**$ 838,547.39**	**$ 20,392.76**	**$ 858,940.15**

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

Total Employees (Less than $75,000)

Name		Remuneration [1]	Expenses[2]	Total
Employees		$ 773,853.65	$ 19,398.09	$ 793,251.74

GRAND TOTAL EMPLOYEES	**$ 1,680,627.18**	**$ 57,885.24**	**$ 1,738,512.42**

[1] Rumuneration includes base salary, overtime, vacation & sick pay and taxable benefits

[2] Expenses include travel, training, conferences, memberships and cell phones

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

There is no reconcilation. 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)

2022 Employer portion of Canada Pension Plan	$ 73,094.01
2022 Employer portion of Employment Insurance	$ 29,092.44

Rachelle Willick, Chief Financial Officer

Date:

Martin Elphee, Mayor

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 2022.

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

Rachelle Willick
Chief Financial Officer
Date:

Martin Elphee
Mayor
Date:

FORT ST JAMES DISTRICT

Public Bodies Report for the Year 2022

ALL POINTS FIRE PROTECTION LTD.	52,493.90
BC ASSESSMENT AUTHORITY	25,262.05
BC HYDRO	158,213.75
BC HYDRO	69,943.86
BESWICK HILDEBRANDT LUND CPA	27,825.00
BROGAN FIRE & SAFETY	64,833.17
CLEAN FIL	30,675.06
FORT ST. JAMES CHAMBER OF COMMERCE	36,736.00
FORT ST. JAMES SEARCH & RESCUE	101,307.66
FOUR RIVERS CO-OPERATIVE	80,140.12
FRASER VALLEY REFRIGERATION LTD.	55,081.75
FRED SURRIDGE LTD.	30,296.69
Frontera Forest Solutions Inc.	26,223.76
GAINOR HOLDINGS LTD	232,095.00
ICBC	39,757.00
MARTIN TAYLOR MUNICIPAL CONSULTING	34,329.40
MINISTER OF FINANCE- SCHOOL TAX	596,853.93
MUNICIPAL INSURANCE ASSOCIATION	95,357.00
MUNICIPAL PENSION PLAN	219,687.15
NAK'AZDLI WHUT'EN	443,000.00
NORTHLAND AUTOMOTIVE & INDUSTRIAL	27,656.55
NORTHWESTERN DATA COMM	33,124.88
PACIFIC NORTHERN GAS LTD.	48,875.27
PARKWORKS	54,608.18
PEACE RIVER PROJECTS	38,913.00
PITTMAN ASPHALT	422,041.15
POLAR REFRIGERATION	27,055.74
RECEIVER GENERAL	439,343.86
REGIONAL DISTRICT OF BULKLEY-NECHAKO	422,189.73
STANTEC CONSULTING LTD.	93,220.13
STUART - NECHAKO REGIONAL HOSPITAL	416,343.79
SUN LIFE FINANCIAL	117,217.13
UPANUP	39,968.25
VIMAR EQUIPMENT LTD.	420,524.64

7(1)(a)	**Payments Made (Vendors Over $25000)**	**5,021,194.55**
7(1)(b)	**Miscellaneous Payments ($25000 and Under)**	**1,045,694.72**
	TOTAL Payments	**6,066,889.27**

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 sidnificantly 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 dispersements, including the acquisition of tangible capital assets that are not considered expenses.

Rachelle Willick, Chief Financial Officer
Date:

Martin Elphee, Mayor
Date:

FORT ST JAMES
DISTRICT

Statement of Financial Information Report
2022 Schedule of Grants-in-aid

Chamber - Moonlight Madness	$	1,500.00
Festival of Trees	$	2,020.00
Fireweed Collective Soc.	$	320.00
Fort St. James 4H Club	$	250.00
Fort St. James Dog Sled Association	$	2,000.00
Fort St. James Search and Rescue	$	101,308.00
Fort St. James Secondary Basketball Senior Girls	$	1,000.00
Fort St. James Secondary Breakfast Program	$	3,000.00
Fort St. James Secondary Movie Nights	$	7,710.00
Fort St. James Secondary VolleyBall Senior Girls	$	1,500.00
Fort St. James Slow Pitch Society	$	5,000.00
Lakeside Community Garden	$	2,000.00
Mount Pope Adventure Run	$	464.00
Murray Ridge Fort St. James Ski Club	$	1,000.00
Music on The Mountain	$	1,500.00
Nak'azdli Whut'en Halloween Event	$	3,000.00
Stuart Lake Golf Club	$	1,800.00
Stuart Lake Seniors Society	$	250.00
Ulj'goh Bi'You Native Friendship Centre	$	10,000.00
TOTAL Payments		**145,622.00**

Rachelle Willick
Chief Financial Officer
Date:

Martin Elphee
Mayor
Date:

FORT ST JAMES DISTRICT

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, produced under the Financial Information Act.

Prepared pursuant to the Financial Information Regulation, Schedule 1, section 9

Rachelle Willick	Martin Elphee
Chief Financial Officer	Mayor
Date:	Date: