Print Form

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

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

**Page 1: Corporation Information**

**Ministry Information**

**General: Section One**

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

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

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

**Operational Statement: Section Three**

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

**Statement of Debts: Section Four**

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

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

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

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

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

**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: | Susan Clarke |
| Fiscal Year End: | 2023 | 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)<br>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<br>• 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:<br>• a Statement of Income or Statement of Revenue and Expenditures, and<br>• a Statement of Changes in Financial Position | ☒ | ☐ | ☐ | |
| 3 (2)<br>3 (3) | • The Statement of Changes in Financial Position may be omitted if it provides no additional information<br>• 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)<br>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)<br>4 (4) | • The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information<br>• 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)<br>5 (4) | • The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information<br>• The omission must be explained in a note to the schedule | ☐ | ☐ | ☒ | |
| **Schedule of Remuneration and Expenses**<br>(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**<br>(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)<br>6 (7) (b) | Include a statement of severance agreements providing:<br>• the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and<br>• the range of equivalent months' compensation for them<br>(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**<br>(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 | ☒ | ☐ | ☐ | |

FORT ST. JAMES
DISTRICT

**4 (1A) and 4 (2)** **Schedule of Long Term Debt for the Year 2023**

Schedules of debts are included under Note 7 in the District of Fort St. James Financial Statements as of December 31, 2023.

Susan Clarke
Chief Financial Officer
Date: May 21, 2024

Martin Elphee
Mayor
Date: MAY 21/24

FORT ST. JAMES
DISTRICT

## 5(1) Schedule of Guarantee and Indemnity Agreements for the Year 2023

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: May 21, 2024

Martin Elphee
Mayor
Date: May 21/24

FORT ST JAMES DISTRICT

## Schedule of Employee Remuneration
## for the Year 2023

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

**COUNCIL**

| Name | Position | Stipend | Expenses[2] | Total |
|---|---|---|---|---|
| Boshman, Henry | Councillor | $ 11,699.65 | 2,150.82 | $ 13,850.47 |
| Elphee, Martin | Mayor | $ 26,982.29 | 16,595.58 | $ 43,577.87 |
| Friesen, Judith | Councillor | $ 13,049.65 | 6,178.44 | $ 19,228.09 |
| Howell, Jennifer | Councillor | $ 14,299.65 | 4,073.82 | $ 18,373.47 |
| Nielsen, Kristina | Councillor | $ 13,649.65 | 7,893.63 | $ 21,543.28 |
| **TOTAL** | | **$ 79,680.89** | **$ 36,892.29** | **$ 116,573.18** |

**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 | 82,699.12 | - | $ 82,699.12 |
| CROWLEY, Valerie | Head Librarian | 77,675.94 | - | $ 77,675.94 |
| CROQUET, Arland | Operator | 94,078.60 | - | $ 94,078.60 |
| GREENAWAY, Chris | Mechanic | 92,888.19 | - | $ 92,888.19 |
| HASSMAN, Mike | Operator | 93,414.69 | 2,952.02 | $ 96,366.71 |
| KENNEDY, G | Chief Financial Officer | 92,240.98 | 7,437.46 | $ 99,678.44 |
| KOSMICK, Pete | Foreman | 110,406.11 | 2,122.26 | $ 112,528.37 |
| LEGEBOKOFF, Ryan | Operator | 83,893.84 | - | $ 83,893.84 |
| LOWTHER, Doug | Director Public Works | 123,020.14 | 113.95 | $ 123,134.09 |
| LOWTHER, Konnor | Operator | 79,599.77 | 1,912.55 | $ 81,512.32 |
| MCVEY, Ryan | Fire Chief | 102,190.13 | 439.16 | $ 102,629.29 |
| PACHECO, Tony | Arena Manager | 86,678.85 | - | $ 86,678.85 |
| PHILLIPS, Casey | Operator | 87,997.92 | 4,625.26 | $ 92,623.18 |
| SCHLAMP, Nancy | Operator | 82,850.15 | 149.00 | $ 82,999.15 |
| TRITT, Donald | Garbage Man | 81,781.72 | - | $ 81,781.72 |
| WILLICK, Rachelle | Chief Financial Officer | 113,398.16 | 7,192.85 | $ 120,591.01 |
| **TOTAL** | | **$ 1,484,814.31** | **$ 26,944.51** | **$ 1,511,758.82** |

**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 | | $ 964,191.89 | $ 19,236.98 | $ 983,428.87 |

| | | | |
|---|---|---|---|
| **GRAND TOTAL EMPLOYEES** | **$ 2,528,687.09** | **$ 83,073.78** | **$ 2,611,760.87** |

[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)**

| | |
|---|---|
| 2023 Employer portion of Canada Pension Plan | $ 108,353.90 |
| 2023 Employer portion of Employment Insurance | $ 42,470.34 |

Susan Clarke, Chief Financial Officer
Date: May 21, 2024

Martin Elphee, Mayor
Date: MAY 21/24

FORT ST JAMES
DISTRICT

**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 2023.

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

Susan Clarke
Chief Financial Officer
Date: May 21, 2024

Martin Elphee
Mayor
Date: MAY 21/24

FORT ST. JAMES DISTRICT

## Public Bodies Report for the Year 2023

| | | |
|---|---|---|
| | ACE INSTRUMENTS LTD. | 60,745.44 |
| | ALL POINTS FIRE PROTECTION LTD. | 71,613.46 |
| | A-MAIS TECHNOLOGIES INC. | 33,058.64 |
| | BC ASSESSMENT AUTHORITY | 28,365.82 |
| | BC HYDRO | 236,398.56 |
| | BDS INDUSTRIAL SOLUTIONS INC. | 43,603.46 |
| | BESWICK HILDEBRANDT LUND CPA | 27,825.00 |
| | BNK AUTOMOTIVE LTD. | 43,268.31 |
| | CIVIL NORTH CONSULTING LTD | 431,263.35 |
| | CLEARTECH INDUSTRIES INC. | 59,620.18 |
| | CONNEXUS COMMUNITY RESOURCE SOCIETY | 69,799.15 |
| | CUPE LOCAL 4951 | 27,543.74 |
| | EMCO Corporation | 254,324.92 |
| | EQUITY PLUMBING & HEATING LTD. | 27,442.25 |
| | FOUR RIVERS CO-OPERATIVE | 111,474.07 |
| | FRASER VALLEY REFRIGERATION LTD. | 201,969.60 |
| | FRED SURRIDGE LTD. | 45,530.29 |
| | GAINOR HOLDINGS LTD | 357,896.72 |
| | GAINORS CUSTOMS | 26,423.03 |
| | HACK TO HACK SOLUTION INC. | 38,136.09 |
| | ICBC | 59,546.00 |
| | KENDRICK EQUIPMENT (2003) LTD. | 209,331.35 |
| | LIDSTONE & COMPANY | 487,112.91 |
| | LITTLE RIVER EXCAVATING LTD. | 38,070.77 |
| | MEQUIPCO LTD. | 82,427.48 |
| | MINISTER OF FINANCE - SCHOOL TAX | 630,808.87 |
| | MONSTER INDUSTRIES LTD. | 238,897.05 |
| | MUNICIPAL INSURANCE ASSOCIATION | 127,087.00 |
| | MUNICIPAL PENSION PLAN | 327,569.28 |
| | NAK'AZDLI WHUT'EN | 33,210.00 |
| | NLFD AUTO LTD. DBA PRINCE GEORGE FORD | 63,902.14 |
| | NORTHLAND AUTOMOTIVE & INDUSTRIAL | 57,524.84 |
| | NORTHWESTERN DATA COMM | 55,571.11 |
| | OUELLETTE BROS. BUILDING SUPPLIES | 57,398.60 |
| | PACIFIC NORTHERN GAS LTD. | 49,573.82 |
| | PARKWORKS SOLUTIONS CORP. | 212,389.60 |
| | PEACE RIVER PROJECTS | 447,549.77 |
| | PG RENTAL CENTRE LTD | 26,936.00 |
| | PROVINCE OF BC - EHT | 35,308.58 |
| | R.D. OF FRASER-FORT GEORGE | 68,798.69 |
| | RECEIVER GENERAL | 710,061.44 |
| | REGIONAL DISTRICT OF BULKLEY-NECHAKO | 490,503.22 |
| | ROCKY MOUNTAIN PHOENIX | 262,553.42 |
| | SANGHA GEOMATICS & LAND SURVEYING INC. | 28,739.55 |
| | STANTEC CONSULTING LTD. | 229,842.69 |
| | STREAMLINE SIGNS | 46,213.41 |
| | STUART - NECHAKO REGIONAL HOSPITAL | 454,001.19 |
| | SULLIVAN MOTOR PRODUCTS LTD. | 309,802.45 |
| | SUN LIFE FINANCIAL | 154,746.37 |
| | TELUS | 28,597.07 |
| | UNBC FINANCE DEPARTMENT | 40,000.00 |
| | W.S. NICHOLLS WESTERN CONSTUCTION LTD. | 1,633,578.08 |
| | WILLIAMS MACHINERY LTD. | 442,019.85 |
| | WORKERS' COMPENSATION BOARD | 42,310.28 |
| | YELLOWHEAD ROAD & BRIDGE | 63,077.34 |
| **7(1)(a)** | **Payments Made (Vendors Over $25000)** | **10,441,362.30** |
| **7(1)(b)** | **Miscellaneous Payments ($25000 and Under)** | **1,215,224.77** |
| | **TOTAL Payments** | **11,656,587.07** |

**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.

Susan Clarke, Chief Financial Officer
Date: May 21, 2024

Martin Elphee, Mayor
Date: MAY 21/24

FORT ST JAMES
DISTRICT

## Statement of Financial Information Report
## 2023 Schedule of Grants

| | | |
|---|---|---|
| Festival of Trees | $ | 1,917.00 |
| Chamber of Commerce Santa Claus Parade | $ | 325.00 |
| Community Arts Council | $ | 5,000.00 |
| Connexus Community Resources | $ | 2,552.00 |
| Cops for Cancer | $ | 176.92 |
| Fireweed Collective Society | $ | 2,210.00 |
| Fort St James Community Foundation | $ | 31.43 |
| Fort St. James Food and Toy Drive | $ | 2,828.00 |
| Fort St. James Primary Care Society | $ | 2,000.00 |
| Fort St. James 4 Ukraine | $ | 168.50 |
| Fort St. James Seconrdary - Grade 9 trip | $ | 1,500.00 |
| Fort St. James Secondary Hockey Senior Boys | $ | 1,000.00 |
| Fort St. James Secondary Soccer Senior Girls | $ | 1,000.00 |
| Fort St. James Secondary Movie Nights | $ | 9,074.60 |
| Fort St. James Secondary Ski & Board Team | $ | 1,000.00 |
| Fort St. James Sled Dog Association | $ | 2,000.00 |
| Lakeside Community Garden | $ | 3,073.98 |
| Mount Pope Adventure Run/Walk | $ | 168.53 |
| Murray Ridge Fort St. James Ski Club | $ | 283.50 |
| Music on The Mountain Festival | $ | 5,000.00 |
| Nak'azdli Whut'en: Gathering Our Voices | $ | 3,000.00 |
| Nechako Watershed Roundtable | $ | 2,000.00 |
| Nezel Be Hunuyek Child & Family Services | $ | 500.00 |
| Stuart Lake Seniors Association | $ | 62.12 |
| Stuart Lake Golf Club | $ | 950.00 |
| Stuart Lake Hospital Auxiliary | $ | 500.00 |
| **TOTAL Payments** | | **48,321.58** |

Susan Clarke
Chief Financial Officer
Date: May 21, 2024

Martin Elphee
Mayor
Date: MAY 21/24

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

Susan Clarke
Chief Financial Officer
Date: May 21, 2024

Martin Elphee
Mayor
Date: May 21/24