

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: Rachelle Willick
 Fiscal Year End: 2021 Phone Number: (250) 996-8233
 Date Submitted: June 10, 2022 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	☒	☐	☐	
Operational Statement					
3 (1)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: - a Statement of Income or Statement of Revenue and Expenditures, and - a Statement of Changes in Financial Position	☒	☐	☐	
3 (2) 3 (3)	- The Statement of Changes in Financial Position may be omitted if it provides no additional information - The omission must be explained in the notes	☒	☐	☐	
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	☐	☐	☒	The capital 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	☒	☐	☐	
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	☒	☐	☐	
4 (3) 4 (4)	- The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information - The omission must be explained in a note to the schedule	☐	☐	☒	

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

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

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

4 (1A) and 4 (2)

**Schedule of Long Term Debt
for the Year 2021**

Schedules of debts are included under Note 6 in the District of Fort St. James Financial Statements as of December 31, 2021.



Rachelle Willick
Chief Financial Officer
Date:



Bob Motion
Mayor
Date:

**5(1) Schedule of Guarantee and Indemnity Agreements
for the Year 2021**

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



Rachelle Willick
Chief Financial Officer
Date:



Bob Motion
Mayor
Date:

**Schedule of Employee Remuneration
for the Year 2021**

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

COUNCIL				
Name	Position	Stipend	Expenses²	Total
Greenaway, Judy	Councillor	\$ 12,375.34	1,452.68	\$ 13,828.02
Howell, Jennifer	Councillor	\$ 11,895.34	943.68	\$ 12,839.02
Motion, Bob	Mayor	\$ 16,092.20	3,924.80	\$ 20,017.00
Miller, Brad	Mayor	\$ 9,463.35	943.68	\$ 10,407.03
Stent, Paul	Councillor	\$ 10,685.34	943.68	\$ 11,629.02
TOTAL		\$ 60,511.57	\$ 8,208.51	\$ 68,720.08

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

Employees (Greater than \$75,000)				
Name	Position	Remuneration¹	Expenses²	Total
Cloughton, Richard	Operator	\$ 77,170.55		\$ 77,170.55
Greenway, Chris	Mechanic	\$ 86,580.04		\$ 86,580.04
Hassman, Mike	Operator	\$ 80,144.71	199.00	\$ 80,343.71
Kosmick, Peter	Foreman	\$ 90,389.02	199.00	\$ 90,588.02
Legebokoff, Ryan	Operator	\$ 76,516.93	102.00	\$ 76,618.93
Mcvey, Ryan	Fire Chief	\$ 83,241.33	280.00	
Pacheco, Tony	Arena Manager	\$ 89,019.84		\$ 89,019.84
Schroeter, David	Chief Administrator Officer	\$ 103,420.41	2,021.33	\$ 105,441.74
Stewart, Dave	Pulic Works Superintendent	\$ 90,646.10	199.00	\$ 90,845.10
TOTAL		\$ 777,128.93	\$ 3,000.33	\$ 696,607.93

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

Total Employees (Less than \$75,000)				
Name		Remuneration¹	Expenses²	Total
Employees		\$ 716,130.94	\$ 35,323.13	\$ 751,454.07

GRAND TOTAL EMPLOYEES	\$ 1,553,771.44	\$ 46,531.97	\$ 1,516,782.08
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¹ Rumuneration includes base salary, overtime, vacation & sick pay and taxable benefits

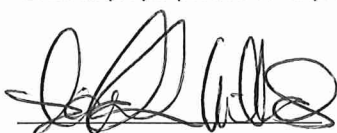
² Expenses include travel, training, conferences, memberships and cell phones

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

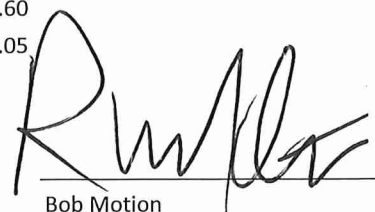
There is no reconciliation. Employee remuneration is based on annual T4 reporting , therefore the numbers are not in the same format as the financial statements.

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

2021 Employer portion of Canada Pension Plan \$ 60,562.60
2021 Employer portion of Employment Insurance \$ 24,574.05



Rachelle Willick
Chief Financial Officer
Date:



Bob Motion
Mayor
Date:

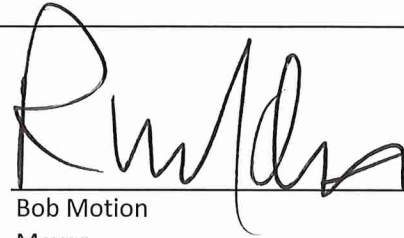
STATEMENT OF SEVERANCE AGREEMENTS

There were **no** severance agreements made between
The District of Fort St. James and its non-unionized employees during fiscal year 2021.

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



Rachelle Willick
Chief Financial Officer
Date:



Bob Motion
Mayor
Date:

Public Bodies Report for the Year 2021

A-MAIS TECHNOLOGIES INC.	30,446.28
ARLAND'S ELECTRIC	32,254.99
BC HYDRO	232,496.10
BESWICK HILDEBRANDT LUND CPA	27,825.00
CLEAN FIL	33,584.80
CLEARTECH INDUSTRIES INC.	25,127.95
FORT ST. JAMES CHAMBER OF COMMERCE	32,633.50
Fort St. James Forest Products Holdings	83,727.37
FOUR RIVERS CO-OPERATIVE	62,972.92
FRASER VALLEY REFRIGERATION LTD.	460,111.04
Frontera Forest Solutions Inc.	26,838.78
GUILLEVIN INTERNATIONAL INC.	99,375.90
ICBC	37,034.00
ICI ELECTRICAL ENGINEERING	89,389.97
LIDSTONE & COMPANY	25,910.72
MINISTER OF FINANCE - SCHOOL TAX	886,581.84
MUNICIPAL INSURANCE ASSOCIATION	95,655.00
MUNICIPAL PENSION PLAN	224,311.94
NEXTECH FORESTRY SERVICES LTD.	41,074.96
NORTHERN LITES TECHNOLOGY (2021) LTD.	67,734.45
NORTHLAND AUTOMOTIVE & INDUSTRIAL	25,739.35
NORTHLAND CHRYSLER JEEP DODGE	48,959.62
PACIFIC NORTHERN GAS LTD.	44,992.79
PEACE RIVER PROJECTS	200,838.75
R.D. OF FRASER-FORT GEORGE	53,438.42
RECEIVER GENERAL	406,920.93
REGIONAL DISTRICT OF BULKLEY-NECHAKO	510,897.05
ROLLINS MACHINERY LTD.	268,895.20
ROYAL BANK VISA	45,261.06
SANA'AIH MARKET	25,740.94
SAVE-ON-FOODS BC	34,234.84
STANTEC CONSULTING LTD.	95,223.25
STUART - NECHAKO REGIONAL HOSPITAL	394,060.73
SUN LIFE FINANCIAL	117,615.29
SUTTLE RECREATION INC.	81,955.92
WESTECH DRILLING CORP	57,820.25

7(1)(a) Payments Made (Vendors Over \$25000) 5,027,681.90

7(1)(b) Miscellaneous Payments (\$25000 and Under) 851,328.31

TOTAL Payments 5,879,010.21

7(1)(c) The District prepares the Schedule of Suppliers of Goods and Services based on actual disbursements through the accounts payable system, which is on a cash basis. This figure, therefore, will differ significantly from the expenses reported on an accrual basis in the financial statements. In addition, GST is included in the payments to suppliers but is recorded net of the rebate in the financial statements. As well, there are a number of disbursements, including the acquisition of tangible capital assets that are not considered expenses.



Rachelle Willick, Chief Financial Officer

Date:



Bob Motion, Mayor

Date:

Statement of Financial Information Report
2021 Schedule of Grants-in-aid

Chamber - Moonlight Madness	\$	250.00
Community Arts Council of Fort St. James	\$	5,000.00
Festival of Trees	\$	1,118.30
Fireweek Collective Soc.	\$	111.43
Fort St. James Curling Club	\$	10,000.00
Fort St. James Movie Night	\$	2,439.00
Fort St. James Primary Care Society	\$	5,000.00
Fort St. James Secondary School Grads	\$	500.00
Fort St. James Secondary VolleyBall Senior Girls	\$	1,500.00
Fort St. James Toy & Food Drive	\$	2,000.00
Kesgwut be Ti Cultural Society	\$	1,500.00
Mount Pope Adventure Run	\$	180.96
RCMP Cancer Fundraiser	\$	190.48
Stuart Lake Golf Club	\$	900.00
Stuart Lake Recycling	\$	1,595.82
Stuart Lake Recycling	\$	200.00

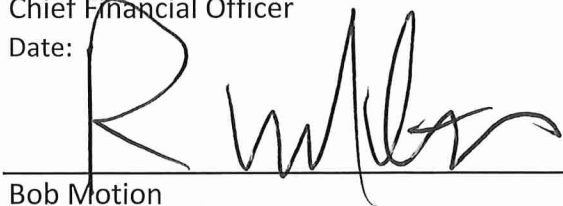
TOTAL Payments	32,485.99
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Rachelle Willick

Chief Financial Officer

Date:



Bob Motion

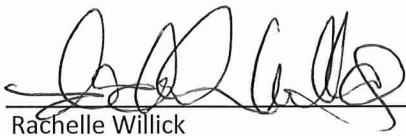
Mayor

Date:

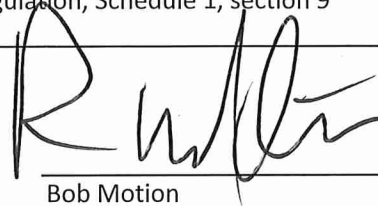
STATEMENT OF FINANCIAL INFORMATION APPROVAL

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
Chief Financial Officer
Date:



Bob Motion
Mayor
Date: