DISTRICT OF NEW HAZELTON
SCHEDULE SHOWING THE REMUNERATION & EXPENSES PAID TO OR ON BEHALF OF EACH EMPLOYEE

1. Elected Officials					
	Name	**Position**		**Remuneration**	
	Lowry, Marilyn	Mayor		$ 11,800.10	
	Berg, Allan	Councillor		$ 5,800.08	
	Burns, George	Councillor		$ 5,800.08	
	Henwood, Braunwyn	Councillor		$ 5,800.08	
	Hobenshield, Jutta	Councillor		$ 5,800.08	
	Sturney, Ray	Councillor		$ 5,800.08	
	Weeber, Michael	Councillor		$ 5,800.08	
Total: Elected Officials				**$ 46,600.58**	

2. Other Employees (excluding those listed in Part 1 Above)					
	Name	**Position**		**Remuneration**	
				$ -	
	Hunt, Wendy	CAO		$ 127,908.11	
	Smith, Roger	Public Works		$ 92,277.54	
	Staff under $75,000			$ 466,543.96	
Total: Other Employees				**$ 686,729.61**	

3. Reconciliation

Total remuneration: Elected Officials	$	46,600.58
Total remuneration: Other Employees	$	686,729.61
Subtotal:	**$**	**733,330.19**
Reconciling Items	$	174,274.31
Total per statement of Revenue & Expenditure	**$**	**907,811.00**
Variance	$	206.50

- Prepared under the Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5), and (6)

Reconciling Items

Property Tax Billing	$	694.43
Benefits Payments (WCB/MPP/PBC)	$	110,776.88
Protective Services Remuneration & WCB	$	62,803.00
Total Reconciling Items	**$**	**174,274.31**

Reasons for the Variance

- Operational Statements are prepared on accrual accounting basis whereby the statements prepared under the FIR regulations are prepared based on actual payments made through the year.

DISTRICT OF NEW HAZELTON

STATEMENT OF SEVERANCE AGREEMENTS

There were **no** severance agreements made between the District of New Hazelton and its non-unionized employees during the fiscal year 2022.

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

DISTRICT OF NEW HAZELTON
SOFI 2022

FOR THE PROVISION OF GOODS OR SERVICES

1 Alphabetical list of suppliers who received aggregate payments exceeding 25,000

Supplier Name	Aggregate Amount Paid	
ALFRED HORIE CONSTRUCTION	$ 446,396.71	
BC HYDRO	$ 103,687.35	
COLLABRIA CREDIT CARD	$ 92,778.00	
FOUR DIMENSION COMPUTER CENTRE LTD	$ 37,958.46	
HAZELTON BOTTLE DEPOT	$ 30,000.00	
LB PAVING	$ 81,855.52	
MUNICIPAL INSURANCE ASSOCIATION	$ 37,710.00	
NORTHWEST REGIONAL HOSPITAL DISTRICT	$ 36,889.00	Tax Levy
PACIFIC BLUE CROSS	$ 47,853.79	
REGIONAL DISTRICT OF KITIMAT STIKINE	$ 224,705.33	inc Tax Levy
ROCKY MOUNTAIN PHOENIX	$ 99,417.32	
STEEL RIDGE CONTRACTING LTD	$ 26,293.95	
SUPERIOR PROPANE	$ 30,865.79	
TROLLZONE ENTERPRISES	$ 62,662.50	
Total aggregate amount paid to suppliers	**$ 1,359,073.72**	

2 Consolidated total paid to suppliers who received aggregate payments of $25,000 or less

Supplier Name	Aggregate Amount Paid	
Total aggregate amount paid to suppliers	**$ 476,766.78**	

3 Total payments to suppliers for grants and contributions exceeding $25,000

Supplier Name	Aggregate Amount Paid	
HAZELTON VISITOR CENTER	$ 27,500.00	
JAWS OF LIFE	$ 39,703.00	
REGIONAL DISTRICT OF KITIMAT STIKINE	$ 40,000.00	
Consolidated total of grants exceeding $25,000	**$ 107,203.00**	
Consolidated total of contributions exceeding $25,000	**$** -	
Consolidation of all grants and contributions exceeding $25,000	**$ 107,203.00**	

4 Reconciliation

Total aggregate payments exceeding $25,000 paid to suppliers	$	1,359,073.72
Consolidated total of payments of $25,000 or less paid to suppliers	$	476,766.78
Consolidated total of all grants and contributions exceeding $25,000	$	107,203.00
Reconciling items	$	(1,058,191.01)
Total per Statement of Revenue and Expenditures	$	876,009.00
Variance	$	(8,843.49)

DISTRICT OF NEW HAZELTON
SOFI 2022

- Prepared under the Financial Information Regulation, Schedule 1, section 7 and the *Financial Information Act, section 2.*

Reconciling Items - Revenue and Expenditures

Capital Projects	$	(567,078.00)
Grant Contributions	$	(107,203.00)
Benefits Payments	$	(144,297.99)
Tax Levy	$	(222,509.85)
Pre-paid Expenses for 2023	$	(17,102.17)
Total Reconciling Items	**$**	**(1,058,191.01)**

Reasons for the Variance

- Operational Statements are prepared on accrual accounting basis whereby the statements prepared under the FIR regulations are prepared based on actual payments made through the year.

DISTRICT OF NEW HAZELTON

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.

Laura Roe
Chief Financial Officer
July 11 2023

Gail Lowry
Council Member on behalf of Council
July 11 2023

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

DISTRICT OF NEW HAZELTON

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Municipal Council is responsible for ensuring that management fulfils its responsibilities for finanacial reporting and internal control and exercises this reponsibility through the Committee of the Whole. The Committee of the Whole meets with management and the external auditors once a year, more frequently if necessary.

The Chief Administrative Officer has the responsibility of assessing the management systems and practices of the municipality.

The external auditors, MNP LLP., conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Committee of the Whole and meet with it on a yearly basis.

On behalf of the District of New Hazelton

Laura Roe
Chief Financial Officer
July 11 2023

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

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 New Hazelton

Contact Name: Laura Roe

Fiscal Year End: December 31, 2022

Phone Number: (250) 842-6571

Date Submitted: July 11,2023

E-mail: lroe@newhazelton.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	☒	☐	☐	
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	☒	☐	☐	