

**MINUTES OF THE REGULAR BOARD MEETING HELD AT QUEEN CHARLOTTE  
DISTRICT ADMINISTRATION OFFICE ON JUNE 27, 2017**

**PRESENT WERE:** Harmony Williams, Chairperson  
Kim Goetzinger, Vice-Chairperson  
Elizabeth Condrotte, Trustee  
Denise Husband, Trustee  
Wilson Brown, Trustee

**ALSO PRESENT:** Dawna Day, Superintendent of Schools  
Shelley Sansome, Secretary Treasurer  
Kirsten Gillespie, Confidential Admin Assistant/Minute Taker

**MEMBERS OF THE PUBLIC:**

Steve Querangesser  
Vanessa Wahl  
Dave Wahl  
Leanne Rodger  
Sheila Karrow  
Andrew Hudson  
Ken Evans

**1. Call to Order**

Chairperson Williams called the meeting to order at 1:11 hours and acknowledged that the meeting was held on traditional territory of the Haida Nation.

**2. Approval of Agenda**

R17062701 THAT the agenda be approved as circulated with the following additions:  
4. Rise and Report;  
4.1 June 27, 2017 In-Camera Board Meeting;  
7.5 Transportation Review Update.

MOTION CARRIED

**3. Approval of the Minutes of Prior Meeting and Receipt of Records of Closed Meetings**

R17062702 THAT the minutes of the regular meeting of May 23, 2017 be approved.

MOTION CARRIED

#### **4. Rise and Report**

##### **4.1 June 27, 2017 In-Camera Board Meeting**

Superintendent Day reported that the Board of Education of School District No. 50 (Haida Gwaii) had just passed a motion at their In-Camera Meeting to create a committee consisting of the Superintendent, Secretary Treasurer, two Principals from the North, a representative from Old Massett Village Council, the Village of Masset and the two schools Parent Advisory Councils to focus on working on a school configuration of what amalgamation of the two schools in Masset would look like.

#### **5. Delegations/Presentations**

##### **5.1 Sk'aadgaa Naay Elementary School – L. Rodger**

Principal Rodger gave an overview of her year at Agnes L. Mathers and Sk'aadgaa Naay Elementary School. Ms. Karrow and a student from Sk'aadgaa Naay also gave a presentation on how they are incorporating Haida language and culture in the kindergarten classroom.

##### **5.2 Report Cards – V. Wahl**

Ms. Wahl, a teacher from Sk'aadgaa Naay Elementary School informed the Board of Education of School District No. 50 that teachers developed a report card template to support the implementation of new curriculum instead of using MyEd BC.

#### **6. Reports**

##### **6.1 Reports from the Chair**

Chairperson Williams reported that she had attended and participated in the Board and School District evaluations. She was also continuing her work reviewing policy and a policy committee meeting has been set for the near future.

##### **6.2 Trustee Reports**

- Trustee Goetzinger reported on her participation with the evaluation committee meetings, a conference call with BCSTA, attendance at the Haida graduation in Skidegate and the Grade 7 celebration at Sk'aadgaa Naay, attendance at the Haida Language and Culture Integrated Resource Package celebration, a Principals' meeting, and the pole rising at Hiellen.
- Trustee Condrotte reported on her participation with evaluation meetings and attendance at the Distributed Learning graduation ceremony.
- Trustee Husband reported on her participation with evaluation meetings, a BCSTA conference call, and a Principals' meeting. She also attended the Haida Language and Culture Integrated Resource Package celebration, a track meet at Agnes L. Mathers, a tidgalang Kuuyas Naay Parent Advisory Council meeting, and scholarship meetings.
- Trustee Brown reported on discussions with individuals regarding the possible amalgamation in Masset and attendance at three graduation ceremonies.

##### **6.3 Superintendent of Schools Report**

The Superintendent of Schools reported graduation rates are improving and that our Early Development Instrument (EDI) results were phenomenal. This month she attended the two Haida Language and Culture Integrated Resource Package ceremonies, the pole rising at Hiellen, year end reports to the Ministry, and various programs. She reported that School District No. 50 will be taking over the After

School Sports and Arts Program (ASSAI) in 2018 since this will be the last year Haida Gwaii Recreation will be signing a contract with us. This summer she will be attending two conferences: the Canadian School Board Association Conference in Whistler and the BC Superintendents Conference in Kelowna.

#### **6.4 Secretary Treasurer Report**

The Secretary Treasurer reported that this past month she has taken part in the support staff job evaluations, attendance at the BC Association of School Business Officials Annual General Meeting where she was asked to participate on a Provincial telecommunications committee. This month she recruited three (3) temporary maintenance workers for the north end and has posted ten (10) teacher job postings. She also attended the amalgamation meetings, the IRP ceremony at Sk'aadga Naay Elementary School, the Principals' meeting, she taught paddle boarding lessons at Agnes L. Mathers, meetings with the HGTA president, meetings with the CUPE president, meetings regarding transportation services, participation at teacher interviews, and attendance at the pole rising at Hiellen. She has been working on staffing reports, the early leavers funding, the classroom enhancement overhead funding report, various confidential human resources matters, and she finalizing financial statements as well as other reports for the auditors visit in July.

R17062703 THAT the Board of Education of School District No. 50 (Haida Gwaii) accepts the Trustee and senior management reports.

MOTION CARRIED

#### **6.5 Trustee Expenditure Report**

R17062704 THAT the Board of Education of School District No. 50 (Haida Gwaii) receive and file the Trustee expenditure report for the month of May 2017.

MOTION CARRIED

#### **6.6 Maintenance Report**

Information Technology Manager Steve Goffic and Maintenance Supervisor Lao Peerless submitted written reports.

#### **6.7 Aboriginal Education Report**

Principal of Aboriginal Education Joanne Yovanovich submitted a written report.

### **7. Strategic and Policy Issues**

#### **7.1 Truth and Reconciliation Commission of Canada: Calls to Action**

R17062705 THAT the Board of Education of School District No. 50 (Haida Gwaii) extend an invitation to the BCSTA Northwest Branch Meeting in September to School District No. 57 Prince George.

MOTION CARRIED

## **7.2 Trustee Portfolio Selection**

R17062706 THAT the Board of Education of School District No. 50 (Haida Gwaii) appoint the Trustee to the Haida Education Council for the entirety of their term with an alternate available.

MOTION CARRIED

R17062707 THAT the Board of Education of School District No. 50 (Haida Gwaii) direct the Secretary Treasurer to draft terms of reference for a finance committee.

MOTION CARRIED

R17062708 THAT the Board of Education of School District No. 50 (Haida Gwaii) refer to the Policy Committee the recommendation of the Trustee appointed to the Labor Management Committee to be appointed in September instead of December for the entirety of their term with an alternate available.

MOTION CARRIED

## **7.3 Collective Agreement Update**

Secretary Treasurer Sansome reported to the Board of Education of School District No. 50 (Haida Gwaii) that the updated Collective Agreement is available on our School District website and electronic copies have been distributed to all teachers with hard copies available if needed.

## **7.4 EDI Results**

Superintendent Day reported to the Board of Education of School District No. 50 (Haida Gwaii) that our Early Development Index (EDI) results were phenomenal.

## **7.5 Youth Mental Health Committee Update**

Superintendent Day reported to the Board of Education of School District No. 50 (Haida Gwaii) that the Youth Pathways to Mental Health Group had their second meeting on June 5 and has recruited new members such as Chief Matthews and the Living and Learning School.

## **7.6 BCSTA Northwest Branch Update**

Trustee Goetzinger updated the Board of Education of School District No. 50 (Haida Gwaii) on the planning so far for the September BCSTA meeting.

## **7.7 Adjustment to Board Meeting Calendar**

R17062709 THAT the Board of Education of School District No. 50 (Haida Gwaii) change the date of the March 27 meeting to April 3 at the same location.

MOTION CARRIED

R17062710 THAT the Board of Education of School District No. 50 (Haida Gwaii) change the date of the October 24 meeting to Monday October 23 at the same location.

MOTION CARRIED

## **8. Operational Issues**

### **8.1 May 2017 Finance Vouchers**

R17062711 THAT the Board of Education of School District No. 50 (Haida Gwaii) receives and files the Accounts Payable and Payroll for May 2017.

MOTION CARRIED

### **8.2 Capital Plan**

R17062712 THAT the Board of Education of School District No. 50 (Haida Gwaii) approve the Five-Year Capital Plan.

MOTION CARRIED

### **8.3 Classroom Enhancement Fund**

Superintendent Day reported to the Board of Education of School District No. 50 (Haida Gwaii) that the School District was receiving funding to recruit an additional 1.4 FTE teachers resulting from the Supreme Court Decision.

### **8.4 Transportation Review**

Superintendent Day reported to the Board of Education of School District No. 50 (Haida Gwaii) that Maintenance and Transportation Supervisor Lao Peerless has been working hard on the transportation review and the district will be ready to present to the board its recommendations by October.

## **9. Questions from the public**

The Board of Education of Schools District No. 50 (Haida Gwaii) and members of the public held a question and answer period. The following agenda items were discussed:

- Five Year Capital Plan;
- Amalgamation of Masset schools;
- Internet connectivity at schools.

## **10. Adjournment**

R17062713 THAT the Board of Education of School District No. 50 (Haida Gwaii) adjourns the Regular Board meeting at 2000 hours.

MOTION CARRIED

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Secretary Treasurer

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Chairperson



THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 50  
(HAIDA GWAI)

## **FINANCE AND AUDIT COMMITTEE TERMS OF REFERENCE**

### **Purpose**

The purpose of the Finance and Audit Committee of the Board of Education is to help oversee the budget, monitor financial management and reporting, and provide a more focused and on-going discussion of District financial accountability, risk assessment and mitigation strategies, the budget process, controls, monitoring and reporting.

### **Composition**

#### Voting Members

Two Trustees appointed by the full Board of Education, with one trustee appointed Committee Chairperson at the Board's December regular meeting, in addition to the Superintendent of Schools.

#### Non-Voting Members

The Secretary Treasurer in addition to one representative from each partner group for purposes of providing input. The Superintendent will work with secondary school principals to ensure there is student representation at budget planning meetings.

In terms of partner group representatives, it is recommended that they select a member with a financial background and/or experience where possible. Members appointed to the role will be selected for a period of one year, which will run from January 1<sup>st</sup> to December 31<sup>st</sup>.

### **Duties and Responsibilities**

#### General Responsibilities:

- The Committee will meet at least four (4) times per year with additional meetings scheduled at the direction of the Chair of the Committee as circumstances require;
- Appoints a Secretary who shall record the proceedings of all meetings.

#### General Financial Oversight:

- Advises on financial policy issues;
- Makes financial recommendations to the Board of Education;
- Complies with statutory requirements and any other relevant government regulations

### Audit Committee:

At least twice annually, the Committee will convene as an Audit Committee with the following duties:

- Approve the auditor terms of engagement;
- Review the auditor's proposed audit scope and approach;
- Meet with the auditor, both prior to the commencement of the audit and post audit, to discuss any matters that the Audit Committee or the auditors believe should be discussed.
- Review annual financial statements and indicators of financial health considering whether they are complete, consistent with information known to committee members and reflect appropriate accounting principles.
- Report financial statements to the Board of Education.
- Review financial procedures and ensure compliance.
- Report annually to the Board of Education on the outcome of the financial audit.

### Budgeting:

The Committee will carry out the following responsibilities:

- Preparation of the Preliminary Budget
  - Review plans for public consultation into the budget planning process;
  - Review enrolment and staffing projections;
  - Review preliminary budget documents;
  - Provide input to the Board of Education on the Board's preliminary annual budget.
- Budget monitoring
  - Review quarterly financial statements relative to the annual budget;
  - Review revisions to the preliminary annual budget prior to the preparation of the amended annual budget;
  - Provide input to the Board of Education on the amended annual budget.

### Risk Assessment and Internal Controls

- Monitor key risks that could impact the achievement of District objectives.
- Considers the effectiveness of the District's internal financial controls including information technology security and control.
- Ensuring that the District keeps proper financial records of its fixed assets, equipment and property.

## **Accountability**

The Finance and Audit Committee will report its deliberations to the Board of Education at its next regular meeting.

The Finance and Audit Committee will review these Terms of Reference at its final meeting in each year and recommend changes to the Board of Education.

## **Operations of the Committee**

In order to discharge its responsibilities, the Finance and Audit Committee shall each year establish a schedule of meetings. Additional meetings may be scheduled as required.

The Secretary-Treasurer shall be responsible for establishing the agendas for meetings of the Committee in consultation with the Chair. Trustees can also request agenda items which will be reviewed by the Chair. An agenda, together with materials relating to the subject matter of each meeting, shall be sent to members of the Committee prior to each meeting.

Minutes for all meetings of the Committee shall be prepared to document the Committee's discharge of its responsibilities. The minutes shall be circulated in draft form to all Committee members to ensure an accurate final record, shall be approved at a subsequent meeting of the Committee and shall be distributed to the Board of Education.

Adopted:



**TRUSTEE EXPENDITURE REPORT  
AS OF June 30, 2017**

	June	Year-To-Date	Amended Budget	Available	% Spent
4-40-19000	4,501.92	53,866.49	53,835.00	(31.49)	100%
4-40-20000	86.65	983.97	1,104.00	120.03	89%
4-40-34000	-3,673.89	29,793.97	28,395.00	(1,398.97)	105%
4-40-37000	6,815.99	7,242.63	8,822.00	1,579.37	82%
4-40-39000		1,200.00	1,200.00	-	100%
4-40-42000		0.00	2,000.00	2,000.00	0%
4-40-42005		0.00		-	0%
4-40-51000	373.43	862.72	263.00	(599.72)	328%
4-40-59000		12,420.29	12,420.00	(0.29)	100%

<b>Total</b>	<b>8,104.10</b>	<b>106,370.07</b>	<b>108,039.00</b>	<b>1,668.93</b>	<b>98%</b>
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**TRUSTEE EXPENDITURE REPORT  
AS OF July 31, 2017**

	Current	Year-To-Date	Budget	Available	% Spent
4-40-19000	4,524.43	4,524.43	54,843.00	50,318.57	8%
4-40-20000	87.39	87.39	1,275.00	1,187.61	7%
4-40-34000	2,422.52	2,422.52	27,000.00	24,577.48	9%
4-40-37000	428.24	428.24	8,822.00	8,393.76	5%
4-40-39000		0.00		-	0%
4-40-42000		0.00	1,200.00	1,200.00	0%
4-40-42005		0.00		-	0%
4-40-51000		0.00		-	0%
4-40-59000				-	0%
<b>Total</b>	<b>7,462.58</b>	<b>7,462.58</b>	<b>93,140.00</b>	<b>85,677.42</b>	<b>8%</b>

**TRUSTEE EXPENDITURE REPORT  
AS OF August 31, 2017**

	Current	Year-To-Date	Budget	Available	% Spent
4-40-19000	4,524.43	9,048.86	54,843.00	45,794.14	16%
4-40-20000	87.40	174.79	1,275.00	1,100.21	14%
4-40-34000	1,613.93	4,372.56	27,000.00	22,627.44	16%
4-40-37000	6,622.19	7,050.43	8,822.00	1,771.57	80%
4-40-39000		0.00		-	0%
4-40-42000		0.00	1,200.00	1,200.00	0%
4-40-42005		0.00		-	0%
4-40-51000		0.00		-	0%
4-40-59000		0.00		-	0%
<b>Total</b>	<b>12,847.95</b>	<b>20,646.64</b>	<b>93,140.00</b>	<b>72,493.36</b>	<b>22%</b>

**THE BOARD OF EDUCATION FOR SCHOOL DISTRICT NO. 50  
(HAIDA GWAI)**

**INFORMATION SHEET**

TO: Haida Gwaii Board of Education

DATE: September 19, 2017

SUBJECT: Maintenance Summer Projects

FROM: Lao Peerless, Maintenance and Transportation Supervisor

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**Gidgalang Kuuyas Naay Secondary**

- Gym floor was stripped and refinished
- Tested all dry sprinkler systems
- Vehicle hoist inspection
- Repaired boilers
- Complete cleaning and waxing
- Fire extinguisher maintenance
- Installation of new tools from the ITA grant
- Elevator inspection

**Sk'aadgaa Naay Elementary**

- A new heating and domestic hot water boiler system was installed replacing the old one to a high efficiency one
- Gym floor was stripped and refinished
- Roof repair
- Tested all dry sprinkler systems
- Replaced classroom island
- Complete cleaning and waxing
- Fire extinguisher maintenance
- Elevator inspections

**Agnes L Mathers Elementary Jr. Secondary**

- Moved old school into the new one
- Installed all shelving, cork boards, hooks and everything else that was needed to get the school ready for opening ceremony

**Port Clements Elementary**

- Painted all walls in three classrooms
- Tested all dry sprinkler systems
- Complete cleaning and waxing

- Fire extinguisher maintenance

### **Tahayghen Elementary**

- Mechanical upgrades to plumbing and heating
- Tested all dry sprinkler systems
- Complete cleaning and waxing
- Fire extinguisher maintenance

### **Gudangaay Tlats'gaa Naay Secondary**

- Replaced 36 windows and 6 doors (%90 done)
- Replaced wheel chair ramp for the band building
- Built and outfitted a welding room
- Installed 167 new lockers
- Completely renovated 4 classrooms
- Installed new exterior lighting for the main sidewalks and gym
- Mechanical upgrades to plumbing and heating
- Tested all dry sprinkler systems
- Vehicle hoist inspection
- Complete cleaning and waxing
- Fire extinguisher maintenance

### **Maintenance & Transportation Supervisor**

- Managed decisions for the new ALM
- Worked closely with various contractors to make sure the work was done to code and in a timely fashion
- Ordering of custodial and construction materials
- Complete transportation review
- Organization of all custodial and maintenance staff
- Information gathering for next year's AFG
- partnering with ALM and GKN to organize silent auctions
- Vancouver Island Regional Library information gathering for site locations
- Attended various meetings with Principals ,HG Rec, Vancouver Island Regional Library and Management concerning a multitude of subjects
- Attended the Association of School Transportation Services of British Columbia.

**Aboriginal Education Report to the Board of Education  
September 26, 2017**

**Prepared by: Joanne Yovanovich  
Principal of Aboriginal Education**

During the latter part of June, the months of July and August and Early September, the Principal of Aboriginal Education participated and lead a number of key activities and events. These included:

The SBC Nursery School Graduation  
The RCMP Community BBQ in Skidegate  
Participated in Job Interviews for Haida Language, EA, & Food Coordinators  
P/VP Meeting  
Attended ALM New School Opening  
PALS organizing meeting  
Met with a few staff members regarding this year's plans  
Filled in @GKN for a full day

**Note Worthy Activities:**

- Preparing IRP Presentation
- Organizing Orange Shirt day t-shirts and events.
- Planning & Organizing meetings with Haida Language staff to review the IRP.
- Planning & Organizing meetings with FNRW's to review this year's activities & Connection Reports
- Updating Haida Role Model Booklet
- Reading through Human Right's Exemption process.
- Gathering information to create Food Harvesting & Procedures/Guidelines for schools. Also looking at materials harvested, like cedar bark and lumber, it is the hope that the Guidelines will ensure we aren't overharvesting and/or infringing on Haida gathering areas.
- Conducting approximately 14 interviews with Dr. Cynthia Nicol as part of our Math work, we are currently writing another chapter for a UBC Culturally Responsive Education book.
- Planning for small group Math Meetings to be held this year.

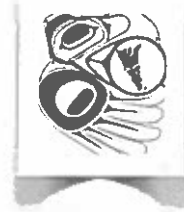
**Ocean Plastic Project Langara College:**

While in Vancouver the District Principal went to the campus and saw firsthand the "Maker-Bot" classroom that is equipped with 3D printers that can print objects using plastic filament, laser printers, CNC machines and other equipment. It is hoped that I can assist in finding another partner organization to participate with this project.

*"Our future, and the well-being of all our children rests with the kind of relationships we build today."* Chief Dr. Robert Joseph

# IT Update

July 2 to September 5 2017



**Steve Goffic**  
IT Manager

## Steve South Tech

### July 2

- Pulling network wire ALM
- Maintenance on data center
- Image SDS
- Replace network firewall TAH
- Installing intercom
- Meeting with Telus NGN Phase 2
- Prepared New Chromebooks
- Ordered IT Equipment
- Meeting Shelter Modular
- Pull Wire PA / Intercom
- Installed new CNC computer
- Built new virtual machine for accounting ALM
- Moved Secretary Computer System to new school
- Installed 3 televisions in new school
- Installed 10 clocks and new school
- Installed PA Intercom new school
- Pulled new phone line from Gym to new school

### August

- Prepared new Chromebooks
- Upgrade Server software SNES
- Upgrade Server software ALM
- Upgrade Server software Board Office
- Move Network from old site to new school
- Install new telephone system ALM
- Image SDS
- Ordered IT Equipment
- Transfer GKNSS server to new machine
- Upgrade Server software GKNSS
- Upgraded RAM and Hard Drives on 1 iMacs GKNSS
- Install Batterys server room BO
- Repair board office phones
- ALM install classroom computers
- Repair Domain controller backup

- Install new phone system ALM
- Program 15 chromebooks GKNSS
- Install security system ALM
- Fix virtual machine on secretary computer SNES
- Grand Opening of new school ALM

#### School Callouts

- July 8 Call out gknss
- July 9 Call out gknss
- July 23 Call out gknss
- July 30 Call out Power Outage

#### Ryan North tech

##### GTN

- Upgraded RAM and Hard Drives on 24 iMacs - Installed new OS and Software
- Upgraded Hard drives on 19 Dell's - converted 16 to Chrome Boxes
- Placed a Dell with Jo's "Old Hard Drive" so she could access her old bursary information and convert it over the year
- Setup 13 new Chrome Books - Rebuilt the cart to give it some Cable Management
- Upgraded Hard Drives and installed new OS/Software on all Staff Laptops
- Installed a TV, Apple TV
- Upgraded both servers
- Tear down and setup of the iMac Lab
- Tear down and setup of the new ChromeBox Stations
- Replaced PAN
- Upgraded Wireless network (account based login's vs. password auth)

##### TAH

- Re-imaged 21 Student facing iMacs
- Upgraded software on all Staff computers
- Upgraded both servers
- Backed-up Cisco Layer 3 switch
- Replaced PAN
- Upgraded Wireless network (account based login's vs. password auth)

##### PCES

- Re-imaged 6 student facing iMacs
  - Upgraded Server
- Replaced PAN  
Backed up Cisco Layer 3 switch



Upgraded Wireless network (account based login's vs. password auth)

All 3- Schools

Migrated the network from a Client/Server account infrastructure to a guest account system and moved everyone to Google Apps for Education.

Web Server

Installed latest kernel and migrated database engine from MySQL to MariaDB to accommodate new Moodle release

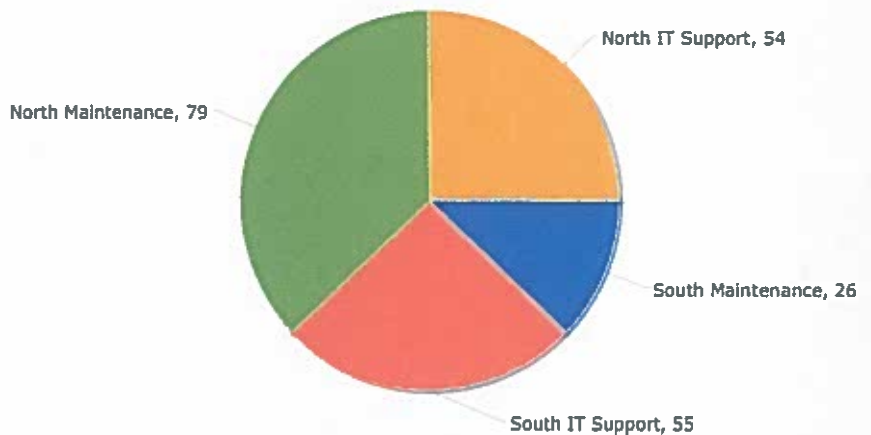
Upgraded and hardened PHP

Freshly installed Moodle and all it's courses

Installed AutoSSL and Let's Encrypt domain verified SSL so that the server will auto renew SSL's

Began migrating sites to IP based hosts with SSL Support

Below are the work orders completed in the time between July 1 to September 5



Department	COUNT(tickets.ticketmaskid)
North IT Support	54
North Maintenance	79
South IT Support	55
South Maintenance	26

## RECOMMENDATIONS

### ► Recommendation 1

That the Minister of Public Services and Procurement:

- (a) intervene with Canada Lands Company Ltd., engaging with British Columbia's Ministry of Education and the City of Vancouver to advocate for the need of the *Conseil scolaire francophone de la Colombie-Britannique* in Vancouver, west of Main Street, to promptly acquire lands that are currently 50% owned by Canada Lands Company Ltd. to build two schools that will meet the needs of Vancouver's francophone community; and
- (b) adopt regulations requiring federal institutions to take into account the interests and needs of official language minority schools in the sale or transfer of real and personal property, by 2018.

### ► Recommendation 2

That the Minister of Canadian Heritage, in negotiating the new Protocol for Agreements on Education and the next multi-year official languages plan, conclude a special agreement with British Columbia's Ministry of Education to respond to the pressing infrastructure needs of the francophone community and guarantee the recognition of its rights under section 23 of the *Canadian Charter of Rights and Freedoms* and Part VII of the *Official Languages Act*.

### ► Recommendation 3

That the Minister of Canadian Heritage launch, by 2018, a national awareness and promotion campaign on both the merits of a French education and an education continuum, from early childhood through post-secondary, building on the full respect of rights guaranteed by section 23 of the *Canadian Charter of Rights and Freedoms*.

### ► Recommendation 4

That the Minister of Canadian Heritage take steps to support the education continuum as regards:

- (a) support for linguistic and cultural identity building for francophone students; and
- (b) retention of students in the francophone school system, throughout their education.

## ► Recommendation 5

- 5.1 That the Minister of Families, Children and Social Development, in collaboration with British Columbia's Ministry of Children and Family Development and in consultation with the francophone community:
- (a) include a francophone vision in its national framework on early learning and child care; and
  - (b) commit to increasing access and funding to early childhood services in French, by 2018.
- 5.2 That the Minister of Families, Children and Social Development take similar steps with corresponding ministries in all provinces and territories with similar situations.

## ► Recommendation 6

- 6.1 That the Minister of Canadian Heritage, in collaboration with the Ministry of Advanced Education and in consultation with post-secondary institutions, commit to increasing access and funding to additional French-language programs in post-secondary institutions, by 2018.
- 6.2 That the Minister of Canadian Heritage take similar steps with corresponding ministries in all provinces and territories with similar situations.

## ► Recommendation 7

That the federal government, in consultation with official language minority communities:

- (a) strongly encourage Statistics Canada to design and test new questions on school attendance in preparation for the 2021 census which would allow for the full implementation of minority language educational rights guaranteed in section 23 of the *Canadian Charter of Rights and Freedoms*; and
- (b) provide the necessary resources to Statistics Canada to conduct a new survey on the vitality of official-language minorities as part of its next multi-year official languages plan.

## ► Recommendation 8

That the Minister of Canadian Heritage work with the provincial and territorial governments and consult with language organizations, school boards and teachers to establish a specific, measurable objective to increase official-language proficiency among Canadians, particularly youth aged 15 to 19, by 2018.

### ► Recommendation 9

That the Minister of Canadian Heritage launch, by 2018, a public national awareness and promotion campaign on the merits of bilingualism that builds on the full respect of obligations in Part VII of the *Official Languages Act*.

### ► Recommendation 10

That the Minister of Canadian Heritage work with the provincial and territorial governments to establish a common Canadian framework of reference for languages that includes common reference levels for language teaching, learning and evaluation in Canada, by 2018.

### ► Recommendation 11

That the Minister of Canadian Heritage, in collaboration with British Columbia's Ministry of Education:

- (a) ensure access everywhere and for everyone to French immersion programs in British Columbia;
- (b) commit to increased and sustained funding for these programs; and
- (c) meet growing demand by retaining students, throughout their education.

### ► Recommendation 12

12.1 That the Minister of Canadian Heritage and the Minister of Immigration, Refugees and Citizenship in collaboration with British Columbia's Minister of Education ensure that French-speaking immigrants are well informed on the opportunities to access French-language education in the province.

12.2 That the Minister of Canadian Heritage and the Minister of Immigration, Refugees and Citizenship take similar steps with corresponding ministries in all provinces and territories with similar situations.

### ► Recommendation 13

That the Minister of Canadian Heritage, in negotiating the next Protocol for Agreements on Education, enter into a separate tripartite protocol on minority-language education that:

- (a) gives a voice to francophone communities, through their school boards, in the management of funds allocated for French first-language education; and
- (b) brings federal government practices in line with section 23 of the *Canadian Charter of Rights and Freedoms* and Part VII of the *Official Languages Act*.

## ► Recommendation 14

That the Minister of Canadian Heritage, in negotiating the next Protocol for Agreements on Education:

- (a) undertake to include more stringent provisions on money invested in federal–provincial/territorial agreements; and
- (b) undertake field validations to follow up on the activity and financial reports received from the Ministries of Education in the provinces and territories, as recommended by the Commissioner of Official Languages.

## ► Recommendation 15

That the Minister of Canadian Heritage, in negotiating the new Protocol for Agreements on Education and the next multi-year official languages plan, commit to increasing the envelope for Intergovernmental Cooperation on Education, for example by providing:

- (a) support for school infrastructure and school transportation in francophone schools;
- (b) support for post-secondary institutions to provide basic training and continuing education for French teachers; and
- (c) language and cultural exchanges and authentic experiences for students enrolled in French first-language and French second-language education, as well as for teachers.

## ► Recommendation 16

That the Minister of Canadian Heritage, in the next multi-year official languages plan:

- (a) commit to increasing the envelope for Cooperation with the Community Sector, especially with regard to support for community spaces in French; and
- (b) consult the francophone community in British Columbia, including organizations representing francophone youth and early childhood, to determine whether changes to cooperation arrangements are needed to meet their needs.

## ► Recommendation 17

That the Minister of Canadian Heritage, in negotiating the new federal–provincial/territorial agreements on minority language services and the next multi-year official languages plan, commit to increasing the envelope for Intergovernmental Cooperation on Services.

# FINANCE VOUCHER

REGULAR BOARD MEETING

**BOARD MEETING:**

August 29, 2017

**AGENDA ITEM:**

Finance Voucher      June 30, 2017

The list of accounts payable is attached for your information. The following is a summary of accounts.

A/P Cheques Computer Generated	June 30, 2017	\$172,842.49	
ePayments	June 30, 2017	\$994,663.58	
Quick Pays	June 30, 2017	\$371,216.60	
<b>TOTAL Accounts Payable.....</b>	<b>June 30, 2017</b>		<b>\$1,538,722.67</b>
Teachers	15-Jun	\$85,180.00	
AO/Exempt	15-Jun	\$28,600.00	
Teachers	30-Jun	\$110,306.44	
AO/Exempt	30-Jun	\$39,565.48	\$263,651.92
CUPE	10-Jun	\$52,929.73	
Casuals	10-Jun	\$9,977.91	
TOC's	10-Jun	\$15,410.02	
CUPE	24-Jun	\$54,439.64	
Casuals	24-Jun	\$12,645.61	
TOC's	24-Jun	\$12,942.63	
			\$158,345.54
<b>TOTAL Payroll.....</b>	<b>June 30, 2017</b>		<b>\$421,997.46</b>
<b>TOTAL A/P and Payroll</b>			<b>\$1,960,720.13</b>

**RECOMMENDATION:**

1. THAT the Board of School Trustees receive for information Accounts Payable and Payroll totaling **\$1,960,720.13** for the month of June

**SCHOOL DISTRICT NO. 50**  
**CHEQUE REGISTER AS OF JUNE 30, 2017**

<b>CHEQUE NUMBER</b>	<b>DATE</b>	<b>SUPPLIER</b>	<b>AMOUNT</b>
57373	6/1/2017	Canada Revenue Agency	\$ 812.29
57374	6/1/2017	Chief Matthews School	\$ 9,500.00
57375	6/1/2017	Receiver General	\$ 580.14
57376	6/1/2017	Great-West Life	\$ 555.87
57377	6/1/2017	Great West Life	\$ 942.28
57378	6/1/2017	London Life Insurance Company	\$ 1,103.59
57379	6/1/2017	Office Essentials	\$ 51.52
57380	6/1/2017	Petty Cash	\$ 251.88
57381	6/1/2017	Sandspit Bus	\$ 551.25
57382	6/1/2017	SSQ INSURANCE COMPANY	\$ 38.80
57383	6/1/2017	Staples Desjardins Card Service	\$ 17.11
57384	6/8/2017	BC School Superintendents' Association	\$ 1,522.50
57385	6/8/2017	Laurie Chisholm	\$ 260.00
57386	6/8/2017	Lochlan Gibbard	\$ 162.18
57387	6/8/2017	Kiku Dhanwant	\$ 65.41
57388	6/8/2017	Lethbridge College	\$ 50.00
57389	6/8/2017	MacCarthy GM	\$ 44.00
57390	6/8/2017	Make a Future	\$ 1,548.75
57391	6/8/2017	Masset Services	\$ 412.50
57392	6/8/2017	Minister Of Finance	\$ 223.82
57393	6/8/2017	Marlee Olson	\$ 260.00
57394	6/8/2017	Joe Precourt	\$ 182.00
57395	6/8/2017	Minister of Finance	\$ 30,002.08
57396	6/8/2017	Staples Desjardins Card Service	\$ 68.97
57397	6/8/2017	Super Valu Store No. 43	\$ 147.56
57398	6/8/2017	Katherine Wall	\$ 208.00
57399	6/8/2017	George M Dawson - Petty Cash	\$ 486.11
57400	6/8/2017	George M Dawson Principal IN Trust	\$ 22,653.80
57401	6/15/2017	BC Hydro & Power Authority	\$ 204.60
57402	6/15/2017	Christina Bull	\$ 22.26
57403	6/15/2017	Garth Foote	\$ 136.02
57404	6/15/2017	Jack Litrell Photography	\$ 400.00
57405	6/15/2017	Kiku Dhanwant	\$ 350.17
57406	6/15/2017	Kone Inc.	\$ 1,930.89
57407	6/15/2017	Staples Desjardins Card Service	\$ 200.15
57408	6/15/2017	Super Valu Store No. 43	\$ 2,064.44
57409	6/15/2017	Telus Commuications Company	\$ 96.62
57410	6/15/2017	Westpoint Automotive	\$ 284.16
57411	6/15/2017	Petty Cash	\$ 253.00
57412	6/15/2017	Audrey Putterill	\$ 16.96
57413	6/21/2017	Kazamir Luis Falconbridge	\$ 120.84
57414	6/21/2017	Marsh Canada Limited	\$ 2,834.00
57415	6/21/2017	David McLean	\$ 33.75

**SCHOOL DISTRICT NO. 50**  
**CHEQUE REGISTER AS OF JUNE 30, 2017**

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
57416	6/21/2017	NHA - Corporate	\$ 4,700.00
57417	6/21/2017	Staples Desjardins Card Service	\$ 51.90
57418	6/21/2017	Techno CNC Systems llc.	\$ 4,225.00
57419	6/21/2017	Telus Commuications Company	\$ 48.31
57420	6/22/2017	Shelly Crack-NHGHHC	\$ 54.00
57421	6/22/2017	Elephant Cage Coffee Roasters	\$ 17.00
57422	6/22/2017	Pitney Bowes Leasing	\$ 12.10
57423	6/22/2017	Techno CNC Systems llc.	\$ 45.97
57424	6/22/2017	Westpoint Automotive	\$ 118.65
57425	6/28/2017	Coquitlam School District	\$ 135.00
57426	6/28/2017	Shelly Crack-NHGHHC	\$ 134.61
57427	6/28/2017	Softchoice Corporation	\$ 93.75
57428	6/28/2017	Southern Healthy Communities T	\$ 651.00
57429	6/28/2017	Stuck on Designs	\$ 750.14
57430	6/28/2017	Telus Commuications Company	\$ 1,779.51
57431	6/28/2017	Petty Cash	\$ 472.62
57432	6/29/2017	BC Learning Network	\$ 3,675.00
57433	6/29/2017	Canada Revenue Agency	\$ 1,305.00
57434	6/29/2017	Laurie Chisholm	\$ 260.00
57435	6/29/2017	Receiver General	\$ 951.14
57436	6/29/2017	Old Massett Village Council	\$ 38,474.49
57437	6/29/2017	Flinn Scientific Canada Inc.	\$ 648.13
57438	6/29/2017	Great-West Life	\$ 566.19
57439	6/29/2017	Great West Life	\$ 993.71
57440	6/29/2017	In-House Solutions	\$ 560.00
57441	6/29/2017	J & F Distributors	\$ 175.84
57442	6/29/2017	Jorgenson Lockers	\$ 26,551.00
57443	6/29/2017	London Life Insurance Company	\$ 1,690.20
57444	6/29/2017	Marlee Olson	\$ 208.00
57445	6/29/2017	Joe Precourt	\$ 247.00
57446	6/29/2017	SSQ INSURANCE COMPANY	\$ 38.80
57447	6/29/2017	Super Valu Store No. 43	\$ 1,190.04
57448	6/29/2017	Katherine Wall	\$ 260.00
57449	6/29/2017	Etchi Zaleski	\$ 108.12
<b>TOTALS</b>			<b>\$ 172,842.49</b>



**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF JUNE 30, 2017**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
6/1/2017	Atwell Family Foods	10302	\$ 153.00	7694
6/1/2017	BC Principals & Vice Principals' Association	10303	\$ 691.25	7694
6/1/2017	BC Teachers' Federation	10304	\$ 6,873.58	7694
6/1/2017	BC Teachers' Federation	10305	\$ 6,271.19	7694
6/1/2017	CUPE - Local 2020	10306	\$ 3,074.58	7694
6/1/2017	Alicia Embree	10307	\$ 2,775.00	7694
6/1/2017	Haida Gwaii Consumers Co-operative	10308	\$ 489.57	7694
6/1/2017	Haida Gwaii Teachers' Association	10309	\$ 2,573.01	7694
6/1/2017	Haida Gwaii PVPA Association	10310	\$ 237.10	7694
6/1/2017	Queen Charlotte Youth Education Society	10311	\$ 297.16	7694
6/1/2017	Morneau Shepell Ltd.	10312	\$ 1,267.41	7694
6/1/2017	Wintergreen Learning Materials	10313	\$ 816.29	7694
6/1/2017	Zep Sales & Services of Canada	10314	\$ 34.65	7694
6/1/2017	Administrative Officers Pro D	10315	\$ 1,400.00	7694
6/1/2017	Maureen Benoit	10316	\$ 106.99	7694
6/1/2017	Jessie Fletcher	10317	\$ 210.00	7694
6/1/2017	Kimberley Forbes	10318	\$ 13.78	7694
6/1/2017	Kirsten Gillespie	10319	\$ 72.08	7694
6/1/2017	Joint Professional Development	10320	\$ 3,099.38	7694
6/1/2017	Joan Moody	10321	\$ 480.00	7694
6/1/2017	Lindsey Quaas	10322	\$ 77.38	7694
6/1/2017	GidGalang Kuuyas Naay PIT	10323	\$ 75.00	7694
6/1/2017	Shelley Sansome	10324	\$ 253.22	7694
6/8/2017	Aaron-Mark Services	10325	\$ 1,070.91	7704
6/8/2017	Apple Canada Inc. C3120	10326	\$ 441.98	7704
6/8/2017	Atwell Family Foods	10327	\$ 323.27	7704
6/8/2017	Bandstra Transportation	10328	\$ 313.37	7704
6/8/2017	Big Red Enterprises LTD.	10329	\$ 2,520.50	7704
6/8/2017	Charlotte Island Tires LTD.	10330	\$ 482.58	7704
6/8/2017	Craven Huston Powers Architects	10331	\$ 3,139.50	7704
6/8/2017	CUPE Local 2020 Pro D	10332	\$ 84.67	7704
6/8/2017	Eagle Transit LTD.	10333	\$ 1,743.00	7704
6/8/2017	FirstCanada ULC	10334	\$ 56,039.43	7704
6/8/2017	Family Services Of Greater Vancouver	10335	\$ 4,223.32	7704
6/8/2017	Geopacific Consultants Ltd.	10336	\$ 105.00	7704
6/8/2017	Grand & Toy	10337	\$ 251.61	7704
6/30/2017	Judy Hadcock	10338	\$ 3,675.00	7704
6/8/2017	Haida Gwaii Consumers Co-operative	10339	\$ 5,624.48	7704
6/8/2017	Haida Gwaii Recreation Commission	10340	\$ 2,000.00	7704
6/8/2017	Hecate 'Junk It'	10341	\$ 714.00	7704
6/8/2017	Robert & Rachel Houston	10342	\$ 221.00	7704
6/8/2017	Industrial Alliance	10343	\$ 63.30	7704
6/8/2017	Insight Canada Inc.	10344	\$ 20,478.00	7704
6/8/2017	Krueger, Tanya	10345	\$ 260.00	7704
6/8/2017	Sian Nallaweg	10346	\$ 334.00	7704
6/8/2017	North Arm Transportation LTD.	10347	\$ 5,570.03	7704
6/8/2017	North Coast Occupational Therapy	10348	\$ 1,000.00	7704
6/8/2017	North Coast Supply Co. LTD.	10349	\$ 71.49	7704
6/8/2017	Northern Industrial Sales	10350	\$ 3,417.23	7704

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF JUNE 30, 2017**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
6/8/2017	Partition Systems Ltd.	10351	\$ 9,201.59	7704
6/8/2017	Port Air Cargo	10352	\$ 204.75	7704
6/8/2017	Purolator Courier LTD.	10353	\$ 163.80	7704
6/8/2017	Rocky's Equipment Sales LTD.	10354	\$ 75.58	7704
6/8/2017	Kathy Salanski	10355	\$ 247.00	7704
6/8/2017	Scholastic Canada LTD	10356	\$ 151.50	7704
6/8/2017	Sportfactor Inc.	10357	\$ 1,520.00	7704
6/8/2017	The Ground Gallery & Coffee House	10358	\$ 80.85	7704
6/8/2017	Tlc Automotive Services LTD.	10359	\$ 39.81	7704
6/8/2017	Linda Tollas	10360	\$ 50.00	7704
6/8/2017	Van Houtte Coffee Services Inc.	10361	\$ 1,293.00	7704
6/8/2017	Roberta Wagenstein	10362	\$ 260.00	7704
6/8/2017	Xerox Canada Ltd.	10363	\$ 1,454.89	7704
6/30/2017	Ryan Brown	10364	\$ 2,371.03	7704
6/8/2017	Tawni-Marie Davidson	10365	\$ 548.18	7704
6/8/2017	Dawna Day	10366	\$ 561.23	7704
6/8/2017	Mary L Disney	10367	\$ 139.46	7704
6/8/2017	Kenneth Evans	10368	\$ 484.00	7704
6/8/2017	Verena Gibbs	10369	\$ 111.76	7704
6/8/2017	Vicki D. Ives	10370	\$ 40.00	7704
6/8/2017	Ian J. Keir	10371	\$ 119.78	7704
6/8/2017	Paula Varnell	10372	\$ 60.42	7704
6/8/2017	Lisa Ann Waring	10373	\$ 60.42	7704
6/8/2017	Johanne S. Young	10374	\$ 116.60	7704
6/15/2017	Aaron-Mark Services	10375	\$ 664.61	7713
6/15/2017	Apple Canada Inc. C3120	10376	\$ 481.60	7713
6/15/2017	Atwell Family Foods	10377	\$ 101.26	7713
6/15/2017	N. Harris Computer Corporation	10378	\$ 22,872.67	7713
6/15/2017	Coastal Propane Inc.	10379	\$ 24,473.37	7713
6/15/2017	Craven Huston Powers Architects	10380	\$ 30,909.38	7713
6/15/2017	Fictorie Construction Management Ltd	10381	\$ 96,238.35	7713
6/15/2017	FirstCanada ULC	10382	\$ 732.38	7713
6/15/2017	Grand & Toy	10383	\$ 43.96	7713
6/15/2017	Haida Gwaii Consumers Co-operative	10384	\$ 680.52	7713
6/15/2017	Haida Gwaii Trader.com	10385	\$ 21.00	7713
6/15/2017	Harris & Company	10386	\$ 1,481.76	7713
6/15/2017	Insight Canada Inc.	10387	\$ 1,907.77	7713
6/15/2017	Interior Turf Equipment	10388	\$ 1,147.48	7713
6/15/2017	Irene Klein	10389	\$ 89.57	7713
6/15/2017	Lwm Services Inc.	10390	\$ 487.50	7713
6/15/2017	Sian Nallaweg	10391	\$ 27.56	7713
6/15/2017	Nelson Education LTD.	10392	\$ 508.26	7713
6/15/2017	North Arm Transportation LTD.	10393	\$ 2,937.46	7713
6/15/2017	Northern Industrial Sales	10394	\$ 188.97	7713
6/15/2017	Pebt, IN Trust	10395	\$ 7,857.12	7713
6/15/2017	Qay'llnagaay Heritage Centre	10396	\$ 200.00	7713
6/15/2017	Telus Communications (Bc) Inc.	10397	\$ 1,833.85	7713
6/15/2017	Tlc Automotive Services LTD.	10398	\$ 69.30	7713
6/15/2017	Roberta Wagenstein	10399	\$ 16.96	7713

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF JUNE 30, 2017**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
6/15/2017	Xerox Canada Ltd.	10400	\$ 622.45	7713
6/15/2017	Catherine Baran	10401	\$ 13.78	7713
6/15/2017	Dennis S. Baran	10402	\$ 104.33	7713
6/15/2017	Behn Cochrane	10403	\$ 13.78	7713
6/15/2017	Tawni-Marie Davidson	10404	\$ 153.86	7713
6/15/2017	Verena Gibbs	10405	\$ 107.98	7713
6/15/2017	Yvonne Hughes	10406	\$ 105.42	7713
6/15/2017	Allison Kozak	10407	\$ 13.00	7713
6/15/2017	Port Clements School Principal	10408	\$ 1,293.50	7713
6/15/2017	Leighann Rodger	10409	\$ 145.77	7713
6/15/2017	Tahayghen Principal's IN Trust	10410	\$ 740.00	7713
6/15/2017	Paula Varnell	10411	\$ 57.24	7713
6/15/2017	Robert Vogstad	10412	\$ 69.96	7713
6/15/2017	Joanne Yovanovich	10413	\$ 19.85	7713
6/21/2017	Atwell Family Foods	10414	\$ 432.94	7716
6/21/2017	BC School Sports	10415	\$ 100.00	7716
6/21/2017	BC School Trustees Association	10416	\$ 428.24	7716
6/21/2017	British Columbia Safety Authority	10417	\$ 149.00	7716
6/21/2017	Fictorie Construction Management Ltd	10418	\$ 250,000.00	7716
6/21/2017	Full Moon Photo	10419	\$ 555.81	7716
6/21/2017	Haida Gwaii Consumers Co-operative	10420	\$ 1,401.22	7716
6/21/2017	Sian Nallaweg	10421	\$ 800.00	7716
6/21/2017	Pacific Custom Brokers	10422	\$ 91.65	7716
6/21/2017	Purolator Courier LTD.	10423	\$ 56.01	7716
6/21/2017	Telus	10424	\$ 948.03	7716
6/21/2017	Village Of Port Clements	10425	\$ 1,038.59	7716
6/21/2017	Verena Gibbs	10426	\$ 95.40	7716
6/21/2017	J. Kim Goetzinger	10427	\$ 1,125.60	7716
6/21/2017	Vicki D. Ives	10428	\$ 990.78	7716
6/21/2017	Sheila Karrow	10429	\$ 136.16	7716
6/21/2017	Lao Peerless	10430	\$ 399.62	7716
6/21/2017	Port Clements School Principal	10431	\$ 2,715.76	7716
6/21/2017	Shelley Sansome	10432	\$ 184.44	7716
6/21/2017	Fictorie Construction Management Ltd	10433	\$ 250,000.00	7718
6/22/2017	Aaron-Mark Services	10434	\$ 170.06	7720
6/22/2017	Content Connections	10435	\$ 855.75	7720
6/22/2017	Graydon Security Systems	10436	\$ 314.50	7720
6/22/2017	Haida Gwaii Consumers Co-operative	10437	\$ 60.79	7720
6/22/2017	Insight Canada Inc.	10438	\$ 2,162.57	7720
6/22/2017	Prolab Scientific	10439	\$ 389.13	7720
6/22/2017	Tlc Automotive Services LTD.	10440	\$ 163.80	7720
6/22/2017	Moira Dubasov	10441	\$ 322.08	7720
6/22/2017	Vicki D. Ives	10442	\$ 946.38	7720
6/22/2017	GidGalang Kuuyas Naay PIT	10443	\$ 659.29	7720
6/28/2017	Atwell Family Foods	10444	\$ 529.74	7727
6/28/2017	Bandstra Transportation	10445	\$ 938.32	7727
6/28/2017	FirstCanada ULC	10446	\$ 56,280.93	7727
6/28/2017	Grand & Toy	10447	\$ 60.86	7727
6/28/2017	Haida Gwaii Consumers Co-operative	10448	\$ 2,485.28	7727

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF JUNE 30, 2017**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
6/28/2017	Insight Canada Inc.	10449	\$ 6,056.73	7727
6/28/2017	Kms Tools And Equipment	10450	\$ 1,268.91	7727
6/28/2017	Northern Industrial Sales	10451	\$ 1,726.35	7727
6/28/2017	Northwest Community College	10452	\$ 12,000.00	7727
6/28/2017	Observer Publishing CO LTD.	10453	\$ 367.50	7727
6/28/2017	Quality Classrooms	10454	\$ 302.21	7727
6/28/2017	Rootham Services Group Incl	10455	\$ 4,040.40	7727
6/28/2017	School Specialty Canada	10456	\$ 275.27	7727
6/28/2017	Tlc Automotive Services LTD.	10457	\$ 68.36	7727
6/28/2017	Xerox Canada Ltd.	10458	\$ 3,781.50	7727
6/28/2017	Agnes L Mathers Principal's	10459	\$ 103.65	7727
6/28/2017	Tawni-Marie Davidson	10460	\$ 137.41	7727
6/28/2017	Dawna Day	10461	\$ 816.57	7727
6/28/2017	Steven Goffic	10462	\$ 542.70	7727
6/28/2017	Vanessa Marie	10463	\$ 991.38	7727
6/28/2017	Port Clements School Principal	10464	\$ 175.00	7727
6/28/2017	GidGalang Kuuyas Naay PIT	10465	\$ 228.53	7727
6/28/2017	Zoe Sikora	10466	\$ 83.20	7727
6/28/2017	SK'aadгаа Naay Elementary School PIT	10467	\$ 1,202.01	7727
6/28/2017	Calvin Westbrook	10468	\$ 224.96	7727
6/28/2017	Joanne Yovanovich	10469	\$ 561.80	7727
6/29/2017	BC Principals & Vice Principals' Association	10470	\$ 691.25	7731
6/29/2017	CUPE - Local 2020	10471	\$ 4,721.78	7731
6/29/2017	Grand & Toy	10472	\$ 70.50	7731
6/29/2017	Haida Gwaii Consumers Co-operative	10473	\$ 138.18	7731
6/29/2017	Haida Gwaii PVPA Association	10474	\$ 183.73	7731
6/29/2017	Robert & Rachel Houston	10475	\$ 234.00	7731
6/29/2017	Insight Canada Inc.	10476	\$ 744.91	7731
6/29/2017	Krueger, Tanya	10477	\$ 234.00	7731
6/29/2017	Sian Nallaweg	10478	\$ 247.00	7731
6/29/2017	ROYAL CANADIAN LEGION BC/YUKON	10479	\$ 260.00	7731
6/29/2017	Kathy Salanski	10480	\$ 169.00	7731
6/29/2017	Tlc Automotive Services LTD.	10481	\$ 58.83	7731
6/29/2017	Roberta Wagenstein	10482	\$ 234.00	7731
6/29/2017	Western Campus Resources	10483	\$ 3,176.21	7731
6/29/2017	Xerox Canada Ltd.	10484	\$ 1,088.81	7731
6/29/2017	Administrative Officers Pro D	10485	\$ 1,400.00	7731
6/29/2017	Dennis S. Baran	10486	\$ 499.97	7731
6/29/2017	Joint Professional Development	10487	\$ 3,139.06	7731
6/29/2017	Zoe Sikora	10488	\$ 32.20	7731
6/29/2017	Misty Surtees	10489	\$ 98.46	7731
<b>TOTALS</b>			<b>\$ 994,663.58</b>	

**SCHOOL DISTRICT NO. 50**  
**QUICK PAY REGISTER AS OF June 30, 2017**

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
229286	6/2/2017	Teachers' Pension Plan	\$ 2,163.84
229287	6/2/2017	Municipal Pension Plan	\$ 14,174.93
6341489	6/9/2017	Canada Customs And Revenue	\$ 77,202.78
601149	6/9/2017	Canada Customs And Revenue	\$ 20,484.67
634089	6/9/2017	Canada Customs And Revenue	\$ 8,535.59
612241	6/14/2017	Canada Customs And Revenue	\$ 4,424.05
634806	6/14/2017	Canada Customs And Revenue	\$ 389.48
601751	6/14/2017	Canada Customs And Revenue	\$ 5,411.88
229864	6/14/2017	Teachers' Pension Plan	\$ 105,944.04
229866	6/14/2017	Municipal Pension Plan	\$ 4,605.53
632793	6/15/2017	MINISTER OF FINANCE	\$ 4,275.00
632517	6/15/2017	MINISTER OF FINANCE	\$ 5,850.00
603779	6/15/2017	Pacific Blue Cross	\$ 9,775.59
603580	6/15/2017	Pacific Blue Cross	\$ 3,703.22
230339	6/16/2017	Teachers' Pension Plan	\$ 1,836.69
230341	6/16/2017	Municipal Pension Plan	\$ 14,418.40
622541	6/23/2017	Canada Customs And Revenue	\$ 41,072.00
635357	6/23/2017	Canada Customs And Revenue	\$ 19,655.18
622819	6/23/2017	Canada Customs And Revenue	\$ 4,440.00
231623	6/30/2017	Teachers' Pension Plan	\$ 2,855.87
232579	6/30/2017	Municipal Pension Plan	\$ 4,994.71
231624	6/30/2017	Municipal Pension Plan	\$ 14,521.15
626283	6/30/2017	Yvette Marie Emerson	\$ 482.00
<b>TOTALS</b>			<b>\$ 371,216.60</b>

**MEMORANDUM**

**SCHOOL  
DISTRICT NO. 50  
Haida Gwaii**

**TO** Shelley Sansome  
Secretary-Treasurer

**FROM** Moira Dubasov  
Assistant Secretary-Treasurer

**SUBJECT:** Teachers Payroll for..... June

**DATE** 28-Jul-17

Period Ending	Pay Period	Payroll Group	Net Amount
15-Jun	PP#1-6Adv	Teachers	\$ 85,180.00
15-Jun	PP#1-6Adv	AO/Exempt	\$ 28,600.00
30-Jun	PP#1-6	Teachers	\$ 110,306.44
30-Jun	PP#1-6	AO/Exempt	\$ 39,565.48
<b>Total Net Pay</b>			<b>\$263,651.92</b>

**MEMORANDUM****SCHOOL  
DISTRICT NO. 50  
Haida Gwaii**

**TO** Shelley Sansome  
Secretary-Treasurer

**FROM** Moira Dubasov  
Assistant Secretary-Treasurer

**SUBJECT:** Non-Teachers Payroll for... June

**DATE** 28-Jul-17

Period Ending	Pay Period	Payroll Group	Net Amount
10-Jun	PP #2-12	CUPE	\$ 52,929.73
10-Jun	PP #2-12	Casuals	\$ 9,977.91
10-Jun	PP #2-12	TOC's	\$ 15,410.02
24-Jun	PP #2-13	CUPE	\$ 54,439.64
24-Jun	PP #2-13	Casuals	\$ 12,645.61
24-Jun	PP #2-13	TOC's	\$ 12,942.63
<b>Total Net Pay</b>			<b>\$ 158,345.54</b>

**FINANCE VOUCHER**

**REGULAR BOARD MEETING**

**BOARD MEETING:**

August 29, 2017

**AGENDA ITEM:**

**Finance Voucher      July 31, 2017**

The list of accounts payable is attached for your information. The following is a summary of accounts.

A/P Cheques Computer Generated	July 31, 2017	\$48,762.79	
ePayments	July 31, 2017	\$319,078.95	
Quick Pays	July 31, 2017	\$331,181.55	
<b>TOTAL Accounts Payable.....</b>	<b>July 31, 2017</b>		<b>\$699,023.29</b>
Teachers	15-Jul	\$0.00	
AO/Exempt	15-Jul	\$28,000.00	
Teachers	29-Jul	\$0.00	
AO/Exempt	29-Jul	\$44,155.76	\$72,155.76
CUPE	8-Jul	\$43,462.43	
Casuals	8-Jul	\$10,833.83	
TOC's	8-Jul	\$3,656.73	
CUPE	22-Jul	\$23,846.91	
Casuals	22-Jul	\$4,219.56	
TOC's	22-Jul	\$0.00	
			\$86,019.46
<b>TOTAL Payroll.....</b>	<b>July 31, 2017</b>		<b>\$158,175.22</b>
<b>TOTAL A/P and Payroll</b>			<b>\$857,198.51</b>

**RECOMMENDATION:**

1. THAT the Board of School Trustees receive for information Accounts Payable and Payroll totaling **\$857,198.51** for the month of July



**SCHOOL DISTRICT NO. 50**  
**CHEQUE REGISTER AS OF JULY 31, 2017**

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
57450	7/5/2017	City Centre Stores LTD.	\$ 41.73
57451	7/5/2017	Driftech Mechanical Services	\$ 515.20
57452	7/5/2017	Roger Stoltzfus	\$ 105.00
57453	7/5/2017	Westpoint Automotive	\$ 914.11
57454	7/5/2017	Harmony Williams	\$ 739.56
57455	7/12/2017	Roger Stoltzfus	\$ 210.00
57456	7/12/2017	Telus Commuications Company	\$ 48.31
57457	7/18/2017	Omega Developments	\$ 2,600.00
57458	7/19/2017	BC Hydro & Power Authority	\$ 6,772.21
57459	7/19/2017	Dadens Industries (2009) Ltd.	\$ 17,325.00
57460	7/19/2017	MacCarthy GM	\$ 201.60
57461	7/19/2017	NHA - Corporate	\$ 4,700.00
57462	7/19/2017	Telus Commuications Company	\$ 1,876.13
57463	7/25/2017	Chief Matthews School	\$ 700.00
57464	7/25/2017	Misty Moon Ent	\$ 9,450.00
57465	7/25/2017	Staples Desjardins Card Service	\$ 19.03
57466	7/26/2017	Receiver General	\$ 769.89
57467	7/26/2017	Great-West Life	\$ 693.05
57468	7/26/2017	London Life Insurance Company	\$ 1,081.97
<b>TOTALS</b>			<b>\$ 48,762.79</b>

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF JULY 31, 2017**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
7/5/2017	Aaron-Mark Services	10490	\$ 16.79	7735
7/5/2017	Apple Canada Inc. C3120	10491	\$ 4,206.72	7735
7/5/2017	Atwell Family Foods	10492	\$ 50.00	7735
7/5/2017	Haida Gwaii Recreation Commission	10493	\$ 537.00	7735
7/5/2017	Insight Canada Inc.	10494	\$ 4,834.02	7735
7/5/2017	Lwm Services Inc.	10495	\$ 1,717.55	7735
7/5/2017	Skeena - Q C Regional District	10496	\$ 16.00	7735
7/5/2017	Westkey Graphics Ltd.	10497	\$ 235.20	7735
7/5/2017	Catherine Baran	10498	\$ 600.00	7735
7/5/2017	Elizabeth A. Condrotte	10499	\$ 659.81	7735
7/5/2017	Port Clements School Principal	10500	\$ 1,227.91	7735
7/5/2017	GidGalang Kuuyas Naay PIT	10501	\$ 9,565.12	7735
7/5/2017	Sk'aadгаа Naay Elementary School	10502	\$ 75.00	7735
7/5/2017	Marcia Watkins	10503	\$ 80.06	7735
7/5/2017	Candace M Weir	10504	\$ 103.35	7735
7/7/2017	_GidGalang Kuuyas Naay Scholarship	10505	\$ 24,112.00	7742
7/12/2017	Aaron-Mark Services	10506	\$ 2,126.28	7747
7/12/2017	Andrew Sheret LTD	10507	\$ 1,319.81	7747
7/12/2017	Apple Canada Inc. C3120	10508	\$ 5,685.65	7747
7/12/2017	ARI Financial Services Inc.	10509	\$ 3,102.00	7747
7/12/2017	Bandstra Transportation	10510	\$ 408.58	7747
7/12/2017	Big Red Enterprises LTD.	10511	\$ 2,520.50	7747
7/12/2017	Charlotte Island Tires LTD.	10512	\$ 374.04	7747
7/12/2017	E.B. Horsman & Son	10513	\$ 9,299.61	7747
7/12/2017	Eagle Transit LTD.	10514	\$ 1,653.75	7747
7/12/2017	Grand & Toy	10515	\$ 60.86	7747
7/12/2017	Haida Gwaii Consumers Co-operative	10516	\$ 2,682.71	7747
7/12/2017	Industrial Alliance	10517	\$ 63.30	7747
7/12/2017	Irene Klein	10518	\$ 81.09	7747
7/12/2017	North Coast Supply Co. LTD.	10519	\$ 188.22	7747
7/12/2017	Opus Framing & Art Supplies	10520	\$ 297.92	7747
7/12/2017	Rocky's Equipment Sales LTD.	10521	\$ 23.05	7747
7/12/2017	Skeena - Q C Regional District	10522	\$ 40.00	7747
7/12/2017	Supreme Office Products	10523	\$ 285.54	7747
7/12/2017	Telus Communications (Bc) Inc.	10524	\$ 1,837.73	7747
7/12/2017	Tlc Automotive Services LTD.	10525	\$ 80.55	7747
7/12/2017	Western Campus Resources	10526	\$ 3,579.56	7747
7/12/2017	Xerox Canada Ltd.	10527	\$ 187.73	7747
7/12/2017	Tiffany Lavoie	10540	\$ 11,700.00	7747
7/12/2017	Shelley Sansome	10550	\$ 56.51	7747
7/12/2017	Tahayghen Principal's IN Trust	10553	\$ 615.00	7747
7/14/2017	Chris Bellamy	10528	\$ 4,600.00	7747
7/14/2017	Meaghan Benere	10529	\$ 3,100.00	7747
7/14/2017	Amanda Buchan	10530	\$ 2,425.00	7747
7/14/2017	Daniel W. Burton	10531	\$ 4,925.00	7747

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF JULY 31, 2017**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
7/14/2017	Behn Cochrane	10532	\$ 4,175.00	7747
7/14/2017	Christine Cunningham	10533	\$ 2,425.00	7747
7/14/2017	Rachel Fraser	10534	\$ 4,600.00	7747
7/14/2017	Monika Hausmann	10535	\$ 4,725.00	7747
7/14/2017	Frank Jones	10536	\$ 1,500.00	7747
7/14/2017	Sheila Karrow	10537	\$ 4,675.00	7747
7/14/2017	Allison Kozak	10538	\$ 4,350.00	7747
7/14/2017	Debi Laughlin	10539	\$ 4,725.00	7747
7/14/2017	Tiffany Lavoie	10540	\$ 3,025.00	7747
7/14/2017	Kimberley P. Madore	10541	\$ 4,600.00	7747
7/14/2017	Vanessa Marie	10542	\$ 4,250.00	7747
7/14/2017	Warren McIntyre	10543	\$ 4,118.00	7747
7/14/2017	R. David McLean	10544	\$ 4,975.00	7747
7/14/2017	Joan Moody	10545	\$ 3,250.00	7747
7/14/2017	Jenna Perry	10546	\$ 3,875.00	7747
7/14/2017	Stephen J Querengesser	10547	\$ 4,075.00	7747
7/14/2017	Tricia Querengesser	10548	\$ 4,511.10	7747
7/14/2017	James M. Reid	10549	\$ 4,350.00	7747
7/14/2017	Derek J. Seifert	10551	\$ 4,975.00	7747
7/14/2017	Zoe Sikora	10552	\$ 4,725.00	7747
7/14/2017	David Wahl	10554	\$ 4,369.47	7747
7/14/2017	Vanessa Wahl	10555	\$ 4,725.00	7747
7/14/2017	Calvin Westbrook	10556	\$ 1,875.00	7747
7/14/2017	Nadine Whittle	10557	\$ 4,125.00	7747
7/14/2017	Colleen Williams	10558	\$ 409.61	7747
7/18/2017	Tiffany Lavoie	10559	\$ 2,000.00	7752
7/19/2017	Apple Canada Inc. C3120	10560	\$ 3,864.00	7754
7/19/2017	Bandstra Transportation	10561	\$ 108.72	7754
7/19/2017	BC Teachers' Federation	10562	\$ 7,152.67	7754
7/19/2017	BC Teachers' Federation	10563	\$ 6,194.15	7754
7/19/2017	Esc Automation Inc.	10564	\$ 7,404.99	7754
7/19/2017	Graydon Security Systems	10565	\$ 314.50	7754
7/19/2017	Haida Gwaii Consumers Co-operative	10567	\$ 68.19	7754
7/19/2017	Haida Gwaii Recreation Commission	10568	\$ 12,946.05	7754
7/19/2017	Haida Gwaii Teachers' Association	10569	\$ 2,761.67	7754
7/19/2017	Harris & Company	10570	\$ 793.85	7754
7/19/2017	Insight Canada Inc.	10571	\$ 1,913.16	7754
7/19/2017	Morneau Shepell Ltd.	10572	\$ 1,267.41	7754
7/19/2017	Northern Industrial Sales	10573	\$ 43.96	7754
7/19/2017	Port Air Cargo	10574	\$ 252.00	7754
7/19/2017	Skidegate Band Council	10575	\$ 35,071.20	7754
7/19/2017	Telus	10576	\$ 1,007.38	7754
7/19/2017	Xerox Canada Ltd.	10577	\$ 525.53	7754
7/25/2017	Coastal Propane Inc.	10579	\$ 9,006.71	7758
7/25/2017	Insight Canada Inc.	10580	\$ 30.45	7758

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF JULY 31, 2017**

<b>DATE</b>	<b>SUPPLIER</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>Batch #</b>
7/25/2017	Village Of Masset	10581	\$ 708.99	7758
7/25/2017	Village Of Port Clements	10582	\$ 1,254.48	7758
7/25/2017	Village Of Queen Charlotte	10583	\$ 2,092.68	7758
7/25/2017	Xerox Canada Ltd.	10584	\$ 40.23	7758
7/26/2017	BC Principals & Vice Principals' Association	10586	\$ 755.44	7765
7/26/2017	CUPE - Local 2020	10587	\$ 1,951.43	7765
7/26/2017	Morneau Shepell Ltd.	10588	\$ 1,245.48	7765
7/26/2017	Dawna Day	10589	\$ 892.90	7765
7/28/2017	Helen W. Roberts	10585	\$ 2,600.00	7758
7/31/2017	Judy Hadcock	10566	\$ 3,675.00	7754
7/31/2017	Ryan Brown	10578	\$ 2,371.03	7754
<b>TOTALS</b>			<b>\$ 319,078.95</b>	

**SCHOOL DISTRICT NO. 50**  
**QUICK PAY REGISTER AS OF July 31 2017**

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
626146	7/7/2017	Canada Customs And Revenue	\$ 71,018.84
605776	7/7/2017	Canada Customs And Revenue	\$ 21,236.64
626801	7/7/2017	Canada Customs And Revenue	\$ 7,131.55
615091	7/7/2017	Canada Customs And Revenue	\$ 20,985.79
232579	7/13/2017	Municipal Pension Plan	\$ 4,994.71
232574	7/13/2017	Teachers' Pension Plan	\$ 107,403.05
626262	7/14/2017	Canada Customs And Revenue	\$ 389.44
635245	7/14/2017	Canada Customs And Revenue	\$ 4,209.75
605230	7/14/2017	Canada Customs And Revenue	\$ 6,181.83
615371	7/14/2017	Canada Customs And Revenue	\$ 5,149.31
232882	7/14/2017	Municipal Pension Plan	\$ 14,337.04
628337	7/14/2017	MINISTER OF FINANCE	\$ 4,275.00
628017	7/14/2017	MINISTER OF FINANCE	\$ 5,850.00
232880	7/14/2017	Teachers' Pension Plan	\$ 2,514.26
604263	7/14/2017	Pacific Blue Cross	\$ 1,517.60
622590	7/17/2017	Workers' Compensation Board	\$ 14,422.83
634310	7/24/2017	Canada Customs And Revenue	\$ 7,000.00
628840	7/24/2017	Canada Customs And Revenue	\$ 15,807.08
634016	7/24/2017	Canada Customs And Revenue	\$ 4,200.00
233787	7/28/2017	Teachers' Pension Plan	\$ 683.87
233788	7/28/2017	Municipal Pension Plan	\$ 11,390.96
622150	7/31/2017	Yvette Marie Emerson	\$ 482.00
<b>TOTALS</b>			<b>\$ 331,181.55</b>

**MEMORANDUM**

**SCHOOL  
DISTRICT NO. 50  
Haida Gwaii**

**TO** Shelley Sansome  
Secretary-Treasurer

**FROM** Moira Dubasov  
Assistant Secretary-Treasurer

**SUBJECT:** Teachers Payroll for..... July

**DATE** 28-Jul-17

Period Ending	Pay Period	Payroll Group	Net Amount
15-Jul	PP#1-7Adv	Teachers	\$ -
15-Jul	PP#1-7Adv	AO/Exempt	\$ 28,000.00
29-Jul	PP#1-7	Teachers	\$ -
29-Jul	PP#1-7	AO/Exempt	\$ 44,155.76
<b>Total Net Pay</b>			<b>\$72,155.76</b>

**MEMORANDUM**

**SCHOOL  
DISTRICT NO. 50  
Haida Gwaii**

**TO** Shelley Sansome  
Secretary-Treasurer

**FROM** Moira Dubasov  
Assistant Secretary-Treasurer

**SUBJECT:** Non-Teachers Payroll for... July

**DATE** 28-Jul-17

Period Ending	Pay Period	Payroll Group	Net Amount
8-Jul	PP #2-14	CUPE	\$ 43,462.43
8-Jul	PP #2-14	Casuals	\$ 10,833.83
8-Jul	PP #2-14	TOC's	\$ 3,656.73
22-Jul	PP #2-15	CUPE	\$ 23,846.91
22-Jul	PP #2-15	Casuals	\$ 4,219.56
22-Jul	PP #2-15	TOC's	\$ -
<b>Total Net Pay</b>			<b>\$ 86,019.46</b>

**FINANCE VOUCHER**

**REGULAR BOARD MEETING**

**BOARD MEETING:**

September 26, 2017

**AGENDA ITEM:**

Finance Voucher      August 31, 2017

The list of accounts payable is attached for your information. The following is a summary of accounts.

A/P Cheques Computer Generated	August 31, 2017	\$92,240.16	
ePayments	August 31, 2017	\$155,420.04	
Quick Pays	August 31, 2017	\$93,040.37	
<b>TOTAL Accounts Payable.....</b>	<b>August 31, 2017</b>		<b>\$340,700.57</b>
Teachers	0-Jan	\$30,800.00	
AO/Exempt	31-Aug	\$0.00	
Teachers	31-Aug	\$42,746.23	
AO/Exempt	0-Jan	\$0.00	\$73,546.23
CUPE	5-Aug	\$17,173.31	
Casuals	5-Aug	\$4,671.77	
TOC's	5-Aug	\$0.00	
CUPE	19-Aug	\$17,553.23	
Casuals	19-Aug	\$6,006.55	
TOC's	19-Aug	\$0.00	
			\$45,404.86
<b>TOTAL Payroll.....</b>	<b>August 31, 2017</b>		<b>\$118,951.09</b>
<b>TOTAL A/P and Payroll</b>			<b>\$459,651.66</b>

**RECOMMENDATION:**

1. THAT the Board of School Trustees receive for information Accounts Payable and Payroll totaling \$459,651.66 for the month of August



**SCHOOL DISTRICT NO. 50**  
**CHEQUE REGISTER AS OF AUGUST 31, 2017**

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
57469	8/15/2017	Global Industrial Canada Inc	\$ 5,566.69
57470	8/15/2017	Tricon Truss & Millwork Ltd.	\$ 76,838.43
57471	8/15/2017	Vancouver School Board	\$ 903.00
57472	8/15/2017	Westpoint Automotive	\$ 452.28
57473	8/30/2017	Receiver General	\$ 925.14
57474	8/30/2017	FUN365	\$ 325.06
57475	8/30/2017	Great-West Life	\$ 700.68
57476	8/30/2017	Greater Massett Development Co	\$ 205.61
57477	8/30/2017	London Life Insurance Company	\$ 929.69
57478	8/30/2017	Ranch Feeds	\$ 76.38
57479	8/30/2017	Staples Desjardins Card Service	\$ 2,151.89
57480	8/30/2017	Telus Commuications Company	\$ 48.31
57481	8/30/2017	Sandspit Community Society	\$ 1,017.00
57482	8/30/2017	University of British Columbia	\$ 2,100.00
<b>TOTALS</b>			<b>\$ 92,240.16</b>

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF AUGUST 31, 2017**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
8/1/2017	Andrew Sheret LTD	10590	\$ 94.61	7774
8/1/2017	Apple Canada Inc. C3120	10591	\$ 142.49	7774
8/1/2017	Bandstra Transportation	10592	\$ 2,009.61	7774
8/1/2017	Black Press Ltd.	10593	\$ 656.74	7774
8/1/2017	British Columbia Safety Authority	10594	\$ 576.00	7774
8/1/2017	Craven Huston Powers Architects	10595	\$ 7,375.01	7774
8/1/2017	MacKenzie Furniture	10596	\$ 2,177.67	7774
8/1/2017	Northern Industrial Sales	10597	\$ 42.70	7774
8/1/2017	Tlc Automotive Services LTD.	10598	\$ 105.34	7774
8/1/2017	Daniel W. Burton	10602	\$ 4,925.00	7774
8/1/2017	Behn Cochrane	10603	\$ 4,175.00	7774
8/1/2017	Christine Cunningham	10604	\$ 2,425.00	7774
8/1/2017	Steven Goffic	10606	\$ 631.74	7774
8/1/2017	Monika Hausmann	10607	\$ 4,725.00	7774
8/1/2017	Allison Kozak	10610	\$ 4,350.00	7774
8/1/2017	Tiffany Lavoie	10612	\$ 3,025.00	7774
8/1/2017	Lao Peerless	10618	\$ 213.88	7774
8/1/2017	Calvin Westbrook	10627	\$ 2,099.96	7774
8/1/2017	Nadine Whittle	10628	\$ 4,125.00	7774
8/15/2017	Chris Bellamy	10599	\$ 4,600.00	7774
8/15/2017	Meaghan Benere	10600	\$ 3,100.00	7774
8/15/2017	Amanda Buchan	10601	\$ 2,425.00	7774
8/15/2017	Rachel Fraser	10605	\$ 4,600.00	7774
8/15/2017	Frank Jones	10608	\$ 1,500.00	7774
8/15/2017	Sheila Karrow	10609	\$ 4,675.00	7774
8/15/2017	Debi Laughlin	10611	\$ 4,725.00	7774
8/15/2017	Kimberley P. Madore	10613	\$ 4,600.00	7774
8/15/2017	Vanessa Marie	10614	\$ 4,250.00	7774
8/15/2017	Warren McIntyre	10615	\$ 4,118.00	7774
8/15/2017	R. David McLean	10616	\$ 4,975.00	7774
8/15/2017	Joan Moody	10617	\$ 3,250.00	7774
8/15/2017	Jenna Perry	10619	\$ 3,875.00	7774
8/15/2017	Stephen J Querengesser	10620	\$ 4,075.00	7774
8/15/2017	Tricia Querengesser	10621	\$ 4,511.10	7774
8/15/2017	James M. Reid	10622	\$ 4,350.00	7774
8/15/2017	Derek J. Seifert	10623	\$ 4,975.00	7774
8/15/2017	Zoe Sikora	10624	\$ 4,725.00	7774
8/15/2017	David Wahl	10625	\$ 4,600.00	7774
8/15/2017	Vanessa Wahl	10626	\$ 4,725.00	7774
8/15/2017	Calvin Westbrook	10627	\$ 1,875.00	7774
8/15/2017	Colleen Williams	10629	\$ 472.50	7774
8/15/2017	Aaron-Mark Services	10630	\$ 108.43	7778
8/15/2017	Andrew Sheret LTD	10631	\$ 368.28	7778
8/15/2017	BC School Trustees Association	10632	\$ 6,843.80	7778

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF AUGUST 31, 2017**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
8/15/2017	Big Red Enterprises LTD.	10633	\$ 2,520.50	7778
8/15/2017	Charlotte Island Tires LTD.	10634	\$ 157.00	7778
8/15/2017	Coastal Propane Inc.	10635	\$ 981.99	7778
8/15/2017	Haida Gwaii Consumers Co-operative	10637	\$ 855.16	7778
8/15/2017	North Coast Regional District	10638	\$ 145.00	7778
8/15/2017	North Coast Supply Co. LTD.	10639	\$ 97.87	7778
8/15/2017	Northern Industrial Sales	10640	\$ 7.61	7778
8/15/2017	Rootham Services Group Incl	10641	\$ 715.31	7778
8/15/2017	Telus Communications (Bc) Inc.	10642	\$ 1,800.44	7778
8/15/2017	Tlc Automotive Services LTD.	10643	\$ 66.53	7778
8/15/2017	Rick Barton	10644	\$ 125.75	7778
8/15/2017	Michael Muller	10645	\$ 125.75	7778
8/15/2017	Lao Peerless	10646	\$ 294.29	7778
8/15/2017	William Pollard	10647	\$ 159.67	7778
8/15/2017	Tahayghen Principal's IN Trust	10648	\$ 500.00	7778
8/28/2017	Lisa M Gyorgy	10649	\$ 400.00	7781
8/30/2017	Aaron-Mark Services	10650	\$ 5.81	7785
8/30/2017	BC Principals & Vice Principals'	10651	\$ 755.44	7785
8/30/2017	CUPE - Local 2020	10652	\$ 1,106.17	7785
8/30/2017	Haida Gwaii Consumers Co-operative	10653	\$ 398.31	7785
8/30/2017	Haida Gwaii Trader.com	10654	\$ 63.00	7785
8/30/2017	Morneau Shepell Ltd.	10655	\$ 1,267.85	7785
8/30/2017	Partition Systems Ltd.	10656	\$ 425.44	7785
8/30/2017	Western Campus Resources	10657	\$ 317.64	7785
8/30/2017	Xerox Canada Ltd.	10658	\$ 4,099.53	7785
8/30/2017	Dawna Day	10659	\$ 348.26	7785
8/30/2017	Vicki D. Ives	10660	\$ 902.88	7785
8/30/2017	Ruby Moody	10661	\$ 53.98	7785
8/31/2017	Judy Hadcock	10636	\$ 525.00	7778
<b>TOTALS</b>			<b>\$ 155,420.04</b>	

**SCHOOL DISTRICT NO. 50**  
**QUICK PAY REGISTER AS OF AUGUST 31 2017**

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
615594	8/9/2017	Canada Customs And Revenue	\$ 4,087.59
610299	8/9/2017	Canada Customs And Revenue	\$ 9,057.15
615789	8/9/2017	Canada Customs And Revenue	\$ 7,749.26
234986	8/11/2017	Municipal Pension Plan	\$ 6,047.88
615568	8/14/2017	Canada Customs And Revenue	\$ 390.70
628700	8/14/2017	Canada Customs And Revenue	\$ 1,927.15
610718	8/14/2017	Canada Customs And Revenue	\$ 13.52
235162	8/14/2017	Municipal Pension Plan	\$ 4,725.53
235161	8/14/2017	Teachers' Pension Plan	\$ 21,485.87
609224	8/16/2017	MINISTER OF FINANCE	\$ 5,850.00
609487	8/16/2017	MINISTER OF FINANCE	\$ 4,275.00
609220	8/16/2017	Pacific Blue Cross	\$ 1,517.60
611690	8/24/2017	Canada Customs And Revenue	\$ 7,880.00
623976	8/24/2017	Canada Customs And Revenue	\$ 8,058.74
611375	8/24/2017	Canada Customs And Revenue	\$ 4,440.00
235852	8/25/2017	Municipal Pension Plan	\$ 4,293.43
618765	8/25/2017	Telus	\$ 1,240.95
<b>TOTALS</b>			<b>\$ 93,040.37</b>

**MEMORANDUM**

**SCHOOL  
DISTRICT NO. 50  
Haida Gwaii**

**TO** Shelley Sansome  
Secretary-Treasurer

**FROM** Moira Dubasov  
Assistant Secretary-Treasurer

**SUBJECT:** Teachers Payroll for..... August

**DATE** 18-Sep-17

Period Ending	Pay Period	Payroll Group	Net Amount
0-Jan	0-Jan	Teachers	\$ 30,800.00
31-Aug	PP#1-8	AO/Exempt	\$ -
31-Aug	PP#1-8	Teachers	\$ 42,746.23
0-Jan	0-Jan	AO/Exempt	\$ -
<b>Total Net Pay</b>			<b>\$73,546.23</b>

**MEMORANDUM****SCHOOL  
DISTRICT NO. 50  
Haida Gwaii**

**TO** Shelley Sansome  
Secretary-Treasurer

**FROM** Moira Dubasov  
Assistant Secretary-Treasurer

**SUBJECT:** Non-Teachers Payroll for... August

**DATE** 18-Sep-17

Period Ending	Pay Period	Payroll Group	Net Amount
5-Aug	PP #2-16	CUPE	\$ 17,173.31
5-Aug	PP #2-16	Casuals	\$ 4,671.77
5-Aug	PP #2-16	TOC's	\$ -
19-Aug	PP #2-17	CUPE	\$ 17,553.23
19-Aug	PP #2-17	Casuals	\$ 6,006.55
19-Aug	PP #2-17	TOC's	\$ -
<b>Total Net Pay</b>			<b>\$ 45,404.86</b>



F.W. Voelkl, CPA, CA  
C.M. Kelley, CPA, CA (incorporated professional)



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September 20, 2017

SCHOOL DISTRICT NO. 50 (Haida Gwaii)  
Ms. Shelley Sansome, Secretary-Treasurer  
PO Box 69  
Village of Queen Charlotte, BC  
V0T 1S0

Dear Ms. Sansome:

Enclosed please our Internal Management Report. The Internal Management report is an evaluation and assessment of the accounting and internal controls in effect for the year ended June 30, 2017. The report is intended as an independent assessment of the controls and procedures in use, and should be used as a basis for the ongoing enhancement of the financial, accounting, and reporting functions. Other than to the Ministry of Education as required by the School Act of BC the distribution of this report to third parties is prohibited without our express written consent.

The implementation of any of the recommendations or desired enhancements is at the discretion of senior Management based on their evaluation of the appropriateness and cost effectiveness of the recommendations.

Should you have any questions or require any explanations or changes, please feel free to call. at your earliest convenience.

Yours very truly,

McCONNELL, VOELKL  
Chartered Professional Accountants

Christopher M Kelley, CPA, CA

Encl.

Hello Trustees, Senior Management and members of the public!

Included in the board package are the June 30, 2017 financial statements, draft audit report, notes to the financial statements, draft auditor's comments on supplemental financial information and additional schedules of financial information. Here is my presentation of our audit report, the work we performed in the course of our audit and selected financial information.

School District No. 50 (Haida Gwaii) is a corporation created by the Province of British Columbia to oversee the delivering of education to children in Haida Gwaii. It is governed by a board of trustees elected for four year terms. The next election is scheduled for November 2018. The board reports directly to the Minister of Education for the province of British Columbia.

The financial reporting framework, or accounting standards, for the school district, is Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia. These standards, **with one exception**, follow the "PSAB" accounting standards. PSAB is an acronym for PUBLIC SECTOR ACCOUNTING BOARD. This is the Canadian regulatory body for accounting standards for Federal, provincial and municipal governments and their agencies such as the school district. **The exception** from PSAB accounting standards is explained at length in Note 2(a) to the financial statements.

#### DISCUSSION OF AUDIT PROCESS

When we perform an audit, we are required to first assess the risks of material misstatement (including material fraud) and then design appropriate audit procedures to address the risks identified. This means we will:

- **Obtain a comprehensive understanding of your entity and its environment, including internal control.**
- **Understand management's role and those charged with governance in the overall internal control system and how such controls could affect the audit process.**
- **Perform thorough risk assessment procedures.**
- **Identify significant risks that require specific auditor attention.**
- **Tell you our findings.**



A key concept in the audit of financial statements is that of materiality. Just as none of us are perfect, no set of financial statements will be 100% accurate and complete. As auditors we assess at what level of misstatements contained within the financial statements would users accept and still be able to make informed decisions from information contained in the financial statements. In the non-profit sector a typical means of determining materiality is to apply a percentage (0.5% to 2%) of total expenses of the organization. The materiality used by McConnell Voelkl was at the low end of that range.

During my audit of SD 50 I found the management to be very forthcoming with answers to my questions. They presented themselves in a professional manner and all matters were dealt with respectfully by management and staff.

**Our DRAFT independent auditor's report can be summarized as follows:**

1. Our report is addressed to the Board of Education of School District No. 50 (Haida Gwaii) and to the Minister of Education, Province of British Columbia
2. The financial statements that are subject to audit are the Statement of Financial Position, Statement of Operations, Statement of Changes in Net Financial Position, Statement of Cash Flows and the notes to the financial Statements
3. The audit report contains a paragraph that clearly states the responsibility for preparing accurate and complete financial statements rests with the management of the school district as delegated by the Board of Trustees.
4. The responsibilities of the auditor are disclosed. Such responsibilities include planning and performing the audit to obtain reasonable assurance that the financial statements are free from material misstatement. Obtaining sufficient appropriate audit evidence about the amounts and disclosures in the financial statements, internal controls, management's accounting policies and estimates and the overall presentation of the financial statements.
5. McConnell Voelkl believes we have obtained sufficient evidence to provide a basis for our audit opinion.
6. Declaration of our opinion which is:

### **Opinion:**

In our opinion, the financial statements of the **SCHOOL DISTRICT NO. 50 (HAIDA GWAI)** as at and for the year ended **JUNE 30, 2017**, are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Due to the School District's variance from PSAB accounting framework we add an additional paragraph.

### **Emphasis of Matter:**

Without modifying our opinion, we draw attention to Note 2(a) to the financial statements which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

I'm sure you have noticed the word "DRAFT" in the background of the audit report. This is a reflection of the fact that the board has yet to approve the June 30, 2017 financial statements as presented here tonight. Our firm cannot release the audit report in final until "those charged with governance of the organization", which are the Trustees of the board, have approved the financial statements.

Included in all financial statements of school districts in BC are additional schedules of financial information. For SD50 the schedules are provided on pages 26 - 39 of the financial statements. McConnell Voelkl provides additional comments on the supplementary information on page 24.

## **ADDITIONAL DISCUSSION ON FINANCIAL POSITION AND OPERATING RESULTS**

### **1. FINANCIAL POSITION (Statement 1)**

The district is in a sound financial position as of June 30, 2017. It has sufficient assets to meet all of its ongoing liabilities on a timely basis. It has \$1,816,283 in cash and investments as June 30, 2017 (2016 - \$1,280,605) versus \$936,035 in liabilities as of June 30, 2017 (2016 - \$644,522). With the current funding model used by the Province for funding K - 12 education the district can continue to operate for the foreseeable future.

### **2. CAPITAL FUND (Statement 1, Note 10 and Schedule 4)**

The district is responsible for a significant capital asset portfolio of land, buildings, infrastructure, mobile and fixed equipment, computers and related supports. The bulk of the funding to purchase capital assets comes from the province in the form of "By-law Capital" which ends up as deferred capital revenue on your statement of financial position. The deferred revenue is brought into income to offset the depreciation charged to expense as the assets are used over their estimated useful lives. The district also receives funding from an Annual Facility Grant from the province of \$91,597. The district can also choose to use

operating funds for capital assets and/or to transfer operating surplus to capital to fund local capital projects.

### **3. OPERATING RESULTS (Statement 2, Schedules 2 & 3)**

To review operating results I find Schedule 2, Schedule 2A and Schedule 2B to be most useful.

I have taken the figures from these schedules and reformatted them for presentation today for this meeting. My hope is to explain the financial results in a summarized format that is easy to understand.

### **Where does the money come from?**

#### **EXHIBIT 1**

The district receives about 61% of its revenues from the provincial government in the form of grants. The biggest grant is a per student amount based on number students in full time enrollment. The province also provides various other grants which are more subjective in nature.

In SD50 an additional 37% of operating revenues comes for students from local first nations. This funding is provided directly by the first nations on a per student basis as per Local Education Agreements between the first nations and the school district.

### **Where does the money go?**

Client to display EXHIBIT 2

Approximately 76% of operating expense is for salaries and benefits. Schedule 2 breaks out this expense by type of employment. As you can see in the percent column these expenditures are reasonable and consistent with prior years.

The remaining 24% of operating expense is also listed by type of expenditure. Again the district expenses are reasonable and consistent with prior years.

### **How much money is remaining?**

Client to display EXHIBIT 3

The linkage between operating years is the district's operating surplus account. After deducting expenses from revenues the district will have either an operating

surplus or an operating deficit if expenses exceed revenues. For the previous two years the district experienced operating deficits which essentially utilized all of the district's operating surplus. For the 2017 fiscal year the district experienced an operating surplus of \$348,961. When added to the opening surplus of \$1,711 carried forward to the 2017 fiscal year the district has an operating surplus of \$350,672. This surplus has not been specifically allocated (or reserved) for the next fiscal year as per Note 14 to the FS.

This unallocated surplus of \$350,672 is essentially a buffer for unforeseen expenditures or losses of revenue in future years. As a percentage of the district's operating expenditures the unallocated surplus represents 3.5% of the districts expenditures. Per discussions with the Secretary-Treasurer the plan is to increase the unallocated surplus to approximately 5% of operating expenditures in order to provide an adequate buffer for unforeseen expenditures or losses of revenue in future years. While it the surplus does provide a buffer the district must rely on continued funding from the Province to provide K-12 education to children in Haida Gwaii.

#### **IN CONCLUSION:**

The financial statements presented to the board here tonight accurately reflect, in all material respects, the financial position of School District No. 50 (Haida Gwaii) as of June 30, 2017, and the results of its operations for the year then ended.

I would like to thank the Secretary-Treasurer Ms. Sansome, and the staff at the board office for their assistance in completing our audit of the financial statements for the June 30, 2017 fiscal year.

Christopher M Kelley, CPA CA  
McCONNELL VOELKL  
Chartered Professional Accountants

EXHIBIT 1

School District No. 50 (Haida Gwaii)

Comparative Schedule of Operating Revenue by Source (Schedule 2A)

Fiscal year ended June 30, 2017

	2017		2016		2015	
GRANTS FROM PROVINCIAL GOVERNMENT	\$ 6,388,661	61.0%	5,909,480	57.7%	6,055,472	59.9%
OTHER GOVERNMENTS/EDUCATION AUTHORITIES	3,781,046	36.1%	4,086,769	39.9%	3,873,219	38.3%
INTERNATIONAL STUDENT TUITION & OTHER	236,468	2.3%	156,443	1.5%	112,204	1.1%
INVESTMENT INCOME	63,082	0.6%	86,908	0.8%	62,051	0.6%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 10,469,257</b>	<b>100.0%</b>	<b>10,239,600</b>	<b>100.0%</b>	<b>10,102,946</b>	<b>100.0%</b>

## EXHIBIT 2

## School District No. 50 (Haida Gwaii)

## Comparative Schedule of Expense by Object (Schedule 2B)

Fiscal year ended June 30, 2017

	2017		2016		2015	
<b>Salaries</b>						
Teachers	\$ 3,138,810	31.0%	3,260,496	31.7%	3,202,996	30.8%
Principals & Vice Principals	778,401	7.7%	851,689	8.3%	747,473	7.2%
Educational Assistants	515,822	5.1%	513,662	5.0%	667,590	6.4%
Support Staff	1,100,149	10.9%	1,108,333	10.8%	1,144,832	11.0%
Other Professionals	371,070	3.7%	376,044	3.7%	414,539	4.0%
Substitutes	393,349	3.9%	310,639	3.0%	278,736	2.7%
	<u>\$ 6,297,601</u>	<u>62.2%</u>	<u>6,420,863</u>	<u>62.4%</u>	<u>6,456,166</u>	<u>62.0%</u>
Employee Benefits	1,438,462	14.2%	1,608,470	15.6%	1,621,790	15.6%
<b>Total Salaries and Benefits</b>	<u>\$ 7,736,063</u>	<u>76.4%</u>	<u>8,029,333</u>	<u>78.0%</u>	<u>8,077,956</u>	<u>77.6%</u>
<b>Services &amp; Supplies</b>						
Services	\$ 496,868	4.9%	573,661	5.6%	538,482	5.2%
Student Transportation	515,448	5.1%	505,356	4.9%	481,864	4.6%
Professional Development & Travel	292,058	2.9%	217,484	2.1%	256,126	2.5%
Rentals & Leases	16,674	0.2%	23,897	0.2%	22,645	0.2%
Dues and Fees	11,393	0.1%	9,911	0.1%	11,807	0.1%
Insurance	33,262	0.3%	23,427	0.2%	27,442	0.3%
Supplies	480,923	4.8%	422,705	4.1%	455,581	4.4%
Utilities	537,607	5.3%	491,224	4.8%	542,586	5.2%
<b>Total Services &amp; Supplies</b>	<u>\$ 2,384,233</u>	<u>23.6%</u>	<u>2,267,665</u>	<u>22.0%</u>	<u>2,336,533</u>	<u>22.4%</u>
<b>TOTAL OPERATING EXPENSE</b>	<u>\$ 10,120,296</u>	<u>100.0%</u>	<u>10,296,998</u>	<u>100.0%</u>	<u>10,414,489</u>	<u>100.0%</u>

EXHIBIT 3

School District No. 50 (Haida Gwaii)

Comparative Schedule of Operating Surplus (Deficit) (Schedule 1)

Fiscal year ended June 30, 2017

	2017	2016	2015
REVENUES	\$ 10,469,257	10,239,600	10,102,946
EXPENSES	10,120,296	10,296,998	10,414,489
ANNUAL OPERATING SURPLUS (DEFICIT)	\$ 348,961	(57,398)	(311,543)
Transferred to purchase capital assets	0	0	0
TOTAL ANNUAL OPERATING (DEFICIT)	\$ 348,961	(57,398)	(311,543)
OPERATING SURPLUS, beginning of year	1,711	59,109	370,652
OPERATING SURPLUS, end of year	\$ 350,672	1,711	59,109
OPERATING SURPLUS, end of year			
Internally Restricted (Note 14)	\$ 0	0	0
Unrestricted	350,672	1,711	59,109
	\$ 350,672	1,711	59,109



F.W. Voelkl, CPA, CA  
C.M. Kelley, CPA, CA (Incorporated professional)



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## INTERNAL MANAGEMENT REPORT

SCHOOL DISTRICT NO. 50 (Haida Gwaii)  
Ms. Shelley Sansome, Secretary-Treasurer  
PO Box 69  
Village of Queen Charlotte, BC  
V0T 1S0

Dear Ms. Sansome:

We have examined the accounts, performed detailed tests of the transactions and completed a financial review of the results of **SCHOOL DISTRICT NO. 50 (HAIDA GWAI)** for the year ended June 30, 2017. Our examination included a review of accounting procedures and internal controls, and included tests of the accounting records, internal controls, and supporting documents as we considered necessary in the circumstances.

### ACCOUNTING PROCEDURES:

#### Overview:

The general accounting procedures are adequate to assure that transactions will be, in all material respects, accurately recorded, distributed and allocated in the accounts of **SCHOOL DISTRICT NO. 50 (HAIDA GWAI)**.

### INTERNAL CONTROLS:

#### Overview:

The internal controls over the payroll and purchasing functions and for those other areas where we relied on them, are adequate to assure that the financial reports produced by management, in all material respects, fairly reflect the result of operations and financial position of **SCHOOL DISTRICT NO. 50 (HAIDA GWAI)** for the period tested.

...continued



**ACCOUNTING BOOKS AND SUPPORTING RECORDS:**

**Overview:**

We are pleased to report that, in all material respects, we found the books and records orderly, well kept and up-to-date, and to the best of our knowledge from the test checks that we conducted, the books and the detailed records accurately reflect the underlying transactions of SCHOOL DISTRICT NO. 50 (HAIDA GWAI) for the year ended June 30, 2017.

Yours truly,

McCONNELL, VOELKL  
Chartered Professional Accountants

  
Christopher M Kelley, CPA, C

Audited Financial Statements of

**School District No. 50 (Haida Gwaii)**

June 30, 2017

# School District No. 50 (Haida Gwaii)

June 30, 2017

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# School District No. 50 (Haida Gwaii)

## MANAGEMENT REPORT

Version: 9305-8559-6577

### Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 50 (Haida Gwaii) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the 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.

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 assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 50 (Haida Gwaii) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, McConnell Voelkl, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 50 (Haida Gwaii) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 50 (Haida Gwaii)

---

Signature of the Chairperson of the Board of Education

Date Signed

---

Signature of the Superintendent

Date Signed

---

Signature of the Secretary Treasurer

Date Signed



F.W. Voelkl, CPA, CA  
C.M. Kelley, CPA, CA (Incorporated professional)



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 50 (Haida Gwaii), and  
To the Minister of Education, Province of British Columbia:

We have audited the accompanying financial statements of SCHOOL DISTRICT NO. 50 (HAIDA GWAI), which comprise the statement of financial position as at JUNE 30, 2017, the statement of operations, statement of changes in net financial assets (debt), statement of cash flows, and notes, comprising a summary of summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia 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.

### Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether these financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion:

In our opinion, the financial statements of the SCHOOL DISTRICT NO. 50 (HAIDA GWAI) as at and for the year ended JUNE 30, 2017, are prepared, in all material respects, in accordance with the financial reporting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### Emphasis of Matter:

Without modifying our opinion, we draw attention to Note 2(a) to the financial statements which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

*McConnell, Voelkl*

CHARTERED PROFESSIONAL ACCOUNTANTS

September 27, 2017

Hope, BC, Canada

Members, Chartered Professional Accountants of British Columbia

Page 2

# School District No. 50 (Haida Gwaii)

Statement 1

## Statement of Financial Position

As at June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	1,816,283	1,280,605
Accounts Receivable		
Due from LEA/Direct Funding	254,571	-
Other (Note 3)	273,047	163,468
<b>Total Financial Assets</b>	<u>2,343,901</u>	<u>1,444,073</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	936,035	644,522
Deferred Revenue (Note 5)	469,929	471,628
Deferred Capital Revenue (Note 6)	22,792,620	18,952,799
Employee Future Benefits (Note 7)	249,595	228,183
<b>Total Liabilities</b>	<u>24,448,179</u>	<u>20,297,132</u>
<b>Net Financial Assets (Debt)</b>	<u>(22,104,278)</u>	<u>(18,853,059)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 8)	29,391,564	25,659,472
Prepaid Expenses	99,186	178,942
<b>Total Non-Financial Assets</b>	<u>29,490,750</u>	<u>25,838,414</u>
<b>Accumulated Surplus (Deficit)</b>	<u>7,386,472</u>	<u>6,985,355</u>

Contractual Obligations and Contingencies (Note 11)

Approved by the Board

\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Superintendent

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer

\_\_\_\_\_  
Date Signed

# School District No. 50 (Haida Gwaii)

Statement 2

Statement of Operations  
Year Ended June 30, 2017

	2017 Budget (Note 12)	2017 Actual	2016 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	6,562,693	7,040,780	6,346,511
Other		7,000	90,000
Other Revenue	4,390,280	4,523,833	4,828,224
Rentals and Leases	45,316	45,610	70,521
Investment Income	14,734	27,571	34,927
Amortization of Deferred Capital Revenue	900,293	746,899	811,854
District portion of proceeds on Disposal		195,451	
<b>Total Revenue</b>	<b>11,913,316</b>	<b>12,587,144</b>	<b>12,182,037</b>
<b>Expenses</b>			
Instruction	7,807,538	8,221,196	8,490,271
District Administration	684,752	711,599	672,208
Operations and Maintenance	2,660,723	2,671,498	2,535,100
Transportation and Housing	626,810	581,734	599,284
<b>Total Expense</b>	<b>11,779,823</b>	<b>12,186,027</b>	<b>12,296,863</b>
<b>Surplus (Deficit) for the year</b>	<b>133,493</b>	<b>401,117</b>	<b>(114,826)</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>6,985,355</b>	<b>7,100,181</b>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>7,386,472</b>	<b>6,985,355</b>

# School District No. 50 (Haida Gwaii)

Statement 4

## Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Budget (Note 12)	2017 Actual	2016 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	133,493	401,117	(114,826)
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets		(4,632,385)	(578,241)
Amortization of Tangible Capital Assets	746,899	900,293	887,822
<b>Total Effect of change in Tangible Capital Assets</b>	746,899	(3,732,092)	309,581
<b>Use of Prepaid Expenses</b>		79,756	(113,759)
<b>Total Effect of change in Other Non-Financial Assets</b>	-	79,756	(113,759)
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	880,392	(3,251,219)	80,996
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		(3,251,219)	80,996
<b>Net Financial Assets (Debt), beginning of year</b>		(18,853,059)	(18,934,055)
<b>Net Financial Assets (Debt), end of year</b>		(22,104,278)	(18,853,059)



# School District No. 50 (Haida Gwaii)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	401,117	(114,826)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(365,243)	(683)
Prepaid Expenses	79,756	(113,760)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	286,826	(161,698)
Deferred Revenue	(1,699)	(23,810)
Employee Future Benefits	21,412	27,602
Other Liabilities	5,780	(19,419)
Loss (Gain) on Disposal of Tangible Capital Assets	(195,451)	
Amortization of Tangible Capital Assets	900,293	887,822
Amortization of Deferred Capital Revenue	(746,899)	(811,854)
<b>Total Operating Transactions</b>	<u>385,892</u>	<u>(330,626)</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(2,036,652)	(525,866)
Tangible Capital Assets -WIP Purchased	(2,530,000)	(52,375)
District Portion of Proceeds on Disposal	195,451	
Tangible Capital Assets Purchased - Other Provincial Capital	(65,733)	
<b>Total Capital Transactions</b>	<u>(4,436,934)</u>	<u>(578,241)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	4,586,720	578,241
<b>Total Financing Transactions</b>	<u>4,586,720</u>	<u>578,241</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	535,678	(330,626)
<b>Cash and Cash Equivalents, beginning of year</b>	<u>1,280,605</u>	<u>1,611,231</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>1,816,283</u>	<u>1,280,605</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>1,816,283</u>	<u>1,280,605</u>
	<u>1,816,283</u>	<u>1,280,605</u>
<b>Supplementary Cash Flow Information</b>		



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)  
NOTES TO FINANCIAL STATEMENTS  
YEAR-ENDED JUNE 30, 2017**

**NOTE 1 AUTHORITY AND PURPOSE**

The School District, established on 04/01/1946 operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 50 (Haida Gwaii)", and operates as "School District No. 50 (Haida Gwaii)." A board of education ("Board") elected for a three-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 50 (Haida Gwaii) is exempt from federal and provincial corporate income taxes.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 3(e) and 3(m)

In March 2011, PSAB. In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in notes 3(e) and 3(m), Section 23.1 of the Budget Transparency and Accountability Act and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue. As a result, revenue recognized in the statement of operations and certain related deferred revenues and deferred capital contributions would be recorded differently under Canadian public sector accounting standards.



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)  
NOTES TO FINANCIAL STATEMENTS  
YEAR-ENDED JUNE 30, 2017**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2016 – decrease annual surplus by \$233,613

June 30, 2016 – increase in accumulated surplus and decrease in deferred contributions by \$18,952,799

Year-ended June 30, 2017 – decrease in annual surplus by \$3,839,821

June 30, 2017 – increase in accumulated surplus and decrease in deferred contributions by \$22,792,620

**b) Cash and Cash Equivalents**

Cash and cash equivalents include that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

**c) Accounts Receivable**

Accounts receivable are measured at amortized cost and shown net of allowance for doubtful accounts.

**d) Unearned Revenue**

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

**e) Deferred Revenue and Deferred Capital Revenue**

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 3 (m).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 3 (a) for the impact of this policy on these financial statements.



**SCHOOL DISTRICT NO. 50 (HAIDA GWAI)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2017**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

**f) Employee Future Benefits**

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2016 for use at June 30, 2016. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School district and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

**g) Asset Retirement Obligations**

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)  
NOTES TO FINANCIAL STATEMENTS  
YEAR-ENDED JUNE 30, 2017**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**h) Liability for Contaminated Sites**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School district:
  - is directly responsible; or
  - accepts responsibility; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

**i) Tangible Capital Assets**

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.



**SCHOOL DISTRICT NO. 50 (HAIDA GWAI)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2017**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- Buildings that are demolished or destroyed are written-off.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

Buildings	40 years
Furniture & Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

**j) Capital Leases**

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

**k) Prepaid Expenses**

Prepaid expenses are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

School District Software	22,873
Computer Equipment	38,286
Classroom Equipment	20,946
Travel	2,997
Dues and Fees	7,125
Sk'aadgaa Naay Elementary Lease	6,959
Total	99,186



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)  
NOTES TO FINANCIAL STATEMENTS  
YEAR-ENDED JUNE 30, 2017**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**l) Funds and Reserves**

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 12 – Internally Restricted Surplus).

**m) 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, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 3 (a) for the impact of this policy on these financial statements.



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)  
NOTES TO FINANCIAL STATEMENTS  
YEAR-ENDED JUNE 30, 2017**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

n) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense includes.

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principal's salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.





**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)  
NOTES TO FINANCIAL STATEMENTS  
YEAR-ENDED JUNE 30, 2017**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**o) Financial Instruments**

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, bank overdraft, accounts payable and accrued liabilities and other liabilities.

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

**p) Measurement Uncertainty**

Preparation of financial statements in accordance with the basis of accounting described in note 2 a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2017**

**NOTE 3      ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	2017	2016
Payroll & Benefits Recoverable	9,368	10,627
Apartment Building	19,905	24,375
HGTA/BCTF	9,720	9,741
Chief Matthews Bussing	4,305	5,160
Gwaii Trust: Food & Bursary Program	50,226	29,039
School Supplies	2,527	1,059
GST Rebate	157,118	55,100
Other	19,878	28,367
<b>Total Accounts Receivable</b>	<b>273,047</b>	<b>163,468</b>



**SCHOOL DISTRICT NO. 50 (HAIDA GWAI)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2017**

**NOTE 4      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER**

	2017	2016
Trade payables	298,749	22,567
Salaries and benefits payable	587,727	577,917
Accrued Vacation Pay	46,104	40,324
Other	3,455	3,714
Total	936,035	644,522

**NOTE 5      DEFERRED REVENUE**

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled. Detailed information about the changes in deferred revenue is included in Schedule 3A.

**NOTE 6      DEFERRED CAPITAL REVENUE**

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedules 4C and 4D.



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2017**

**NOTE 7      EMPLOYEE FUTURE BENEFITS**

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	2017	2016
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	207,807	211,421
Service Cost	19,003	21,817
Interest Cost	5,528	5,159
Benefit Payments Increase (Decrease) in obligation due to Plan Amendment	(2,280)	(717)
Actuarial (Gain) Loss	(13,536)	(29,873)
Accrued Benefit Obligation – March 31	216,522	207,807
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation – March 31	216,522	207,807
Market Value of Plan Assets – March 31	0	0
Funded Status – Surplus (Deficit)	(216,522)	(207,807)
Employer Contributions After Measurement Date	(6,297)	(6,133)
Unamortized Net Actuarial (Gain) Loss	(26,776)	(14,243)
Accrued Benefit Asset (Liability) – June 30	(249,595)	(228,183)
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability – July 1	228,183	200,581
Recognize Non-Vested Benefits – April 1 – June 30, 2017	0	0
Accrued Benefit Liability – July 1 (restated)	228,183	200,581
Net expense for Fiscal Year	23,692	28,319
Employer Contributions	(2,280)	(717)
Accrued Benefit Liability – June 30	249,595	228,183



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2017**

**NOTE 7      EMPLOYEE FUTURE BENEFITS** *(Continued)*

	2017	2016
<b>Components of Net Benefit Expense</b>		
Service Costs April 1 – March 31, 2018	18,939	19,003
Service Costs April 1 – March 31, 2019	19,412	19,479
Interest Costs April 1 – March 31, 2018	6,248	5,528
Interest Costs April 1 – March 31, 2019	6,453	5,805
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	(2,344)	(1,003)
<b>Net Benefit Expense</b>	<b>23,013</b>	<b>23,716</b>

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

	2017	2016
Discount Rate – April 1	2.5%	2.25%
Discount Rate – March 31	2.75%	2.50%
Long Term Salary Growth – April 1	2.5% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.5% + seniority	2.50% + seniority
EARSL – March 31	10.1	10.1



**SCHOOL DISTRICT NO. 50 (HAIDA GWAI)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2017**

**NOTE 8 TANGIBLE CAPITAL ASSETS**

**Net Book Value**

<b>Cost:</b>	<b>Net Book Value 2017</b>	<b>Net Book Value 2016</b>
Sites	2,756,297	2,756,297
Buildings	23,841,632	22,674,622
Buildings – Work In Progress	2,530,000	52,375
Furniture & equipment	187,556	120,388
Vehicles	76,079	55,790
<b>Total</b>	<b>29,391,564</b>	<b>25,659,472</b>

**June 30, 2017**

<b>Cost:</b>	<b>Opening Cost</b>	<b>Additions</b>	<b>Disposals</b>	<b>Total 2017</b>
Sites	2,756,297			2,756,297
Buildings	39,395,890	1,990,987	16,300	41,370,577
Buildings – Work In Progress		2,530,000		2,530,000
Furniture & equipment	148,889	82,057		230,946
Vehicles	90,523	29,341	21,287	98,577
<b>Total</b>	<b>42,391,599</b>	<b>4,632,386</b>	<b>37,585</b>	<b>46,986,397</b>

**June 30, 2017**

<b>Accumulated Amortization:</b>	<b>Opening Accumulated Amortization</b>	<b>Additions</b>	<b>Disposals</b>	<b>Total 2016</b>
Sites				
Buildings	16,668,893	876,352	16,300	17,528,945
Furniture & equipment	28,501	14,889		43,390
Vehicles	34,733	9,052	21,287	22,498
<b>Total</b>	<b>16,732,127</b>	<b>900,293</b>	<b>37,585</b>	<b>17,594,833</b>



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2017**

**NOTE 8 TANGIBLE CAPITAL ASSETS (Continued)**

**June 30, 2016**

<b>Cost:</b>	<b>Opening Cost</b>	<b>Additions</b>	<b>Disposals</b>	<b>Total 2016</b>
Sites	2,756,297			2,756,297
Buildings	38,886,540	456,975		39,343,515
Buildings – Work In Progress		52,375		52,375
Furniture & equipment	130,891	68,891	50,893	148,889
Vehicles	107,282		16,759	90,523
<b>Total</b>	<b>41,881,010</b>	<b>578,241</b>	<b>67,652</b>	<b>42,391,599</b>

**June 30, 2016**

<b>Accumulated Amortization:</b>	<b>Opening Accumulated Amortization</b>	<b>Additions</b>	<b>Disposals</b>	<b>Total 2016</b>
Sites				
Buildings	15,800,391	868,502		16,668,893
Furniture & equipment	70,802	8,592	50,893	44,387
Vehicles	40,764	10,728	16,759	34,733
<b>Total</b>	<b>15,911,957</b>	<b>887,822</b>	<b>67,652</b>	<b>16,732,127</b>

**NOTE 9 EMPLOYEE PENSION PLANS**

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee Pension Plans. The boards of trustees for these plans represent plan members and employers and are responsible for managing the pension plans including investing assets and administering benefits. The pension plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2013, the Teachers' Pension Plan has about 45,000 active members and approximately 33,000 retired members. As at December 31, 2013 the Municipal Pension Plan has about 182,000 active members, of which approximately 24,000 are from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. 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 plans. This rate is then adjusted to the extent there is any amortization of any funding deficit.



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)  
NOTES TO FINANCIAL STATEMENTS  
YEAR-ENDED JUNE 30, 2017**

**NOTE 9 EMPLOYEE PENSION PLANS (Continued)**

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2011 indicated an \$855 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2014 with results available in 2015. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Defined contribution plan accounting is applied to the plan as the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual entities participating in the plan.

The School District No 50 (Haida Gwaii) paid \$785,030 for employer contributions to these plans in the year ended June 30, 2017.

**NOTE 10 RELATED PARTY TRANSACTIONS**

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

**NOTE 11 CONTRACTUAL OBLIGATIONS**

The School District has entered into a number of multiple-year contracts for the delivery of services and the use of land and equipment. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

During the 1998 fiscal year, the board entered into a 49 year lease for the new Skidegate Elementary School expiring February 28, 2047. The Annual lease payments are \$4,800, adjusted annually by changes in the Consumer Price Index, plus \$16,000 for the provision of water, sewer, and other services. The service costs are subject to review every 5 years.

	2015	2016	2017	2018	2019	Thereafter
Land to federal Government	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
Financial	\$24,000					
Custodial	\$68,460	\$68,460				
Operating Leases	\$44,600	\$45,709	\$36,550	\$24,528	9,629	





**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2017**

**NOTE 12 BUDGET FIGURES**

Budget figures included in the financial statements are not audited. The Board approved the budget through the adoption of an amended annual budget on February 28, 2017.

**NOTE 13 EXPENSE BY OBJECT**

	2017	2016
Salaries and Benefits	7,736,063	8,029,333
Services and Supplies	2,384,233	2,267,665
Amortization	900,293	887,822
Other	1,165,438	1,112,043
Total	12,186,027	12,296,863

**NOTE 14 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND**

Internally Restricted (appropriated) by Board	0
Unrestricted Operating Surplus (Deficit)	222,165
Total Available for Future Operations	222,165

**NOTE 15 ECONOMIC DEPENDENCE**

The operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

**NOTE 16 RISK MANAGEMENT**

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and are collectible.



**SCHOOL DISTRICT NO. 50 (HAIDA GWAI)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2017**

**NOTE 16 RISK MANAGEMENT** *(Continued)*

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions.

b) **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 is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in that have a maturity date of no more than 3 years.

c) **Liquidity risk**

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

**NOTE 17 EARLY LEAVERS FUND**

In 2016, as part of the negotiations for the Local Education Agreement with local aboriginal bands the District has agreed to report the amount of the "Early Leavers Fund" by Band. For the 2016/17 fiscal year the amounts by band are indicated below:

Band #670	Skidegate	38,312
Band #669	Old Massett	24,197
<b>Total</b>		<b>62,509</b>



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)  
NOTES TO FINANCIAL STATEMENTS  
YEAR-ENDED JUNE 30, 2017**

**NOTE 17 EARLY LEAVERS FUND *(Continued)***

These funds represent accumulated contributions from governments for eligible students who left early from a school year. Under the Local Education Agreement these contributions have been identified and reserved for expenditure on eligible students who are registered in jointly agreed future educational programs developed to provide education and in school training to such early retirees.



F.W. Voelkl, CPA, CA  
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## INDEPENDENT AUDITOR'S COMMENTS ON SUPPLEMENTARY INFORMATION

To the Board of Education of School District No. 50 (Haida Gwaii), and  
To the Minister of Education, Province of British Columbia:

We have audited the financial statements of **SCHOOL DISTRICT NO. 50 (HAIDA GWAI)**, which comprise the statement of financial position as at **JUNE 30, 2017**, the statement of operations, statement of changes in net financial assets (debt), statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information, and have issued our report thereon dated September 27, 2017 which contained an unmodified opinion on the financial statements as a whole. The following supplementary financial information is presented for the purposes of additional analysis and is not a required part of the financial statements. Such financial information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

*McConnell, Voelkl*  
CHARTERED PROFESSIONAL ACCOUNTANTS

September 27, 2017  
Hope, BC, Canada

# School District No. 50 (Haida Gwaii)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2017

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Actual	2016 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,711		6,983,644	6,985,355	7,100,181
Changes for the year					
Surplus (Deficit) for the year	348,961		52,156	401,117	(114,826)
Net Changes for the year	348,961	-	52,156	401,117	(114,826)
Accumulated Surplus (Deficit), end of year - Statement 2	350,672	-	7,035,800	7,386,472	6,985,355

# School District No. 50 (Haida Gwaii)

Schedule 2 (Unaudited)

## Schedule of Operating Operations

Year Ended June 30, 2017

	2017 Budget (Note 12)	2017 Actual	2016 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	5,951,675	6,381,661	5,819,480
Other		7,000	90,000
Other Revenue	4,080,181	4,017,514	4,243,212
Rentals and Leases	45,316	45,610	70,521
Investment Income	14,734	17,472	16,387
<b>Total Revenue</b>	<b>10,091,906</b>	<b>10,469,257</b>	<b>10,239,600</b>
<b>Expenses</b>			
Instruction	7,016,307	7,147,355	7,437,453
District Administration	684,752	711,599	672,208
Operations and Maintenance	1,764,037	1,679,608	1,588,053
Transportation and Housing	626,810	581,734	599,284
<b>Total Expense</b>	<b>10,091,906</b>	<b>10,120,296</b>	<b>10,296,998</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>-</b>	<b>348,961</b>	<b>(57,398)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>348,961</b>	<b>(57,398)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		1,711	59,109
<b>Operating Surplus (Deficit), end of year</b>		<b>350,672</b>	<b>1,711</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 14)		-	
Unrestricted		350,672	1,711
<b>Total Operating Surplus (Deficit), end of year</b>		<b>350,672</b>	<b>1,711</b>

# School District No. 50 (Haida Gwaii)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Budget (Note 12)	2017 Actual	2016 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	9,712,608	10,094,075	9,780,609
INAC/LEA Recovery	(4,130,010)	(4,130,010)	(4,130,010)
Other Ministry of Education Grants			
Pay Equity	139,874	139,874	139,874
Funding for Graduated Adults	856	856	
Transportation Supplement	149,851	149,851	
Economic Stability Dividend		2,808	4,033
Return of Administrative Savings	50,678	50,678	
Carbon Tax Grant		15,461	16,526
Student Learning Grant		26,156	
FSA		4,094	4,348
Curriculum Implementation			4,100
Holdback Distribution	14,909	14,909	
Additional Supplement Distribution	12,909	12,909	
<b>Total Provincial Grants - Ministry of Education</b>	<b>5,951,675</b>	<b>6,381,661</b>	<b>5,819,480</b>
<b>Provincial Grants - Other</b>		<b>7,000</b>	<b>90,000</b>
<b>Other Revenues</b>			
LEA/Direct Funding from First Nations	4,028,181	3,781,046	4,086,769
Miscellaneous			
Other			156,443
Miscellaneous	52,000	236,468	
<b>Total Other Revenue</b>	<b>4,080,181</b>	<b>4,017,514</b>	<b>4,243,212</b>
<b>Rentals and Leases</b>	<b>45,316</b>	<b>45,610</b>	<b>70,521</b>
<b>Investment Income</b>	<b>14,734</b>	<b>17,472</b>	<b>16,387</b>
<b>Total Operating Revenue</b>	<b>10,091,906</b>	<b>10,469,257</b>	<b>10,239,600</b>

# School District No. 50 (Haida Gwaii)

Schedule of Operating Expense by Object

Year Ended June 30, 2017

Schedule 2B (Unaudited)

	2017 Budget (Note 12)	2017 Actual	2016 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	3,155,638	3,138,810	3,260,496
Principals and Vice Principals	780,990	778,401	851,689
Educational Assistants	510,227	515,822	513,662
Support Staff	1,073,176	1,100,149	1,108,333
Other Professionals	402,405	371,070	376,044
Substitutes	341,651	393,349	310,639
<b>Total Salaries</b>	<b>6,264,087</b>	<b>6,297,601</b>	<b>6,420,863</b>
<b>Employee Benefits</b>	<b>1,476,620</b>	<b>1,438,462</b>	<b>1,608,470</b>
<b>Total Salaries and Benefits</b>	<b>7,740,707</b>	<b>7,736,063</b>	<b>8,029,333</b>
<b>Services and Supplies</b>			
Services	499,159	496,868	573,661
Student Transportation	571,138	515,448	505,356
Professional Development and Travel	226,084	292,058	217,484
Rentals and Leases	23,575	16,674	23,897
Dues and Fees	13,657	11,393	9,911
Insurance	23,712	33,262	23,427
Supplies	439,249	480,923	422,705
Utilities	554,625	537,607	491,224
<b>Total Services and Supplies</b>	<b>2,351,199</b>	<b>2,384,233</b>	<b>2,267,665</b>
<b>Total Operating Expense</b>	<b>10,091,906</b>	<b>10,120,296</b>	<b>10,296,998</b>



# School District No. 50 (Haida Gwaii)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	2,634,128	171,437	147,034			236,805	3,189,404
1.03 Career Programs	58,074						58,074
1.07 Library Services	13,097	9,170		33,596		1,427	57,290
1.08 Counselling	57,169						57,169
1.10 Special Education	230,553	21,277	368,788			59,599	680,217
1.30 English Language Learning	42,810						42,810
1.31 Aboriginal Education	102,979	576,517		129,122	7,084		239,185
1.41 School Administration		778,401	515,822	263,806	20,561		860,884
<b>Total Function 1</b>	<b>3,138,810</b>	<b>778,401</b>	<b>515,822</b>	<b>426,524</b>	<b>-</b>	<b>325,476</b>	<b>5,185,033</b>
<b>4 District Administration</b>							
4.11 Educational Administration					135,195		135,195
4.40 School District Governance				53,867			53,867
4.41 Business Administration				38,349	191,427		229,776
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,216</b>	<b>326,622</b>	<b>-</b>	<b>418,838</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				12,130	32,145		44,275
5.50 Maintenance Operations				556,600		63,400	620,000
5.52 Maintenance of Grounds				10,823		2,599	13,422
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>579,553</b>	<b>32,145</b>	<b>65,999</b>	<b>677,697</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					12,303		12,303
7.70 Student Transportation						1,096	1,096
7.73 Housing				1,856		778	2,634
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,856</b>	<b>12,303</b>	<b>1,874</b>	<b>16,033</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>3,138,810</b>	<b>778,401</b>	<b>515,822</b>	<b>1,100,149</b>	<b>371,070</b>	<b>393,349</b>	<b>6,297,601</b>

# School District No. 50 (Haida Gwaii)

Schedule ZC (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Actual	2017 Budget	2016 Actual
	\$	\$	\$	\$	\$	(Note 12)	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	3,189,404	794,059	3,983,463	560,880	4,544,343	4,318,180	4,555,622
1.03 Career Programs	58,074	13,592	71,666		71,666	71,602	43,539
1.07 Library Services	57,290	12,513	69,803	5,679	75,482	90,524	83,816
1.08 Counselling	57,169	11,894	69,063	4,135	73,198	92,985	10,490
1.10 Special Education	680,217	116,173	796,390	74,458	870,848	947,099	928,690
1.30 English Language Learning	42,810	9,522	52,332		52,332	52,804	52,640
1.31 Aboriginal Education	239,185	55,804	294,989	72,380	367,369	366,865	451,300
1.41 School Administration	860,884	189,503	1,050,387	41,730	1,092,117	1,076,248	1,311,356
<b>Total Function 1</b>	<b>5,185,033</b>	<b>1,203,060</b>	<b>6,388,093</b>	<b>759,262</b>	<b>7,147,355</b>	<b>7,016,307</b>	<b>7,437,453</b>
<b>4 District Administration</b>							
4.11 Educational Administration	135,195	34,645	169,840	44,950	214,790	201,668	216,894
4.40 School District Governance	53,867	984	54,851	51,520	106,371	108,039	89,558
4.41 Business Administration	229,776	60,852	290,628	99,810	390,438	375,045	365,756
<b>Total Function 4</b>	<b>418,838</b>	<b>96,481</b>	<b>515,319</b>	<b>196,280</b>	<b>711,599</b>	<b>684,752</b>	<b>672,208</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	44,275	12,263	56,538	54,348	110,886	133,566	68,899
5.50 Maintenance Operations	620,000	120,901	740,901	233,903	974,804	1,038,967	1,010,855
5.52 Maintenance of Grounds	13,422	2,334	15,756	25,942	41,698	28,582	21,380
5.56 Utilities	-	-	-	552,220	552,220	562,922	486,919
<b>Total Function 5</b>	<b>677,697</b>	<b>135,498</b>	<b>813,195</b>	<b>866,413</b>	<b>1,679,608</b>	<b>1,764,037</b>	<b>1,588,053</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	12,303	2,829	15,132		15,132	15,318	17,154
7.70 Student Transportation	1,096	169	1,265	551,749	553,014	575,993	563,714
7.73 Housing	2,634	425	3,059	10,529	13,588	35,499	18,416
<b>Total Function 7</b>	<b>16,033</b>	<b>3,423</b>	<b>19,456</b>	<b>562,278</b>	<b>581,734</b>	<b>626,810</b>	<b>599,284</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>6,297,601</b>	<b>1,438,462</b>	<b>7,736,063</b>	<b>2,384,233</b>	<b>10,120,296</b>	<b>10,091,906</b>	<b>10,296,998</b>

# School District No. 50 (Haida Gwaii)

Schedule 3 (Unaudited)

## Schedule of Special Purpose Operations

Year Ended June 30, 2017

	2017 Budget (Note 12)	2017 Actual	2016 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	611,018	659,119	527,031
Other Revenue	300,000	506,319	585,012
<b>Total Revenue</b>	<u>911,018</u>	<u>1,165,438</u>	<u>1,112,043</u>
<b>Expenses</b>			
Instruction	791,231	1,073,841	1,052,818
Operations and Maintenance	119,787	91,597	59,225
<b>Total Expense</b>	<u>911,018</u>	<u>1,165,438</u>	<u>1,112,043</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

**School District No. 50 (Haida Gwaii)**  
 Changes in Special Purpose Funds and Expense by Object  
 Year Ended June 30, 2017

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	91,597	202,391	5,197	25,000	273,048	96,736	9,800	43,912	106,471
Federal Grants					446,922				
Other									
Less: Allocated to Revenue	91,597	202,391	-	-	446,922	96,736	9,800	43,912	106,471
Deferred Revenue, end of year	-	202,391	5,197	25,000	311,040	96,736	9,800	43,912	106,471
Revenues	91,597	202,391			408,930	96,736	9,800	43,912	106,471
Provincial Grants - Ministry of Education	91,597	202,391			408,930	96,736	9,800	43,912	106,471
Other Revenue									
Expenses									
Salaries									
Teachers		105,858						14,740	
Educational Assistants		38,282						14,215	
Support Staff									
Substitutes						65,006			
Employee Benefits		144,140				72,041		28,955	55,025
Services and Supplies		36,016				16,968		6,601	12,446
Interfund Transfers		22,235			408,930	7,727	9,800	8,356	39,000
Net Revenue (Expense) before Interfund Transfers	91,597	202,391			408,930	96,736	9,800	43,912	106,471
Interfund Transfers									
Net Revenue (Expense)									

**School District No. 50 (Haida Gwaii)**  
 Changes in Special Purpose Funds and Expense by Object  
 Year Ended June 30, 2017

	Coding and Curriculum Implementation	Priority Measures	Second Count	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year			168,383	471,628
<b>Add: Restricted Grants</b>				
Provincial Grants - Ministry of Education	32,126	98,793		681,826
Federal Grants			34,991	446,922
Other				34,991
Less: Allocated to Revenue	32,126	98,793		1,163,739
Deferred Revenue, end of year	9,419	98,793	97,389	1,165,438
	22,707	-	105,985	469,929
<b>Revenues</b>				
Provincial Grants - Ministry of Education	9,419	98,793		659,119
Other Revenue			97,389	506,319
	9,419	98,793	97,389	1,165,438
<b>Expenses</b>				
Salaries				
Teachers				248,891
Educational Assistants		79,397		107,522
Support Staff				65,006
Substitutes	1,984			9,019
Employee Benefits	1,984	79,397	48,896	430,438
Services and Supplies	258	19,396	9,486	101,171
	7,177		39,007	633,829
	9,419	98,793	97,389	1,165,438
<b>Net Revenue (Expense) before Interfund Transfers</b>				
<b>Interfund Transfers</b>				
<b>Net Revenue (Expense)</b>				

# School District No. 50 (Haida Gwaii)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2017

	2017 Budget (Note 12)	2017 Actual			2016 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Other Revenue	10,099			-	
Investment Income			10,099	10,099	18,540
Amortization of Deferred Capital Revenue	900,293	746,899		746,899	811,854
District Portion of Proceeds on Disposal			195,451	195,451	
<b>Total Revenue</b>	<u>910,392</u>	<u>746,899</u>	<u>205,550</u>	<u>952,449</u>	<u>830,394</u>
<b>Expenses</b>					
Operations and Maintenance	30,000			-	
Amortization of Tangible Capital Assets					
Operations and Maintenance	746,899	900,293		900,293	887,822
<b>Total Expense</b>	<u>776,899</u>	<u>900,293</u>	<u>-</u>	<u>900,293</u>	<u>887,822</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>133,493</u>	<u>(153,394)</u>	<u>205,550</u>	<u>52,156</u>	<u>(57,428)</u>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		45,665	(45,665)	-	
Capital Assets Purchased from Local Capital		-	-	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>45,665</u>	<u>(45,665)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>133,493</u>	<u>(107,729)</u>	<u>159,885</u>	<u>52,156</u>	<u>(57,428)</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>6,714,079</u>	<u>269,565</u>	<u>6,983,644</u>	<u>7,041,072</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>6,606,350</u>	<u>429,450</u>	<u>7,035,800</u>	<u>6,983,644</u>

**School District No. 50 (Haida Gwaii)**  
 Tangible Capital Assets  
 Year Ended June 30, 2017

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
Cost, beginning of year	\$ 2,756,297	\$ 39,395,890	\$ 148,889	\$ 90,523	\$ -	\$ -	\$ 42,391,599
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,990,987					1,990,987
Local Capital			16,325	29,340			45,665
Other Provincial Capital - YTCEP			65,733				65,733
Transferred from Work in Progress		2,530,000					2,530,000
Decrease:							
Disposed of		16,300					16,300
Decemed Disposals			(2)	21,287			21,285
Cost, end of year	2,756,297	43,900,577	230,949	98,576	-	-	46,986,399
Work in Progress, end of year							
Cost and Work in Progress, end of year	2,756,297	43,900,577	230,949	98,576	-	-	46,986,399
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year		16,668,893	28,501	34,733			16,732,127
Decrease:							
Disposed of		876,352	14,889	9,052			900,293
Decemed Disposals		16,300	(2)	21,287			16,300
Accumulated Amortization, end of year		17,528,945	43,392	22,498			17,594,835
Tangible Capital Assets - Net	2,756,297	26,371,632	187,557	76,078	-	-	29,391,564

**School District No. 50 (Haida Gwaii)**

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2017

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
<b>Work In Progress, beginning of year</b>					-
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	2,530,000				2,530,000
	<u>2,530,000</u>	-	-	-	<u>2,530,000</u>
Decrease:					
Transferred to Tangible Capital Assets	2,530,000				2,530,000
	<u>2,530,000</u>	-	-	-	<u>2,530,000</u>
<b>Net Changes for the Year</b>	-	-	-	-	-
<b>Work in Progress, end of year</b>	-	-	-	-	-



# School District No. 50 (Haida Gwaii)

Schedule 4C (Unaudited)

Deferred Capital Revenue  
Year Ended June 30, 2017

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	16,178,575		2,766,819	18,945,394
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,990,987			1,990,987
Transferred from Work in Progress	2,530,000			2,530,000
Transferred from Deferred Contributions - Other Provincial Capital		65,733		65,733
	4,520,987	65,733	-	4,586,720
Decrease:				
Amortization of Deferred Capital Revenue	663,056		83,843	746,899
	663,056	-	83,843	746,899
<b>Net Changes for the Year</b>	3,857,931	65,733	(83,843)	3,839,821
<b>Deferred Capital Revenue, end of year</b>	20,036,506	65,733	2,682,976	22,785,215
<b>Work in Progress, beginning of year</b>				-
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	2,530,000			2,530,000
District Entered		65,733		65,733
	2,530,000	65,733	-	2,595,733
Decrease				
Transferred to Deferred Capital Revenue	2,530,000			2,530,000
District Entered		65,733		65,733
	2,530,000	65,733	-	2,595,733
<b>Net Changes for the Year</b>	-	-	-	-
<b>Work in Progress, end of year</b>	-	-	-	-
<b>Total Deferred Capital Revenue, end of year</b>	20,036,506	65,733	2,682,976	22,785,215

**School District No. 50 (Haida Gwaii)**  
 Changes in Unspent Deferred Capital Revenue  
 Year Ended June 30, 2017

Schedule 4D (Unaudited)

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		7,405				7,405
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	4,520,987					4,520,987
Provincial Grants - Other			65,733			65,733
Other Provincial Capital- YTCEP Grant	4,520,987		65,733			4,586,720
Decrease:						
Transferred to DCR - Capital Additions	1,990,987					1,990,987
Transferred to DCR - Work in Progress	2,530,000					2,530,000
Transferred to DCC - Other Provincial Capital - YTCEP	4,520,987		65,733			4,586,720
Net Changes for the Year						
Balance, end of year		7,405				7,405

**THE BOARD OF EDUCATION FOR SCHOOL DISTRICT NO. 50  
(HAIDA GWAII)**

**ACTION SHEET**

TO: Haida Gwaii Board of Education

DATE: September 19, 2017

SUBJECT: Preliminary Enrolment

FROM: Shelley Sansome, Secretary Treasurer

---

<b>School</b>	<b>Preliminary Enrolment</b>
Agnes L Mathers Elementary Jr Secondary	37
Gidgalang Kuuyas Naay Secondary	140
Sk'aadgaa Naay Elementary	143
Port Clements Elementary	35
Gudangaay Tlats'gaa Naay Secondary	97
Tahayghen Elementary	63
<b>Total Preliminary Enrolment</b>	<b>515</b>

\*\* Preliminary Budget Based on Enrolment of 509 Students (excluding DL)

**FTE Funded Enrolment 2012/13 to 2017/2018**

2012/2013 Actual: 596

2013/2014 Actual: 581

2014/2015 Actual: 551

2015/2016 Actual: 548

2016/2017 Actual: 540

% Change Over 2015/2016 is -1.4%

2017/2018 Budgeted: 526 (includes Distributed Learning)

% Change Over 2016/2017 is -2.7%



**Cayenta Schools**  
 4200 North Fraser Way, Suite 201  
 Burnaby, BC V5J 5K7

Woody Kehler: 1-778-882-2655  
[wkehler@cayenta.com](mailto:wkehler@cayenta.com)  
 Vancouver: 1-604-570-4300 Ext 510

## Quotation

Prepared by: Woody Kehler  
 Quote Date: 9/13/2017  
 Expected Delivery: TBD  
 Quote Number: 0196-50-170913\_eServe\_ATD  
 Quote Expiry: 12/12/2017

The Board of Education of School District No.50 (Haida Gwaii)  
 Attn: Shelley Sansome

	License	Professional Services	Total	Annual Maintenance
Absence Management (ATD)	1,102	3,600	4,702	2,300
eServe (Employee Self-Serve)				
User Management	2,500		2,500	700
Profile	2,500		2,500	700
Timesheet	5,000	5,400	10,400	1,400
Leave Request	6,000	3,000	9,000	1,320
Server Prep	0	1,200	1,200	0
<b>All Systems</b>	<b>17,102</b>	<b>13,200</b>	<b>30,302</b>	<b>6,420</b>

### Notes

- Annual Maintenance is billed pro-rata from the first training session for the balance of the school year.
- Implementation costs are based on a rate of \$1200 for an 8 hour day (minimum as quoted).
- Implementation above includes planning, configuration, training and software installation.
- Training amounts at Cayenta Vancouver Office are based on a daily rate of \$1,000 per day (8:30-4:30). This rate includes up to 4 attendees. Each additional attendee is \$100 per day.
- Training amounts at the Client's Office are based on a daily rate of \$1,200 per day, which follows the Client's normal work day.
- Additional hours past the Client's normal work day must be quoted and approved at \$200 per hour.
- Weekend hours must be quoted and approved in advance at \$200 per hour.
- Travel time to / from the District is \$50 per hour.
- All travel costs are invoiced as incurred.
- Remote training is \$150 per hour.
- Taxes as applicable

Customer  
 Acceptance

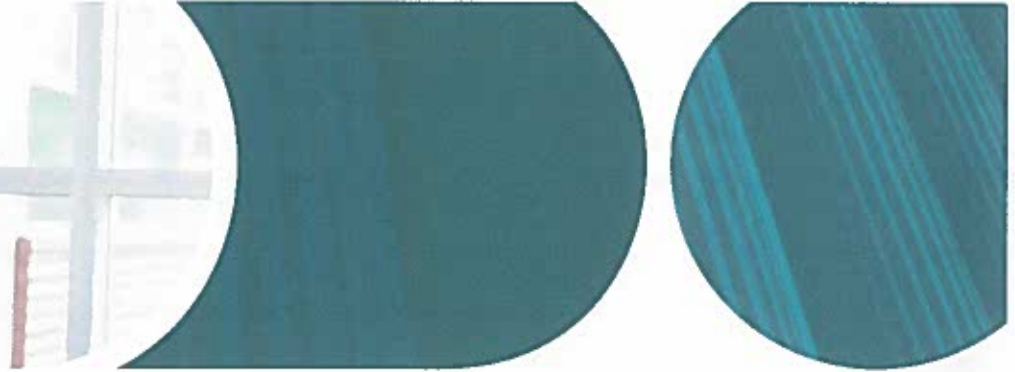
\_\_\_\_\_  
 Authorization Signature

\_\_\_\_\_  
 Purchase Order

\_\_\_\_\_  
 Date

### Confidential

Information in this document is the property of Cayenta, a Division of N. Harris Computer Corporation, and is provided for limited use and copying solely pursuant to agreement made with N. Harris Computer Corporation



### Key Features & Benefits

#### Employee benefits:

- Accessible anytime, anywhere, 24/7
- Peace of mind knowing their employment records are accurate and current
- Convenience of accessing their personal district employment records
- Easily manage expense reimbursements and time-off requests

#### District benefits:

- Easy to manage web-based application
- Save time by eliminating manual data entry, including timesheets
- Eliminate paper, toner and postage costs
- Increase data efficiencies and accuracy with sdsOne's integrated applications
- Improve employee satisfaction

### SDS eServe

## Integrated employee self serve portal

eServe empowers your employees with access to their district employment records anytime, anywhere. Employees are able to view and manage their demographic information, submit their hours worked, register their annual offence declaration, request a leave and complete their expense claim all in one convenient location.

### Convenient, integrated, efficient

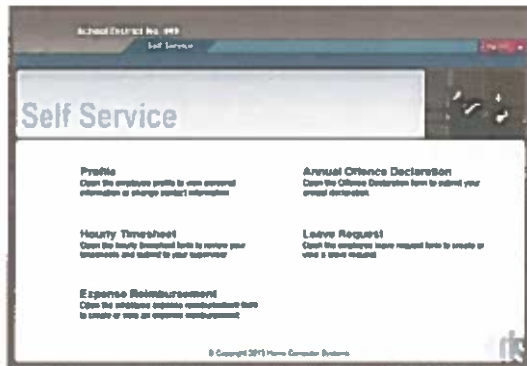
#### Convenient

eServe provides district employees with the convenience of 24/7 accessibility to view and complete key day-to-day tasks.

They can view their Employee Profile and edit their personal information such as address, phone number and emergency contact information on-line.

Employees can edit their regularly scheduled hours each period and submit their Electronic Timesheet to their supervisor for approval.

All employees are able to complete their Annual Offence Declaration each school year and submit it electronically to the Human Resources department at the district office.



Date	Amount	Status
Apr 5, 2012	1,234.56	Approved
Apr 10, 2012	567.89	Approved
Apr 15, 2012	987.65	Approved
Apr 20, 2012	1,234.56	Approved
Apr 25, 2012	567.89	Approved
Apr 30, 2012	987.65	Approved

The Leave Request System allows employees to complete their request for time off on-line and submit electronically to their supervisor for approval. Employee receives email notification when approved.

Requests for expense reimbursements can be completed using the Expense Reimbursement System and submitted electronically for approval with email notification when approved.

### Integrated

eServe integrates with the SDS Payroll, Human Resources, Absence Management and Accounts Payable modules. Time saving benefits and increased accuracy are achieved by several departments within the district.

### Efficient

eServe provides supervisors with the ability to electronically manage modifications and approvals to employee hourly timesheets, leave requests and expense claims with on-line submission to the related District Office department. Human Resources can easily manage Annual Offence Declarations that are electronically filed by each district employee. Employees can manage their personal demographic information and automation of this information eliminates the need for manual entry.

### Technical requirements

eServe supports the following PC and MAC browsers: Internet Explorer 6 and higher; Firefox and Safari.

### Security

eServe access is restricted to designated employees and is protected by industry-standard SSL encryption.

### Put our experience to work, for you

Cayenta Schools began not as one company, but as the result of many inspired individuals and companies who built successful K-12 information systems. Their cumulative entrepreneurial spirit and passion for excellence is found today in the product solutions collectively known as Cayenta Schools.

### We are K-12

Cayenta Schools provides a complete suite of K-12 systems, scalable for any size school district – including Via school business solutions, online payments, hosting services and data backup/recovery services.



For additional info contact:  
[wkehler@cayenta.com](mailto:wkehler@cayenta.com)

4200 North Fraser Way, Suite 201, Burnaby, BC V5J 5K7, Canada | [www.cayenta.com](http://www.cayenta.com)

## Absence Management

Absenteeism is one of the fastest growing costs in education, and administrators know that they need data to understand the reasons behind this phenomenon. SDS Absence Management is a vehicle for recording staff absences, hiring replacement staff, and analyzing absentee patterns.

- |   |   |  |
|---|---|--|
| <ul style="list-style-type: none"> <li>Record Employee Absences (all staff)</li> <li>Identifies available replacements by qualifications</li> <li>Unlimited Absence History</li> <li>Employee Absence Calendars</li> <li>Interface to SDS Data Warehouse</li> </ul> | <ul style="list-style-type: none"> <li>Record Replacements</li> <li>Transfer Earnings for Replacements to Payroll</li> <li>Interface to IVR systems like SEMS</li> <li>Record Substitute "declined jobs"</li> </ul> | <ul style="list-style-type: none"> <li>Data Entry centrally or at schools</li> <li>Transfer Accrual Updates for Absences to Payroll</li> <li>Trend Analysis reporting</li> <li>Provide "book-off" for Substitutes</li> </ul> |
|---|---|--|

CALENDAR ABSENCE ANALYSIS																								Sep 1, 1998 To Aug 31, 1999					
SAMPLE SCHOOL DISTRICT																													
BOWMAN ELEMENTARY																													
COURSTEON, MIKE												Total						14,888						14,888					
Sep						Oct						Nov																	
Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat		
			1	2	3	4	5						1	2	3							1	2	3	4	5	6	7	
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14									
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21									
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28									
27	28	29	30				25	26	27	28	29	30	31	29	30														

The SDS Data Warehouse provides new insight into Absence trends by employee, by position or by school. The report above shows a 12 month absence calendar for the employee.



August 8, 2017

VIA EMAIL  
195310

To: Secretary Treasurers, Superintendents  
ALL School Districts

Dear Colleagues:

Further to the news release issued earlier this morning, the purpose of this letter is to confirm that tuition-free Adult Basic Education (ABE) is being restored within the K-12 sector, and will be fully-funded.

With respect to this morning's announcement, I am pleased confirm the following details for your information:

- The previous policy changes that occurred in May 2015 are being reversed—restoring the ability of graduated adult learners to access tuition-free academic upgrading courses in addition to foundations courses (already tuition free).
- This policy change will take effect September 1, 2017.
- ABE funding will flow to school districts by way of Special Grant under Section 115.1(a) of the *School Act* – 50 percent of the funding will be provided when an adult enrolls in an approved ABE course and the remaining 50 percent will be provided when that adult subsequently completes the course.
- It is acknowledged that school districts are already working hard to organize their classrooms and course offerings for the 2017/18 school year. In this context, the Ministry expects that implementation of this policy change will be gradual over the coming school year, as the system adjusts to this change.
- Over the coming school year, the list of approved academic upgrading courses may be updated to ensure that it aligns with the objectives outlined as part of the Learning Modernization Project.

If you require further clarification or have questions, please feel free to contact either myself or Jonathan Foweraker ([Jonathan.Foweraker@gov.bc.ca](mailto:Jonathan.Foweraker@gov.bc.ca)).

Sincerely,

A handwritten signature in blue ink, appearing to read "Kim Horn". The signature is fluid and cursive.

Kim Horn  
Executive Director

---

Ministry of  
Education

Sector Resourcing and Service  
Delivery Branch

Mailing Address:  
PO Box 9151 Stn Prov Govt  
Victoria BC V8W 9H1

Location:  
5<sup>th</sup> Floor, 620 Superior St  
Victoria BC V8V 1V2



Education September 1, 2017 12:41 pm

Updated: September 1, 2017 3:14 pm

# BC NDP expands tuition waiver for former youth in care

By Kristy Schiewe Global News

**WATCH: Premier John Horgan announces the end of post secondary tuition fees for kids in B.C. government care.**

Young adults leaving foster care will now have access to free tuition at all twenty-five of British Columbia's public post-secondary institutions.

Previously offered only at 11, the B.C. NDP's expanded tuition program is the start of improved supports the government is developing to help youth aged from care.

**LISTEN: No more post secondary tuition for former foster children in B.C.**

CKNW  
AM980

The Simi Sara Show

i Share

**No More Post-Secondary Tuition For Former Foster Child**

00:00 / 05:57

OmnyStudio

The program will now provide tuition waivers to children in care who are less likely to have access to post-secondary education than those with family support.

"We want youth in our care system to know we are looking out for them and that we believe in their potential. That's why we are expanding access to post-secondary education for youth aging out of care so they can thrive, not just survive," said Horgan in a release. "By bringing down barriers to opportunity, and making advanced education more accessible, we can clear the path to success for these young people."

Melanie Mark, Advanced Education, Skills, and Training Minister, believes that proper education is the difference between a life in poverty or a life of success. Giving students the equal opportunity to access post-secondary education, skill sets, and tools for the job, they will be more likely to thrive, said Mark.

"Young people who have been in care should have the same level of support as other young adults do – that's why we are providing a stronger foundation for them to achieve their goals through the tuition waiver program," said Katrine Conroy, Children and Family Development Minister. "Parents throughout British

Columbia offer support to their children after they reach 19. Youth in care need to know that we are looking out for them too. This is why we are committed to further enhancing supports so we can be sure we're helping all youth who age out, not just a few."

To qualify for the program, students must be:

- From British Columbia;
- Aged 19 to 26 years old;
- Have been in care for a minimum of 24 months.

Any eligible student who has already paid fees for September will be refunded.

For more information on support available for youth aging out of care, visit the government's website.

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Sept 5, 2017

Our Ref: 195715

Dear Secretary-Treasurers and NGN Leads:

**NGN Services Update**

The K-12 Next Generation Network (NGN) is an innovative secure network designed to enable the new BC curriculum, and empowering personalized learning through technology. The new network continues to meet/exceed all service targets with a goal of providing equitable, safe access to the internet. With increased visibility into applications traversing the network we are well positioned to monitor services and ensure the forecasted use aligns with growth expectations.

Working with the NGN Governance Committees, including BCASBO Executive, new school bandwidth categories were approved in June 2017 and will further increase network capacity for ~850 sites this year. Since the approvals in June the NGN team has consulted with each district and developed implementation plans based on priority/utilization trends and undertaken projects with each of our suppliers. An aggressive goal of implementing 70% of the upgrades prior to the start of the new school year was set.

I'm happy to report that we have already completed 86.7% of the bandwidth upgrades. Below is the high level deployment schedule:

Month	Phase	Target	Actual Completed
June -Aug	Pilot(s)	92	91
Aug	Production	640	649
Sept /Oct	Production	94	-
Nov- March	Production	27	-
<b>Total</b>		<b>853</b>	<b>86%</b>

Our NGN Analysts will continue to work with your network leads throughout the upcoming months to complete the remaining upgrades.

**Security Incident Handling Workshop and Checklist**

On August 16th Government's Chief Information Security Officer, hosted a Security Incident Handling workshop for the Broader Public Sector in Victoria. We were able to secure additional seats and several south island school district representatives were able to join me and attend. It was an all-day event in which participants were led through a number of slides explaining; definitions, theory, approach, common mistakes, artefacts, and an incident walkthrough. In the afternoon we worked in groups to run through a number of tabletop exercises. The objectives were:

- educate on what security incident handling and incident response are

- help individuals identify whether they are well suited to pursue additional formal training

The workshop was very informative and an opportunity to exchange ideas both with the broader public service and the school district representatives. This workshop is timely and also has reinforced conversations we have had together to draft a base incident response checklist all districts could use as a template and then further customize to meet your specific needs. The first draft of the template will be made available in late October.

#### **Information Security Policy Template**

A first draft of an Information Security Policy template has been created and is in early reviews with the Network working groups. We are working with the Broader Public Service (BPS) security subcommittee to ensure consistency with a goal of all BPS entities having a common baseline based on industry standards and methodology for defensible security. More information to come with potential subcommittee review in October or November.

#### **Where to Find More Information**

All information, including previous communications and Q&As on the K-12 NGN, can be found on the Ministry IT Community web site under the NGN link.

A Business BCeID is required to access the site. For those of you, who do not have a BCeID, please visit the BCeID website to search the online Business Directory and contact your Business Manager who will create your BCeID account. Please read the Terms of Use and Business Registration Agreement. Once you've received your BCeID, please email to [plnetadmin@gov.bc.ca](mailto:plnetadmin@gov.bc.ca) in order to grant access to the IT Community site.

Regards,



James Shypitka  
Executive Director  
Strategic Technology Initiatives

**THE BOARD OF EDUCATION FOR SCHOOL DISTRICT NO. 50  
(HAIDA GWAI)**

**ACTION SHEET**

TO: Haida Gwaii Board of Education  
 DATE: September 20, 2017  
 SUBJECT: 2017/2018 Budget Comparison  
 FROM: Shelley Sansome, Secretary Treasurer

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**DISCUSSION**

The following is a budget comparison of the Haida Gwaii School District to other Districts with comparable student enrolment and demographics.

**2017/2018 Annual Budgeted Operating Expenditures by Function**

SD	Projected Enrolment	Instruction	District Admin	Operation & Maint	Transport & Housing
50 – Haida Gwaii	526	69%	6.9%	17.7%	6.4%
10 – Arrow Lakes	429	69.3%	10.3%	15.4%	5%
49 – Central Coast	223	67.1%	14.1%	13.7%	5.1%
81 – Fort Nelson	712	71.8%	10.5%	13.2%	4.6%
84 – Vanc Island W	415	74.9%	8.7%	14.6%	1.8%
87 – Stikine	168	62%	10.7%	18.7%	8.6%
92 – Nisga'a	409	64.5%	13.7%	16.6%	5.3%

**2017/2018 Annual Budgeted Salaries**

SD	Teachers	Principals	Education Assistants	Support Staff	Other Profession.	Substitutes
50	28.9%	8.3%	4.6%	12.1%	4.9%	3.6%
10	32.4%	7.9%	5.4%	9.2%	7.5%	2.1%
49	25%	8%	10.3%	9.3%	7.2%	4.2%
81	32%	8.4%	8.4%	6.1%	6.5%	1.4%
84	27.5%	12.3%	4.5%	8.8%	4.4%	3%
87	25.2%	7.7%	4.2%	10.7%	7.2%	2.7%
92	34.4%	6.6%	5.3%	10.5%	9%	2.6%

Ministry Fiscal Year Budget	Million \$	Updated Budget		Million \$
	Feb-17	Million \$ Sep-17	Difference	3 year total
Opening 2016/17	5,609	5,609		
Classroom Enhancement	120	257	137	521
Enrolment Growth	76	93	17	51
Economic Stability Mandate	52	52	-	44
Independent Schools	25	40	15	57
BC Education and Training Fund	-	8	8	8
Administration	18	18	-	\$ 681
Student Transportation	15	15	-	
Rural Education	4	4	-	
First Nations Reciprocol	4	4	-	
<b>Ministry Fiscal Year 2017/18</b>	<b>5,923</b>	<b>6,100</b>	<b>177</b>	
<b>School Year 2016/17</b>	<b>4,923</b>	<b>4,923</b>		
Enrolment	90	90		
Wages	44	44		
Recovery from FN	(57)	(57)		
2017/18 Block	5,000	5,000		
<b>Grants:</b>				
Administration	25	25		
Rural	4	4		
Transportation	15	15		
Classroom Enhancement	120	257		
Learning Improvement	100	100		
Community Link	48	48		
PRP	28	28		
Strong Start	10	10		
Education Guarantee	8	8		
Ready, Set Learn	2	2		
Pay Equity	51	51		
<b>School Year 2017/18</b>	<b>5,410</b>	<b>5,547</b>	<b>137</b>	

## MEDIA RELEASE

### BCSTA Responds to New Government's First Budget

**[September 12, 2017, Vancouver, B.C.]** – The B.C. School Trustees Association (BCSTA) was generally pleased with the September budget update offered by Finance Minister Carole James on behalf of British Columbia's new government. While the allocation of funding towards public education was generally well-received by BCSTA representatives in attendance, the organization noted that it will continue to maintain its focus on the fulfilment of election promises in the full provincial budget that will follow in 2018.

BCSTA President Gordon Swan responded to the announced updated budget stating, "BCSTA sees promise in this initial budget from the new government, even though it falls short of addressing all of the concerns we raised during the spring election."

Recognizing this is an interim budget, President Swan went on to say that, "Boards of education across the province will be pleased to see additional funding coming into place this fall, but there will need to be a further investment in both school district operating funds and capital construction funding in 2018 if government is to fulfill the promises made last May. While we recognize that this update falls short in some key areas, we are understanding of the limitations at hand given that we are already six months into the government's fiscal year. We look forward to ongoing discussions with the Ministries of Finance and Education to see the requirements for student success addressed in the 2018/19 and 2019/20 budget discussions."

For several years, BCSTA has advocated for significant, real increases in the provincial education budget in order to address two important concerns: 1) funding for school construction projects to address the need for both new and replacement school buildings, as well as seismic upgrading, and 2) an increase in school district operating budgets in order to allow school boards to address local issues, such as programs for special needs students, keeping rural schools open and increasing learning resource budgets by more than the general rate of inflation.

Although the kindergarten to Grade 12 education budget has been increased by \$177 million over February 2017, the majority of these funds are required to address three key concerns: the Memorandum of Agreement (MOA) on class size and composition with the BC Teachers' Federation (\$137 million), a corresponding increase in funding to independent schools (\$15 million) and enrollment growth (\$17 million).

"Investing in public education is good public policy," said Swan. "We support using taxpayer dollars wisely, and believe that consistent and sustainable investment in public education meets that goal. We will have financial stability for this fall, and look forward to discussing improvements for 2018 in support of student learning opportunities. While no new funds were committed outside of those required to respond to the Memorandum of Agreement, we look forward to government prioritizing spending for our students and a public education system that supports their learning and development."

The updated provincial budget will provide a \$681 million increase to the kindergarten to Grade 12 education system over the next three years, with \$521 million directed towards employing the additional 3,500 teachers required to address both increased provincial enrollment and the previous Supreme Court of Canada decision restoring class size and composition language. Planned policy and procedural changes to speed school construction and renovation projects could also be of great value.

"Building new schools is a key need for almost every school district in B.C.," said Swan. "The previously announced increase in capital funding, as well as the Ministry of Education's commitment to streamlining project approvals, will be very helpful. BCSTA will, however, still be looking for a greater investment in both school construction and maintenance budgets, and will continue to advocate for the dollars needed to ensure all children can attend school in safe, modern facilities."

-30-

To schedule an interview with BCSTA President Gordon Swan, please contact:

**Glenda Ollero**

*Media and Communications Specialist, BCSTA*

Mobile: (604) 842-1167

Email: [gollero@bcsta.org](mailto:gollero@bcsta.org)

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**About the British Columbia School Trustees Association:**

The British Columbia School Trustees Association is a non-profit organization dedicated to assisting Boards of Education in their work. Boards of Education locally represent the interests of their communities in the public education system in British Columbia. For more information about the Association, please visit [www.bcsta.org](http://www.bcsta.org).





May 25, 2017

Ref: 194334

**To: All Board Chairs, Superintendents, Secretary Treasurers  
All School Districts**

**Re: Rural and Remote Workforce Sustainability Fund (RRWSF)**

Dear Colleagues,

Staff recruitment and retention has been raised as the one of the top priorities for rural school districts through the recent consultation process within the K-12 education sector on rural education practices and rural education funding.

On March 14, 2017, the Ministry of Education announced \$2 million in funding to help address the recruitment and retention priority as soon as possible. A one-time \$1.5 million Rural and Remote Workforce Sustainability Fund (RRWSF) has been created. The fund will be managed by the British Columbia Public School Employers Association (BCPSEA). An additional \$0.5 million has been provided to BCPSEA to provide centrally-coordinated recruitment supports to rural school districts.

The RRWSF is intended to help rural school districts provide incentives to recruit and retain qualified education sector professionals to live and work in rural communities. BCPSEA has worked with the Ministry and the Rural Schools Working Group to determine final eligibility criteria and the application-based process for school districts to access the new pool of funds. Applications for the fund will be accepted immediately.

Further details of the RRWSF are outlined in the attached overview and application documents.

Input received from the rural consultation process will inform the development of a new Rural Education Strategy by the end of the 2016/17 school year. The RRWSF is a first step towards addressing recruitment and retention challenges; further recommendations and actions are expected to be outlined in the strategy.

.../2

If you have questions regarding the fund, please contact Kim Abbott by email at [Kim.Abbott@gov.bc.ca](mailto:Kim.Abbott@gov.bc.ca) or Renzo Del Negro: [renzod@bcpsea.bc.ca](mailto:renzod@bcpsea.bc.ca).

Sincerely,



Kim Abbott  
Executive Director



Renzo Del Negro  
Chief Executive Officer

Attachments: RRWSF 2017/18 Eligibility Criteria, Application Process and Timeline  
RRWSF Application Form – 2017/18

**THE BOARD OF EDUCATION FOR SCHOOL DISTRICT NO. 50  
(HAIDA GWAII)**

**ACTION SHEET**

TO: Haida Gwaii Board of Education  
DATE: September 20, 2017  
SUBJECT: Students Transportation from Sandspit  
FROM: Shelley Sansome, Secretary Treasurer

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**DISCUSSION**

The district is currently paying families residing in Sandspit whom have children enrolled at Gidgalang Kuuyas Naay Secondary \$13.00 per day for transportation assistance which is according to Policy D.3. The 2017/2018 budget is \$21,709 for this service.

Families have shared some of their challenges to drive to/from Sandspit to Alliford Bay so their children can attend school in Queen Charlotte: scheduling can be problematic for working parents, safety concerns have been raised with students hitch hiking to return home when a parent isn't available to pick them up, parents with younger children need to transport the entire family for the trip if other means of child care isn't available, etc.

Sandspit families have raised this transportation route as an issue for many years. There are currently eleven (11) students travelling from Sandspit to Queen Charlotte each day. Enrolment of Sandspit students at GKNSS is projected to continue to rise: 2018 = 15, 2019 = 19, 2020 = 21, 2021 = 25 and 2022 = 25.

Maintenance & Transportation Supervisor Lao Peerless conducted a survey of all parents of Sandspit students to identify the level of support to replace transportation assistance with a bus. Six families indicated they are in favour, two families are opposed and one family has not responded.

Sandspit Community Services (SCS) have contacted the district and committed to transporting students to/from Sandspit/Alliford Bay each school day at the cost of \$131.25 per day; which is \$2,047 per year greater than the District is currently paying in transportation assistance to Sandspit families. However, SCS is only able to make these services available at this lower price if the bus is available for public transportation at the same time. The parents that are in favour of the bus are all agreeable with this stipulation. Families will be required to sign a letter of consent if the Board chooses to enter into this contract to have their children ride the bus. Alternatively, SCS is able to provide transportation services without access to the public for \$183.75 per day; \$11,550 more per year than the district is currently providing in transportation assistance for the entire 2017/2018 school year.

**RECOMMENDATION**

The Maintenance and Transportation Supervisor recommends that the Board of Education of School District No. 50 (Haida Gwaii) approve negotiations with Sandspit Community Services to provide transportation to/from Sandspit/Alliford Bay for the remainder of the 2017/2018 school year with a maximum increase of costs being \$3,000.



## Stage Two Required Documents Check List

**Please note: There is no longer a maximum page limit per project.**

- Completed Stage Two Submission Form, signed and dated by the authorized signatory.
- Proof of ownership of land and building or a rental or lease agreement.
  - Note: Awards between \$25,000 and \$300,000 require a 5 year commitment and awards over \$300,000 require a 10 year commitment. (See Intake Four Requirements section 9.1.)
  - (On School Grounds stream only) Organizations/Individuals renting/leasing on public school grounds must provide a letter from the School District confirming support for the project and up to 10 year facility operating commitment.
- Photos of the proposed location (minimum two).
- Detailed drawings including floor plans.
- Proof confirming status of actions to satisfy provincial and local government requirements. Example: a copy of a submitted re-zoning application.
- Documents to support community need (maximum two). Example: a Community Needs Assessment.
- Confirmation from a financial institution of good financial standing or (Indigenous stream only) Letter from Band to confirm financial status and project support
- Two detailed quotes each for: site development, building development, professional fees and equipment costs.
  - (On School Grounds stream only) Quotes for site development and building development costs are subject to school district capital development policy. One quote may be appropriate.
- Proof of all funding contributions including in-kind and capital contributions.
- Additional documents as necessary to support the proposal.



## SCHOOL DISTRICT 50 (HAIDA GWAII)

### MASSET SCHOOLS COMMITTEE

#### TERMS OF REFERENCE

SD 50 places the utmost importance on ensuring that students have the best access to exemplary educational opportunities. The ability to ensure that this is possible is tied, in large part, to the availability of financial resources for educational purposes.

School District 50 operates two (2) schools in the Village of Masset; Tahayghen Elementary School and Gudangaay Tlaats'gaa Naay Secondary School.

The District is currently in a position where enrolment at both schools is much lower than the capacity of each school. In addition, Tahayghen Elementary School has a very high Facilities Condition Index (FCI). This index is based on an evaluation of the condition of the facility and assesses how worthwhile it is to continue to renovate and repair the building. The higher the FCI, the higher the need to direct funding to operational matters thus decreasing financial resources available for educational programs and supports for students.

#### ROLE OF THE MASSET SCHOOLS COMMITTEE

Prior to making a decision to amalgamate the schools or maintain two schools in Masset, the District will establish a *Masset Schools Committee* whose initial mandate will be to advise the Board of Education on matters pertaining to the pending decision and act as a conduit for information shared between the school board and the school communities. Such matters include but are not limited to:

- Value of the potential amalgamation to students
- Value of the potential amalgamation to the school district
- Value of the potential amalgamation to the communities

#### COMMITTEE MEMBERSHIP

The Committee will be comprised of:

***From the District:***

- The Superintendent of Schools (Committee Chair)
- The Secretary Treasurer
- The Maintenance Supervisor
- Tahayghen Elementary School and Gudangaay Tlaats'gaa Naay Secondary School Principals
- A member of CUPE
- A member of HGTA
- A member of the SD 50 Board of Education

***From the Community:***

- Two members of the Tahayghen Parent Advisory Council (PAC) as appointed by the Tahayghen PAC
- Two members of the Gudangaay Tlaats'gaa Naay Parent Advisory Council (PAC) as appointed by the Gudangaay Tlaats'gaa Naay PAC
- An individual appointed by Old Masset Village Council
- An individual appointed by the Council of the Haida Nation
- An individual appointed by the Village of Masset
- Two student representatives as selected by the Principals
- A representative of the local RCMP detachment

**PHASE 1: PRE-BOARD DECISION (OCTOBER, 2017 TO JANUARY, 2017):**

- The Committee shall meet at a minimum, once monthly, to advise the board on all matters pertaining to the impending decision on the future configuration of the Masset schools and to make recommendations to the Board whether or not to amalgamate Tahayghen and Gudangaay Tlaats'gaa Naay schools.
- The Committee will provide to the Board, its recommendation regarding the future of Masset schools at the January, 2018 board meeting.
- Meetings will be chaired by the Superintendent of Schools
- Meeting minutes will be taken by a school district staff member and made available to the public via the school district website following their approval by the committee.

**GUIDING PRINCIPLES:**

- The Committee will work to ensure that recommendations to the Board place great emphasis on student safety and well-being.
- The Committee will work to ensure that recommendations made with respect to the amalgamation of Tahayghen Elementary and Gudangaay Tlaats'gaa Naay schools will also focus strongly on ensuring that the district offers the best educational programming for its students.

- The Committee will work to ensure that key information regarding the amalgamation of the schools is made available to all interested parties.
- The Community members of the Committee will make every effort to bring forward concerns expressed by parents, students, and other members of the communities of Masset and Old Masset to the Committee meetings.

#### **PHASE 2 – BOARD DECISION (JANUARY, 2018 TO FEBRUARY, 2018)**

The Board of Education of School District 50 will review the report of the Committee at its January, 2018 Regular Board Meeting and will make every effort to make a final decision regarding the future structure of Masset schools no later than its February Board meeting.

#### **PHASE 3 – POST BOARD DECISION (COMMENCING MARCH, 2018)**

After considering the Committee Report, and should the District determine that its best option is to retain two schools in Masset, the work of the Committee will be concluded .

After considering the Masset Schools Committee Report, and should the District determine that its best option is to amalgamate the Masset schools, the Committee will continue to meet to make recommendations to the district on matters pertaining to the amalgamation as described below in **PHASE 4:**

#### **PHASE 4:**

##### **THE AMALGAMATION PROCESS:**

Following a decision to amalgamate the Masset schools, the Committee shall continue to meet, at a minimum, once monthly, to advise the board on matters pertaining to the amalgamation of Tahayghen and Gudangaay Tlaats'gaa Naay schools.

Meetings times will be determined by the committee.

Minutes will be recorded at each meeting and, once approved by the committee, will be posted on the school district website.

The Committee will work closely with the district to advise the district on matters pertaining to the amalgamation and will continue to be a conduit to parents, students and members of the community to ensure that consultation and community consultations continue both during the planning stage of amalgamation and during the transition to a K-12 school.

The Committee's mandate will continue post-amalgamation to ensure that there is a smooth and transparent transition for students moving from Tahayghen Elementary School to Gudangaay Tlaats'gaa Naay Secondary School.

The Masset Schools Committee will be dissolved when the PAC is in place for the K-12 school.





**BOARD OF EDUCATION  
SCHOOL DISTRICT NO. 50  
HAIDA GWAI**

107 Third Avenue, PO Box 69  
Village of Queen Charlotte, BC V0T 1S0  
Tel: (250)559-8471 Fax: (250)559-8849  
www.sd50.bc.ca

September     , 2017

(insert addresses – mayor of masset and OMVC)

Dear           

School District 50 (Haida Gwaii) takes great pride in ensuring that we can offer the best educational programming we can for students. It is the goal of the District to continue to offer the best supports and programs possible for all students.

The Ministry of Education is responsible for providing financial resources to school districts across BC. The amount of money provided to each district is based on the number of students enrolled in its schools.

Over the past few years, the district has experienced a significant decline in the number of students enrolling in our schools. Should this trend continue, we will experience increasing pressure to flow available funds to the operations and maintenance in our Masset schools where our preference would be to put much of our resources into programming and supports for our students. In an effort to explore options to keep programming and supports to students as a key focus, we are examining the possibility of amalgamating Tahayghen Elementary School and Gudangaay Tlaats’gaa Naay Secondary School into one facility.

The District also greatly appreciates that any proposed change in facility structure and/or location may impact the community. As such, the SD 50 Board of Education and the School District Senior Administration Team would like to meet with you to discuss our options regarding the structure of our Masset schools.

It is our hope that you, along with representatives from the (OMVC or Masset) Village Council would be available to join us at the Masset District office in Gudangaay Tlaats’gaa Naay Secondary School at >>>>>>>>> on >>>>>>>>>, 2017 for an informal discussion on the future of our schools.

Please confirm your attendance at this meeting by letter or email to Dawna Day, our Superintendent of Schools at [dday@sd50.bc.ca](mailto:dday@sd50.bc.ca) by.....

We look forward to meeting with you.



# ABORIGINAL SPECIAL PROGRAM APPLICATION

## BC Human Rights Tribunal

1170 - 605 Robson Street  
Vancouver, BC V6B 5J3  
Phone: (604) 775-2000  
Toll Free: 1-888-440-8844

Fax: (604) 775-2020  
TTY: (604) 775-2021



Tribunal Stamp

### INSTRUCTIONS FOR RETURNING THIS FORM

- Email us your form by attaching a saved copy and sending it to: [BCHumanRightsTribunal@gov.bc.ca](mailto:BCHumanRightsTribunal@gov.bc.ca)
- Or click Print, and fax, mail, or hand deliver a copy of your form to us

### CONTACT INFORMATION

Name of organization:		
Name and position of person completing this form:		
Mailing Address:		
City:		
Province:		Postal Code:
Tel:	Fax:	Cell:
Email:		

<b>Purpose of collecting contact information:</b>
The Tribunal uses your contact information to process your application.

## SPECIAL PROGRAMS FOR ABORIGINAL PEOPLE

The Tribunal recognizes that Aboriginal people in Canada face pre-existing disadvantage arising out of a legacy of colonialism, including the inter-generational trauma associated with residential schools. Aboriginal Canadians continue to have lower educational and economic achievements than non-Aboriginal Canadians, as well as poorer health outcomes and increased risk of violence.

In 2015, Canada's Truth and Reconciliation Commission studied this legacy of disadvantage and made a number of calls to action to begin the necessary process of reconciliation. The Commission called for greater Aboriginal representation, and better cultural competence, in the education, health, justice and child welfare sectors, as well as other aspects of public life.

- **Education:** The Truth and Reconciliation Commission as well as the BC Ministry of Education have recognized the need to work with Aboriginal communities to improve school success for Aboriginal learners in BC. Part of this process entails the development of culturally appropriate curricula, and increasing knowledge of and respect for Aboriginal culture, language and history. Aboriginal leaders and role models are a vital part of connecting Aboriginal learners to their school and strengthening ties to Aboriginal communities.
- **Health:** Aboriginal people face serious and unique health challenges. The Truth and Reconciliation Commission has called upon governments to increase the numbers of Aboriginal professionals working in the healthcare field and to ensure healthcare is delivered to Aboriginal people in a culturally-competent manner.
- **Safety:** Aboriginal people, and in particular Aboriginal women, are disproportionately victims of crime. The Truth and Reconciliation Commission recommends culturally-appropriate services for Aboriginal victims of crime.
- **Child welfare:** Aboriginal children are over-represented in out-of-home care, and are more likely to intersect with the child welfare system than non-Aboriginal children. The Truth and Reconciliation Commission recommends culturally competent training for social workers and others in the child welfare system.

Special programs in BC which aim to ameliorate the disadvantage faced by Aboriginal communities, including those consistent with the Truth and Reconciliation Commission's recommendations, will be approved by the Human Rights Tribunal under s. 42(3) of the *Code*.

**NATURE OF SPONSORING ORGANIZATION**

Describe the nature of the organization or the part of the organization that is proposing the special program.

I have attached more information on \_\_\_\_\_ extra page(s)

## PROPOSED SPECIAL PROGRAM

Describe the proposed special program, including:

- the eligibility criteria for the program; and
- anticipated timeframe for the program.

For example:

*Preferential hiring of people who self-identify as Aboriginal until such a time as a certain representation target is met*

*Exclusive hiring of Aboriginal candidates, including First Nations, Métis and Inuit, for a specific position*

**PURPOSE OF THE SPECIAL PROGRAM**

Describe:

- the disadvantage that the special program is intended to address; and
- the anticipated benefits of the special program.

I have attached more information on \_\_\_\_\_ extra page(s)

**ACCOUNTABILITY AND MONITORING**

Describe who is responsible for monitoring the special program, and how success will be measured. How will you measure the anticipated benefits?

I have attached more information on \_\_\_\_\_ extra page(s)

### THIRD PARTY INTERESTS

Identify any third parties affected by the special program. For example:

*Unions or employee associations*

*Local Aboriginal groups*

For each identified third party, you must:

- attach a written statement from the third party, setting out its position on the special program; and
- provide a copy of this application to the third party.

Name of affected third party organization:		
Contact person and position:		
Mailing Address:		
City:		
Province:		Postal Code:
Tel:	Fax:	Cell:
Email:		

Name of affected third party organization:		
Contact person and position:		
Mailing Address:		
City:		
Province:		Postal Code:
Tel:	Fax:	Cell:
Email:		

I have attached more information on \_\_\_\_\_ extra page(s)



If you have not identified any third parties, describe how you have consulted with employees or other people or groups who may be affected by the special program.

I have attached more information on \_\_\_\_\_ extra page(s)

**TIMELINE**

Identify any relevant timelines that the Tribunal should be aware of in processing your application. In particular, please identify if there is any urgency to your request.

For example:

- *The special program must be implemented before the start of school in September*
- *The position in the special program must be filled as quickly as possible*