

**MINUTES OF THE REGULAR BOARD MEETING HELD IN K'IL KUN LLNAGAAY/SANDSPIT  
AT AGNES L. MATHERS ELEMENTARY SCHOOL AND VIA GOOGLE MEET  
ON TUESDAY, MAY 28<sup>TH</sup>, 2019**

**PRESENT WERE:** Roeland Denooij, Chair  
Dana Moraes, Vice Chair  
Julia Breese, Trustee

**ALSO PRESENT:** Shelley Sansome, Secretary Treasurer  
Piet Langstraat, Special Advisor (Google Meet)  
Colleen Bradley, Confidential Administrative Assistant

**ABSENT WAS:** Joanne Yovanovich, Interim Superintendent  
Wilson Brown, Trustee  
Adeana Young, Trustee

**MEMBERS OF THE PUBLIC:**

Claire Gauthier	Emmy O'Gorman	Audrey Putterill	Jenny Parser
Civa Gautiher	Stephen Querengesser	Kim Forbes	Peter Houston
Bill Rieger	Jenny Parser	Alison Price	Lauren Field
Behn Cochrane	Roberta Wagenstein	Adrianna Spighi	Emmy O'Gorman
Nancy Mercer			

**Google Meet:**

Lao Peerless  
Steve Goffic  
Will Bedard

**1. ACKNOWLEDGEMENT OF HAIDA TERRITORY**

Chairperson Denooij acknowledged the meeting was being held on the unceded territory of the Haida Nation.

**2. CALL TO ORDER**

Chairperson Denooij called the meeting to order at 1802 hours.

**3. PUBLIC QUESTION PERIOD**

The Board of Education of School District No. 50 (Haida Gwaii) invited members of the public to address agenda items during the Public Question Period. The following agenda items were discussed:

- No agenda items were brought up at this time

**4. APPROVAL OF AGENDA**

R19052801 MOTION BY JULIA BREESE  
SECONDED BY DANA MORAES

THAT the Board of Education of School District No. 50 (Haida Gwaii) approve the agenda as circulated.

MOTION CARRIED

**5. APPROVAL OF THE MINUTES OF THE PRIOR MEETING AND  
RECEIPT OF RECORDS OF CLOSED MEETINGS**

**5.1 April 23, 2019 Regular Board meeting minutes**

R19052802 MOTION BY DANA MORAES  
SECONDED BY JULIA BREESE

THAT the Board of Education of School District No. 50 (Haida Gwaii) approve the April 23, 2019 minutes as presented.

MOTION CARRIED

**5.2 April 23, 2019 Inaugural Meeting Minutes**

R19052803 MOTION BY JULIA BREESE  
SECONDED BY DANA MORAES

THAT the Board of Education of School District No. 50 (Haida Gwaii) approve the April 23, 2019 Inaugural minutes as presented.

MOTION CARRIED

**5.3 May 28, 2019 In-Camera Rise and Report**

Chairperson Denooij reported that personnel, property and student matters were discussed at the May 28th, 2019 In-Camera meeting.

**6. REPORT ON ACTION FROM PREVIOUS MEETING**

**6.1 Official Languages in Education Program**

Secretary Treasurer Sansome informed the Board of Education of School District No. 50 (Haida Gwaii) Interim Superintendent Yovanovich will be meeting with the President of the Council of the Haida Nation, Gaagwiis/Jason Alsop, to draft a letter.

**6.2 Financial Health and Budgeting Professional Learning**

Special Advisor, Piet Langstraat, informed the Board of Education of School District No. 50 (Haida Gwaii) that Joan Axford as well as Assistant Deputy Minister, Jennifer McCrae, will be in Haida Gwaii at the end of August / beginning of September to discuss strategic planning and financial

planning with the Board.

### **6.3 Student Transportation Policy**

Trustee Julia Breese stated that the current student transportation policy required clarification and streamlining and made the following recommendations:

- Change walking distance maximum to 2.3 km for kindergarten to grade 7 students and 4 km distance students in grades 8 to 12;
- Clarification of definitions for interpretation purposes;
- Clarification of what a "considerable distance" is;
- Clarification of definition of "school boundaries";
- To merge all similar transportation policies into one cohesive transportation policy;

R19052804 MOTION BY JULIA BREESE  
SECONDED BY DANA MORAES

THAT the Board of Education of School District No. 50 (Haida Gwaii) direct the Interim Superintendent to take Trustee Breese's recommendations and rework the transportation policy to be presented at next Board meeting in June.

MOTION CARRIED

### **6.4 Joint First Nation Transportation Plans**

Secretary Treasurer Sansome informed the Board of Education of School District No. 50 (Haida Gwaii) of the following points regarding the Joint First Nation Transportation Plan:

- transport services for students residing on reserve;
- number of students in Skidegate that do not have this service;
- recommendation to procure another bus and driver dedicated to those students and that route
- Ministry of Education has separate funding that can be applied for

R19052805 MOTION BY DANA MORAES  
SECONDED BY JULIA BREESE

THAT the Board of Education of School District No. 50 (Haida Gwaii) adopt the Joint First Nation Transportation Plans as circulated.

MOTION CARRIED

## **7. DELEGATIONS/PRESENTATIONS**

### **7.1 Innovative Project: Garden Enhancement – E. O’Gorman, GKNS Teacher**

Gidgalang Kuuyas Naay teacher, Emily O’Gorman, presented her Garden Enhancement project that was successful in attaining funding through the district’s Innovative Projects. Her presentation

outlined the many benefits and positive impact this project has had on students regarding sourcing local foods, gardening, and healthy eating.

## **7.2 Professional Development – S. Querengesser, HGTA President**

Haida Gwaii Teacher Association President, Stephen Querengesser, presented on the structure of Professional Development committees throughout the district, the different focuses of the professional development days, and the professional development activities the staff of School District No. 50 have been participating in throughout the school year.

## **8. CHAIRPERSON REPORT**

Chairperson Denooij reported on the Board of Education of School District No. 50 (Haida Gwaii) activities for the month of May 2019.

- Vice Chair Moraes attended the BC School Trustees' Association's Annual General Meeting, participated in the Superintendent interviews in Port Clements, attended the Strategic Planning session, and attended the Professional Development Committee
- Trustee Breese participated in bargaining with the Haida Gwaii Teachers Association, attended the SOGI Pro-D sessions and met with District wide SOGI group to go over current policies, attended bargaining sessions with CUPE, attended the Masset School amalgamation meeting in Masset, and attended the Strategic Planning sessions.
- Trustee Brown attended the Strategic Planning session, and continues work with the community regarding the Masset Schools consolidation plan.
- Trustee Young attended the Strategic Planning Sessions.
- Chairperson Denooij attended BCSTA's AGM, participated in the Superintendent interviews, attended the SOGI dinner at Sk'aadgaa Naay Elementary School, attended the Parent Advisory Council meeting at Sk'aadgaa Naay Elementary, spoke with Jennifer Rice regarding transportation, rising freight costs, early child care staffing issues, and Haida Immersion, and attended the Strategic Planning sessions.

### **8.1 Special Advisor Report**

Special Advisor, Piet Langstraat, submitted a written report where he addressed the following:

- A community meeting in Old Massett on May 2<sup>nd</sup> where plans for the Masset schools amalgamation were discussed;
- Meeting with the architect on May 24<sup>th</sup> to discuss suggestions from the May 2<sup>nd</sup> meeting and to move from conceptual discussions to creating working drawings for the renovations of Gudangaay Tlaats'gaa Naay Secondary;
- Haida Immersion and a letter of support from the Board of Education of School District No. 50 (Haida Gwaii) to the Ministry of Education resulting in Assistant Deputy Minister Jennifer McCrae and Lead Indigenous Learner, Denise Augustine, coming to Haida Gwaii for the June 25<sup>th</sup> School Board meeting to discuss support for the Haida Immersion program;

### **8.2 April 2019 Trustee Expenditure Report**

R19052806 MOTION BY JULIA BREESE  
SECONDED BY DANA MORAES

THAT the Board of Education of School District No. 50 (Haida Gwaii) receive and file the April 2019 Trustee Expenditure Report.

MOTION CARRIED

## **9. STRATEGIC AND POLICY ISSUES**

### **9.1 Truth and Reconciliation Commission – BC Human Rights Tribunal Application**

Secretary Treasurer Sansome informed the Board of Education of School District No. 50 (Haida Gwaii) a letter of Understanding has been signed by BC School Employers' Association and BC Teachers' Federation addressing lay-offs and bumping protection of Indigenous teachers as part of a special program for recruitment and retention of Indigenous teachers.

### **9.2 Field Trip Policy Review**

R19052807 MOTION BY DANA MORAES  
SECONDED BY JULIA BREESE

THAT the Board of Education of School District No. 50 (Haida Gwaii) approve the Field Trip Policy as presented.

MOTION CARRIED

### **9.3 Superintendent Appointment**

Chairperson Denooij stated that there was a press release 2 weeks ago announcing the successful candidate for Superintendent of School District No. 50 (Haida Gwaii) is Carey Stewart.

### **9.4 Update on Strategic Planning**

Trustee Moraes stated that strategic planning is a continuous process, discussions will continue in late August / early September and that so far discussions have been very engaging.

### **9.5 Trustee Portfolio Review**

TABLED

## **10. OPERATIONAL ISSUES**

### **10.1 April 2019 Finance Vouchers**

Trustee Breese noticed that East Van Graphics has two payouts for the exact amount; Secretary Treasurer Sansome stated she will look into the matter and report back to Board.

R19052808 MOTION BY DANA MORAES

SECONDED BY JULIA BREESE

THAT the Board of Education of School District No. 50 (Haida Gwaii) receive and file the April 2019 Financial Vouchers.

MOTION CARRIED

## **10.2 2019/2020 Annual Budget**

R19052809 MOTION BY JULIA BREESE  
SECONDED BY DANA MORAES

THAT the Board of Education of School District No. 50 (Haida Gwaii) adopt that the 2019/2020 Annual Budget be given 2<sup>nd</sup> reading.

MOTION CARRIED

R19052810 MOTION BY DANA MORAES  
SECONDED BY JULIA BREESE

THAT the Board of Education of School District No. 50 (Haida Gwaii) adopt that the 2019/2020 Annual Budget be given 3<sup>rd</sup> and final reading.

MOTION CARRIED

## **10.3 Field Trip Applications**

### **10.3.1 Sk'aadgaa Naay Elementary School – Mount Moresby Adventure Camp**

R19052811 MOTION BY DANA MORAES  
SECONDED BY JULIA BREESE

THAT the Board of Education of School District No. 50 (Haida Gwaii) approve Sk'aadgaa Naay Elementary School's field trip application to the Mount Moresby Adventure Camp.

MOTION CARRIED

### **10.3.2 Gudangaay Tlaats'gaa Naay Secondary School – Grade 10 Mount Moresby Adventure Camp**

R19052812 MOTION BY JULIA BREESE  
SECONDED BY DANA MORAES

THAT the Board of Education of School District No. 50 (Haida Gwaii) approve Gudangaay Tlaats'gaa Naay Secondary School's field trip application for the Grade 10 trip to Mount Moresby Adventure Camp.

MOTION CARRIED

**10.3.3 Sk'aadgaa Naay Elementary School – Grade 7 Trip to Lepas Bay**

R19052813 MOTION BY DANA MORAES  
SECONDED BY JULIA BREESE

THAT the Board of Education of School District No. 50 (Haida Gwaii) approve Sk'aadgaa Naay Elementary School's amended field trip application for the Grade 7 trip to Lepas Bay.

MOTION CARRIED

**10.3.4 ALM – Mount Moresby Adventure Camp**

R19052814 MOTION BY JULIA BREESE  
SECONDED BY DANA MORAES

THAT the Board of Education of School District No. 50 (Haida Gwaii) approve Agnes L. Mathers Elementary School's field trip application for the Mount Moresby Adventure Camp.

MOTION CARRIED

**10.4 Annual Facilities Grant**

The Manager of Operations, Lao Peerless, submitted an action sheet in the Board Meeting package outlining the 2 options for the 2019/2020 Annual Facilities Grant. Option 1 describes using all of the grant for some upgrading and general maintenance for district schools, option 2 describes putting \$232,000 toward the Masset schools amalgamation as well as some upgrades and general maintenance in district schools.

R19052815 MOTION BY DANA MORAES  
SECONDED BY JULIA BREESE

THAT the Board of Education of School District No. 50 (Haida Gwaii) choose option 2 to put \$232,000 of the 2019/2020 Annual Facilities Grant toward the Masset schools amalgamation.

MOTION CARRIED

**11. CORRESPONDENCE**

No correspondence

## **12. QUESTIONS AND INQUIRIES RELATING TO THE BOARD MEETING:**

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:

- Agnes L. Mathers Elementary School soccer field
- District staffing
- Possible renaming of Masset School
- Gwaii Trust application process for schools
- Field trip policy
- Agnes L. Mathers fence
- Agnes L. Mathers window coverings
- Furniture order
- Haida Immersion
- ALM Administrative Assistant hours
- Lighting in schools
- Counseling for students
- Annual Facilities Grant
- Solar power at Agnes L Mathers
- Minister's visit in June
- Official Languages Education Program

R19052816

MOTION BY DANA MORAES  
SECONDED BY JULIA BREESE

THAT the Board of Education of School District No. 50 (Haida Gwaii) extend the meeting beyond 8:00 PM.

MOTION CARRIED

## **13. ADJOURNMENT**

R19052817 THAT the Board of Education of School District No. 50 (Haida Gwaii) adjourn the Regular Board meeting at 2015 hours.

MOTION CARRIED

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Chairperson

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Secretary Treasurer

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

**ACTION SHEET**

**TO:** Haida Gwaii Board of Education  
**DATE:** September 18, 2019  
**SUBJECT:** Manager of Operations Report  
**FROM:** Lao Peerless, Manager of Operations

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**Gidgalang Kuuyas Naay Secondary**

- Various work orders
- Line painting

**Sk'aadgaa Naay Elementary**

- Various work order
- Widened and installed 4 inches of crush on the through road for bus parking and emergency access
- Line painting

**Agnes L Mathers Elementary Jr Secondary**

- Various work orders
- Soundproofed the wall between the library and the Northern Health Clinic
- Finished the greenhouse
- Combed the grounds looking for left over debris
- Received a second opinion with regards to the environmental drilling, the decision to move forward and get a second series of wells drilled for monitoring purposes was made

**Port Clements Elementary**

- Various work orders
- Re-paint metal railings
- Ordered LED lighting to install

**Tahayghen Elementary**

- Various work orders

**Gudangaay Tlaats'gaa Naay Secondary**

- Classroom renovations
- Various work orders
- Replacing old florescent lighting with new LED lighting.
- Finished installing 24 full light fir doors for all classrooms.
- Pressure washed and cleaned the exterior seismic concrete
- Re-finished the gym floor
- Complete cladding project

**Manager of Operations**

- Managed cladding project
- Worked closely with various contractors to ensure work complies with building codes and is completed in a timely fashion
- Supervised all custodial, maintenance and transportation staff
- Developing long-term strategies to improve student transportation services island-wide
- Added 13 bus stops in Skidegate for elementary school aged students
- Working closely with architects and engineers for the Project Description Report regarding Masset schools
- Monitored various maintenance contracts
- Addressing all site safety concerns

- Communicating with the Ministry about upcoming and ongoing projects
- Organizing upcoming School Enhancement projects
- Managed AFG projects
- Brought to Haida Gwaii a class 2 driver trainer to train potential school bus drivers



## **SKIDEGATE BAND COUNCIL**

BOX 1301, SKIDEGATE, B.C. V0T 1S1 PHONE (250) 559-4496 FAX (250) 559-8247

**August 30, 2019**

Board Chair and Superintendent  
School District #50  
PO Box 69  
Queen Charlotte, BC, V0T 1S0  
E: cstewart@sd50.bc.ca

Dear School District #50;

**Re: Request for Implementation of Provincial LEA between School District #50 and Skidegate First Nation**

The British Columbia Tripartite Education Agreement (BCTEA), between British Columbia, Canada, and the First Nations Education Steering Committee (FNESC), came into effect on July 1, 2018. It replaced the Tripartite Education Framework Agreement (2012-2018).

The overarching purpose of the BCTEA is to set out how British Columbia, Canada, and First Nations (the Parties) will work together, including making systemic shifts (i.e. legislative, policy, and practice reforms), to support successful educational outcomes of all First Nation Students, regardless of where they live or are enrolled in school in British Columbia.

BCTEA acknowledges that Local Education Agreements (LEAs) are "an integral part of the delivery of education services to First Nation students attending BC Schools, as they are an important mechanism for building relationships between First Nation communities and boards of education and schools, or independent school authorities, to support improved First Nation student outcomes."

The Parties to BCTEA recognize that a locally negotiated custom LEA provides a significant opportunity for a First Nation and a Board of Education to develop the relationship necessary to focus attention on improving educational outcomes for First Nations Students.

Consistent with this, BCTEA provides that:

7.3 Where there is no locally negotiated LEA in effect in relation to the First Nation Students attending BC Public Schools, and the First Nation(s) opts to utilize the Provincial LEA (described in Schedule H [Local Education Agreements]):

- a) British Columbia will require the relevant board of education to enter into the Provincial LEA; and

- b) Canada will provide funding under section 6.1(b) to the First Nation to administer under the terms of the Provincial LEA.

Given we do not have an LEA, or cannot yet conclude a satisfactory locally negotiated LEA, the Skidegate First Nation is opting to implement the Provincial LEA with School District #50 Board of Education, effective for the 2019-2020 school year. The Provincial LEA will be a preliminary and interim measure that will:

- Serve as a local tuition agreement whereby the Skidegate First Nation will pay the tuition for our First Nation Students (for whom we receive federal funding) who attend BC Public Schools in School District #50;
- Set out the roles and responsibilities of the School District # 50 and the Skidegate First Nation for the education of our First Nation Students; and
- Set the foundation for a positive, effective, collaborative, and constructive relationship between the Skidegate First Nation and School District #50, resulting in a custom, locally-negotiated LEA.

We believe that the Provincial LEA will be an effective interim mechanism for improving the educational success of our First Nation Students living on-reserve and attending school(s) in School District #50.

In the spirit of shared responsibility and reconciliation, we look forward to engaging with the School District in the implementation of the Provincial LEA. In addition, we anticipate working with the Board of Education to develop a custom LEA that addresses our unique local circumstances and the arrangements necessary to support the needs of our students.

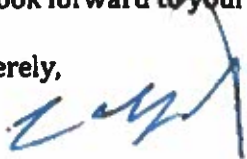
We are confident this Provincial LEA will constitute a valuable starting point and additional forum for collaboration in a multi-year process resulting in a productive and effective relationship. This Provincial LEA will confirm a shared objective of improving First Nation Student outcomes, graduation rates, transitions into post-secondary education, and access to other opportunities.

We respectfully request confirmation of the adoption of the Provincial LEA by signing below and returning a copy to us. We propose that we schedule a series of meetings with you as soon as practicable to execute the Provincial LEA and to discuss protocol, process, and the spirit in which the implementation of this LEA will be conducted, and to share with you our community's goals for education of our students.

Please contact Marcia Piercey at [education@skidegate.ca](mailto:education@skidegate.ca) or 250-559-4496 by **September 13, 2019** to confirm a date, time and location for our first meeting.

We look forward to your positive reply.

Sincerely,



Williams Yovanovich  
Chief Councillor



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

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**Enrolment Forecast**

The Data Information in Collected September 19, 2019.

**Student Enrolment 2019/2020**

<b>Elementary Schools (K to 7)</b>	1701 Registered as of September 19, 2019
Agnes L. Mathers Elementary - <i>Sandspit</i>	25 Students
Port Clements Elementary - <i>Port Clements</i>	21 Students
Sk'aadgaa Naay Elementary - <i>Skidegate</i>	130 Students
Tahayghen Elementary - <i>Masset</i>	70 Students
<b>Secondary Schools (8 to 12)</b>	
Gudangaay Tlaats'gaa Naa Secondary - <i>Masset</i>	79 Students
GitGalang Kuuyas Naay Secondary – <i>Queen Charlotte</i>	126 Students

Please note that the student enrolment is collected on September 19, 2019. September 30, 2019 the district will a concrete student enrolment which will be submitted to the Ministry of Education.



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

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**Graduation Update 2018/2019**

**Gudangaay Tlaats'gaa Naa Secondary - Masset**

- 17 Graduates obtained their Dogwoods-this represents about 81% Graduation rate.
- The other 19% of non-graduate students – we will need to continue to explore and provide support in any way possible.

**GitGalang Kuuyas Naay Secondary – Queen Charlotte**

- 12 Graduates obtained their Dogwoods-this represents about 85% Graduation rate.
- The other 15% of non-graduate students – we will need to continue to explore and provide support in any way possible.

**From:** BCSTA bcsta@BCSTA.ORG  
**Subject:** Announcement: Registration Open - Trustee Academy November 28-30, 2019  
**Date:** September 17, 2019 at 1:53 PM  
**To:** Zorica Jovic zjovic@bcsta.org  
**Cc:** Sara Hunter Shunter@BCSTA.ORG, Gordon Li gli@BCSTA.ORG, Mike Roberts MRoberts@BCSTA.ORG

B

Dear Trustees, Superintendents and Secretary Treasurers,

## BCSTA's 2019 Trustee Academy

The BCSTA 2019 Trustee Academy will take place November 28 - 30, 2019 at the Hyatt Regency Hotel in Vancouver.

The Trustee Academy is set to invigorate and inspire trustees from throughout British Columbia. With the guiding theme of **Growing Together: planting the seeds for inclusion** attendees will be led through sessions that serve to highlight the importance of strategic planning and inclusion in our school districts.

The preliminary Trustee Academy program will be [available online](#) shortly and will be updated as details are finalized. Additional, general details about the event [can be accessed here](#).

## Registration

**Registration is now open.** A separate letter has been sent to trustees. The registration fee for the Trustee Academy is \$525 for trustees and district staff.

The optional pre-conference is an additional \$125.

You may **register** your district's delegates [here](#) through the BCSTA HUB. *Registration will close Friday, November 15 at 5:00pm.* Please let us know if you have any questions and we welcome your feedback. Concerns regarding accessing the HUB can be sent to [feedback@bcsta.org](mailto:feedback@bcsta.org).

It is important that we know of any dietary restrictions a delegate may have. Please list them in the box provided during the registration process.

You may adjust your district's registration online up until the deadline by using the login information provided in your registration confirmation e-mail. **After registration closes on Friday, November 15 any changes must be submitted to Sara Hunter at [shunter@bcsta.org](mailto:shunter@bcsta.org).**

## Travel and Accommodation

BCSTA does not cover trustee travel and accommodation for the Trustee Academy. BCSTA does, however, have a room block at the Hyatt Regency Hotel in Vancouver for your board's convenience. The link to the block will be provided in the email confirmation following conference registration.

## Cancellation

If cancellations are made before October 28, 2019	Full refund.
If cancellations are made between October 28 and November 17,	Refund subject to \$100 cancellation fee

<b>2019</b>	
<b>If cancellations are made after November 17, 2019</b>	<b>No refund</b>

If you have any questions, please contact Sara Hunter at 604-235-2294.

Thank you and see you at the event.

Warm regards,

**ZORICA JOVIC**

**Administrative Assistant | British Columbia School Trustees Association (BCSTA)**

P (604) 235-2297 | E [zjovic@bcsta.org](mailto:zjovic@bcsta.org) | W [bcsta.org](http://bcsta.org) | T [@BCSTA\\_News](https://www.instagram.com/BCSTA_News)

## FINANCE VOUCHER

REGULAR BOARD MEETING

### BOARD MEETING:

September 24, 2019

### AGENDA ITEM:

#### Finance Voucher      May 31, 2019

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

A/P Cheques Computer Generated	May 31, 2019	\$221,039.71	
ePayments	May 31, 2019	\$226,805.03	
Quick Pays	May 31, 2019	\$390,097.37	
<b>TOTAL Accounts Payable.....</b>	<b>May 31, 2019</b>		<b>\$837,942.11</b>
Teachers	15-May	\$80,850.00	
AO/Exempt	15-May	\$29,650.00	
Teachers	31-May	\$112,586.15	
AO/Exempt	31-May	\$38,968.52	\$262,054.67
CUPE	11-May	\$61,209.70	
Casuals	11-May	\$20,082.36	
TOC's	11-May	\$14,615.42	
CUPE	25-May	\$60,100.10	
Casuals	25-May	\$20,587.91	
TOC's	25-May	\$16,687.45	
			\$193,282.94
<b>TOTAL Payroll.....</b>	<b>May 31, 2019</b>		<b>\$455,337.61</b>
<b>TOTAL A/P and Payroll</b>			<b><u>\$1,293,279.72</u></b>

### RECOMMENDATION:

1. THAT the Board of School Trustees receive for information Accounts Payable and Payroll totaling **\$1,293,279.72** for the month of May

**SCHOOL DISTRICT NO. 50**  
**CHEQUE REGISTER AS OF May 31, 2019**

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
58288	5/3/2019	Cheryl Bennett	\$ 291.60
58289	5/3/2019	City Centre Stores LTD.	\$ 334.56
58290	5/3/2019	Falon Laroye	\$ 1,691.64
58291	5/3/2019	Lavoie's Family Farm	\$ 100.00
58292	5/3/2019	Dana Moraes	\$ 629.06
58293	5/3/2019	Gail Russ	\$ 125.00
58294	5/3/2019	School District No.41 (Burnaby)	\$ 46.11
58295	5/3/2019	Staples Desjardins Card Service	\$ 334.73
58296	5/3/2019	Sarah Stevenson	\$ 750.00
58297	5/3/2019	Super Valu Store No. 43	\$ 1,024.19
58298	5/3/2019	Zonar Systems	\$ 63.00
58299	5/3/2019	Shelley Sansome	\$ 345.30
58300	5/8/2019	Canada Revenue Agency	\$ 620.47
58301	5/8/2019	Great-West Life	\$ 787.72
58302	5/8/2019	Great West Life	\$ 1,041.68
58303	5/8/2019	Haida Arts & Jewellery	\$ 50.00
58304	5/8/2019	London Life Insurance Company	\$ 28,298.21
58305	5/8/2019	Dana Moraes	\$ 173.44
58306	5/8/2019	Northern Haida Gwaii Hospital	\$ 170.45
58307	5/8/2019	Swing Time Distributors Ltd.	\$ 149,467.05
58308	5/8/2019	Tracy Hageman	\$ 161.56
58309	5/8/2019	Barb Wilson	\$ 161.56
58310	5/16/2019	Amber Faktor	\$ 73.00
58311	5/16/2019	BC Hydro & Power Authority	\$ 52.73
58312	5/16/2019	City Centre Stores LTD.	\$ 98.96
58313	5/16/2019	Old Massett Village Council	\$ 2,900.00
58314	5/16/2019	Flag House Inc.	\$ 1,041.38
58315	5/16/2019	Funk It	\$ 39.15
58316	5/16/2019	Remi Gauthier	\$ 60.00
58317	5/16/2019	Isabel Creek Store	\$ 70.80
58318	5/16/2019	Islandwise Essentials	\$ 50.40
58319	5/16/2019	J & F Distributors	\$ 476.57
58320	5/16/2019	Kiku Dhanwant	\$ 105.00
58321	5/16/2019	Northern Haida Gwaii Hospital	\$ 296.40
58322	5/16/2019	Super Valu Store No. 43	\$ 385.86
58323	5/16/2019	Tricon Truss & Millwork Ltd.	\$ 24,773.28
58324	5/16/2019	Westpoint Automotive	\$ 355.92
58325	5/16/2019	Audrey Putterill	\$ 7.02
58326	5/28/2019	Adeana Young	\$ 222.04
58327	5/28/2019	BC Hydro & Power Authority	\$ 67.26
58328	5/28/2019	Charlisle Clothiers LTD.	\$ 409.83
58329	5/28/2019	City Centre Stores LTD.	\$ 147.18
58330	5/28/2019	Remi Gauthier	\$ 178.00

**SCHOOL DISTRICT NO. 50**  
**CHEQUE REGISTER AS OF May 31, 2019**

<b>CHEQUE NUMBER</b>	<b>DATE</b>	<b>SUPPLIER</b>	<b>AMOUNT</b>
58331	5/28/2019	Heather Goodall	\$ 1,003.79
58332	5/28/2019	Isabel Creek Store	\$ 42.93
58333	5/28/2019	Jessica Day	\$ 100.00
58334	5/28/2019	Minister of Finance	\$ 21.74
58335	5/28/2019	Staples Desjardins Card Service	\$ 71.67
58336	5/28/2019	Super Valu Store No. 43	\$ 1,194.30
58337	5/28/2019	Shelley Sansome	\$ 127.17
Totals			<u>\$ 221,039.71</u>

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF MAY 31, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
5/3/2019	518387 BC Ltd.	12999	\$ 3,790.50	8375
5/3/2019	Air Liquide Canada Inc.	13000	\$ 943.19	8375
5/3/2019	Apple Canada Inc. C3120	13001	\$ 1,713.25	8375
5/3/2019	Bandstra Transportation	13002	\$ 1,547.05	8375
5/3/2019	L.I.G Foods Ltd-dba Causeway Masse	13003	\$ 412.86	8375
5/3/2019	Driftech Mechanical Services	13004	\$ 141.75	8375
5/3/2019	Haida Gwaii Consumers Co-operative	13005	\$ 3,095.93	8375
5/3/2019	Hecate 'Junk It'	13006	\$ 715.31	8375
5/3/2019	Queen Charlotte Youth Education So	13007	\$ 398.42	8375
5/3/2019	North Coast Regional District	13008	\$ 45.00	8375
5/3/2019	North Coast Supply Co. LTD.	13009	\$ 21.27	8375
5/3/2019	Northern Industrial Sales	13010	\$ 491.75	8375
5/3/2019	Queen Charlotte Electronics	13011	\$ 622.58	8375
5/3/2019	Rootham Services Group Incl	13012	\$ 236.25	8375
5/3/2019	Skyline Athletics	13013	\$ 522.50	8375
5/3/2019	Telus	13014	\$ 1,835.48	8375
5/3/2019	The Ground Gallery & Coffee House	13015	\$ 115.50	8375
5/3/2019	Xerox Canada Ltd.	13016	\$ 1,289.91	8375
5/3/2019	Janet D. Gray	13017	\$ 15.00	8375
5/3/2019	Gudangaay Tlaats'gaa Naay IN Trust	13018	\$ 33.50	8375
5/3/2019	Marylynn A. Hunt	13019	\$ 65.00	8375
5/3/2019	R. David McLean	13020	\$ 28.58	8375
5/3/2019	Port Clements School Principal	13021	\$ 955.25	8375
5/3/2019	Leighann Rodger	13022	\$ 419.37	8375
5/3/2019	Megan Romas	13023	\$ 1,317.01	8375
5/3/2019	Daniel Schulbeck	13024	\$ 385.14	8375
5/3/2019	Sandra Thomson	13025	\$ 24.00	8375
5/3/2019	Paula Varnell	13026	\$ 23.76	8375
5/3/2019	Joanne Yovanovich	13027	\$ 247.15	8375
5/8/2019	Aaron-Mark Services	13028	\$ 1,111.77	8379
5/8/2019	BC Principals & Vice Principals'	13029	\$ 647.52	8379
5/8/2019	BC Teachers' Federation	13030	\$ 6,495.64	8379
5/8/2019	BC Teachers' Federation	13031	\$ 6,077.22	8379
5/8/2019	Joyce Bennett	13032	\$ 346.00	8379
5/8/2019	Big Red Enterprises LTD.	13033	\$ 2,155.41	8379
5/8/2019	Charlotte Island Tires LTD.	13034	\$ 323.58	8379
5/8/2019	CUPE - Local 2020	13035	\$ 4,335.73	8379
5/8/2019	CUPE Local 2020 Pro D	13036	\$ 4,131.79	8379
5/8/2019	Driftech Mechanical Services	13037	\$ 1,478.40	8379
5/8/2019	Esc Automation Inc.	13038	\$ 2,250.07	8379
5/8/2019	Full Moon Photo	13039	\$ 122.15	8379
5/8/2019	Gwaii Taxi & Tours	13040	\$ 2,100.00	8379
5/8/2019	Haida Gwaii Teachers' Association	13041	\$ 2,427.36	8379
5/8/2019	Haida Gwaii PVPA Association	13042	\$ 218.70	8379

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF MAY 31, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
5/8/2019	Industrial Alliance	13043	\$ 64.74	8379
5/8/2019	Insight Canada Inc.	13044	\$ 7,757.50	8379
5/8/2019	McElhanney	13045	\$ 25,417.52	8379
5/8/2019	Minister of Finance	13046	\$ 5,520.00	8379
5/8/2019	Morneau Shepell Ltd.	13047	\$ 1,336.46	8379
5/8/2019	North Arm Transportation LTD.	13048	\$ 3,073.30	8379
5/8/2019	North Coast Supply Co. LTD.	13049	\$ 135.34	8379
5/8/2019	Sandy Alsop	13050	\$ 205.00	8379
5/8/2019	Shift Energy Group Inc	13051	\$ 3,431.40	8379
5/8/2019	SSQ INSURANCE COMPANY	13052	\$ 48.00	8379
5/8/2019	Tlc Automotive Services LTD.	13053	\$ 6.80	8379
5/8/2019	Administrative Officers Pro D	13054	\$ 1,200.00	8379
5/8/2019	Colleen Bradley	13055	\$ 18.36	8379
5/8/2019	Deavlan Bradley	13056	\$ 1,263.02	8379
5/8/2019	Julia Breese	13057	\$ 777.29	8379
5/8/2019	Canadian Western Trust	13058	\$ 4,625.00	8379
5/8/2019	Tawni-Marie Davidson	13059	\$ 709.13	8379
5/8/2019	Joint Professional Development	13060	\$ 2,869.21	8379
5/8/2019	GidGalang Kuuyas Naay PIT	13061	\$ 600.00	8379
5/8/2019	Tahayghen Principal's IN Trust	13062	\$ 615.00	8379
5/16/2019	Aaron-Mark Services	13063	\$ 103.42	8384
5/16/2019	Bandstra Transportation	13064	\$ 4,095.00	8384
5/16/2019	L.I.G Foods Ltd-dba Causeway Masse	13065	\$ 139.11	8384
5/16/2019	N. Harris Computer Corporation	13066	\$ 35,236.26	8384
5/16/2019	Clearbrook Hydroseeding LTD	13067	\$ 33.08	8384
5/16/2019	Coastal Propane Inc.	13068	\$ 12,088.03	8384
5/16/2019	Fast Fuel Limited Partnership	13069	\$ 2,006.41	8384
5/16/2019	Family Services Of Greater Vancouv	13070	\$ 4,695.86	8384
5/16/2019	Haida Gwaii Consumers Co-operative	13072	\$ 2,763.18	8384
5/16/2019	Lin Haw International Co. Ltd.	13073	\$ 1,538.03	8384
5/16/2019	Port Air Cargo	13074	\$ 183.75	8384
5/16/2019	Rootham Services Group Incl	13075	\$ 7,938.39	8384
5/16/2019	Tlc Automotive Services LTD.	13076	\$ 248.21	8384
5/16/2019	X10 Networks	13078	\$ 5,934.67	8384
5/16/2019	Xerox Canada Ltd.	13079	\$ 77.05	8384
5/16/2019	Colleen J. Beachy	13080	\$ 22.68	8384
5/16/2019	Amanda Bedard	13081	\$ 605.58	8384
5/16/2019	Ryan Brown	13082	\$ 657.72	8384
5/16/2019	Talia Campos	13083	\$ 93.77	8384
5/16/2019	Marjorie Fregin	13084	\$ 450.00	8384
5/16/2019	Marylynn A. Hunt	13085	\$ 20.00	8384
5/16/2019	Jennifer Parser	13086	\$ 144.75	8384
5/16/2019	Port Clements School Principal	13087	\$ 577.85	8384
5/16/2019	Lindsey Quaas	13088	\$ 128.52	8384

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF MAY 31, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
5/16/2019	GidGalang Kuuyas Naay PIT	13089	\$ 500.00	8384
5/16/2019	James Roberts	13090	\$ 22.00	8384
5/16/2019	Leighann Rodger	13091	\$ 162.79	8384
5/16/2019	Sk'aadgaa Naay Elementary School	13092	\$ 200.00	8384
5/16/2019	Misty Surtees	13093	\$ 50.83	8384
5/16/2019	Tahayghen Principal's IN Trust	13094	\$ 405.00	8384
5/28/2019	Aaron-Mark Services	13095	\$ 115.13	8389
5/28/2019	Fast Fuel Limited Partnership	13096	\$ 477.36	8389
5/28/2019	Ernie Gladstone	13097	\$ 255.00	8389
5/28/2019	Haida Gwaii Consumers Co-operative	13098	\$ 177.36	8389
5/28/2019	Harris & Company	13099	\$ 971.04	8389
5/28/2019	Queen Charlotte Youth Education So	13100	\$ 258.96	8389
5/28/2019	NHA - Corporate	13101	\$ 4,700.00	8389
5/28/2019	Pebt, IN Trust	13102	\$ 10,631.07	8389
5/28/2019	Sandspit Community Society	13103	\$ 374.85	8389
5/28/2019	Schoolhouse Publications Inc.	13104	\$ 73.92	8389
5/28/2019	Telus	13105	\$ 989.00	8389
5/28/2019	Telus Communications (Bc) Inc.	13106	\$ 1,801.99	8389
5/28/2019	Tlc Automotive Services LTD.	13107	\$ 155.32	8389
5/28/2019	Xerox Canada Ltd.	13108	\$ 17.89	8389
5/28/2019	Duane Alsop	13109	\$ 570.94	8389
5/28/2019	Maureen Benoit	13110	\$ 451.44	8389
5/28/2019	Christine Cunningham	13111	\$ 196.61	8389
5/28/2019	Josina Davis	13112	\$ 35.53	8389
5/28/2019	Verena Gibbs	13113	\$ 48.00	8389
5/28/2019	Irene Klein	13114	\$ 457.17	8389
5/28/2019	Allison Kozak	13115	\$ 305.25	8389
5/28/2019	Nathan Leenders	13116	\$ 55.62	8389
5/28/2019	Kimberley P. Madore	13117	\$ 896.99	8389
5/28/2019	Warren McIntyre	13118	\$ 59.40	8389
5/28/2019	GidGalang Kuuyas Naay PIT	13119	\$ 50.00	8389
5/28/2019	Kimberley Reid	13120	\$ 390.02	8389
5/28/2019	Leighann Rodger	13121	\$ 129.78	8389
5/28/2019	Sk'aadgaa Naay Elementary School	13122	\$ 100.00	8389
5/28/2019	Candace M Weir	13123	\$ 274.27	8389
5/28/2019	Nadine Whittle	13124	\$ 51.50	8389
5/28/2019	Joanne Yovanovich	13125	\$ 1,159.68	8389
5/31/2019	Robert Hadcock	13071	\$ 2,278.33	8384
5/31/2019	WEIGUM, Shirley	13077	\$ 1,827.00	8384
Totals			\$ 226,805.03	

**SCHOOL DISTRICT NO. 50**  
**QUICK PAY REGISTER AS OF MAY 31, 2019**

<b>CHEQUE NUMBER</b>	<b>DATE</b>	<b>SUPPLIER</b>	<b>AMOUNT</b>
288301	5/2/2019	Municipal Pension Plan	\$ 15,713.56
288298	5/2/2019	Teachers' Pension Plan	\$ 3,470.41
4000031377 4	5/2/2019	BC Hydro & Power Authorit	\$ 13,664.65
601243	5/9/2019	Canada Customs And Revenue	\$ 29,865.47
615037	5/9/2019	Canada Customs And Revenue	\$ 79,733.80
615478	5/9/2019	Canada Customs And Revenue	\$ 14,706.52
615529	5/14/2019	Canada Customs And Revenue	\$ 1,603.04
288855	5/14/2019	Teachers' Pension Plan	\$ 91,431.93
288857	5/14/2019	Municipal Pension Plan	\$ 7,121.32
802827	5/14/2019	Canada Customs And Revenue	\$ 355.61
637610	5/15/2019	Pacific Blue Cross	\$ 11,839.23
637898	5/15/2019	Pacific Blue Cross	\$ 3,588.24
632354	5/15/2019	MINISTER OF FINANCE	\$ 2,662.50
632738	5/15/2019	MINISTER OF FINANCE	\$ 2,587.50
601539	5/17/2019	Canada Customs And Revenue	\$ 7,349.84
289355	5/17/2019	Teachers' Pension Plan	\$ 2,388.02
289357	5/17/2019	Municipal Pension Plan	\$ 15,705.07
632056	5/23/2019	Canada Customs And Revenue	\$ 39,100.00
632931	5/23/2019	Canada Customs And Revenue	\$ 5,100.00
624401	5/24/2019	Canada Customs And Revenue	\$ 23,083.81
639611	5/31/2019	Yvette Marie Emerson	\$ 482.00
290637	5/31/2019	Municipal Pension Plan	\$ 15,354.22
290634	5/31/2019	Teachers' Pension Plan	\$ 3,190.63
Totals			\$ 390,097.37

# MEMORANDUM

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

**TO** **Shelley Sansome**  
Secretary-Treasurer

**FROM** **Moira Dubasov**  
Assistant Secretary-Treasurer

**SUBJECT:** **Teachers Payroll for..... May**

**DATE** 09-Aug-19

Period Ending	Pay Period	Payroll Group	Net Amount
15-May	PP#1-5Adv	Teachers	\$ 80,850.00
15-May	PP#1-5Adv	AO/Exempt	\$ 29,650.00
31-May	PP#1-5	Teachers	\$ 112,586.15
31-May	PP#1-5	AO/Exempt	\$ 38,968.52
Total Net Pay			\$262,054.67

# MEMORANDUM

SCHOOL  
DISTRICT NO. 50  
Haida Gwaii

**TO** Shelley Sansome  
Secretary-Treasurer

**FROM** Moira Dubasov  
Assistant Secretary-Treasurer

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

**DATE** 09-Aug-19

Period Ending	Pay Period	Payroll Group	Net Amount
11-May	PP #2-10	CUPE	\$ 61,209.70
11-May	PP #2-10	Casuals	\$ 20,082.36
11-May	PP #2-10	TOC's	\$ 14,615.42
25-May	PP #2-11	CUPE	\$ 60,100.10
25-May	PP #2-11	Casuals	\$ 20,587.91
25-May	PP #2-11	TOC's	\$ 16,687.45
Total Net Pay			\$ 193,282.94

## FINANCE VOUCHER

## REGULAR BOARD MEETING

### BOARD MEETING:

September 24, 2019

### AGENDA ITEM:

#### Finance Voucher      June 30, 2019

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

A/P Cheques Computer Generated	June 30, 2019	\$105,223.54	
ePayments	June 30, 2019	\$543,950.33	
Quick Pays	June 30, 2019	\$449,484.33	
<b>TOTAL Accounts Payable.....</b>			<b>June 30, 2019</b>
			<b>\$1,098,658.20</b>
Teachers	14-Jun	\$80,500.00	
AO/Exempt	14-Jun	\$29,650.00	
Teachers	27-Jun	\$116,582.53	
AO/Exempt	27-Jun	\$46,759.52	\$273,492.05
CUPE	08-Jun	\$57,679.79	
Casuals	08-Jun	\$21,226.05	
TOC's	08-Jun	\$15,474.37	
CUPE	22-Jun	\$58,229.29	
Casuals	22-Jun	\$22,881.51	
TOC's	22-Jun	\$16,619.39	
			<b>\$192,110.40</b>
<b>TOTAL Payroll.....</b>	<b>June 30, 2019</b>		<b>\$465,602.45</b>
<b>TOTAL A/P and Payroll</b>			<b>\$1,564,260.65</b>

### RECOMMENDATION:

1. THAT the Board of School Trustees receive for information Accounts Payable and Payroll totaling **\$1,564,260.65** for the month of June

**SCHOOL DISTRICT NO. 50**  
**CHEQUE REGISTER AS OF JUNE 30, 2019**

<b>CHEQUE NUMBER</b>	<b>DATE</b>	<b>SUPPLIER</b>	<b>AMOUNT</b>
58338	6/6/2019	Busy Bee Tools	\$ 5,401.76
58339	6/6/2019	Canadian Inst. of Reading Recovery	\$ 1,350.00
58340	6/6/2019	Canadian Woodworker	\$ 148.88
58341	6/6/2019	Christine Fraser	\$ 144.00
58342	6/6/2019	Copper River Plumbing and Heat	\$ 840.90
58343	6/6/2019	Funk It	\$ 17.83
58344	6/6/2019	Remi Gauthier	\$ 60.00
58345	6/6/2019	Haida Style Expeditions	\$ 262.50
58346	6/6/2019	Kim Ondrik	\$ 464.97
58347	6/6/2019	Meredith Mainguy	\$ 100.00
58348	6/6/2019	Masset Services	\$ 262.50
58349	6/6/2019	Minister of Finance	\$ 13,728.75
58350	6/6/2019	Dana Moraes	\$ 387.70
58351	6/6/2019	Omega & Assoc. Engineering Ltd	\$ 1,903.44
58352	6/6/2019	Open Door Adventures	\$ 588.00
58353	6/6/2019	Out On Screen	\$ 1,200.00
58354	6/6/2019	Pearson Canada Assessment Inc.	\$ 138.60
58355	6/6/2019	Psychometrics	\$ 366.45
58356	6/6/2019	Queen B's Cafe	\$ 137.81
58357	6/6/2019	Rachelle & Adam MacMullin	\$ 1,898.00
58358	6/6/2019	Silvertip Promotions	\$ 236.37
58359	6/6/2019	Jane Smith	\$ 80.00
58360	6/6/2019	Staples Desjardins Card Service	\$ 1,191.27
58361	6/6/2019	University of Waterloo	\$ 47.00
58362	6/6/2019	Westpoint Automotive	\$ 2,328.19
58363	6/6/2019	Kathy Williams	\$ 500.00
58364	6/6/2019	Zonar Systems	\$ 63.00
58365	6/13/2019	Canada Revenue Agency	\$ 610.40
58366	6/13/2019	Charlisle Clothiers LTD.	\$ 241.49
58367	6/13/2019	Christine Fraser	\$ 342.50
58368	6/13/2019	City Centre Stores LTD.	\$ 568.99
58369	6/13/2019	Receiver General	\$ 1,648.04
58370	6/13/2019	Old Massett Village Council	\$ 1,300.00
58371	6/13/2019	Great-West Life	\$ 787.72
58372	6/13/2019	Great West Life	\$ 1,069.87
58373	6/13/2019	Kiku Dhanwant	\$ 294.00
58374	6/13/2019	London Life Insurance Company	\$ 472.59
58375	6/13/2019	Lounique Arts	\$ 525.00
58376	6/13/2019	Maira Wissink	\$ 24.00
58377	6/13/2019	Dana Moraes	\$ 161.56
58378	6/13/2019	Southern Healthy Communities T	\$ 255.57
58379	6/13/2019	Super Valu Store No. 43	\$ 580.15
58380	6/13/2019	Tricon Truss & Millwork Ltd.	\$ 2,803.36

**SCHOOL DISTRICT NO. 50**  
**CHEQUE REGISTER AS OF JUNE 30, 2019**

<b>CHEQUE NUMBER</b>	<b>DATE</b>	<b>SUPPLIER</b>	<b>AMOUNT</b>
58381	6/13/2019	WC Learning Network	\$ 4,725.00
58382	6/20/2019	Natalie Affolter	\$ 1,413.03
58383	6/20/2019	CDW Canada Corp.	\$ 10,533.76
58384	6/20/2019	City Centre Stores LTD.	\$ 124.42
58385	6/20/2019	Freda Davis	\$ 140.00
58386	6/20/2019	Isabel Creek Store	\$ 495.50
58387	6/20/2019	Kiku Dhanwant	\$ 838.17
58388	6/20/2019	Masset in Motion	\$ 500.00
58389	6/20/2019	Moira Wissink	\$ 12.00
58390	6/20/2019	Northern Food Equipment	\$ 1,806.27
58391	6/20/2019	Open Door Adventures	\$ 1,008.00
58392	6/20/2019	Raincoast Breads	\$ 400.00
58393	6/20/2019	Gail Russ	\$ 312.50
58394	6/20/2019	School District 84	\$ 750.12
58395	6/20/2019	Staples Desjardins Card Service	\$ 1,702.40
58396	6/20/2019	Terry Lynn Wood	\$ 12.09
58397	6/20/2019	Petty Cash	\$ 288.67
58398	6/20/2019	Shelley Sansome	\$ 227.45
58399	6/27/2019	Aaron Goetzinger Ltd.	\$ 22,045.80
58400	6/27/2019	Aase Roof Inspection LTD.	\$ 4,882.50
58401	6/27/2019	BCSTA	\$ 391.56
58402	6/27/2019	City Centre Stores LTD.	\$ 119.06
58403	6/27/2019	Kone Inc.	\$ 2,190.03
58404	6/27/2019	Pitney Bowes Leasing	\$ 12.10
58405	6/27/2019	School District # 79 (Cowichan	\$ 1,754.95
58406	6/27/2019	Stuck on Designs	\$ 843.19
58407	6/27/2019	Super Valu Store No. 43	\$ 1,610.43
58408	6/27/2019	The Salt Cart	\$ 450.00
58409	6/27/2019	UPS Canada	\$ 38.38
58410	6/27/2019	Zonar Systems	\$ 63.00
<b>Totals</b>			<b>\$ 105,223.54</b>

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF JUNE 30, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
6/6/2019	Aaron-Mark Services	13126	\$ 49.94	8397
6/6/2019	Air Liquide Canada Inc.	13127	\$ 125.68	8397
6/6/2019	Apple Canada Inc. C3120	13128	\$ 445.76	8397
6/6/2019	Bandstra Transportation	13129	\$ 453.79	8397
6/6/2019	BC School Superintendents' Ass.	13130	\$ 1,522.50	8397
6/6/2019	Harmonie Blais	13131	\$ 3,188.80	8397
6/6/2019	Charlotte Island Tires LTD.	13132	\$ 287.53	8397
6/6/2019	Randy Cranston	13133	\$ 1,684.86	8397
6/6/2019	Dg MacLachlan LTD.	13134	\$ 26.21	8397
6/6/2019	Esc Automation Inc.	13135	\$ 64.05	8397
6/6/2019	Fast Fuel Limited Partnership	13136	\$ 2,149.07	8397
6/6/2019	Full Moon Photo	13137	\$ 647.85	8397
6/6/2019	Graydon Security Systems	13138	\$ 314.48	8397
6/6/2019	Haida Gwaii Consumers Co-operative	13139	\$ 340.71	8397
6/6/2019	Insight Canada Inc.	13140	\$ 8,381.24	8397
6/6/2019	Lwm Services Inc.	13141	\$ 724.50	8397
6/6/2019	Make a Future	13142	\$ 1,706.25	8397
6/6/2019	Nelson Education LTD.	13143	\$ 385.14	8397
6/6/2019	North Arm Transportation LTD.	13144	\$ 4,688.51	8397
6/6/2019	North Coast Regional District	13145	\$ 100.00	8397
6/6/2019	Northern Industrial Sales	13146	\$ 208.05	8397
6/6/2019	Purolator Courier LTD.	13147	\$ 61.92	8397
6/6/2019	Sandspit Community Society	13148	\$ 441.00	8397
6/6/2019	Educator Supplies Limited	13149	\$ 146.34	8397
6/6/2019	Skyfall Cottage	13150	\$ 600.00	8397
6/6/2019	Technical Safety BC	13151	\$ 155.00	8397
6/6/2019	Winnie Tsai	13152	\$ 153.26	8397
6/6/2019	Village Of Masset	13153	\$ 410.96	8397
6/6/2019	Village Of Port Clements	13154	\$ 501.00	8397
6/6/2019	Western Campus Resources	13155	\$ 63.55	8397
6/6/2019	Xerox Canada Ltd.	13156	\$ 3,203.83	8397
6/6/2019	Amanda Bedard	13157	\$ 80.00	8397
6/6/2019	Laurenne d'Esterre	13158	\$ 176.04	8397
6/6/2019	Tawni-Marie Davidson	13159	\$ 108.21	8397
6/6/2019	Roeland Denooij	13160	\$ 1,125.36	8397
6/6/2019	Jacqueline Ferraby	13161	\$ 577.93	8397
6/6/2019	Verena Gibbs	13162	\$ 489.49	8397
6/6/2019	Steven Goffic	13163	\$ 483.84	8397
6/6/2019	Gudangaay Tlaats'gaa Naay IN Trust	13164	\$ 530.50	8397
6/6/2019	Marylynn A. Hunt	13165	\$ 20.00	8397
6/6/2019	Trisha Nalleweg	13166	\$ 93.33	8397
6/6/2019	Sophie Peerless	13167	\$ 56.25	8397

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF JUNE 30, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
6/6/2019	Port Clements School Principal	13168	\$ 556.97	8397
6/6/2019	GidGalang Kuuyas Naay PIT	13169	\$ 21,880.50	8397
6/6/2019	Kyle Stonehouse	13170	\$ 154.35	8397
6/13/2019	Aaron-Mark Services	13171	\$ 692.03	8403
6/13/2019	Air Liquide Canada Inc.	13172	\$ 78.82	8403
6/13/2019	Bandstra Transportation	13173	\$ 568.77	8403
6/13/2019	BC Principals & Vice Principals'	13174	\$ 647.52	8403
6/13/2019	BC Teachers' Federation	13175	\$ 6,706.49	8403
6/13/2019	BC Teachers' Federation	13176	\$ 6,161.06	8403
6/13/2019	L.I.G Foods Ltd-dba Causeway Masse	13177	\$ 2,092.02	8403
6/13/2019	Charleen O'Brien	13178	\$ 300.00	8403
6/13/2019	CUPE - Local 2020	13179	\$ 3,746.17	8403
6/13/2019	E.B. Horsman & Son	13180	\$ 4,283.92	8403
6/13/2019	Gwaii Taxi & Tours	13181	\$ 2,358.30	8403
6/13/2019	Haida Gwaii Consumers Co-operative	13182	\$ 5,623.30	8403
6/13/2019	Haida Gwaii Teachers' Association	13183	\$ 2,503.65	8403
6/13/2019	Haida Gwaii PVPA Association	13184	\$ 191.84	8403
6/13/2019	Indigo Books & Music Inc.	13185	\$ 94.89	8403
6/13/2019	Industrial Alliance	13186	\$ 64.74	8403
6/13/2019	Morneau Shepell Ltd.	13187	\$ 1,336.46	8403
6/13/2019	North Coast Supply Co. LTD.	13188	\$ 50.39	8403
6/13/2019	Opus Framing & Art Supplies	13189	\$ 630.92	8403
6/13/2019	Pacific Ropes	13190	\$ 119,663.74	8403
6/13/2019	Ranch Feeds	13191	\$ 2,817.45	8403
6/13/2019	Rocky's Equipment Sales LTD.	13192	\$ 593.36	8403
6/13/2019	Rootham Services Group Incl	13193	\$ 17,180.56	8403
6/13/2019	Sandspit Community Society	13194	\$ 735.00	8403
6/13/2019	Sandy Alsop	13195	\$ 250.00	8403
6/13/2019	Scholastic Canada LTD	13196	\$ 157.50	8403
6/13/2019	Sportfactor Inc.	13197	\$ 1,039.97	8403
6/13/2019	SSQ INSURANCE COMPANY	13198	\$ 48.00	8403
6/13/2019	George Stein	13199	\$ 220.00	8403
6/13/2019	Telus Communications (Bc) Inc.	13200	\$ 3,814.70	8403
6/13/2019	Administrative Officers Pro D	13201	\$ 1,200.00	8403
6/13/2019	Canadian Western Trust	13202	\$ 4,625.00	8403
6/13/2019	Jessie Fletcher	13203	\$ 850.00	8403
6/13/2019	Verena Gibbs	13204	\$ 761.56	8403
6/13/2019	Gudangaay Tlaats'gaa Naay IN Trust	13205	\$ 4,089.98	8403
6/13/2019	Joint Professional Development	13206	\$ 2,960.64	8403
6/13/2019	Irene Klein	13207	\$ 45.36	8403
6/13/2019	Tiffany Lavoie	13208	\$ 1,098.36	8403
6/13/2019	Joan Moody	13209	\$ 80.99	8403

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF JUNE 30, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
6/13/2019	Emily O'Gorman	13210	\$ 101.52	8403
6/13/2019	Port Clements School Principal	13211	\$ 1,400.48	8403
6/13/2019	GidGalang Kuuyas Naay PIT	13212	\$ 1,645.79	8403
6/13/2019	Peter Reynolds	13213	\$ 80.64	8403
6/13/2019	Daniel Schulbeck	13214	\$ 425.27	8403
6/17/2019	Misty Surtees	13215	\$ 640.00	8406
6/20/2019	Aaron-Mark Services	13216	\$ 840.36	8409
6/20/2019	Air Liquide Canada Inc.	13217	\$ 227.97	8409
6/20/2019	Apple Canada Inc. C3120	13218	\$ 10,211.03	8409
6/20/2019	BC Principals & Vice Principals'	13219	\$ 2,800.00	8409
6/20/2019	L.I.G Foods Ltd-dba Causeway Masse	13220	\$ 192.62	8409
6/20/2019	April Chapman	13221	\$ 1,500.00	8409
6/20/2019	E.B. Horsman & Son	13222	\$ 15,805.44	8409
6/20/2019	Eagle Transit LTD.	13223	\$ 180.00	8409
6/20/2019	Fast Fuel Limited Partnership	13224	\$ 2,682.36	8409
6/20/2019	Family Services Of Greater Vancouv	13225	\$ 4,694.70	8409
6/20/2019	Graydon Security Systems	13226	\$ 314.48	8409
6/20/2019	Gwaii Taxi & Tours	13227	\$ 24.15	8409
6/20/2019	Haida Gwaii Consumers Co-operative	13229	\$ 2,023.73	8409
6/20/2019	Indigo Books & Music Inc.	13230	\$ 1,919.13	8409
6/20/2019	Kms Tools And Equipment	13231	\$ 3,827.89	8409
6/20/2019	Mount Moresby Adventure Camp	13232	\$ 32,000.00	8409
6/20/2019	North Arm Transportation LTD.	13233	\$ 1,914.59	8409
6/20/2019	North Coast Supply Co. LTD.	13234	\$ 172.19	8409
6/20/2019	Pacific Ropes	13235	\$ 45,276.00	8409
6/20/2019	Port Air Cargo	13236	\$ 42.00	8409
6/20/2019	Pebt, IN Trust	13237	\$ 10,616.74	8409
6/20/2019	Purolator Courier LTD.	13238	\$ 28.38	8409
6/20/2019	Sandspit Community Society	13239	\$ 2,487.45	8409
6/20/2019	The Learning Partnership	13240	\$ 272.65	8409
6/20/2019	Xerox Canada Ltd.	13242	\$ 862.09	8409
6/20/2019	Zep Sales & Services of Canada	13243	\$ 6,827.85	8409
6/20/2019	William Bedard	13244	\$ 73.44	8409
6/20/2019	Maureen Benoit	13245	\$ 439.56	8409
6/20/2019	Julia Breese	13246	\$ 864.08	8409
6/20/2019	Talia Campos	13247	\$ 787.50	8409
6/20/2019	Christine Cunningham	13248	\$ 145.75	8409
6/20/2019	Tawni-Marie Davidson	13249	\$ 270.07	8409
6/20/2019	Josina Davis	13250	\$ 1,559.25	8409
6/20/2019	Marissa Decock	13251	\$ 207.36	8409
6/20/2019	Moir Dubasov	13252	\$ 177.91	8409
6/20/2019	Kenneth Evans	13253	\$ 91.35	8409

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF JUNE 30, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
6/20/2019	Jacqueline Ferraby	13254	\$ 240.12	8409
6/20/2019	Janet D. Gray	13255	\$ 7.00	8409
6/20/2019	Alan Hunt	13256	\$ 38.40	8409
6/20/2019	Ian J. Keir	13257	\$ 450.75	8409
6/20/2019	Debi Laughlin	13258	\$ 242.74	8409
6/20/2019	Kimberley P. Madore	13259	\$ 79.92	8409
6/20/2019	Joan Moody	13260	\$ 24.99	8409
6/20/2019	Dana Moraes	13261	\$ 161.56	8409
6/20/2019	Trisha Nalleweg	13262	\$ 608.02	8409
6/20/2019	Lao Peerless	13263	\$ 605.95	8409
6/20/2019	Kelsey Pelton	13264	\$ 31.06	8409
6/20/2019	Port Clements School Principal	13265	\$ 1,033.12	8409
6/20/2019	Leighann Rodger	13266	\$ 716.93	8409
6/20/2019	Daniel Schulbeck	13267	\$ 343.35	8409
6/20/2019	Sk'aadgaa Naay Elementary School	13268	\$ 200.00	8409
6/20/2019	Carey Stewart	13269	\$ 3,000.00	8409
6/20/2019	Tahayghen Principal's IN Trust	13270	\$ 665.00	8409
6/27/2019	Aaron-Mark Services	13271	\$ 41.80	8417
6/27/2019	Andrew Sheret LTD	13272	\$ 95.86	8417
6/27/2019	Apple Canada Inc. C3120	13273	\$ 95.20	8417
6/27/2019	Artstarts IN Schools	13274	\$ 6,948.00	8417
6/27/2019	Joyce Bennett	13275	\$ 560.00	8417
6/27/2019	Big Red Enterprises LTD.	13276	\$ 2,155.41	8417
6/27/2019	Butler Workplace Solutions	13277	\$ 11,174.80	8417
6/27/2019	Clearbrook Hydroseeding LTD	13278	\$ 42.00	8417
6/27/2019	Content Connections	13279	\$ 898.55	8417
6/27/2019	Dave's Backhoe Service	13280	\$ 28,945.00	8417
6/27/2019	Haida Gwaii Consumers Co-operative	13281	\$ 247.04	8417
6/27/2019	Harris & Company	13282	\$ 646.24	8417
6/27/2019	NHA - Corporate	13283	\$ 4,700.00	8417
6/27/2019	Northern Industrial Sales	13284	\$ 196.22	8417
6/27/2019	Opus Framing & Art Supplies	13285	\$ 202.13	8417
6/27/2019	Pacific Ropes	13286	\$ 19,123.94	8417
6/27/2019	Port Air Cargo	13287	\$ 147.00	8417
6/27/2019	Purolator Courier LTD.	13288	\$ 33.69	8417
6/27/2019	Ranch Feeds	13289	\$ 493.00	8417
6/27/2019	Rootham Services Group Incl	13290	\$ 21,870.31	8417
6/27/2019	Sandspit Community Society	13291	\$ 7,593.95	8417
6/27/2019	Spectrum Educational Supplies LTD.	13292	\$ 843.03	8417
6/27/2019	Telus	13293	\$ 1,977.69	8417
6/27/2019	Tlc Automotive Services LTD.	13294	\$ 428.67	8417
6/27/2019	Village Of Port Clements	13295	\$ 50.00	8417
6/27/2019	Wintergreen Learning Materials	13296	\$ 817.12	8417

**SCHOOL DISTRICT NO. 50**  
**eREGISTER AS OF JUNE 30, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
6/27/2019	Xerox Canada Ltd.	13297	\$ 74.21	8417
6/27/2019	William Bedard	13298	\$ 216.03	8417
6/27/2019	Tawni-Marie Davidson	13299	\$ 110.16	8417
6/27/2019	Kenneth Evans	13300	\$ 42.10	8417
6/27/2019	Kimberley Forbes	13301	\$ 478.08	8417
6/27/2019	Trisha Nalleweg	13302	\$ 922.84	8417
6/27/2019	Emily O'Gorman	13303	\$ 60.00	8417
6/27/2019	Tara Sjolund	13304	\$ 48.60	8417
6/27/2019	Paula Varnell	13305	\$ 2,500.00	8417
6/27/2019	Robert Vogstad	13306	\$ 35.64	8417
6/28/2019	Robert Hadcock	13228	\$ 2,278.33	8409
6/28/2019	WEIGUM, Shirley	13241	\$ 1,827.00	8409
Totals			\$ 543,950.33	

**SCHOOL DISTRICT NO. 50**  
**QUICK PAY REGISTER AS OF JUNE 30, 2019**

<b>CHEQUE NUMBER</b>	<b>DATE</b>	<b>SUPPLIER</b>	<b>AMOUNT</b>
612775	6/7/2019	Canada Customs And Revenue	\$ 23,391.29
639958	6/7/2019	Canada Customs And Revenue	\$ 79,182.91
639382	6/7/2019	Canada Customs And Revenue	\$ 10,209.04
621250	6/7/2019	Canada Customs And Revenue	\$ 22,649.58
621197	6/13/2019	Canada Customs And Revenue	\$ 7,520.78
639417	6/13/2019	Canada Customs And Revenue	\$ 1,735.46
612352	6/13/2019	Canada Customs And Revenue	\$ 6,941.78
624931	6/13/2019	Canada Customs And Revenue	\$ 4,793.18
291773	6/14/2019	Teachers' Pension Plan	\$ 3,381.12
621227	6/14/2019	Pacific Blue Cross	\$ 11,030.49
621455	6/14/2019	Pacific Blue Cross	\$ 3,588.24
608965	6/14/2019	MINISTER OF FINANCE	\$ 2,662.50
608194	6/14/2019	MINISTER OF FINANCE	\$ 2,362.50
291776	6/14/2019	Municipal Pension Plan	\$ 15,770.63
291439	6/14/2019	Municipal Pension Plan	\$ 6,119.71
291438	6/14/2019	Teachers' Pension Plan	\$ 92,718.55
602029	6/17/2019	Minister of Finance	\$ 68,463.27
608460	6/24/2019	Canada Customs And Revenue	\$ 5,100.00
608743	6/24/2019	Canada Customs And Revenue	\$ 38,960.00
603064	6/24/2019	Canada Customs And Revenue	\$ 23,314.21
292963	6/28/2019	Teachers' Pension Plan	\$ 2,999.07
292964	6/28/2019	Municipal Pension Plan	\$ 16,108.02
632652	6/28/2019	Yvette Marie Emerson	\$ 482.00
<b>Totals</b>			<b>\$ 449,484.33</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** 09-Aug-19

Period Ending	Pay Period	Payroll Group	Net Amount
14-Jun	PP#1-6Adv	Teachers	\$ 80,500.00
14-Jun	PP#1-6Adv	AO/Exempt	\$ 29,650.00
27-Jun	PP#1-6	Teachers	\$ 116,582.53
27-Jun	PP#1-6	AO/Exempt	\$ 46,759.52
Total Net Pay			\$273,492.05

# 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** 09-Aug-19

Period Ending	Pay Period	Payroll Group	Net Amount
8-Jun	PP #2-12	CUPE	\$ 57,679.79
8-Jun	PP #2-12	Casuals	\$ 21,226.05
8-Jun	PP #2-12	TOC's	\$ 15,474.37
22-Jun	PP #2-13	CUPE	\$ 58,229.29
22-Jun	PP #2-13	Casuals	\$ 22,881.51
22-Jun	PP #2-13	TOC's	\$ 16,619.39
Total Net Pay			\$ 192,110.40

## FINANCE VOUCHER

## REGULAR BOARD MEETING

### BOARD MEETING:

September 24, 2019

### AGENDA ITEM:

#### Finance Voucher      July 31, 2019

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

A/P Cheques Computer Generated	July 31, 2019	\$74,424.16	
ePayments	July 31, 2019	\$320,640.99	
Quick Pays	July 31, 2019	\$333,012.67	
<b>TOTAL Accounts Payable.....</b>		<b>July 31, 2019</b>	<b>\$728,077.82</b>
Teachers	15-Jul	\$0.00	
AO/Exempt	15-Jul	\$36,700.00	
Teachers	31-Jul	\$0.00	
AO/Exempt	31-Jul	\$54,552.28	\$91,252.28
CUPE	06-Jul	\$58,933.01	
Casuals	06-Jul	\$12,943.63	
TOC's	06-Jul	\$4,142.11	
CUPE	20-Jul	\$24,650.78	
Casuals	20-Jul	\$4,956.76	
TOC's	20-Jul	\$0.00	
			<b>\$105,626.29</b>
<b>TOTAL Payroll.....</b>	<b>July 31, 2019</b>		<b>\$196,878.57</b>
<b>TOTAL A/P and Payroll</b>			<b>\$924,956.39</b>

### RECOMMENDATION:

1. THAT the Board of School Trustees receive for information Accounts Payable and Payroll totaling **\$924,956.39** for the month of July

**SCHOOL DISTRICT NO. 50 HAIDA GWAI**  
**CHEQUE REGISTER AS OF JULY 31, 2019**

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
58411	7/4/2019	BC Hydro & Power Authority	\$ 9,187.05
58412	7/4/2019	BCSTA	\$ 2,139.69
58413	7/4/2019	Cheryl Bennett	\$ 10.80
58414	7/4/2019	City Centre Stores LTD.	\$ 44.11
58415	7/4/2019	COHO COMMUNICATIONS LTD.	\$ 338.67
58416	7/4/2019	Dan Binnema	\$ 42.99
58417	7/4/2019	Doublethink Inc.	\$ 945.00
58418	7/4/2019	The Prophet Corp. c/o T56180C	\$ 2,771.50
58419	7/4/2019	Haida Style Expeditions	\$ 682.50
58420	7/4/2019	Isabel Creek Store	\$ 129.33
58421	7/4/2019	Johanna Gordon-Walker	\$ 503.60
58422	7/4/2019	Masset in Motion	\$ 3,613.93
58423	7/4/2019	N.A.R. Developments	\$ 14,175.00
58424	7/4/2019	Rachelle & Adam MacMullin	\$ 234.00
58425	7/4/2019	Super Valu Store No. 43	\$ 28.38
58426	7/4/2019	Petty Cash	\$ 376.84
58427	7/4/2019	Gudangaay Tlaats'gaa Naay Petty Cash	\$ 494.72
58428	7/4/2019	Caleb Taguchi	\$ 200.00
58429	7/12/2019	Canada Revenue Agency	\$ 743.98
58430	7/12/2019	Receiver General	\$ 1,648.04
58431	7/12/2019	Deluxe Canada	\$ 354.11
58432	7/12/2019	Great-West Life	\$ 787.72
58433	7/12/2019	Great West Life	\$ 1,059.25
58434	7/12/2019	London Life Insurance Company	\$ 605.16
58435	7/25/2019	BCSTA	\$ 6,592.53
58436	7/25/2019	CDW Canada Corp.	\$ 396.55
58437	7/25/2019	The Prophet Corp. c/o T56180C	\$ 4,634.89
58438	7/25/2019	Petty Cash	\$ 223.30
58439	7/25/2019	Westpoint Automotive	\$ 164.75
58440	7/25/2019	Zonar Systems	\$ 63.00
58441	7/25/2019	Shelley Sansome	\$ 318.53
58442	7/31/2019	CDW Canada Corp.	\$ 463.21
58443	7/31/2019	Receiver General	\$ 1,654.83
58444	7/31/2019	David Nairne & Associates LTD.	\$ 16,668.75
58445	7/31/2019	Lounique Arts	\$ 115.50
58446	7/31/2019	Minister of Finance	\$ 2,011.95
<b>TOTALS</b>			<b>\$ 74,424.16</b>

**SCHOOL DISTRICT NO. 50 HAIDA GWAI**  
**eREGISTER AS OF JULY 31, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
7/4/2019	Aaron-Mark Services	13307	\$ 3,640.72	8424
7/4/2019	Apple Canada Inc. C3120	13308	\$ 3,200.05	8424
7/4/2019	ARI Financial Services Inc.	13309	\$ 4,952.00	8424
7/4/2019	Bastion Trophies	13310	\$ 12.11	8424
7/4/2019	L.I.G Foods Ltd-dba Causeway Masset	13311	\$ 214.42	8424
7/4/2019	Fast Fuel Limited Partnership	13312	\$ 1,818.77	8424
7/4/2019	Gwaii Taxi & Tours	13313	\$ 1,938.30	8424
7/4/2019	Haida Gwaii Consumers Co-operative	13314	\$ 1,456.95	8424
7/4/2019	Indigo Books & Music Inc.	13315	\$ 1,563.29	8424
7/4/2019	North Coast Regional District	13316	\$ 40.00	8424
7/4/2019	Purolator Courier LTD.	13317	\$ 48.65	8424
7/4/2019	Rocky's Equipment Sales LTD.	13318	\$ 13.44	8424
7/4/2019	Skidegate Band Council	13319	\$ 37,927.13	8424
7/4/2019	Tlc Automotive Services LTD.	13320	\$ 10.00	8424
7/4/2019	Westkey Graphics Ltd.	13321	\$ 167.15	8424
7/4/2019	Xerox Canada Ltd.	13322	\$ 1,346.42	8424
7/4/2019	Zep Sales & Services of Canada	13323	\$ 2,284.91	8424
7/4/2019	Amanda Bedard	13324	\$ 561.41	8424
7/4/2019	Maureen Benoit	13326	\$ 133.92	8424
7/4/2019	Talia Campos	13328	\$ 209.52	8424
7/4/2019	Josina Davis	13331	\$ 99.78	8424
7/4/2019	Russ Fleming	13332	\$ 599.40	8424
7/4/2019	Verena Gibbs	13334	\$ 100.00	8424
7/4/2019	Alan Hunt	13335	\$ 52.00	8424
7/4/2019	Jennifer Kellar	13336	\$ 33.52	8424
7/4/2019	Allison Kozak	13337	\$ 64.80	8424
7/4/2019	Jenna Perry	13346	\$ 169.17	8424
7/4/2019	Peter Reynolds	13349	\$ 237.62	8424
7/4/2019	Leighann Rodger	13350	\$ 25.00	8424
7/4/2019	Megan Romas	13351	\$ 73.44	8424
7/4/2019	Candace M Weir	13356	\$ 313.20	8424
7/4/2019	Joanne Yovanovich	13360	\$ 312.50	8424
7/12/2019	Air Liquide Canada Inc.	13361	\$ 76.28	8432
7/12/2019	Apple Canada Inc. C3120	13362	\$ 16,950.81	8432
7/12/2019	BC Principals & Vice Principals'	13363	\$ 647.52	8432
7/12/2019	BC Teachers' Federation	13364	\$ 6,774.21	8432
7/12/2019	BC Teachers' Federation	13365	\$ 6,029.13	8432
7/12/2019	CFTRE	13366	\$ 1,350.00	8432
7/12/2019	CUPE - Local 2020	13367	\$ 5,213.75	8432
7/12/2019	Fast Fuel Limited Partnership	13368	\$ 25.43	8432
7/12/2019	Family Services Of Greater Vancouv	13369	\$ 4,327.16	8432
7/12/2019	Haida Gwaii Teachers' Association	13370	\$ 2,494.51	8432
7/12/2019	Haida Gwaii PVPA Association	13371	\$ 121.04	8432
7/12/2019	Industrial Alliance	13372	\$ 64.74	8432

**SCHOOL DISTRICT NO. 50 HAIDA GWAI**  
**eREGISTER AS OF JULY 31, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
7/12/2019	Morneau Shepell Ltd.	13373	\$ 1,336.46	8432
7/12/2019	North Coast Supply Co. LTD.	13374	\$ 35.35	8432
7/12/2019	SSQ INSURANCE COMPANY	13375	\$ 48.00	8432
7/12/2019	Telus Communications (Bc) Inc.	13376	\$ 1,797.62	8432
7/12/2019	Xerox Canada Ltd.	13377	\$ 1,093.33	8432
7/12/2019	Administrative Officers Pro D	13378	\$ 1,200.00	8432
7/12/2019	Canadian Western Trust	13379	\$ 4,625.00	8432
7/12/2019	Gudangaay Tlaats'gaa Naay IN Trust	13380	\$ 23,650.00	8432
7/12/2019	Joint Professional Development	13381	\$ 2,888.16	8432
7/12/2019	Irene Klein	13382	\$ 63.99	8432
7/12/2019	Jessica Marra	13383	\$ 80.00	8432
7/12/2019	Dana Moraes	13384	\$ 61.88	8432
7/12/2019	Leighann Rodger	13385	\$ 62.42	8432
7/15/2019	Amanda Bedard	13324	\$ 2,975.00	8424
7/15/2019	Chris Bellamy	13325	\$ 4,725.00	8424
7/15/2019	Daniel W. Burton	13327	\$ 5,050.00	8424
7/15/2019	Christine Cunningham	13329	\$ 3,750.00	8424
7/15/2019	Laurenne d'Esterre	13330	\$ 2,975.00	8424
7/15/2019	Rachel Fraser	13333	\$ 4,725.00	8424
7/15/2019	Allison Kozak	13337	\$ 4,725.00	8424
7/15/2019	Debi Laughlin	13338	\$ 4,850.00	8424
7/15/2019	Tiffany Lavoie	13339	\$ 4,200.00	8424
7/15/2019	Meaghan MacArthur	13340	\$ 1,800.00	8424
7/15/2019	Kimberley P. Madore	13341	\$ 5,100.00	8424
7/15/2019	Warren McIntyre	13342	\$ 1,012.50	8424
7/15/2019	R. David McLean	13343	\$ 5,100.00	8424
7/15/2019	Joan Moody	13344	\$ 5,050.00	8424
7/15/2019	Jennifer Parser	13345	\$ 3,475.00	8424
7/15/2019	Jenna Perry	13346	\$ 5,100.00	8424
7/15/2019	Stephen J Querengesser	13347	\$ 4,475.00	8424
7/15/2019	James M. Reid	13348	\$ 4,725.00	8424
7/15/2019	Daniel Schulbeck	13352	\$ 3,997.50	8424
7/15/2019	David Wahl	13353	\$ 4,850.00	8424
7/15/2019	Vanessa Wahl	13354	\$ 5,100.00	8424
7/15/2019	James Warner	13355	\$ 2,975.00	8424
7/15/2019	Nadine Whittle	13357	\$ 4,225.00	8424
7/15/2019	Colleen Williams	13358	\$ 1,462.50	8424
7/15/2019	Martin Wood	13359	\$ 3,380.00	8424
7/25/2019	Apple Canada Inc. C3120	13386	\$ 1,556.80	8438
7/25/2019	Big Red Enterprises LTD.	13387	\$ 2,155.41	8438
7/25/2019	Charlotte Island Tires LTD.	13388	\$ 722.26	8438
7/25/2019	Dg MacLachlan LTD.	13389	\$ 123.57	8438
7/25/2019	Fast Fuel Limited Partnership	13390	\$ 120.56	8438
7/25/2019	Gore Creek Tech	13391	\$ 627.85	8438

**SCHOOL DISTRICT NO. 50 HAIDA GWAI**  
**eREGISTER AS OF JULY 31, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
7/25/2019	Haida Gwaii Consumers Co-operative	13392	\$ 900.34	8438
7/25/2019	Harris & Company	13393	\$ 5,535.04	8438
7/25/2019	Hemlock Printers Ltd.	13394	\$ 14,910.56	8438
7/25/2019	Indigo Books & Music Inc.	13395	\$ 741.60	8438
7/25/2019	NHA - Corporate	13396	\$ 6,700.00	8438
7/25/2019	Northern Industrial Sales	13397	\$ 54.82	8438
7/25/2019	Office Essentials	13398	\$ 207.20	8438
7/25/2019	Port Air Cargo	13399	\$ 147.00	8438
7/25/2019	Technical Safety BC	13400	\$ 1,152.00	8438
7/25/2019	Telus	13401	\$ 1,866.33	8438
7/25/2019	Tlc Automotive Services LTD.	13402	\$ 473.74	8438
7/25/2019	Village Of Masset	13403	\$ 425.00	8438
7/25/2019	Village Of Queen Charlotte	13404	\$ 2,392.02	8438
7/25/2019	Xerox Canada Ltd.	13405	\$ 1,077.36	8438
7/25/2019	Zep Sales & Services of Canada	13406	\$ 591.91	8438
7/25/2019	Amanda Bedard	13407	\$ 150.00	8438
7/25/2019	Ryan Brown	13408	\$ 762.25	8438
7/25/2019	Steven Goffic	13409	\$ 247.51	8438
7/25/2019	Lao Peerless	13410	\$ 1,170.64	8438
7/25/2019	Sandra Thomson	13411	\$ 24.00	8438
7/31/2019	Apple Canada Inc. C3120	13412	\$ 290.98	8447
7/31/2019	ARI Financial Services Inc.	13413	\$ 6,836.00	8447
7/31/2019	BC Principals & Vice Principals'	13414	\$ 647.52	8447
7/31/2019	CFTRE	13415	\$ 1,350.00	8447
7/31/2019	Coastal Propane Inc.	13416	\$ 5,332.88	8447
7/31/2019	Craven Huston Powers Architects	13417	\$ 5,250.00	8447
7/31/2019	First Truck Center Vancouver	13418	\$ 134.62	8447
7/31/2019	Graydon Security Systems	13419	\$ 314.48	8447
7/31/2019	Robert Hadcock	13420	\$ 2,278.33	8447
7/31/2019	Hecate 'Junk It'	13421	\$ 542.06	8447
7/31/2019	Morneau Shepell Ltd.	13422	\$ 1,698.76	8447
7/31/2019	Pacific Blue Cross	13423	\$ 759.59	8447
7/31/2019	Powerschool Canada ULC	13424	\$ 1,499.12	8447
7/31/2019	WEIGUM, Shirley	13425	\$ 1,827.00	8447
7/31/2019	Canadian Western Trust	13426	\$ 2,605.00	8447
TOTALS			\$ 320,640.99	

**SCHOOL DISTRICT NO. 50 Haida Gwaii**  
**QUICK PAY REGISTER AS OF JULY 31, 2019**

<b>CHEQUE NUMBER</b>	<b>DATE</b>	<b>SUPPLIER</b>	<b>AMOUNT</b>
632104	7/9/2019	Canada Customs And Revenue	\$ 9,086.76
632468	7/9/2019	Canada Customs And Revenue	\$ 74,646.85
623935	7/9/2019	Canada Customs And Revenue	\$ 23,101.27
629175	7/11/2019	Workers' Compensation Board	\$ 22,711.93
293829	7/11/2019	Municipal Pension Plan	\$ 6,291.27
293828	7/11/2019	Teachers' Pension Plan	\$ 93,654.35
632049	7/12/2019	Canada Customs And Revenue	\$ 1,687.78
603720	7/12/2019	Canada Customs And Revenue	\$ 7,515.66
623397	7/12/2019	Canada Customs And Revenue	\$ 8,364.98
294084	7/12/2019	Municipal Pension Plan	\$ 15,640.83
294081	7/12/2019	Teachers' Pension Plan	\$ 3,901.94
625034	7/16/2019	MINISTER OF FINANCE	\$ 2,700.00
625776	7/16/2019	MINISTER OF FINANCE	\$ 2,662.50
625415	7/16/2019	Pacific Blue Cross	\$ 1,511.40
10069	7/18/2019	Minister of Finance	\$ 691.44
10062	7/18/2019	Minister of Finance	\$ 893.00
609830	7/22/2019	BC Hydro & Power Authority	\$ 10,389.24
632372	7/24/2019	Canada Customs And Revenue	\$ 18,505.55
639054	7/24/2019	Canada Customs And Revenue	\$ 6,680.00
639363	7/24/2019	Canada Customs And Revenue	\$ 8,000.00
295141	7/26/2019	Teachers' Pension Plan	\$ 1,110.52
295143	7/26/2019	Municipal Pension Plan	\$ 12,783.40
601720	7/31/2019	Yvette Marie Emerson	\$ 482.00
<b>TOTALS</b>			<b>\$ 333,012.67</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** 09-Aug-19

Period Ending	Pay Period	Payroll Group	Net Amount
15-Jul	PP#1-7Adv	Teachers	\$ -
15-Jul	PP#1-7Adv	AO/Exempt	\$ 36,700.00
31-Jul	PP#1-7	Teachers	\$ -
31-Jul	PP#1-7	AO/Exempt	\$ 54,552.28
Total Net Pay			\$91,252.28

# 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** 09-Aug-19

Period Ending	Pay Period	Payroll Group	Net Amount
6-Jul	PP #2-14	CUPE	\$ 58,933.01
6-Jul	PP #2-14	Casuals	\$ 12,943.63
6-Jul	PP #2-14	TOC's	\$ 4,142.11
20-Jul	PP #2-15	CUPE	\$ 24,650.78
20-Jul	PP #2-15	Casuals	\$ 4,956.76
20-Jul	PP #2-15	TOC's	\$ -
Total Net Pay			\$ 105,626.29

## FINANCE VOUCHER

REGULAR BOARD MEETING

### BOARD MEETING:

September 24, 2019

### AGENDA ITEM:

#### Finance Voucher      August 31, 2019

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

A/P Cheques Computer Generated	August 31, 2019	\$84,479.95	
ePayments	August 31, 2019	\$237,269.03	
Quick Pays	August 31, 2019	\$113,444.66	
			<hr/>
<b>TOTAL Accounts Payable.....</b>	<b>August 31, 2019</b>		<b>\$435,193.64</b>
Teachers	15-Aug	\$0.00	
AO/Exempt	15-Aug	\$37,700.00	
Teachers	30-Aug	\$0.00	
AO/Exempt	30-Aug	\$58,522.69	\$96,222.69
CUPE	03-Aug	\$19,092.53	
Casuals	03-Aug	\$4,084.41	
TOC's	03-Aug	\$0.00	
CUPE	17-Aug	\$20,380.99	
Casuals	17-Aug	\$3,075.33	
TOC's	17-Aug	\$0.00	
CUPE	31-Aug	\$31,178.29	
Casuals	31-Aug	\$4,741.20	
TOC's	31-Aug	\$0.00	
			\$82,552.75
<b>TOTAL Payroll.....</b>	<b>August 31, 2019</b>		<b>\$178,775.44</b>
			<hr/>
<b>TOTAL A/P and Payroll</b>			<b>\$613,969.08</b>

### RECOMMENDATION:

1. THAT the Board of School Trustees receive for information Accounts Payable and Payroll totaling **\$613,969.08** for the month of August

**SCHOOL DISTRICT NO. 50 HAIDA GWAI**  
**CHEQUE REGISTER AS OF AUGUST 31, 2019**

<b>CHEQUE NUMBER</b>	<b>DATE</b>	<b>SUPPLIER</b>	<b>AMOUNT</b>
58447	08/08/2019	CDW Canada Corp.	\$ 107.90
58448	08/08/2019	David Nairne & Associates LTD.	\$ 35,831.25
58449	08/08/2019	UPS Canada	\$ 197.82
58450	08/15/2019	BC Hydro & Power Authority	\$ 98.08
58451	08/15/2019	CDW Canada Corp.	\$ 128.22
58452	08/15/2019	City Centre Stores LTD.	\$ 20.98
58453	08/15/2019	London Life Insurance Company	\$ 410.66
58454	08/15/2019	Westpoint Automotive	\$ 658.63
58455	08/22/2019	BC Hydro & Power Authority	\$ 12,521.08
58456	08/22/2019	Dell Canada Inc.	\$ 482.46
58457	08/22/2019	The Prophet Corp. c/o T56180C	\$ 2,671.90
58458	08/22/2019	Graydon Electrical Contracting	\$ 11,926.78
58459	08/22/2019	Sage Health Centre	\$ 7,950.00
58460	08/22/2019	Tricon Truss & Millwork Ltd.	\$ 283.36
58461	08/22/2019	Zonar Systems	\$ 63.00
58462	08/28/2019	Receiver General	\$ 1,768.41
58463	08/28/2019	Ministry of Finance	\$ 7,827.26
58464	08/28/2019	UPS Canada	\$ 51.66
58465	08/28/2019	Vancouver School Board	\$ 1,480.50
<b>TOTALS</b>			<b>\$ 84,479.95</b>

**SCHOOL DISTRICT NO. 50 HAIDA GWAI**  
**eREGISTER AS OF AUGUST 31, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
08/08/2019	Aaron-Mark Services	13427	\$ 116.43	8455
08/08/2019	Butler Workplace Solutions	13428	\$ 19,981.89	8455
08/08/2019	First Truck Center Vancouver	13429	\$ 7,851.37	8455
08/08/2019	Haida Gwaii Recreation Commission	13430	\$ 1,120.00	8455
08/08/2019	North Coast Regional District	13431	\$ 45.00	8455
08/08/2019	Purolator Courier LTD.	13432	\$ 34.80	8455
08/08/2019	Rootham Services Group Incl	13433	\$ 154.35	8455
08/08/2019	Sandspit Community Society	13434	\$ 2,646.00	8455
08/08/2019	Tlc Automotive Services LTD.	13435	\$ 219.95	8455
08/08/2019	Village Of Port Clements	13436	\$ 501.00	8455
08/08/2019	Ryan Brown	13439	\$ 488.16	8455
08/08/2019	Roeland Denooij	13443	\$ 1,353.72	8455
08/08/2019	Lao Peerless	13454	\$ 366.12	8455
08/08/2019	Carey Stewart	13459	\$ 3,000.00	8455
08/15/2019	Amanda Bedard	13437	\$ 2,975.00	8455
08/15/2019	Chris Bellamy	13438	\$ 4,725.00	8455
08/15/2019	Daniel W. Burton	13440	\$ 5,050.00	8455
08/15/2019	Christine Cunningham	13441	\$ 3,750.00	8455
08/15/2019	Laurenne d'Esterre	13442	\$ 2,975.00	8455
08/15/2019	Rachel Fraser	13444	\$ 4,725.00	8455
08/15/2019	Allison Kozak	13445	\$ 4,725.00	8455
08/15/2019	Debi Laughlin	13446	\$ 4,850.00	8455
08/15/2019	Tiffany Lavoie	13447	\$ 4,200.00	8455
08/15/2019	Meaghan MacArthur	13448	\$ 1,800.00	8455
08/15/2019	Kimberley P. Madore	13449	\$ 5,100.00	8455
08/15/2019	Warren McIntyre	13450	\$ 590.80	8455
08/15/2019	R. David McLean	13451	\$ 5,100.00	8455
08/15/2019	Joan Moody	13452	\$ 5,050.00	8455
08/15/2019	Jennifer Parser	13453	\$ 3,475.00	8455
08/15/2019	Jenna Perry	13455	\$ 5,100.00	8455
08/15/2019	Stephen J Querengesser	13456	\$ 4,475.00	8455
08/15/2019	James M. Reid	13457	\$ 4,725.00	8455
08/15/2019	Daniel Schulbeck	13458	\$ 3,997.50	8455
08/15/2019	David Wahl	13460	\$ 4,850.00	8455
08/15/2019	Vanessa Wahl	13461	\$ 5,100.00	8455
08/15/2019	James Warner	13462	\$ 2,975.00	8455
08/15/2019	Nadine Whittle	13463	\$ 4,225.00	8455
08/15/2019	Colleen Williams	13464	\$ 1,462.50	8455
08/15/2019	Martin Wood	13465	\$ 3,380.00	8455
08/15/2019	Aaron-Mark Services	13466	\$ 2,214.87	8458
08/15/2019	Bandstra Transportation	13467	\$ 817.45	8458

**SCHOOL DISTRICT NO. 50 HAIDA GWAI**  
**eREGISTER AS OF AUGUST 31, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
08/15/2019	Big Red Enterprises LTD.	13468	\$ 2,155.41	8458
08/15/2019	Charlotte Island Tires LTD.	13469	\$ 363.00	8458
08/15/2019	CUPE - Local 2020	13470	\$ 1,263.04	8458
08/15/2019	North Coast Regional District	13471	\$ 85.00	8458
08/15/2019	North Coast Supply Co. LTD.	13472	\$ 26.17	8458
08/15/2019	Queen Charlotte Electronics	13473	\$ 78.75	8458
08/15/2019	Rocky's Equipment Sales LTD.	13474	\$ 333.06	8458
08/15/2019	Telus Communications (Bc) Inc.	13475	\$ 1,784.49	8458
08/15/2019	Steven Goffic	13476	\$ 53.21	8458
08/22/2019	Charleen O'Brien	13477	\$ 270.00	8462
08/22/2019	Coastal Propane Inc.	13478	\$ 35,351.82	8462
08/22/2019	First Truck Center Vancouver	13479	\$ 18,820.70	8462
08/22/2019	Family Services Of Greater Vancouver	13480	\$ 567.79	8462
08/22/2019	Graydon Security Systems	13481	\$ 314.48	8462
08/22/2019	Haida Gwaii Consumers Co-operative	13483	\$ 2,024.61	8462
08/22/2019	Harris & Company	13484	\$ 16,006.26	8462
08/22/2019	Indigo Books & Music Inc.	13485	\$ 194.84	8462
08/22/2019	North Coast Supply Co. LTD.	13486	\$ 112.59	8462
08/22/2019	Opus Framing & Art Supplies	13487	\$ 157.76	8462
08/22/2019	Telus	13488	\$ 1,482.66	8462
08/22/2019	Tlc Automotive Services LTD.	13489	\$ 298.11	8462
08/22/2019	Xerox Canada Ltd.	13490	\$ 1,642.28	8462
08/22/2019	Kenneth Evans	13491	\$ 8.64	8462
08/22/2019	Tahayghen Principal's IN Trust	13492	\$ 1,230.00	8462
08/28/2019	BC Principals & Vice Principals' Association	13493	\$ 971.28	8468
08/28/2019	Haida Gwaii PVPA Association	13494	\$ 27.75	8468
08/28/2019	Morneau Shepell Ltd.	13495	\$ 2,046.01	8468
08/28/2019	Pacific Blue Cross	13496	\$ 931.19	8468
08/28/2019	Tlc Automotive Services LTD.	13497	\$ 25.31	8468
08/28/2019	Xerox Canada Ltd.	13498	\$ 115.48	8468
08/28/2019	Canadian Western Trust	13499	\$ 2,657.10	8468
08/28/2019	Dawna Day	13500	\$ 3,300.00	8468
08/30/2019	Robert Hadcock	13482	\$ 2,278.33	8462
TOTALS			\$ 237,269.03	

**SCHOOL DISTRICT NO. 50 Haida Gwaii**  
**QUICK PAY REGISTER AS OF AUGUST 31, 2019**

<b>CHEQUE NUMBER</b>	<b>DATE</b>	<b>SUPPLIER</b>	<b>AMOUNT</b>
10064	2019-08-19	Minister of Finance	\$ 893.00
296425	2019-08-19	Municipal Pension Plan	\$ 5,851.75
608035	2019-08-19	Canada Customs And Revenue	\$ 8,992.82
601347	2019-08-19	Canada Customs And Revenue	\$ 16,798.02
601834	2019-08-19	Canada Customs And Revenue	\$ 11,859.77
601153	2019-08-14	Canada Customs And Revenue	\$ 1,687.86
296825	2019-08-14	Municipal Pension Plan	\$ 7,153.19
296824	2019-08-14	Teachers' Pension Plan	\$ 22,289.23
608394	2019-08-14	Canada Customs And Revenue	\$ 990.76
632752	2019-08-14	Canada Customs And Revenue	\$ 2,051.02
636958	2019-08-16	MINISTER OF FINANCE	\$ 2,887.50
636214	2019-08-16	MINISTER OF FINANCE	\$ 2,662.50
601532	2019-08-16	Pacific Blue Cross	\$ 1,688.04
297632	2019-08-23	Municipal Pension Plan	\$ 4,561.18
631525	2019-08-23	Canada Customs And Revenue	\$ 7,516.02
630021	2019-08-23	Canada Customs And Revenue	\$ 5,600.00
630577	2019-08-23	Canada Customs And Revenue	\$ 9,480.00
618651	2019-08-30	Yvette Marie Emerson	\$ 482.00
<b>Totals</b>			<b>\$ 113,444.66</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-19**

Period Ending	Pay Period	Payroll Group	Net Amount
15-Aug	PP#1-8Adv	Teachers	\$ -
15-Aug	PP#1-8Adv	AO/Exempt	\$ 37,700.00
30-Aug	PP#1-8	Teachers	\$ -
30-Aug	PP#1-8	AO/Exempt	\$ 58,522.69
Total Net Pay			\$96,222.69

# 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-19

Period Ending	Pay Period	Payroll Group	Net Amount
03-Aug	PP #2-16	CUPE	\$ 19,092.53
03-Aug	PP #2-16	Casuals	\$ 4,084.41
03-Aug	PP #2-16	TOC's	\$ -
17-Aug	PP #2-17	CUPE	\$ 20,380.99
17-Aug	PP #2-17	Casuals	\$ 3,075.33
17-Aug	PP #2-17	TOC's	\$ -
31-Aug	PP #2-18	CUPE	\$ 31,178.29
31-Aug	PP #2-18	Casuals	\$ 4,741.20
31-Aug	PP #2-18	TOC's	\$ -
Total Net Pay			\$ 82,552.75

## FINANCE VOUCHER

## REGULAR BOARD MEETING

BOARD MEETING: October 22, 2019

### AGENDA ITEM:

#### Finance Voucher September 30, 2019

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

A/P Cheques Computer Generated	September 30, 2019	\$32,417.16	
ePayments	September 30, 2019	\$298,067.38	
Quick Pays	September 30, 2019	\$185,301.37	
<b>TOTAL Accounts Payable..... September 30, 2019</b>			<b>\$515,785.91</b>
Teachers	13-Sep	\$74,550.00	
AO/Exempt	13-Sep	\$39,500.00	
Teachers	30-Sep	\$109,776.27	
AO/Exempt	30-Sep	\$58,181.01	\$282,007.28
CUPE	14-Sep	\$31,178.29	
Casuals	14-Sep	\$4,741.20	
TOC's	14-Sep	\$0.00	
CUPE	28-Sep	\$58,665.79	
Casuals	28-Sep	\$15,061.13	
TOC's	28-Sep	\$8,776.58	
			<b>\$118,422.99</b>
<b>TOTAL Payroll..... September 30, 2019</b>			<b>\$400,430.27</b>
<b>TOTAL A/P and Payroll</b>			<b>\$916,216.18</b>

### RECOMMENDATION:

1. THAT the Board of School Trustees receive for information Accounts Payable and Payroll totaling **\$916,216.18** for the month of September

# MEMORANDUM

SCHOOL  
DISTRICT NO. 50  
Haida Gwaii

TO **Shelley Sansome**  
Secretary-Treasurer

FROM **Maira Dubasov**  
Assistant Secretary-Treasurer

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

DATE 11-Oct-19

Period Ending	Pay Period	Payroll Group	Net Amount
14-Sep	PP #2-19	CUPE	\$ 31,178.29
14-Sep	PP #2-19	Casuals	\$ 4,741.20
14-Sep	PP #2-19	TOC's	\$ -
28-Sep	PP #2-20	CUPE	\$ 58,665.79
28-Sep	PP #2-20	Casuals	\$ 15,061.13
28-Sep	PP #2-20	TOC's	\$ 8,776.58
Total Net Pay			\$ 118,422.99

# MEMORANDUM

SCHOOL  
DISTRICT NO. 50  
Haida Gwaii

**TO** Shelley Sansome  
Secretary-Treasurer

**FROM** Moira Dubasov  
Assistant Secretary-Treasurer

**SUBJECT:** Teachers Payroll for..... September

**DATE** 11-Oct-19

Period Ending	Pay Period	Payroll Group	Net Amount
13-Sep	PP#1-9Adv	Teachers	\$ 74,550.00
13-Sep	PP#1-9Adv	AO/Exempt	\$ 39,500.00
30-Sep	PP#1-9	Teachers	\$ 109,776.27
30-Sep	PP#1-9	AO/Exempt	\$ 58,181.01
Total Net Pay			\$282,007.28

**SCHOOL DISTRICT NO. 50 HAIDA GWAI**  
**CHEQUE REGISTER AS OF SEPTEMBER 30, 2019**

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
58466	09/06/2019	CDW Canada Corp.	\$ 240.42
58467	09/06/2019	Chief Matthews School	\$ 13,860.00
58468	09/06/2019	Design Science Inc.	\$ 250.00
58469	09/06/2019	Lounique Arts	\$ 346.50
58470	09/06/2019	Masset in Motion	\$ 1,750.00
58471	09/06/2019	Masset Services	\$ 301.88
58472	09/06/2019	Minister of Finance	\$ 72.93
58473	09/06/2019	Dana Moraes	\$ 61.88
58474	09/06/2019	Northern Food Equipment	\$ 290.81
58475	09/06/2019	Denise Russ	\$ 600.00
58476	09/06/2019	Staples Desjardins Card Service	\$ 2,938.22
58477	09/06/2019	Super Valu Store No. 43	\$ 11.29
58478	09/12/2019	City Centre Stores LTD.	\$ 119.06
58479	09/12/2019	Remi Gauthier	\$ 320.00
58480	09/12/2019	London Life Insurance Company	\$ 410.66
58481	09/12/2019	Misty River Books	\$ 313.13
58482	09/12/2019	NPK Wild Foods Inc.	\$ 40.00
58483	09/12/2019	Super Valu Store No. 43	\$ 134.74
58484	09/12/2019	Westpoint Automotive	\$ 158.37
58485	09/19/2019	BC Hydro & Power Authority	\$ 4,770.25
58486	09/19/2019	City Centre Stores LTD.	\$ 129.83
58487	09/19/2019	Echo Bay S & G Inc.	\$ 95.20
58488	09/19/2019	Kone Inc.	\$ 2,190.03
58489	09/19/2019	Language Dynamics Group	\$ 367.03
58490	09/19/2019	Dana Moraes	\$ 111.56
58491	09/19/2019	Omega & Assoc. Engineering Ltd	\$ 475.86
58492	09/19/2019	Pitney Bowes Leasing	\$ 12.10
58493	09/19/2019	Denise Russ	\$ 90.00
58494	09/19/2019	Small Nation Inc.	\$ 154.88
58495	09/19/2019	Staples Desjardins Card Service	\$ 301.43
58496	09/19/2019	Super Valu Store No. 43	\$ 284.75
58497	09/19/2019	Petty Cash	\$ 158.00
58498	09/27/2019	Busy Bee Tools	\$ 91.78
58499	09/27/2019	First Nations Education	\$ 150.00
58500	09/27/2019	Open Door Adventures	\$ 86.00
58501	09/27/2019	Sound Spars Ent. Ltd.	\$ 210.00
58502	09/27/2019	Super Valu Store No. 43	\$ 425.57
58503	09/27/2019	Maryanna Yalte	\$ 30.00
58504	09/27/2019	Zonar Systems	\$ 63.00
<b>TOTALS</b>			<b>\$ 32,417.16</b>

**SCHOOL DISTRICT NO. 50 HAIDA GWAI**  
**eREGISTER AS OF SEPTEMBER 30, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
09/06/2019	Aaron-Mark Services	13501	\$ 379.81	8474
09/06/2019	Air Liquide Canada Inc.	13502	\$ 78.82	8474
09/06/2019	Apple Canada Inc. C3120	13503	\$ 1,758.18	8474
09/06/2019	Bastion Trophies	13504	\$ 161.00	8474
09/06/2019	Driftech Mechanical Services	13505	\$ 4,254.52	8474
09/06/2019	Haida Gwaii Consumers Co-operative	13506	\$ 358.14	8474
09/06/2019	Queen Charlotte Youth Education So	13507	\$ 612.55	8474
09/06/2019	Monk Office Supply LTD.	13508	\$ 1,181.34	8474
09/06/2019	North Coast Regional District	13509	\$ 40.00	8474
09/06/2019	North Coast Supply Co. LTD.	13510	\$ 63.35	8474
09/06/2019	Pacific Ropes	13511	\$ 143,657.60	8474
09/06/2019	Purolator Courier LTD.	13512	\$ 45.16	8474
09/06/2019	School Specialty Canada	13513	\$ 136.51	8474
09/06/2019	Tlc Automotive Services LTD.	13514	\$ 260.23	8474
09/06/2019	Uline	13515	\$ 257.42	8474
09/06/2019	Village Of Port Clements	13516	\$ 656.67	8474
09/06/2019	Xerox Canada Ltd.	13517	\$ 1,337.71	8474
09/06/2019	Christine Cunningham	13518	\$ 299.10	8474
09/06/2019	Sarah Finnie	13519	\$ 250.00	8474
09/06/2019	Verena Gibbs	13520	\$ 122.04	8474
09/06/2019	Ruby Moody	13521	\$ 8.99	8474
09/06/2019	Emily O'Gorman	13522	\$ 35.84	8474
09/12/2019	Apple Canada Inc. C3120	13523	\$ 42.95	8484
09/12/2019	Bandstra Transportation	13524	\$ 771.15	8484
09/12/2019	Big Red Enterprises LTD.	13525	\$ 2,155.41	8484
09/12/2019	Charlotte Island Tires LTD.	13526	\$ 769.28	8484
09/12/2019	Coastal Propane Inc.	13527	\$ 4,733.26	8484
09/12/2019	CUPE - Local 2020	13528	\$ 1,427.10	8484
09/12/2019	Dell Canada Inc.	13529	\$ 9,090.23	8484
09/12/2019	Haida Gwaii Consumers Co-operative	13531	\$ 1,300.38	8484
09/12/2019	PJS Systems Inc.	13532	\$ 70.01	8484
09/12/2019	Rocky's Equipment Sales LTD.	13533	\$ 392.48	8484
09/12/2019	Schoolhouse Publications Inc.	13534	\$ 642.56	8484
09/12/2019	University Of Toronto Press	13535	\$ 238.94	8484
09/12/2019	Western Campus Resources	13537	\$ 3,741.24	8484
09/12/2019	Xerox Canada Ltd.	13538	\$ 1,769.72	8484
09/12/2019	Zep Sales & Services of Canada	13539	\$ 5,940.74	8484
09/12/2019	Sarah Finnie	13540	\$ 122.04	8484
09/12/2019	Elizabeth Kellar	13541	\$ 10.65	8484
09/12/2019	Sophie Peerless	13542	\$ 94.35	8484
09/12/2019	Megan Romas	13543	\$ 106.99	8484
09/12/2019	Tahayghen Principal's IN Trust	13544	\$ 615.00	8484
09/19/2019	Air Liquide Canada Inc.	13545	\$ 78.82	8488
09/19/2019	Bandstra Transportation	13546	\$ 153.68	8488

**SCHOOL DISTRICT NO. 50 HAIDA GWAI**  
**eREGISTER AS OF SEPTEMBER 30, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
09/19/2019	BC School Sports	13547	\$ 460.00	8488
09/19/2019	L.I.G Foods Ltd-dba Causeway Masset	13548	\$ 7.28	8488
09/19/2019	Driftech Mechanical Services	13549	\$ 33.60	8488
09/19/2019	EMCO Corporation	13550	\$ 1,436.10	8488
09/19/2019	Fast Fuel Limited Partnership	13551	\$ 1,604.75	8488
09/19/2019	Family Services Of Greater Vancouver	13552	\$ 621.86	8488
09/19/2019	Grand & Toy	13553	\$ 4,558.18	8488
09/19/2019	Graydon Security Systems	13554	\$ 314.48	8488
09/19/2019	Haida Gwaii Consumers Co-operative	13555	\$ 4,113.12	8488
09/19/2019	Harris & Company	13556	\$ 3,194.24	8488
09/19/2019	Nelson Education LTD.	13557	\$ 1,795.62	8488
09/19/2019	North Arm Transportation LTD.	13558	\$ 6,297.10	8488
09/19/2019	North Coast Supply Co. LTD.	13559	\$ 82.02	8488
09/19/2019	Orca Book Publishers	13560	\$ 28.25	8488
09/19/2019	Pacific Ropes	13561	\$ 14,739.46	8488
09/19/2019	Port Air Cargo	13562	\$ 73.50	8488
09/19/2019	Pebt, IN Trust	13563	\$ 10,825.43	8488
09/19/2019	Rootham Services Group Incl	13564	\$ 32,000.62	8488
09/19/2019	Spectrum Educational Supplies LTD.	13565	\$ 728.77	8488
09/19/2019	Technical Safety BC	13566	\$ 69.00	8488
09/19/2019	Telus	13567	\$ 1,098.61	8488
09/19/2019	Telus Communications (Bc) Inc.	13568	\$ 1,782.49	8488
09/19/2019	Tlc Automotive Services LTD.	13569	\$ 130.05	8488
09/19/2019	Village Of Masset	13570	\$ 425.00	8488
09/19/2019	Xerox Canada Ltd.	13571	\$ 610.82	8488
09/19/2019	ZEP Okanagan	13572	\$ 356.81	8488
09/19/2019	Naveed Ali	13573	\$ 1,734.55	8488
09/19/2019	Emily O'Gorman	13574	\$ 48.00	8488
09/19/2019	Port Clements School Principal's in Trust	13575	\$ 124.37	8488
09/19/2019	Lisa Ann Waring	13576	\$ 158.26	8488
09/19/2019	Nadine Whittle	13577	\$ 447.68	8488
09/27/2019	Air Liquide Canada Inc.	13578	\$ 204.79	8495
09/27/2019	Black Press Ltd.	13579	\$ 368.53	8495
09/27/2019	EMCO Corporation	13580	\$ 77.69	8495
09/27/2019	Fast Fuel Limited Partnership	13581	\$ 1,055.11	8495
09/27/2019	Haida Gwaii Consumers Co-operative	13582	\$ 938.20	8495
09/27/2019	Kms Tools And Equipment	13583	\$ 792.35	8495
09/27/2019	Quality Classrooms	13584	\$ 209.37	8495
09/27/2019	SCS Materials Engineers Ltd.	13585	\$ 5,193.73	8495
09/27/2019	The Ground Gallery & Coffee House	13586	\$ 115.50	8495
09/27/2019	Tlc Automotive Services LTD.	13587	\$ 59.54	8495
09/27/2019	X10 Networks	13588	\$ 1,857.67	8495
09/27/2019	Xerox Canada Ltd.	13589	\$ 751.87	8495
09/27/2019	Lao Peerless	13590	\$ 372.85	8495

**SCHOOL DISTRICT NO. 50 HAIDA GWAI**  
**eREGISTER AS OF SEPTEMBER 30, 2019**

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
09/27/2019	Port Clements School Principal's in Trust	13591	\$ 80.95	8495
09/27/2019	Daniel Schulbeck	13592	\$ 1,863.58	8495
09/30/2019	Robert Hadcock	13530	\$ 2,176.67	8484
09/30/2019	WEIGUM, Shirley	13536	\$ 1,827.00	8484
TOTALS			\$ 298,067.38	

**SCHOOL DISTRICT NO. 50 Haida Gwaii**  
**QUICK PAY REGISTER AS OF SEPTEMBER 30, 2019**

<b>CHEQUE NUMBER</b>	<b>DATE</b>	<b>SUPPLIER</b>	<b>AMOUNT</b>
10065	2019-09-05	Minister of Finance	\$ 893.00
298599	2019-09-06	Municipal Pension Plan	\$ 4,894.16
638454	2019-09-19	Canada Customs And Revenue	\$ 7,891.96
617449	2019-09-19	Canada Customs And Revenue	\$ 14,949.33
617866	2019-09-19	Canada Customs And Revenue	\$ 12,239.57
638829	2019-09-13	Canada Customs And Revenue	\$ 491.82
617249	2019-09-13	Canada Customs And Revenue	\$ 1,687.86
299159	2019-09-13	Municipal Pension Plan	\$ 6,299.81
299157	2019-09-13	Teachers' Pension Plan	\$ 26,784.71
631749	2019-09-13	Canada Customs And Revenue	\$ 736.17
614381	2019-09-13	Minister of Finance	\$ 22,542.36
606108	2019-09-16	MINISTER OF FINANCE	\$ 2,662.50
635798	2019-09-16	Pacific Blue Cross	\$ 12,025.93
635023	2019-09-16	Pacific Blue Cross	\$ 3,410.38
606301	2019-09-16	Minister of Finance	\$ 2,737.50
299898	2019-09-20	Municipal Pension Plan	\$ 7,545.63
626214	2019-09-24	Canada Customs And Revenue	\$ 11,406.68
606744	2019-09-24	Canada Customs And Revenue	\$ 39,300.00
606009	2019-09-24	Canada Customs And Revenue	\$ 6,320.00
629335	2019-09-24	Yvette Marie Emerson	\$ 482.00
<b>TOTALS</b>			<b>\$ 185,301.37</b>

TRUSTEE EXPENDITURE REPORT AS OF May 31, 2019						
		May	Year-To-Date	Amended Budget	Available	% Spent
4-40-19000	GOV HONORARIUM	5,688.12	51,110.92	61,148.00	10,037.08	84%
4-40-20000	GOV BENEFITS	386.38	2,085.91	6,266.00	4,180.09	33%
4-40-31200	PROFESSIONAL SERVICES-LEGAL		4,093.54	3,388.00	(705.54)	121%
4-40-34000	GOV TRAVEL, MEALS, MILEAGE	4,856.64	48,132.26	35,014.00	(13,118.26)	137%
4-40-37000	GOV DUES & FEES		9,184.77	8,822.00	(362.77)	104%
4-40-39000	INSURANCE		0.00	1,135.00	1,135.00	0%
4-40-42000	OTHER CONTRACTS		7,557.38		(7,557.38)	0%
4-40-42025	ELECTIONS		10,509.81	20,000.00	9,490.19	53%
4-40-51000	GOV SUPPLIES	372.35	1,016.81	1,000.00	(16.81)	102%
4-40-59000	COMPUTER EQUIPMENT		9,410.09	7,515.00	(1,895.09)	125%
Total		11,303.49	143,101.49	144,288.00	1,186.51	99%

132945

**TRUSTEE EXPENDITURE REPORT**  
**AS OF June 30, 2019**

		June	Year-To-Date	Amended Budget	Available	% Spent
4-40-19000	GOV HONORARIUM	5,415.39	56,526.31	61,148.00	4,621.69	92%
4-40-20000	GOV BENEFITS	392.23	2,478.14	6,266.00	3,787.86	40%
4-40-31200	PROFESSIONAL SERVICES-LEGAL	10,835.56	14,929.10	3,388.00	(11,541.10)	441%
4-40-34000	GOV TRAVEL, MEALS, MILEAGE	5,360.91	53,493.17	35,014.00	(18,479.17)	153%
4-40-37000	GOV DUES & FEES		9,184.77	8,822.00	(362.77)	104%
4-40-39000	INSURANCE		0.00	1,135.00	1,135.00	0%
4-40-42000	OTHER CONTRACTS		7,557.38		(7,557.38)	0%
4-40-42025	ELECTIONS		10,509.81	20,000.00	9,490.19	53%
4-40-51000	GOV SUPPLIES	259.75	1,276.56	1,000.00	(276.56)	128%
4-40-59000	COMPUTER EQUIPMENT		9,410.09	7,515.00	(1,895.09)	125%

<b>Total</b>		<b>22,263.84</b>	<b>165,365.33</b>	<b>144,288.00</b>	<b>-21,077.33</b>	<b>115%</b>
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**TRUSTEE EXPENDITURE REPORT**  
**AS OF July 31, 2019**

		Current	Year-To-Date	Budget	Available	% Spent
4-40-19000	GOV HONORARIUM	5,415.39	5,415.39	63,867.00	58,451.61	8%
4-40-20000	GOV BENEFITS	364.27	364.27	6,266.00	5,901.73	6%
4-40-31200	PROFESSIONAL SERVICES-LEGAL		0.00	3,000.00	3,000.00	0%
4-40-34000	GOV TRAVEL, MEALS, MILEAGE	46.30	46.30	45,000.00	44,953.70	0%
4-40-37000	GOV DUES & FEES	6,379.06	6,379.06	9,185.00	2,805.94	69%
4-40-39000	INSURANCE		0.00	1,135.00	1,135.00	0%
4-40-42000	OTHER CONTRACTS		0.00	5,000.00	5,000.00	0%
4-40-42025	ELECTIONS		0.00		-	0%
4-40-51000	GOV SUPPLIES	627.85	627.85	1,000.00	372.15	63%
4-40-59000	COMPUTER EQUIPMENT	-164.06	-164.06		164.06	0%
<b>Total</b>		<b>12,668.81</b>	<b>12,668.81</b>	<b>134,453.00</b>	<b>121,784.19</b>	<b>9%</b>

**TRUSTEE EXPENDITURE REPORT**  
**AS OF August 31, 2019**

		Current	Year-To-Date	Budget	Available	% Spent
4-40-19000	GOV HONORARIUM	5,415.39	10,830.78	63,867.00	53,036.22	17%
4-40-20000	GOV BENEFITS	364.27	728.54	6,266.00	5,537.46	12%
4-40-31200	PROFESSIONAL SERVICES-LEGAL	19,370.29	19,370.29	3,000.00	(16,370.29)	646%
4-40-34000	GOV TRAVEL, MEALS, MILEAGE		46.30	45,000.00	44,953.70	0%
4-40-37000	GOV DUES & FEES	1,335.39	7,714.45	9,185.00	1,470.55	84%
4-40-39000	INSURANCE		0.00	1,135.00	1,135.00	0%
4-40-42000	OTHER CONTRACTS		0.00	5,000.00	5,000.00	0%
4-40-42025	ELECTIONS		0.00		-	0%
4-40-51000	GOV SUPPLIES		627.85	1,000.00	372.15	63%
4-40-59000	COMPUTER EQUIPMENT		-164.06		164.06	0%
<b>Total</b>		<b>26,485.34</b>	<b>39,154.15</b>	<b>134,453.00</b>	<b>95,298.85</b>	<b>29%</b>

**TRUSTEE EXPENDITURE REPORT  
AS OF September 30, 2019**

		Current	Year-To-Date	Budget	Available	% Spent
4-40-19000	GOV HONORARIUM	5,415.39	16,246.17	63,867.00	47,620.83	25%
4-40-20000	GOV BENEFITS	364.26	1,092.80	6,266.00	5,173.20	17%
4-40-31200	PROFESSIONAL SERVICES-LEGAL		19,370.29	3,000.00	(16,370.29)	646%
4-40-34000	GOV TRAVEL, MEALS, MILEAGE	171.21	217.51	45,000.00	44,782.49	0%
4-40-37000	GOV DUES & FEES		7,714.45	9,185.00	1,470.55	84%
4-40-39000	INSURANCE		0.00	1,135.00	1,135.00	0%
4-40-42000	OTHER CONTRACTS		0.00	5,000.00	5,000.00	0%
4-40-42025	ELECTIONS		0.00		-	0%
4-40-51000	GOV SUPPLIES		627.85	1,000.00	372.15	63%
4-40-59000	COMPUTER EQUIPMENT		-164.06		164.06	0%
<b>Total</b>		<b>5,950.86</b>	<b>45,105.01</b>	<b>134,453.00</b>	<b>89,347.99</b>	<b>34%</b>

**Audited Financial Statements of**

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

**June 30, 2019**

# School District No. 50 (Haida Gwaii)

June 30, 2019

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# School District No. 50 (Haida Gwaii)

## MANAGEMENT REPORT

DRAFT

### 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, Carlyle Shepherd & Co., 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)

**DRAFT**

Signature of the Superintendent of Education \_\_\_\_\_ Date Signed \_\_\_\_\_

Signature of the Superintendent \_\_\_\_\_ Date Signed \_\_\_\_\_

Signature of the Secretary Treasurer

Date Signed

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

Statement I

## Statement of Financial Position

As at June 30, 2019

	2019 Actual \$	2018 Actual \$
<b>Financial Assets</b>		
Cash and Cash Equivalents	3,203,002	1,756,424
Accounts Receivable		
Due from LEA Funding	-	450,872
Other (Note 3)	332,400	285,262
<b>Total Financial Assets</b>	<b>3,535,402</b>	<b>2,492,558</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	993,109	1,071,645
Deferred Revenue (Note 5)	625,601	467,648
Deferred Capital Revenue (Note 6)	26,127,359	24,073,651
Employee Future Benefits (Note 7)	284,105	269,238
<b>Total Liabilities</b>	<b>28,030,174</b>	<b>25,882,182</b>
<b>Net Financial Assets (Debt)</b>	<b>(24,494,772)</b>	<b>(23,389,624)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 8)	31,927,124	30,542,609
Prepaid Expenses	109,320	110,638
<b>Total Non-Financial Assets</b>	<b>32,036,444</b>	<b>30,653,247</b>
<b>Accumulated Surplus (Deficit)</b>	<b>7,541,672</b>	<b>7,263,623</b>

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, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	7,156,139	7,128,143	7,265,401
Other	96,996	97,000	182,793
Other Revenue	4,545,010	4,603,422	4,548,614
Rentals and Leases	62,221	45,301	46,005
Investment Income	30,768	38,522	33,772
Amortization of Deferred Capital Revenue	829,557	913,400	795,982
<b>Total Revenue</b>	<b>12,720,691</b>	<b>12,825,788</b>	<b>12,872,567</b>
<b>Expenses</b>			
Instruction	8,580,476	8,154,512	8,678,840
District Administration	1,046,085	1,099,278	825,134
Operations and Maintenance	2,852,514	2,906,410	2,882,528
Transportation and Housing	512,354	387,539	608,914
<b>Total Expense</b>	<b>12,991,429</b>	<b>12,547,739</b>	<b>12,995,416</b>
<b>Surplus (Deficit) for the year</b>	<b>(270,738)</b>	<b>278,049</b>	<b>(122,849)</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>7,263,623</b>	<b>7,386,472</b>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>7,541,672</b>	<b>7,263,623</b>

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

Statement 4

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

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(270,738)	278,049	(122,849)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets		(2,456,332)	(2,102,859)
Amortization of Tangible Capital Assets	1,071,817	1,071,817	951,814
Total Effect of change in Tangible Capital Assets	1,071,817	(1,384,515)	(1,151,045)
Use of Prepaid Expenses		1,318	(11,452)
Total Effect of change in Other Non-Financial Assets	-	1,318	(11,452)
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	801,079	(1,105,148)	(1,285,346)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		(1,105,148)	(1,285,346)
Net Financial Assets (Debt), beginning of year		(23,389,624)	(22,104,278)
Net Financial Assets (Debt), end of year		(24,494,772)	(23,389,624)

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

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	278,049	(122,849)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	400,522	(212,201)
Prepaid Expenses	4,531	(6,674)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(80,939)	140,927
Deferred Revenue	157,953	(2,281)
Employee Future Benefits	14,867	19,643
Other Liabilities	2,402	(6,410)
Amortization of Tangible Capital Assets	1,071,817	951,814
Amortization of Deferred Capital Revenue	(913,400)	(795,982)
<b>Total Operating Transactions</b>	<b>935,802</b>	<b>(34,013)</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,169,268)	(2,091,960)
Tangible Capital Assets -WIP Purchased	(1,253,321)	
Tangible Capital Assets Purchases - Other Provincial Capital	(33,743)	(10,899)
<b>Total Capital Transactions</b>	<b>(2,456,332)</b>	<b>(2,102,859)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	2,967,108	2,077,013
<b>Total Financing Transactions</b>	<b>2,967,108</b>	<b>2,077,013</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>1,446,578</b>	<b>(59,859)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>1,756,424</b>	<b>1,816,283</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>3,203,002</b>	<b>1,756,424</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	3,203,002	1,756,424
	<b>3,203,002</b>	<b>1,756,424</b>





**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)  
NOTES TO FINANCIAL STATEMENTS  
YEAR-ENDED JUNE 30, 2019**

**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 four-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 2(e) and 2(l)

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 2(e) and 2(l), 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, 2019**

**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, 2018 – decrease annual surplus by \$1,281,031

June 30, 2018 – increase in accumulated surplus and decrease in deferred contributions by \$24,073,651

Year-ended June 30, 2019 – decrease in annual surplus by \$ 2,053,708

June 30, 2019 – increase in accumulated surplus and decrease in deferred contributions by \$26,127,359

**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 2 (f).

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 2 (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, 2019**

**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, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2020 for use at June 30, 2020. 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, 2019**

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

**h) 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.
- 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



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)  
NOTES TO FINANCIAL STATEMENTS  
YEAR-ENDED JUNE 30, 2019**

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

**i) Operating leases**

Operating lease payments are charged to expenses as incurred.

**j) Prepaid Expenses**

Prepaid expenses are association membership renewals, software license fees, hardware and contract costs for the following year stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

**k) 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 14 – Internally Restricted Surplus).

**l) 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



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2019**

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

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 2 (a) for the impact of this policy on these financial statements.

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.

**m)      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.



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)  
NOTES TO FINANCIAL STATEMENTS  
YEAR-ENDED JUNE 30, 2019**

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

- 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.

**n) 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.

**o) 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, 2019**

**NOTE 3      ACCOUNTS RECEIVABLE – OTHER**

	2019	2018
Payroll & Benefits Recoverable	32,797	20,458
Apartment Building	12,915	16,215
HGTA/BCTF	26,302	35,669
Secondment	11,221	36,380
Gwaii Trust: Food, PSI & Bursary Programs	79,139	43,617
GST Rebate	135,918	81,650
Other	34,108	51,273
Total Accounts Receivable	332,400	285,262

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

	2019	2018
Trade payables	305,218	281,746
Salaries and benefits payable	609,224	603,722
Accrued Vacation Pay	42,096	39,694
Other	36,571	146,483
Total	993,109	1,071,645

**NOTE 5      DEFERRED REVENUE**

Detailed information about the changes in deferred revenue is included in Schedule 3A.

**NOTE 6      DEFERRED CAPITAL REVENUE**

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, 2019**

**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.

	2019	2018
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	224,975	216,522
Service Cost	19,171	18,939
Interest Cost	6,440	6,248
Benefit Payments Increase (Decrease) in obligation due to Plan Amendment	(3,994)	(3,306)
Actuarial (Gain) Loss	(47,099)	(13,428)
Accrued Benefit Obligation – March 31	199,493	224,975
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation – March 31	199,493	224,975
Market Value of Plan Assets – March 31		
Funded Status – Surplus (Deficit)	(199,493)	(224,975)
Employer Contributions After Measurement Date-Apr-Jun	3,060	0
Benefit Expense After Measurement Date- April to June	(6,386)	(6,402)
Unamortized Net Actuarial (Gain) Loss	(81,286)	(37,861)
Accrued Benefit Asset (Liability) – June 30	(284,105)	(269,238)
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability – July 1	269,238	249,595
Recognize Non-Vested Benefits – April 1 – June 30, 2019	0	0
Accrued Benefit Liability – July 1 (restated)	269,238	249,595
Net expense for Fiscal Year	21,921	22,949
Employer Contributions-July 1 to March 31	(3,994)	(3,306)
Employer Contributions-April 1 to June 30	(3,060)	0
Accrued Benefit Liability – June 30	284,105	269,238

	2019	2018
<b>Components of Net Benefit Expense</b>		
Service Costs	19,426	18,997
Interest Costs	6,168	6,296
Amortization of Net Actuarial (Gain)/Loss	(3,673)	(2,344)
Net Benefit Expense	21,921	22,949



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2019**

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

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

	2019	2018
Discount Rate – April 1	2.75%	2.75%
Discount Rate – March 31	2.50%	2.75%
Long Term Salary Growth – April 1	2.5% + seniority	2.5% + seniority
Long Term Salary Growth – March 31	2.5% + seniority	2.5% + seniority
EARSL – March 31	10.0	10.1

**NOTE 8      TANGIBLE CAPITAL ASSETS**

**Net Book Value**

Cost:	Net Book Value 2019	Net Book Value 2018
Sites	2,756,297	2,756,297
Buildings	27,010,183	27,518,885
Buildings – Work In Progress	1,253,321	0
Furniture & equipment	356,994	201,207
Vehicles	550,329	66,220
<b>Total</b>	<b>31,927,124</b>	<b>30,542,609</b>

**June 30, 2019**

Cost:	Opening Cost	Additions	Disposals	Total 2019
Sites	2,756,297	-	-	2,756,297
Buildings	45,674,755	526,488		46,201,243
Buildings – Work In Progress	0	1,253,321		1,253,321
Furniture & equipment	267,694	182,556	-	450,250
Vehicles	98,576	493,967	-	592,543
<b>Total</b>	<b>48,797,322</b>	<b>2,456,332</b>	<b>-</b>	<b>51,253,654</b>



**SCHOOL DISTRICT NO. 50 (HAIDA GWAI)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2019**

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

**June 30, 2019**

<b>Accumulated Amortization:</b>	<b>Opening Accumulated Amortization</b>	<b>Additions</b>	<b>Disposals</b>	<b>Total 2019</b>
Sites				
Buildings	18,155,870	1,035,190	-	19,191,060
Furniture & equipment	66,487	26,769	-	93,256
Vehicles	32,356	9,858	-	42,214
<b>Total</b>	<b>18,254,713</b>	<b>1,071,817</b>	<b>-</b>	<b>19,326,530</b>

**June 30, 2018**

<b>Cost:</b>	<b>Opening Cost</b>	<b>Additions</b>	<b>Disposals</b>	<b>Total 2018</b>
Sites	2,756,297			2,756,297
Buildings	41,370,577	4,596,144	291,936	45,674,755
Buildings – Work In Progress	2,530,000	-2,530,000	0	0
Furniture & equipment	230,949	36,745	0	267,694
Vehicles	98,576	0	0	98,576
<b>Total</b>	<b>46,986,399</b>	<b>2,102,859</b>	<b>291,936</b>	<b>48,797,322</b>

**June 30, 2018**

<b>Accumulated Amortization:</b>	<b>Opening Accumulated Amortization</b>	<b>Additions</b>	<b>Disposals</b>	<b>Total 2018</b>
Sites				
Buildings	17,528,945	918,861	291,936	18,155,870
Furniture & equipment	43,392	23,095	0	66,487
Vehicles	22,498	9,858	0	32,356
<b>Total</b>	<b>17,594,835</b>	<b>951,814</b>	<b>291,936</b>	<b>18,254,713</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



**SCHOOL DISTRICT NO. 50 (HAIDA GWAI)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2019**

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

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, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As at December 31, 2018 the Municipal Pension Plan has about 205,000 active members, of which approximately 26,000 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.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The school district paid \$749,502 for employer contributions to the plans for the year ended June 30, 2019 (2018: \$819,962)

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)  
NOTES TO FINANCIAL STATEMENTS  
YEAR-ENDED JUNE 30, 2019**

**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.

	2020	2021	2022	2023	2024
Land to federal Government	\$6,940	\$6,940	\$6,940	\$6,940	\$6,940
Custodial	\$46,480	\$2,090	-	-	-
Operating Leases	\$34,835	\$34,835	\$21,133	\$7,796	\$3,178

**NOTE 12 BUDGET FIGURES**

The annual budget for the School District for the year ended June 30, 2019 was approved by the Board on June 26, 2018. In accordance with Ministry policy, an amended annual budget for the School District was approved by the Board on February 26, 2019. The amended annual budget reflects funding based on actual enrolment on September 30, 2018 and is considered by the Board to more accurately reflect the expected results for the year. These financial statements show the amended annual budget. Budget figures have not been audited.

**NOTE 13 EXPENSE BY OBJECT**

	2019	2018
Salaries and Benefits	7,696,501	7,774,420
Services and Supplies	2,184,326	2,732,829
Amortization	1,071,817	951,814
Other	1,595,095	1,536,353
Total	12,547,739	12,995,416



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2019**

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

Internally Restricted (appropriated) by Board	133,429
Unrestricted Operating Surplus (Deficit)	271,880
Total Available for Future Operations	405,309

**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, mark 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.

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.



**SCHOOL DISTRICT NO. 50 (HAIDA GWAII)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR-ENDED JUNE 30, 2019**

**NOTE 16**

**RISK MANAGEMENT** *(Continued)*

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 2017, 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 2018/19 fiscal year the amounts by band are indicated below:

Band #670	Skidegate	77,989
Band #669	Old Massett	56,424
<b>Total</b>		<b>134,413</b>

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.



# School District No. 50 (Haida Gwaii)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2019

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	366,221		6,897,402	7,263,623	7,386,472
Changes for the year					
Surplus (Deficit) for the year	420,488		(142,439)	278,049	(122,849)
Interfund Transfers					
Local Capital	(381,400)		381,400	-	
Net Changes for the year	39,088	-	238,961	278,049	(122,849)
Accumulated Surplus (Deficit), end of year - Statement 2	405,309	-	7,136,363	7,541,672	7,263,623

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

Schedule 2 (Unaudited)

## Schedule of Operating Operations

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	6,013,868	6,004,688	6,238,992
Other	96,996	97,000	182,793
Other Revenue	4,245,010	4,131,782	4,038,670
Rentals and Leases	62,221	45,301	46,005
Investment Income	14,790	22,544	16,338
<b>Total Revenue</b>	<b>10,432,885</b>	<b>10,301,315</b>	<b>10,522,798</b>
<b>Expenses</b>			
Instruction	7,248,595	6,660,410	7,243,480
District Administration	1,046,085	1,099,278	825,134
Operations and Maintenance	1,670,307	1,733,600	1,829,721
Transportation and Housing	512,354	387,539	608,914
<b>Total Expense</b>	<b>10,477,341</b>	<b>9,880,827</b>	<b>10,507,249</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(44,456)</b>	<b>420,488</b>	<b>15,549</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>244,456</b>		
<b>Net Transfers (to) from other funds</b>			
Local Capital	(200,000)	(381,400)	
<b>Total Net Transfers</b>	<b>(200,000)</b>	<b>(381,400)</b>	<b>-</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>39,088</b>	<b>15,549</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>366,221</b>	<b>350,672</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>405,309</b>	<b>366,221</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		133,429	121,720
Unrestricted		271,880	244,501
<b>Total Operating Surplus (Deficit), end of year</b>		<b>405,309</b>	<b>366,221</b>

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

Schedule 2A (Unaudited)

## Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	9,587,266	9,446,602	9,641,052
ISC/LEA Recovery	(3,863,123)	(3,863,123)	(3,810,996)
Other Ministry of Education Grants			
Pay Equity	139,874	139,874	139,874
Funding for Graduated Adults		2,056	809
Transportation Supplement	149,851	149,851	149,851
Economic Stability Dividend		5,286	3,094
Return of Administrative Savings			50,678
Carbon Tax Grant		16,975	16,959
Employer Health Tax Grant		21,728	
Strategic Priorities - Mental Health Grant		37,000	
Support Staff Benefits Grant		5,332	
EHB Benefit Funding			2,542
MyEd BC Academy Travel		3,000	2,000
Indigenous Language Learning Policy/Teaching Resource Development			18,429
SRG3 Assessment		1,919	24,700
FSA & Kindergarten Transitions Project		38,188	
<b>Total Provincial Grants - Ministry of Education</b>	<b>6,013,868</b>	<b>6,004,688</b>	<b>6,238,992</b>
<b>Provincial Grants - Other</b>	<b>96,996</b>	<b>97,000</b>	<b>182,793</b>
<b>Tuition</b>			
<b>Other Revenues</b>			
LEA Funding from First Nations	4,028,181	3,899,851	3,764,021
Miscellaneous			
Miscellaneous	216,829	231,931	274,649
<b>Total Other Revenue</b>	<b>4,245,010</b>	<b>4,131,782</b>	<b>4,038,670</b>
<b>Rentals and Leases</b>	<b>62,221</b>	<b>45,301</b>	<b>46,005</b>
<b>Investment Income</b>	<b>14,790</b>	<b>22,544</b>	<b>16,338</b>
<b>Total Operating Revenue</b>	<b>10,432,885</b>	<b>10,301,315</b>	<b>10,522,798</b>

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

Schedule 2B (Unaudited)

## Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	2,639,311	2,593,444	2,970,593
Principals and Vice Principals	689,213	667,651	845,544
Educational Assistants	600,967	444,693	382,696
Support Staff	1,257,004	1,461,966	1,265,246
Other Professionals	747,718	674,303	498,678
Substitutes	457,464	448,566	376,006
<b>Total Salaries</b>	<b>6,391,677</b>	<b>6,290,623</b>	<b>6,338,763</b>
<b>Employee Benefits</b>	<b>1,435,612</b>	<b>1,405,878</b>	<b>1,435,657</b>
<b>Total Salaries and Benefits</b>	<b>7,827,289</b>	<b>7,696,501</b>	<b>7,774,420</b>
<b>Services and Supplies</b>			
Services	676,247	450,353	499,905
Student Transportation	47,213	61,817	558,872
Professional Development and Travel	407,089	500,324	474,997
Rentals and Leases	123,851	22,829	24,286
Dues and Fees	12,848	15,349	13,773
Insurance	65,567	36,522	33,319
Interest	-	-	-
Supplies	701,747	563,780	616,577
Utilities	615,490	533,352	511,100
<b>Total Services and Supplies</b>	<b>2,650,052</b>	<b>2,184,326</b>	<b>2,732,829</b>
<b>Total Operating Expense</b>	<b>10,477,341</b>	<b>9,880,827</b>	<b>10,507,249</b>

# School District No. 50 (Haida Gwaii)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

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	2,304,894	206,759	42,094	101,521		225,690	2,880,958
1.03 Career Programs	95,379						95,379
1.07 Library Services		1,058		33,505		1,311	35,874
1.08 Counselling				62,045			62,045
1.10 Special Education	80,390	25,391	402,599			106,776	615,156
1.30 English Language Learning							-
1.31 Aboriginal Education	112,781	434,443		149,325		11,267	273,373
1.41 School Administration				276,790		24,062	735,295
<b>Total Function 1</b>	<b>2,593,444</b>	<b>667,651</b>	<b>444,693</b>	<b>623,186</b>	<b>-</b>	<b>369,106</b>	<b>4,698,080</b>
<b>4 District Administration</b>							
4.11 Educational Administration					317,042		317,042
4.40 School District Governance				56,526			56,526
4.41 Business Administration				53,923	250,656	1,981	306,560
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,449</b>	<b>567,698</b>	<b>1,981</b>	<b>680,128</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				13,042	73,684		86,726
5.50 Maintenance Operations				576,863		70,950	647,813
5.52 Maintenance of Grounds				22,373		1,307	23,680
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>612,278</b>	<b>73,684</b>	<b>72,257</b>	<b>758,219</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					32,921		32,921
7.70 Student Transportation				110,840		5,222	116,062
7.73 Housing				5,213			5,213
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116,053</b>	<b>32,921</b>	<b>5,222</b>	<b>154,196</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>2,593,444</b>	<b>667,651</b>	<b>444,693</b>	<b>1,461,966</b>	<b>674,303</b>	<b>448,566</b>	<b>6,290,623</b>

# School District No. 50 (Haida Gwaii)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

Schedule 2C (Unaudited)

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>1 Instruction</b>							
1 02 Regular Instruction	2,880,958	695,735	3,576,693	726,725	4,303,418	4,723,161	4,627,747
1 03 Career Programs	95,379	22,415	117,794		117,794	118,866	83,060
1 07 Library Services	35,874	7,675	43,549	5,854	49,403	66,433	65,725
1 08 Counselling	62,045	12,791	74,836	8,369	83,205	78,593	108,521
1 10 Special Education	615,156	126,070	741,226	66,072	807,298	916,536	787,364
1 30 English Language Learning	-	-	-	-	-	354,240	49,252
1 31 Aboriginal Education	273,373	63,343	336,716	17,524	354,240	375,100	375,100
1 41 School Administration	735,295	163,871	899,166	45,886	945,052	990,766	1,146,711
<b>Total Function 1</b>	<b>4,698,080</b>	<b>1,091,900</b>	<b>5,789,980</b>	<b>870,430</b>	<b>6,660,410</b>	<b>7,248,595</b>	<b>7,243,480</b>
<b>4 District Administration</b>							
4 11 Educational Administration	317,042	70,476	387,518	44,393	431,911	424,214	238,072
4 40 School District Governance	56,526	2,478	59,004	106,361	165,365	144,288	118,444
4 41 Business Administration	306,560	69,612	376,172	125,830	502,002	477,583	468,618
<b>Total Function 4</b>	<b>680,128</b>	<b>142,566</b>	<b>822,694</b>	<b>276,584</b>	<b>1,099,278</b>	<b>1,046,085</b>	<b>825,134</b>
<b>5 Operations and Maintenance</b>							
5 41 Operations and Maintenance Administration	86,726	23,969	110,695	56,513	167,208	155,960	172,502
5 50 Maintenance Operations	647,813	117,618	765,431	228,811	994,242	927,292	1,095,849
5 52 Maintenance of Grounds	23,680	3,018	26,698	10,635	37,333	30,691	33,727
5 56 Utilities	-	-	-	534,817	534,817	556,364	527,643
<b>Total Function 5</b>	<b>758,219</b>	<b>144,605</b>	<b>902,824</b>	<b>830,776</b>	<b>1,733,600</b>	<b>1,670,307</b>	<b>1,829,721</b>
<b>7 Transportation and Housing</b>							
7 41 Transportation and Housing Administration	32,921	7,329	40,250		40,250	42,406	18,394
7 70 Student Transportation	116,062	18,181	134,243	199,010	333,253	435,884	583,404
7 73 Housing	5,213	1,297	6,510	7,526	14,036	34,064	7,116
<b>Total Function 7</b>	<b>154,196</b>	<b>26,807</b>	<b>181,003</b>	<b>206,536</b>	<b>387,539</b>	<b>512,354</b>	<b>608,914</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>6,290,623</b>	<b>1,405,878</b>	<b>7,696,501</b>	<b>2,184,326</b>	<b>9,880,827</b>	<b>10,477,341</b>	<b>10,507,249</b>

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

Schedule 3 (Unaudited)

## Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	1,142,271	1,123,455	1,026,409
Other Revenue	300,000	471,640	509,944
<b>Total Revenue</b>	<b>1,442,271</b>	<b>1,595,095</b>	<b>1,536,353</b>
<b>Expenses</b>			
Instruction	1,331,881	1,494,102	1,435,360
Operations and Maintenance	110,390	100,993	100,993
<b>Total Expense</b>	<b>1,442,271</b>	<b>1,595,095</b>	<b>1,536,353</b>
<b>Special Purpose Surplus (Deficit) for the year</b>	-	-	-
<b>Total Special Purpose Surplus (Deficit) for the year</b>	-	-	-
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		-	-

## Schedule 3A (Unaudited)

**DATE OF COMPLETION:**

5

\$5.908

55.908
79.977

79,977

79,977

59,892

**59,892**  
**14,173**

100

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100

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Net Revenue (Expense)

Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Second Cost	TOTAL
\$	\$	\$	\$
835	400	146,924	467,648
835	400	146,924	467,648
656,067	(400)	194,007	1,107,570
656,067	(400)	194,007	645,478
647,483	-	28,252	1,753,048
9,419	-	312,679	1,595,095
647,483	-	28,252	625,601
521,822	-	28,252	1,123,455
930	-	-	471,640
522,752	-	-	1,595,095
120,091	-	-	554,988
4,640	-	-	85,900
647,483	-	28,252	75,502
-	-	28,252	59,892
-	-	-	930
-	-	-	777,212
-	-	-	176,898
-	-	-	640,985
-	-	-	1,595,095
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

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

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2019

	2019 Budget	2019 Actual			2018 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Investment Income	15,978		15,978	15,978	17,434
Amortization of Deferred Capital Revenue	829,557	913,400		913,400	795,982
<b>Total Revenue</b>	<b>845,535</b>	<b>913,400</b>	<b>15,978</b>	<b>929,378</b>	<b>813,416</b>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,071,817	1,071,817		1,071,817	951,814
<b>Total Expense</b>	<b>1,071,817</b>	<b>1,071,817</b>	<b>-</b>	<b>1,071,817</b>	<b>951,814</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(226,282)</b>	<b>(158,417)</b>	<b>15,978</b>	<b>(142,439)</b>	<b>(138,398)</b>
<b>Net Transfers (to) from other funds</b>					
Local Capital	200,000		381,400	381,400	
<b>Total Net Transfers</b>	<b>200,000</b>	<b>-</b>	<b>381,400</b>	<b>381,400</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		26,610	(26,610)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>26,610</b>	<b>(26,610)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(26,282)</b>	<b>(131,807)</b>	<b>370,768</b>	<b>238,961</b>	<b>(138,398)</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>6,476,364</b>	<b>421,038</b>	<b>6,897,402</b>	<b>7,035,800</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>6,344,557</b>	<b>791,806</b>	<b>7,136,363</b>	<b>6,897,402</b>

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# School District No. 50 (Haida Gwaii)

Tangible Capital Assets  
Year Ended June 30, 2019

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
Cost, beginning of year	\$ 2,756,297	\$ 45,674,755	\$ 267,694	\$ 98,576	\$	\$	\$ 48,797,322
Changes for the Year							
Increase							
Purchases from:							
Deferred Capital Revenue - Bylaw		526,488	148,813	467,357			1,142,658
Deferred Capital Revenue - Other							
Local Capital				26,610			26,610
Other Provincial Capital - YTCEP			33,743				33,743
Cost, end of year	-	526,488	182,556	493,967	-	-	1,203,011
Work in Progress, end of year	2,756,297	46,201,243	450,250	592,543	-	-	50,000,333
Cost and Work in Progress, end of year	2,756,297	1,253,321					1,253,321
		47,454,564	450,250	592,543	-	-	51,253,654
Accumulated Amortization, beginning of year		18,155,870	66,487	32,356			18,254,713
Changes for the Year							
Increase: Amortization for the Year		1,035,190	26,769	9,858			1,071,817
Accumulated Amortization, end of year		19,191,060	93,256	42,214	-	-	19,326,530
Tangible Capital Assets - Net	2,756,297	28,263,504	356,994	550,329	-	-	31,927,124

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2019

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year					-
Changes for the Year					
Increase					
Deferred Capital Revenue - Bylaw	1,253,321				1,253,321
	1,253,321	-	-	-	1,253,321
Net Changes for the Year	1,253,321	-	-	-	1,253,321
Work in Progress, end of year	1,253,321	-	-	-	1,253,321

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

Deferred Capital Revenue

Year Ended June 30, 2019

Schedule 4C (Unaudited)

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	21,397,054	70,059	2,599,133	24,066,246
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Capital Additions	1,142,658	-		1,142,658
Transferred from Deferred Revenue - Other Prov-YCTEP		33,743		33,743
	1,142,658	33,743	-	1,176,401
Decrease:				
Amortization of Deferred Capital Revenue	821,894	7,663	83,843	913,400
	821,894	7,663	83,843	913,400
Net Changes for the Year	320,764	26,080	(83,843)	263,001
Deferred Capital Revenue, end of year	21,717,818	96,139	2,515,290	24,329,247
Work in Progress, beginning of year				-
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,253,321			1,253,321
	1,253,321	-	-	1,253,321
Net Changes for the Year	1,253,321	-	-	1,253,321
Work in Progress, end of year	1,253,321	-	-	1,253,321
Total Deferred Capital Revenue, end of year	22,971,139	96,139	2,515,290	25,582,568

# School District No. 50 (Haida Gwaii)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2019

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	2,912,493					2,912,493
Provincial Grants - Other			54,615			54,615
Decrease						
Transferred to DCR - Capital Additions	1,142,658					1,142,658
Transferred to DCR - Work in Progress	1,253,321					1,253,321
Transferred to DCC - Other Provincial Capital - YTCEP			33,743			33,743
	2,395,979		33,743			2,429,722
Net Changes for the Year	516,514		20,872			537,386
Balance, end of year	516,514	7,405	20,872			544,791