

Haida Gwaii

AGENDA of the REGULAR MEETING of the Board of Education School District No. 50 (Haida Gwaii)

Location: District Administration Office and via TEAMS
Date: September 26, 2023
Time: 6:00 PM
Use TEAMS Link: Link in email – Also available on the SD50 website

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

<u>MEETING AGENDA ITEM # 1</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Acknowledgement of Haida Territory		
Background/Discussion:			
<p>Acknowledgment that the School District No. 50 (Haida Gwaii) Regular Board Meeting is being held on the unceded and traditional territory of the Haida Nation.</p>			
Recommended Action:			
<p>Information</p>			
Presented by: Chair			



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

<u>MEETING AGENDA ITEM # 2</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Call to Order		
Background/Discussion:			
Call to Order			
Recommended Action:			
Chair Moraes calls the September 26, 2023 Regular Board Meeting at ____ hours.			
Presented by: Chair			



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

<u>MEETING AGENDA ITEM # 3</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Public Question Period		
Background/Discussion: Call out for questions pertaining to the agenda for the September 26, 2023 Regular Board Meeting. (10 minutes total)			
Recommended Action: Information			
Presented by: Chair			



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

<u>MEETING AGENDA ITEM # 4</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Review of Agenda		
Background/Discussion:			
September 26, 2023 Regular Board Meeting Agenda			
Recommended Action:			
Review agenda items and amend if necessary.			
Presented by: Chair			



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

<u>MEETING AGENDA ITEM # 5</u>			
Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Approval of minutes of prior meeting		
Background/Discussion:			
Regular Board Meeting Minutes, June 20, 2023.			
Recommended Action:			
THAT the Board of Education of School District No. 50 (Haida Gwaii) approve the June 20, 2023 Regular Board Meeting Minutes as presented.			
Presented by: Chair			

**MINUTES OF THE REGULAR BOARD MEETING HELD
AT DISTRICT OFFICE IN DAAJING GIIDS and Via TEAMS
TUESDAY, June 20, 2023**

PRESENT WERE: Dana Moraes, Chairperson
Roeland Denooij, Vice-Chair
Miranda Post, Trustee
Ashley Currie, Trustee
Wilson Brown, Trustee (via TEAMS)

ALSO PRESENT: Manu Madhok, Interim Superintendent
Kevin Black, Secretary-Treasurer (via TEAMS)
Maureen Benoit, Human Resources Manager
Ken Evans, Confidential Administrative Assistant

MEMBERS OF THE PUBLIC (Via Teams):

Deavlan Bradley	Gordon Mills	Steve Goffic (via TEAMS)
Cora Camire (via TEAMS)	Tammy Gates (via TEAMS)	Angela Olsen

1. ACKNOWLEDGEMENT OF HAIDA TERRITORY

Chairperson Moraes respectfully acknowledged that the meeting was held on the unceded and traditional territory of the Haida Nation.

2. CALL TO ORDER

Chairperson Moraes called the meeting to order at 18:02 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.

No questions were brought forward.

4. REVIEW OF AGENDA

The June 20, 2023 Regular Board Meeting Agenda was reviewed and approved by Trustees.

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

5.1 May 30, 2023 Regular Board Meeting Minutes

R23062001 MOTION BY: Trustee Currie
 SECONDED BY: Trustee Post

THAT the Board of Education of School District No. 50 (Haida Gwaii) approve the May 30, 2023 Regular Board Meeting minutes as presented.

MOTION CARRIED

5.2 June 20, 2023 In-Camera Rise and Report

R23062002 MOTION BY: Trustee Denooij
 SECONDED BY: Trustee Post

THAT the Board of Education of School District No. 50 (Haida Gwaii) reported that property, personnel, and pupil matters were discussed at the June 20, 2023 In-Camera Meeting.

MOTION CARRIED

6. REPORT ON ACTION FROM PREVIOUS MEETINGS

6.1 DRAFT School Naming Policy

Interim Superintendent Manu Madhok reported that no feedback was received on the DRAFT School Naming Policy and recommended adoption of the new policy as presented.

R2306203 MOTION BY: Trustee Brown
 SECONDED BY: Trustee Denooij

THAT the Board of Education of School District No. 50 (Haida Gwaii) adopt the proposed School Naming Policy as circulated.

MOTION CARRIED

6.2 DRAFT Restraint Policy

Interim Superintendent Manu Madhok reported that no feedback was received on the DRAFT Restraint Policy and recommended adoption of the new policy as presented.

R2306204 MOTION BY: Trustee Denooij
 MOTIONED BY: Trustee Currie

THAT the Board of Education of School District No. 50 (Haida Gwaii) adopt the proposed Restraint Policy as circulated.

MOTION CARRIED

7. DELEGATIONS/PRESENTATIONS

7.1 Unite Conference

Cora Camire Child & Youth Wellness Support Worker presented the planning involved in holding a Unite Conference (UC) in Masset for Gudangaay Tlaats'gaa Naay Secondary School & Gidgalang Kuuyas Naay Secondary School students grade 8-12 on October 13, 2023. This is a revival of this popular event from years ago. Cora is a former Gudangaay Tlaats'gaa Naay Secondary School alumni and has had first-hand experience being a student at the UC. The UC will be MC'd by Keifer Collison and filmed by the Haida Gwaii Media Collection. The focus of the UC is to increase youth resiliency and support mental health wellbeing. The students will engage in workshops throughout the day. The day winds down with the students meeting independently to create their own agenda with issues they see affecting their wellbeing. The event will end off with a dance. The district has committed to covering transportation and food costs.

7.2 Foundry BC (Preventure)

Angela Olsen from Foundry BC presented information on their Preventure program. Foundry BC is a community-based organization focused on personal mental health, substance misuse prevention and early intervention for youth in grades 7-9. Four district staff members will be attending an initial workshop on Friday June 23rd.

7.3 Safer School Together

Deavlan Bradley presented about his role as the Safer School Together (SST) coordinator and the program's role within the district. SST provides a number of resources and services such as threat analysis, ERASE reporting tool, downloadable resources, digital risk assessments scanning, monthly digital trends or worrisome behaviour reports as well as professional development and training.

8. CHAIRPERSON REPORT

Chairperson Moraes provided a verbal update on her district activities since the May Board Meeting. She attended the Haida Button Ceremony in Skidegate and at the Skidegate Nursery School. Chairperson Moraes attended the Graduation Ceremonies at Gidgalang Kuuyas Naay Secondary School and Sk'aadgaa Naay Elementary School. Chairperson Moraes and members of the senior management team shared a meal at Keenawaii's Kitchen located in Skidegate with guests Deputy Minister of Education and Child Care Christina Zacharuk, Assistant Deputy Minister Jennifer McCrea, Director of

Indigenous Education Denise Augustine and her husband Greg. Chairperson Moreas plans on attending the Indigenous Education Committee Meeting being held this summer at SunPeaks. She will be attending the Indigenous Day celebration being held in Skidegate on June 21st.

9. SUPERINTENDENT REPORT

9.1 Superintendent's Update

Interim Superintendent Madhok presented the June 2023 Superintendent's Report as attached. Interim Superintendent Madhok thanked Haida Gwaii Rec for the great work they are doing running the After School Sports & Arts Initiative (ASSAI) program. Interim Superintendent Madhok will be meeting with Cal Westbrook and Etchi Zaleski from Mount Moresby Adventure Camp to discuss experiences had by students, staff, teacher and parents.

9.2 Sk'aadgaa Naay School Plan

Interim Superintendent Madhok reported that the Sk'aadgaa Naay Elementary School Plan was included in this month's Superintendent Report.

10. INDIGENOUS EDUCATION

10.1 – Local Education Agreement (LEA)

No new information was presented.

11. STRATEGIC AND POLICY ISSUES

11.1 Calls to Action of the Truth and Reconciliation Commission

Trustee Denooij read Bill 41 Article 26.

11.2 BCSTA Update

Trustee Currie reported another round of Trustee virtual orientations will be taking place this October.

11.3 BCPSEA Update

Trustee Post reported Human Resource Manager Maureen attended the virtual BCPSEA meeting on May 31, 2023. Trustee Post also reported there is an upcoming BCPSEA Fall Symposium taking place November 2-3, 2023 at the Coast Coal Harbour Hotel.

11.4 Policy Renovation

SD 50 Board of Education met with Anne Cooper to review the start of Section 1 – Governance Policies on June 6th. The Board will meet with Anne again in August and/or September to complete work on this section.

We are planning for Section 1 to be presented at the September public meeting at which point they will be posted on the district website for consultation and feedback.

11.5 Strategic Plan Final Draft and Draft Poster

Interim Superintendent Manu Madhok presented the Strategic Plan Final Draft and the Draft Poster. He thanked the board for working on developing a vision for the district. Principals are using the strategic plan while developing their school plans. Interim Superintendent Madhok said each school in the district will receive a poster in the fall and recommends the board approve the Strategic Plan and Poster as presented.

R23062005 MOTION BY: Trustee Denooij
 SECONDED BY: Trustee Currie

THAT the Board of Education of School District no. 50 (Haida Gwaii) approve the Strategic Plan Final Draft and Draft Poster.

MOTION CARRIED

11.6 Strategic Objectives

Interim Superintendent Madhok stated the Trustees have reviewed Strategic Priorities in Action 2023-24 package via email.

R23062006 MOTION BY: Trustee Post
 SECONDED BY: Trustee Currie

THAT the Board of Education of School District no. 50 (Haida Gwaii) approve the Strategic Objectives as presented.

MOTION CARRIED

12. OPERATIONS

12.1 2023-2024 Preliminary Budget First Reading

Secretary-Treasurer Black presented the 2023-2024 budget with an amended addition of the Learning Improvement Fund (LIF) to the total budget. He recommended a second and third final reading.

R23062007 MOTION BY: Trustee Wilson
 SECONDED BY: Trustee Currie

THAT the Annual Budget Bylaw for the fiscal year 2023-2024 for School District No. 50 (Haida Gwaii) for the total budget amount of \$16,944,644 be given second reading.

MOTION CARRIED

R23062008

MOTION BY: Trustee Currie

SECONDED BY: Trustee Denooij

THAT the Annual Budget Bylaw for the fiscal year 2023-2024 for School District No. 50 (Haida Gwaii) for the total budget amount of \$16,944,644 be given third and final reading.

MOTION CARRIED

12.2 May 2023 Finance Vouchers & Trustee Expenditures

Secretary-Treasurer Kevin Black presented May 2023 Finance Vouchers & Trustee Expenditures.

R2306209

MOTION BY: Trustee Denooij

SECONDED BY: Trustee Post

THAT the Board of Education of School District No. 50 (Haida Gwaii) receive and file the May 2023 finance vouchers and trustee expenditures as presented.

MOTION CARRIED

12.3 Masset Schools Project Update

Secretary-Treasurer Kevin Black reported the Masset Schools Project Update is on the district website. Concrete has been poured for the Tsunami tower and a few classrooms have completed a seismic upgrade.

12.3.1 Tahayghen Expression of Interest

Interim Superintendent Manu reported the Tahayghen expression of interest will be circulated. Expressions of interest are due by the end of August.

12.4 IT Update

IT Manager Steve Goffic presented his IT report as attached in the agenda package. IT is working towards helping staff and students wind down the school year.

12.5 Gidgalang Kuuyas Naay Secondary School Field Trip Application
Gidgalang Kuuyas Naay Secondary School submitted a field trip application to attend Indigenous Days in Skidegate.

R23062010

MOTION BY: Trustee Denooij

SECONDED BY: Trustee Post

THAT the Board of Education of School District No. 50 (Haida Gwaii) approve the Gidgalang Kuuyas Naay Secondary School Field Trip Application to Indigenous Days celebrations in Skidegate.

MOTION CARRIED

13. CORRESPONDENCE

13.1 Letter from HGTA President was received and filed.

14. PUBLIC QUESTION PERIOD

Tammy Gates made a comment for everyone to enjoy Indigenous Day tomorrow.

15. ADJOURNMENT

Chairperson Moraes adjourned the June 20, 2023 Regular Board Meeting at 19:36 hours.

Chairperson

Secretary-Treasurer



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

<u>MEETING AGENDA ITEM # 5.2</u>			
Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	In-Camera Rise and Report		
Background/Discussion:			
September 26, 2023 In-Camera Rise and Report			
Recommended Action:			
THAT the Board of Education of School District No. 50 (Haida Gwaii) reported that property, personnel, and pupil matters were discussed at the September 26, 2023 In-Camera meeting.			
Presented by: Chair			



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

<u>MEETING AGENDA ITEM # 6</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Report on Action from Previous Meeting		
Background/Discussion:			
None			
Recommended Action:			
Presented by: Chair			



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

<u>MEETING AGENDA ITEM # 7.1</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Delegations/Presentations		
Background/Discussion:			
<p>Guest: <i>Roberta Toth</i>, SD 91 Numeracy Helping Teacher</p> <p>Roberta will be working with SD Educators on supporting numeracy instruction through Thinking Classrooms. We have 10 educators signed up to work with Roberta from Sept. 26 – 30th while she is here visiting schools.</p>			
Recommended Action:			
Presented by: Interim Superintendent			



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

<u>MEETING AGENDA ITEM # 7.2</u>			
Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Delegations/Presentations		
Background/Discussion:			
Audited Financial Statements 2022-23			
Recommended Action:			
THAT the Board of Education of School District No. 50 (Haida Gwaii) approve the Audited Financial Statements for School District No. 50 (Haida Gwaii) for the year ended June 30, 2023 as presented.			
Presented by: Secretary-Treasurer			

Audited Financial Statements of

School District No. 50 (Haida Gwaii)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 50 (Haida Gwaii)

June 30, 2023

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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 quarterly basis and externally audited financial statements yearly.

The external auditors, Vohora LLP, 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 Comptroller of Education _____ Date Signed _____
Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer

Date Signed

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 50 (Haida Gwaii)

Report on the Financial Statements

Opinion

We have audited the financial statements of School District No. 50 (Haida Gwaii) (the school district), which comprise the statement of financial position as at June 30, 2023, and the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the school district as at June 30, 2023, and the results of its operations and cash flows for the year then ended in accordance with section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the school district in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements for the year ended June 30, 2022 were audited by another auditor who expressed an unmodified opinion on those financial statements on September 13, 2022.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the school district's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the school district or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the school district's financial reporting process.

(continues)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the school district's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the school district's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the school district to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the School District as a whole. The current year's supplementary information included in Schedules 1 to 4D is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole.

Independent Auditor's Report to the Board of Education of School District No. 50 (Haida Gwaii) *(continued)*

Terrace, BC
September 26, 2023

Chartered Professional Accountants

DRAFT FOR DISCUSSION PURPOSES ONLY

School District No. 50 (Haida Gwaii)

Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	6,037,387	3,385,089
Accounts Receivable		
Due from Province - Ministry of Education and Child Care		182,000
Due from First Nations	21,537	570,510
Other (Note 3)	463,969	305,840
Total Financial Assets	<u>6,522,893</u>	<u>4,443,439</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	1,234,535	1,055,739
Deferred Revenue (Note 5)	1,009,530	845,283
Deferred Capital Revenue (Note 6)	34,479,015	27,166,961
Employee Future Benefits (Note 7)	330,306	318,571
Asset Retirement Obligation (Note 14)	733,956	733,956
Total Liabilities	<u>37,787,342</u>	<u>30,120,510</u>
Net Debt	<u>(31,264,449)</u>	<u>(25,677,071)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 8)	39,246,471	33,191,778
Prepaid Expenses	179,148	67,402
Total Non-Financial Assets	<u>39,425,619</u>	<u>33,259,180</u>
Accumulated Surplus (Deficit)	<u>8,161,170</u>	<u>7,582,109</u>
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	8,161,170	7,582,109
Accumulated Remeasurement Gains (Losses)		
	<u>8,161,170</u>	<u>7,582,109</u>

Contractual Obligations (Note 12)

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

DRAFT

School District No. 50 (Haida Gwaii)

Statement of Operations
Year Ended June 30, 2023

	2023 Budget (Note 13) \$	2023 Actual \$	2022 Actual (Restated) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	9,560,169	9,415,335	8,507,350
Other	223,347	321,686	218,815
Other Revenue	4,319,097	4,497,240	4,374,131
Rentals and Leases	54,000	50,558	56,554
Investment Income	16,000	37,110	10,147
Amortization of Deferred Capital Revenue	1,146,142	1,119,925	1,087,302
Total Revenue	<u>15,318,755</u>	<u>15,441,854</u>	<u>14,254,299</u>
Expenses			
Instruction	10,771,052	9,947,747	9,363,886
District Administration	1,026,530	967,226	1,012,944
Operations and Maintenance	3,407,725	3,449,031	3,236,979
Transportation and Housing	619,098	498,789	440,198
Total Expense	<u>15,824,405</u>	<u>14,862,793</u>	<u>14,054,007</u>
Surplus (Deficit) for the year	<u>(505,650)</u>	<u>579,061</u>	<u>200,292</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		7,582,109	7,381,817
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>8,161,170</u></u>	<u>7,582,109</u>

School District No. 50 (Haida Gwaii)

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 13) \$	2023 Actual \$	2022 Actual (Restated) \$
Surplus (Deficit) for the year	(505,650)	579,061	200,292
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(10,181,739)	(7,332,851)	(3,038,089)
Amortization of Tangible Capital Assets	1,304,336	1,278,158	1,246,937
Total Effect of change in Tangible Capital Assets	(8,877,403)	(6,054,693)	(1,791,152)
Use of Prepaid Expenses		(111,746)	55,712
Total Effect of change in Other Non-Financial Assets	-	(111,746)	55,712
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(9,383,053)</u>	(5,587,378)	(1,535,148)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(5,587,378)	(1,535,148)
Net Debt, beginning of year		(25,677,071)	(24,141,923)
Net Debt, end of year		<u>(31,264,449)</u>	<u>(25,677,071)</u>

School District No. 50 (Haida Gwaii)

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual	2022 Actual (Restated)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	579,061	200,292
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	572,844	(617,098)
Prepaid Expenses	(111,746)	55,712
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	178,796	(400,403)
Deferred Revenue	164,247	26,807
Employee Future Benefits	11,735	8,878
Amortization of Tangible Capital Assets	1,278,158	1,246,937
Amortization of Deferred Capital Revenue	(1,119,925)	(1,087,302)
Total Operating Transactions	<u>1,553,170</u>	<u>(566,177)</u>
Capital Transactions		
Tangible Capital Assets Purchased	(855,739)	(1,113,212)
Tangible Capital Assets -WIP Purchased	(6,477,112)	(1,924,877)
Total Capital Transactions	<u>(7,332,851)</u>	<u>(3,038,089)</u>
Financing Transactions		
Capital Revenue Received	8,431,979	2,788,089
Total Financing Transactions	<u>8,431,979</u>	<u>2,788,089</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,652,298	(816,177)
Cash and Cash Equivalents, beginning of year	<u>3,385,089</u>	<u>4,201,266</u>
Cash and Cash Equivalents, end of year	<u><u>6,037,387</u></u>	<u><u>3,385,089</u></u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	6,037,387	3,385,089
	<u><u>6,037,387</u></u>	<u><u>3,385,089</u></u>

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 1, 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 and Child Care. 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(d) and 2(l).

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(d) 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 that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

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

a) Basis of Accounting (cont'd)

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

Year-ended June 30, 2022 – increase in annual surplus by \$1,700,787.

June 30, 2022 – increase in accumulated surplus and decrease in deferred contributions by \$27,159,556.

Year-ended June 30, 2023 – increase in annual surplus by \$6,212,926.

June 30, 2023 – increase in accumulated surplus and decrease in deferred contributions by \$33,372,482.

b) Cash and Cash Equivalents

Cash and cash equivalents include bank accounts and central deposit funds 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) 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 (l).

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.

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

e) 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 of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. 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.

f) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 l)). Assumptions used in the calculations are reviewed annually.

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

g) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
 - is directly responsible; or
 - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

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

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.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h) Tangible Capital Assets (cont'd)

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

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

i) Operating Leases

Operating lease payments are accounted for as operating leases and the related payments are charged to expenses as incurred.

j) Prepaid Expenses

Prepaid expenses are association membership renewals, software license fees, hardware and contract costs and are 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 10 – Interfund Transfers and Note 16 – Internally Restricted Surplus). *Funds and reserves are disclosed on Schedules 2, 3 and 4.*

l) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

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.

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

l) Revenue Recognition (cont'd)

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

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

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

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

Categories of Salaries

- Principals, Vice-Principals, and District Principals employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendent, Secretary-Treasurer, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

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

m) Expenditures (cont'd)

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 Indigenous 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. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

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, portfolio investments, bank overdraft, accounts payable and accrued liabilities, long term debt 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 and amortized using the effective interest rate method. 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. There are no measurement gains or losses during the periods presented; therefore, no statement of remeasurement gains or losses is included in these financial statements.

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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

p) Future Changes in Accounting Policies

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

Revenue from transactions with performance obligations should be recognized when (or as) the school district satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a school district:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District’s financial results.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	2023	2022
Payroll & Benefits Recoverable	\$ 2,424	\$ 13,375
HGTA/BCTF	30,425	3,193
Gwail Trust	138,900	176,228
GST Rebate	191,895	88,419
Other	100,325	24,625
	\$463,969	\$305,840

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>2023</u>	<u>2022</u>
Trade payables	\$ 337,126	\$ 269,056
Salaries and benefits payable	772,877	694,310
Accrued vacation pay	56,887	52,317
Other	67,645	40,056
	<u>\$1,234,535</u>	<u>\$1,055,739</u>

NOTE 5 DEFERRED REVENUE

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

NOTE 6 DEFERRED CAPITAL REVENUE

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

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.

	June 30, 2023	June 30, 2022
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	239,718	229,818
Service Cost	21,827	21,214
Interest Cost	8,139	6,112
Benefit Payments	(11,832)	(6,315)
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	(14,328)	(11,111)
Accrued Benefit Obligation – March 31	<u>243,524</u>	<u>239,718</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	243,524	239,718
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(243,524)	(239,718)
Employer Contributions After Measurement Date	0	3,577
Benefits Expense After Measurement Date	(7,863)	(7,492)
Unamortized Net Actuarial (Gain) Loss	(78,919)	(74,939)
Accrued Benefit Asset (Liability) - June 30	<u>(330,306)</u>	<u>(318,571)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	318,571	309,693
Net Expense for Fiscal Year	19,990	18,770
Employer Contributions	(8,255)	(9,892)
Accrued Benefit Liability (Asset) - June 30	<u>330,306</u>	<u>318,571</u>
Components of Net Benefit Expense		
Service Cost	21,697	21,367
Interest Cost	8,641	6,619
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	(10,348)	(9,216)
Net Benefit Expense (Income)	<u>19,990</u>	<u>18,770</u>
Assumptions		
Discount Rate - April 1	3.25%	2.50%
Discount Rate - March 31	4.00%	3.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	9.8	9.8

NOTE 8 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2023	Net Book Value 2022 (restated see Note 18)
Sites	\$ 2,756,297	\$ 2,756,297
Buildings	28,064,503	27,827,895
Buildings – work in progress	7,855,133	1,924,877
Furniture & Equipment	176,412	218,064
Vehicles	394,126	464,645
Total	\$39,246,471	\$33,191,778

June 30, 2023

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2023
Sites	\$ 2,756,297	\$	\$	\$	\$ 2,756,297
Buildings	51,582,742	855,739		546,856	52,985,337
Buildings – work in progress	1,924,877	6,477,112		(546,856)	7,855,133
Furniture & Equipment	441,122		(50,000)		391,122
Vehicles	705,189				705,189
Total	\$57,410,227	\$7,332,851	(\$50,000)	\$	\$64,693,078

	Opening Accumulated Amortization	Annual Amortization	Disposals	Total 2023
Sites	\$	\$	\$	\$
Buildings	23,754,847	1,165,987		24,920,834
Furniture & Equipment	223,058	41,652	(50,000)	214,710
Vehicles	240,544	70,519		311,063
Total	\$24,218,449	\$1,278,158	(\$50,000)	\$25,446,607

June 30, 2022

	Opening Cost	ARO (see Note 14)	Additions	Disposals	Transfers (WIP)	Total 2022 (restated see Note 18)
Sites	\$ 2,756,297	\$	\$	\$	\$	\$ 2,756,297
Buildings	49,095,574	733,956	1,113,212		640,000	51,582,742
Buildings – work in progress	640,000		1,924,877		(640,000)	1,924,877
Furniture & Equipment	456,122			(15,000)		441,122
Vehicles	734,026			(28,837)		705,189
Total	\$53,682,019	\$733,956	\$3,038,089	(\$43,837)	\$	\$57,410,227

NOTE 8 TANGIBLE CAPITAL ASSETS (Continued)

	Opening Accumulated Amortization	ARO (see Note 14)	Annual Amortization	Disposals	Total 2022 (restated see Note 18)
Sites	\$	\$	\$	\$	\$
Buildings	21,890,777	733,956	1,130,114		23,754,847
Furniture & Equipment	193,196		44,862	(15,000)	223,058
Vehicles	197,420		71,961	(28,837)	240,544
Total	\$22,281,393	\$733,956	\$1,246,937	(\$43,837)	\$24,218,449

- Buildings – work in progress having a value of \$7,855,133 (2022: \$1,924,877) have not been amortized. Amortization of these assets will commence when the asset is put into service.

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, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2022, the Teachers’ Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 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 may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers’ Pension Plan as at December 31, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$802,806 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$820,939).

The next valuation for the Teachers’ Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

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

NOTE 9 EMPLOYEE PENSION PLANS (Continued)

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.

NOTE 10 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023, were as follows:

- *Transferred from operating funds to local capital \$92,012*

NOTE 11 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 12 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. 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.

Contractual obligations	2024	2025	2026	2027	2028	Thereafter
Land to Federal Government	\$ 7,871	\$ 7,871	\$ 7,871	\$7,871	\$7,871	\$7,871
Custodial	49,110	49,110	5,010			
Operating Leases	21,928	18,750	18,750	18,750	18,750	18,750
Total	\$78,909	\$75,731	\$31,631	\$26,621	\$26,621	\$26,621

NOTE 13 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 21, 2023.

NOTE 14 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 18 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets’ carrying value and are amortized over the assets’ estimated useful lives.

Asset Retirement Obligation, July 1, 2022 (see Note 18)	\$ 733,956
Settlements during the year	
Asset Retirement Obligation, closing balance	<u>\$ 733,956</u>

NOTE 15 EXPENSE BY OBJECT

	2023	2022
Salaries and benefits	\$ 10,185,327	\$ 10,013,302
Services and supplies	3,399,308	2,793,768
Amortization	1,278,158	1,246,937
Other		
	<u>\$ 14,862,793</u>	<u>\$ 14,054,007</u>

NOTE 16 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:	
<i>Targeted Funds Surplus</i>	\$ 97,578
<i>School Budgets, Farm to School</i>	136,579
<i>CF-Youth Wellness Worker</i>	59,941
<i>Early Career Mentorship</i>	4,807
<i>Gwaii Trust</i>	12,620
Subtotal Internally Restricted	<u>\$311,525</u>
Unrestricted Operating Surplus - Contingency	<u>1,347,240</u>
Total Available for Future Operations	<u>\$ 1,658,765</u>

NOTE 17 ECONOMIC DEPENDENCE

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

NOTE 18 PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 14). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials [*enter district specifics here*]. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes*).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	<u>Increase (Decrease)</u>
Asset Retirement Obligation (liability)	(\$733,956)
Tangible Capital Assets – cost	733,956
Tangible Capital Assets – accumulated amortization	(733,956)
Accumulated Surplus – Invested in Capital Assets	733,956

NOTE 19 RISK MANAGEMENT

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

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

a) Credit risk:

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

NOTE 19 RISK MANAGEMENT *(Continued)*

b) Credit risk: (cont'd)

The School District is exposed to credit risk in the event of non-performance by a debtor. 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.

c) Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk.

d) 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. There have been no changes to risk exposure from 2022 related to credit, market or liquidity risks.

NOTE 20 EARLY LEAVERS FUND

In 2017, as part of the negotiations for the Local Education Agreement with local indigenous bands the Board has agreed to report the amount of the “Early Leavers Fund” by Band. For the 2022-2023 fiscal year the amounts by band are indicated below:

		2023	2022
Band # 669	Old Massett	\$	\$ 68,780
Band # 670	Skidegate		21,163
Total		\$	\$ 89,944

These funds represent contributions from governments for eligible students who left early from a school year. Under the Old Massett 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. Under the Skidegate Local Education Agreement these contributions will be returned to Skidegate Band for future educational programs.

School District No. 50 (Haida Gwaii)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,013,483		6,568,626	7,582,109	8,115,773
Prior Period Adjustments					(733,956)
Accumulated Surplus (Deficit), beginning of year, as restated	1,013,483	-	6,568,626	7,582,109	7,381,817
Changes for the year					
Surplus (Deficit) for the year	737,294		(158,233)	579,061	200,292
Interfund Transfers					
Local Capital	(92,012)		92,012	-	
Net Changes for the year	645,282	-	(66,221)	579,061	200,292
Accumulated Surplus (Deficit), end of year - Statement 2	1,658,765	-	6,502,405	8,161,170	7,582,109

School District No. 50 (Haida Gwaii)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 13)	2023 Actual	2022 Actual (Restated)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	7,554,513	7,661,571	7,096,974
Other	223,347	321,686	218,815
Other Revenue	3,969,097	3,903,676	3,976,251
Rentals and Leases	54,000	50,558	56,554
Investment Income	16,000	37,110	10,147
Total Revenue	11,816,957	11,974,601	11,358,741
Expenses			
Instruction	8,625,807	7,826,932	7,710,588
District Administration	1,026,530	967,226	1,012,944
Operations and Maintenance	2,063,497	2,075,950	1,942,668
Transportation and Housing	448,579	367,199	332,614
Total Expense	12,164,413	11,237,307	10,998,814
Operating Surplus (Deficit) for the year	(347,456)	737,294	359,927
Budgeted Appropriation (Retirement) of Surplus (Deficit)	347,456		
Net Transfers (to) from other funds			
Local Capital		(92,012)	(100,576)
Total Net Transfers	-	(92,012)	(100,576)
Total Operating Surplus (Deficit), for the year	-	645,282	259,351
Operating Surplus (Deficit), beginning of year		1,013,483	754,132
Operating Surplus (Deficit), end of year		1,658,765	1,013,483
Operating Surplus (Deficit), end of year			
Internally Restricted		311,525	225,048
Unrestricted		1,347,240	788,435
Total Operating Surplus (Deficit), end of year		1,658,765	1,013,483

School District No. 50 (Haida Gwaii)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 13) \$	2023 Actual \$	2022 Actual (Restated) \$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	10,681,478	10,684,492	10,634,419
ISC/LEA Recovery	(3,844,097)	(3,761,380)	(3,844,097)
Other Ministry of Education and Child Care Grants			
Pay Equity	139,874	139,874	139,874
Funding for Graduated Adults		314	629
Student Transportation Fund	149,851	149,851	149,851
Support Staff Benefits Grant	10,680	10,874	10,680
FSA Scorer Grant	4,094	4,094	4,094
Early Learning Framework (ELF) Implementation	66	66	1,524
Labour Settlement Funding	404,206	425,005	
Equity Scan	8,361	8,381	
Total Provincial Grants - Ministry of Education and Child Care	7,554,513	7,661,571	7,096,974
Provincial Grants - Other	223,347	321,686	218,815
Other Revenues			
Funding from First Nations	3,844,097	3,763,060	3,754,154
Miscellaneous			
Miscellaneous	125,000	140,616	222,097
Total Other Revenue	3,969,097	3,903,676	3,976,251
Rentals and Leases	54,000	50,558	56,554
Investment Income	16,000	37,110	10,147
Total Operating Revenue	11,816,957	11,974,601	11,358,741

School District No. 50 (Haida Gwaii)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Budget (Note 13)	2023 Actual	2022 Actual (Restated)
	\$	\$	\$
Salaries			
Teachers	3,257,554	3,107,874	3,255,785
Principals and Vice Principals	1,028,130	939,682	928,605
Educational Assistants	648,888	563,367	536,079
Support Staff	1,567,157	1,555,777	1,466,788
Other Professionals	705,199	639,296	761,943
Substitutes	470,762	467,446	443,168
Total Salaries	7,677,690	7,273,442	7,392,368
Employee Benefits	1,757,657	1,605,722	1,592,468
Total Salaries and Benefits	9,435,347	8,879,164	8,984,836
Services and Supplies			
Services	683,079	413,339	594,160
Student Transportation	56,000	14,677	21,636
Professional Development and Travel	440,709	490,706	301,004
Rentals and Leases	15,483	9,639	13,911
Dues and Fees	16,085	14,798	11,696
Insurance	40,708	38,428	27,385
Supplies	756,352	684,624	354,231
Utilities	720,650	691,932	689,955
Total Services and Supplies	2,729,066	2,358,143	2,013,978
Total Operating Expense	12,164,413	11,237,307	10,998,814

School District No. 50 (Haida Gwaii)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	2,861,416	180,184	21,226	110,696		230,792	3,404,314
1.03 Career Programs	31,959						31,959
1.07 Library Services	19,900			38,087		500	58,487
1.08 Counselling				61,546			61,546
1.10 Special Education	84,956	14,200	542,141			107,409	748,706
1.30 English Language Learning							-
1.31 Indigenous Education	109,643			154,554		12,526	276,723
1.41 School Administration		705,232		299,242		19,050	1,023,524
Total Function 1	3,107,874	899,616	563,367	664,125	-	370,277	5,605,259
4 District Administration							
4.11 Educational Administration		40,066			112,864		152,930
4.20 Early Learning and Child Care							-
4.40 School District Governance					73,444		73,444
4.41 Business Administration				48,943	296,164	562	345,669
Total Function 4	-	40,066	-	48,943	482,472	562	572,043
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				16,129	108,193		124,322
5.50 Maintenance Operations				668,561		80,167	748,728
5.52 Maintenance of Grounds				15,097		63	15,160
5.56 Utilities							-
Total Function 5	-	-	-	699,787	108,193	80,230	888,210
7 Transportation and Housing							
7.41 Transportation and Housing Administration					48,631		48,631
7.70 Student Transportation				142,922		16,377	159,299
7.73 Housing							-
Total Function 7	-	-	-	142,922	48,631	16,377	207,930
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,107,874	939,682	563,367	1,555,777	639,296	467,446	7,273,442

School District No. 50 (Haida Gwaii)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 13)	2022 Actual (Restated)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	3,404,314	786,003	4,190,317	706,758	4,897,075	5,186,378	4,762,866
1.03 Career Programs	31,959	6,706	38,665		38,665	38,652	34,077
1.07 Library Services	58,487	14,588	73,075	4,829	77,904	50,534	87,640
1.08 Counselling	61,546	11,947	73,493	8,545	82,038	180,707	123,760
1.10 Special Education	748,706	157,836	906,542	70,141	976,683	1,155,062	1,016,080
1.30 English Language Learning	-		-		-		8,567
1.31 Indigenous Education	276,723	64,054	340,777	148,917	489,694	587,272	435,572
1.41 School Administration	1,023,524	215,243	1,238,767	26,106	1,264,873	1,427,202	1,242,026
Total Function 1	5,605,259	1,256,377	6,861,636	965,296	7,826,932	8,625,807	7,710,588
4 District Administration							
4.11 Educational Administration	152,930	20,828	173,758	35,439	209,197	235,125	250,619
4.20 Early Learning and Child Care	-		-		-		
4.40 School District Governance	73,444	5,739	79,183	69,167	148,350	153,445	127,748
4.41 Business Administration	345,669	90,764	436,433	173,246	609,679	637,960	634,577
Total Function 4	572,043	117,331	689,374	277,852	967,226	1,026,530	1,012,944
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	124,322	37,613	161,935	55,063	216,998	216,463	204,397
5.50 Maintenance Operations	748,728	157,138	905,866	204,597	1,110,463	1,123,009	1,019,952
5.52 Maintenance of Grounds	15,160	3,456	18,616	36,253	54,869	38,542	63,895
5.56 Utilities	-		-	693,620	693,620	685,483	654,424
Total Function 5	888,210	198,207	1,086,417	989,533	2,075,950	2,063,497	1,942,668
7 Transportation and Housing							
7.41 Transportation and Housing Administration	48,631	10,828	59,459		59,459	64,502	56,043
7.70 Student Transportation	159,299	22,979	182,278	117,094	299,372	372,902	268,913
7.73 Housing	-		-	8,368	8,368	11,175	7,658
Total Function 7	207,930	33,807	241,737	125,462	367,199	448,579	332,614
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	7,273,442	1,605,722	8,879,164	2,358,143	11,237,307	12,164,413	10,998,814

School District No. 50 (Haida Gwaii)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 13) \$	2023 Actual \$	2022 Actual (Restated) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	2,005,656	1,753,764	1,410,376
Other Revenue	350,000	593,564	397,880
Total Revenue	<u>2,355,656</u>	<u>2,347,328</u>	<u>1,808,256</u>
Expenses			
Instruction	2,145,245	2,120,815	1,653,298
Operations and Maintenance	110,411	165,442	119,335
Transportation and Housing	100,000	61,071	35,623
Total Expense	<u>2,355,656</u>	<u>2,347,328</u>	<u>1,808,256</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 50 (Haida Gwaii)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			2,563	439,417					
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	110,411	36,976			96,000	7,350	6,439	115,891	73,959
Provincial Grants - Other									
Other				602,784					
	110,411	36,976	-	602,784	96,000	7,350	6,439	115,891	73,959
Less: Allocated to Revenue	110,411	36,976	-	593,564	96,000	7,350	1,550	115,891	73,959
Deferred Revenue, end of year	-	-	2,563	448,637	-	-	4,889	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	110,411	36,976			96,000	7,350	1,550	115,891	73,959
Other Revenue				593,564					
	110,411	36,976	-	593,564	96,000	7,350	1,550	115,891	73,959
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		29,923						57,406	
Support Staff					73,636				
Other Professionals									60,130
Substitutes									
	-	29,923	-	-	73,636	-	-	57,406	60,130
Employee Benefits		7,053			15,364			16,485	13,829
Services and Supplies	110,411			593,564	7,000	7,350	1,550	42,000	
	110,411	36,976	-	593,564	96,000	7,350	1,550	115,891	73,959
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability	JUST B4
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year		115,024		13,094	5,031	50,000	21,509		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	808,542	70,245	57,000	11,250			55,400	250,000	25,000
Provincial Grants - Other									
Other									
	808,542	70,245	57,000	11,250	-	-	55,400	250,000	25,000
Less: Allocated to Revenue	808,542	61,071	57,000	8,155	5,031	50,000	32,589	190,038	-
Deferred Revenue, end of year	-	124,198	-	16,189	-	-	44,320	59,962	25,000
Revenues									
Provincial Grants - Ministry of Education and Child Care	808,542	61,071	57,000	8,155	5,031	50,000	32,589	190,038	
Other Revenue									
	808,542	61,071	57,000	8,155	5,031	50,000	32,589	190,038	-
Expenses									
Salaries									
Teachers	658,110								
Principals and Vice Principals									
Educational Assistants									
Support Staff		23,971					28,135	53,873	
Other Professionals									
Substitutes				3,205					
	658,110	23,971	-	3,205	-	-	28,135	53,873	-
Employee Benefits	150,432	5,713		552			4,454	6,391	
Services and Supplies		31,387	57,000	4,398	5,031	50,000		129,774	
	808,542	61,071	57,000	8,155	5,031	50,000	32,589	190,038	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	ECL (Early Care & Learning)	Second Count	Seamless Day Oth Contributions	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year		198,645		845,283
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	175,000			1,899,463
Provincial Grants - Other			5,338	5,338
Other			3,990	606,774
	175,000	-	9,328	2,511,575
Less: Allocated to Revenue	99,201	-	-	2,347,328
Deferred Revenue, end of year	75,799	198,645	9,328	1,009,530
Revenues				
Provincial Grants - Ministry of Education and Child Care	99,201			1,753,764
Other Revenue				593,564
	99,201	-	-	2,347,328
Expenses				
Salaries				
Teachers				658,110
Principals and Vice Principals	78,425			78,425
Educational Assistants				87,329
Support Staff				179,615
Other Professionals				60,130
Substitutes				3,205
	78,425	-	-	1,066,814
Employee Benefits	19,076			239,349
Services and Supplies	1,700			1,041,165
	99,201	-	-	2,347,328
Net Revenue (Expense) before Interfund Transfers	-	-	-	-
Interfund Transfers	-	-	-	-
Net Revenue (Expense)	-	-	-	-

School District No. 50 (Haida Gwaii)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 13)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated)
	\$	\$	\$	\$	\$
Revenues					
Amortization of Deferred Capital Revenue	1,146,142	1,119,925		1,119,925	1,087,302
Total Revenue	1,146,142	1,119,925	-	1,119,925	1,087,302
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,233,817	1,207,639		1,207,639	1,174,976
Transportation and Housing	70,519	70,519		70,519	71,961
Total Expense	1,304,336	1,278,158	-	1,278,158	1,246,937
Capital Surplus (Deficit) for the year	(158,194)	(158,233)	-	(158,233)	(159,635)
Net Transfers (to) from other funds					
Local Capital			92,012	92,012	100,576
Total Net Transfers	-	-	92,012	92,012	100,576
Total Capital Surplus (Deficit) for the year	(158,194)	(158,233)	92,012	(66,221)	(59,059)
Capital Surplus (Deficit), beginning of year		5,298,267	1,270,359	6,568,626	7,361,641
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(733,956)
Capital Surplus (Deficit), beginning of year, as restated		5,298,267	1,270,359	6,568,626	6,627,685
Capital Surplus (Deficit), end of year		5,140,034	1,362,371	6,502,405	6,568,626

School District No. 50 (Haida Gwaii)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	2,756,297	50,848,786	441,122	705,189			54,751,394
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		733,956					733,956
Cost, beginning of year, as restated	2,756,297	51,582,742	441,122	705,189	-	-	55,485,350
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		855,739					855,739
Transferred from Work in Progress		546,856					546,856
	-	1,402,595	-	-	-	-	1,402,595
Decrease:							
Deemed Disposals			50,000				50,000
	-	-	50,000	-	-	-	50,000
Cost, end of year	2,756,297	52,985,337	391,122	705,189	-	-	56,837,945
Work in Progress, end of year		7,855,133					7,855,133
Cost and Work in Progress, end of year	2,756,297	60,840,470	391,122	705,189	-	-	64,693,078
Accumulated Amortization, beginning of year		23,020,891	223,058	240,544			23,484,493
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		733,956					733,956
Accumulated Amortization, beginning of year, as restated		23,754,847	223,058	240,544	-	-	24,218,449
Changes for the Year							
Increase: Amortization for the Year		1,165,987	41,652	70,519			1,278,158
Decrease:							
Deemed Disposals			50,000				50,000
			50,000	-	-	-	50,000
Accumulated Amortization, end of year		24,920,834	214,710	311,063	-	-	25,446,607
Tangible Capital Assets - Net	2,756,297	35,919,636	176,412	394,126	-	-	39,246,471

School District No. 50 (Haida Gwaii)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	1,924,877				1,924,877
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	6,463,000				6,463,000
Deferred Capital Revenue - Other	14,112				14,112
	<u>6,477,112</u>	-	-	-	<u>6,477,112</u>
Decrease:					
Transferred to Tangible Capital Assets	546,856				546,856
	<u>546,856</u>	-	-	-	<u>546,856</u>
Net Changes for the Year	<u>5,930,256</u>	-	-	-	<u>5,930,256</u>
Work in Progress, end of year	<u><u>7,855,133</u></u>	-	-	-	<u><u>7,855,133</u></u>

School District No. 50 (Haida Gwaii)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
Deferred Capital Revenue, beginning of year	\$ 23,189,662	\$ 73,161	\$ 2,221,856	\$ 25,484,679
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	855,739			855,739
Transferred from Work in Progress	546,856			546,856
	<u>1,402,595</u>	<u>-</u>	<u>-</u>	<u>1,402,595</u>
Decrease:				
Amortization of Deferred Capital Revenue	1,022,957	13,125	83,843	1,119,925
	<u>1,022,957</u>	<u>13,125</u>	<u>83,843</u>	<u>1,119,925</u>
Net Changes for the Year	<u>379,638</u>	<u>(13,125)</u>	<u>(83,843)</u>	<u>282,670</u>
Deferred Capital Revenue, end of year	<u>23,569,300</u>	<u>60,036</u>	<u>2,138,013</u>	<u>25,767,349</u>
Work in Progress, beginning of year	1,674,877			1,674,877
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	6,463,000	14,112		6,477,112
	<u>6,463,000</u>	<u>14,112</u>	<u>-</u>	<u>6,477,112</u>
Decrease				
Transferred to Deferred Capital Revenue	546,856			546,856
	<u>546,856</u>	<u>-</u>	<u>-</u>	<u>546,856</u>
Net Changes for the Year	<u>5,916,144</u>	<u>14,112</u>	<u>-</u>	<u>5,930,256</u>
Work in Progress, end of year	<u>7,591,021</u>	<u>14,112</u>	<u>-</u>	<u>7,605,133</u>
Total Deferred Capital Revenue, end of year	<u>31,160,321</u>	<u>74,148</u>	<u>2,138,013</u>	<u>33,372,482</u>

School District No. 50 (Haida Gwaii)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2023

	Bylaw Capital	MECC 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 and Child Care	7,318,739		1,113,240			8,431,979
	7,318,739	-	1,113,240	-	-	8,431,979
Decrease:						
Transferred to DCR - Capital Additions	855,739					855,739
Transferred to DCR - Work in Progress	6,463,000		14,112			6,477,112
	7,318,739	-	14,112	-	-	7,332,851
Net Changes for the Year	-	-	1,099,128	-	-	1,099,128
Balance, end of year	-	7,405	1,099,128	-	-	1,106,533



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

<u>MEETING AGENDA ITEM # 8</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Chair Report		
Background/Discussion:			
Verbal Report			
Recommended Action:			
Information			
Presented by: Chair			



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

<u>MEETING AGENDA ITEM # 9.1</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Superintendent's Update		
Background/Discussion: September 2023 Superintendent's Update – <u>to be circulated in the Additions to the Agenda</u>			
Recommended Action: Information			
Presented by: Interim Superintendent			



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

<u>MEETING AGENDA ITEM # 9.2</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Indigenous Education Update		
Background/Discussion:			
<p>Update to the Board that this has been added to the public agenda template rather than LEA update to allow us to update as required rather than reporting “no update” at every Board meeting.</p>			
Recommended Action:			
<p align="center">Information</p>			
Presented by: Interim Superintendent			



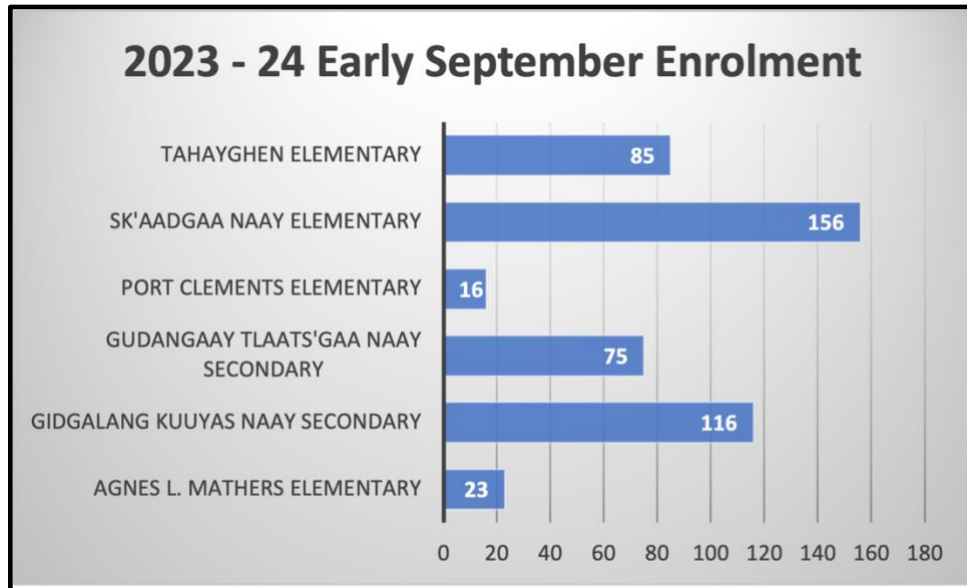
**BOARD OF EDUCATION
SCHOOL DISTRICT NO. 50 HAIDA GWAI**

<u>MEETING AGENDA ITEM # 9.3</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Enrolment Confirmation		
Background/Discussion:			
See attached			
Recommended Action:			
Information			
Presented by: Interim Superintendent			



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

September 2023 Enrolment by School



- School enrolments will be finalized as of Sept. 30th and so these numbers may change slightly.
- We had estimated an enrolment of 463 students and we are currently at 471.



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

<u>MEETING AGENDA ITEM # 10.1</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Calls to Action of the Truth and Reconciliation Commission		
Background/Discussion:			
<p>Bill 41 – Declaration of Indigenous Rights: United Nations Declaration on the Rights of Indigenous Peoples</p> <p><i>Article 27</i></p> <p>States shall establish and implement, in conjunction with indigenous peoples concerned, a fair, independent, impartial, open and transparent process, giving due recognition to indigenous peoples' laws, traditions, customs and land tenure systems, to recognize and adjudicate the rights of indigenous peoples pertaining to their lands, territories and resources, including those which were traditionally owned or otherwise occupied or used. Indigenous peoples shall have the right to participate in this process.</p>			
Recommended Action:			
Information			
Presented by: Chair			



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

<u>MEETING AGENDA ITEM # 10.2</u>			
Action:		Information:	X
Meeting:	Regular Board	Meeting Date:	September 26, 2023
Topic:	BCSTA Update		
Background/Discussion:			
<p>Kindly hold the date for the North West Branch and Northern Interior Branch Joint Meeting to be held on October 13 and 14, 2023 in Prince George. In planning it is <i>proposed</i> a BCSTA Learning session to be held on October 15, 2023.</p>			
Recommended Action:			
Information			
Presented by: Trustee Currie			



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

<u>MEETING AGENDA ITEM # 10.3</u>			
Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	BCPSEA Update		
Background/Discussion:			
BCPSEA September 2023 Update			
Recommended Action:			
Information			
Presented by: Trustee Post			



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

<u>MEETING AGENDA ITEM # 10.4</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Policy Renovation Update		
Background/Discussion:			
<p>Policy Renovation Update: A meeting with Trustees, Anne Cooper and senior staff is scheduled for October 3, 2023 at 6pm to review a draft of Section 1 of the District Policy Manual.</p>			
Recommended Action:			
<p>Information</p>			
Presented by: Interim Superintendent			



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

<u>MEETING AGENDA ITEM # 11.1</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Financial Statement Discussion & Analysis		
Background/Discussion:			
Discussion & analysis of Audited Financial Statements as presented.			
Recommended Action:			
Information			
Presented by: Secretary-Treasurer			

Financial Statement Discussion and Analysis

For the Year Ended June 30, 2023



School District No. 50
Haida Gwaii

School District No. 50 (Haida Gwaii) Financial Statement Discussion & Analysis For the Year Ended June 30, 2023

The following is a discussion and analysis of the Haida Gwaii School District’s financial performance for the fiscal year ended June 30, 2023. This report is a summary of the district’s financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year and budget. This report should be read in conjunction with the School District’s financial statements and is meant to assist the reader.

OVERVIEW OF THE SCHOOL DISTRICT

School District No. 50 (Haida Gwaii) is one of the smallest districts in BC, with fewer than 500 students in BC’s most westerly schools. Our Haida Gwaii School District provides educational programs and services to more than 462 students in five communities, Masset, Port Clements, Skidegate, Daajing Giids and Sandspit. The district is made up of six neighborhood schools, four elementary schools and two secondary schools.

Four Elementary Schools	Two Secondary Schools
Tahayghen Elementary School	Gudangaay Tlaats’gaa Naay Secondary School
Port Clements Elementary School	GidGalang Kuuyas Naay Secondary School
Sk’aadgaa Naay Elementary School	
Agnes L. Mathers Elementary School	

The District's Draft Strategic Plan is organized around:

The District's Draft Strategic Plan is organized around three priorities:

- i. Working Together
- ii. Student Well Being
- iii. Embracing Unique Culture & Territory

These three strategic priorities are intertwined with eight Haida Laws which are mentioned by name below but can be found in greater detail within our draft Strategic Plan.



UNDERSTANDING SCHOOL DISTRICT FINANCIAL PERFORMANCE

Annual surplus and accumulated surplus are key financial statement performance indicators; however, interpreting the meaning of these figures in BC school districts is complicated by the use of fund accounting and deferral accounting. The use of fund accounting means the financial statements of school districts are a consolidation of three separate funds (Operating, Special Purpose and Capital), and each of these funds differs with respect to the methods of accounting used and the legislative and other constraints on budgeting and financial results. This means financial performance can only be fully understood by reviewing each fund separately. Financial performance for each fund is reported in the supplementary schedules that follow the notes to the financial statements.

<p>Operating Fund 2023 Revenues: \$11.97 million</p>	<p>Annual program revenues and expenditures are reported within the Operating fund and Special Purpose fund (see below). Annual and accumulated surplus within the operating fund are important indicators of financial performance and financial health for school districts. This is because school districts are not permitted to budget for or incur an accumulated deficit position. This means when the school district has operating surplus available it can be used to budget for future expenditures and to reduce financial risk associated with unforeseen circumstances.</p>
<p>Special Purpose Fund 2023 Revenues: \$2.34 million</p>	<p>The Special Purpose fund includes grants and school generated funds that are restricted for a specific purpose. Annual and accumulated surplus should always be zero because revenues are recognized only as related expenditures occur. If expenditures for a program within the Special Purpose fund exceed available revenues, the resulting deficit is transferred to the Operating fund, reducing accumulated operating surplus.</p>
<p>Capital Fund Capital Funding Received or Receivable: \$8.432 million Capital Assets Purchased: \$7.333 million</p>	<p>The Capital fund reports investment in and financing activities related to capital assets. Capital contributions (grants) from the Province are accounted for using the deferral method of accounting, whereby recognition of capital funding revenue is spread out over the life of the related capital assets to match with the amortization expense which reflects the use of the asset over its life. This means capital fund revenues are not a reflection of funding actually received in a given year. For example, if the district received \$4 million for a building, the district would then amortize the funds received into revenue over the useful life of the asset, similarly the asset would be depreciated as an expense over its useful life.</p> <p><i>To note: Capital fund revenues, expenses, and annual surplus (deficit) are not a meaningful indicator of annual financial performance.</i></p>

FINANCIAL HIGHLIGHTS

As reported in the Statement of Operations, for the year ended June 30, 2023 the district’s revenues exceeded its expenses resulting in an annual surplus of \$579,061 (2022 surplus was \$200,292). This was comprised of the combined financial results of the Operating fund and the Capital fund as follows:

Annual Surplus (Deficit)	June 30, 2023	June 30, 2022 (Restated)
Operating Fund	645,282	259,351
Capital Fund	(66,221)	(59,059)
Combined Surplus (Deficit)	579,061	200,292

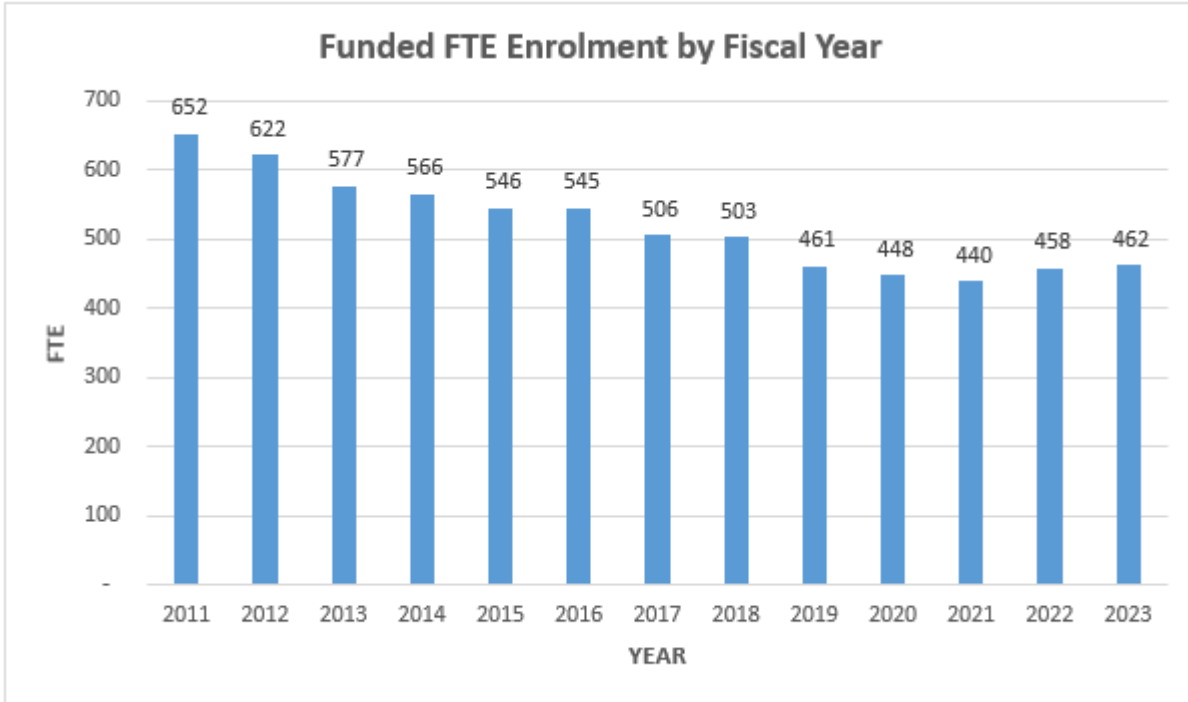
In the Operating fund, the annual surplus of \$645,282 resulted in an increase to accumulated operating fund surplus from \$1,013,483 as at June 30, 2022 to \$1,658,765 as at June 30, 2023.

Historical accumulated Operating Surplus from 2015 to present.

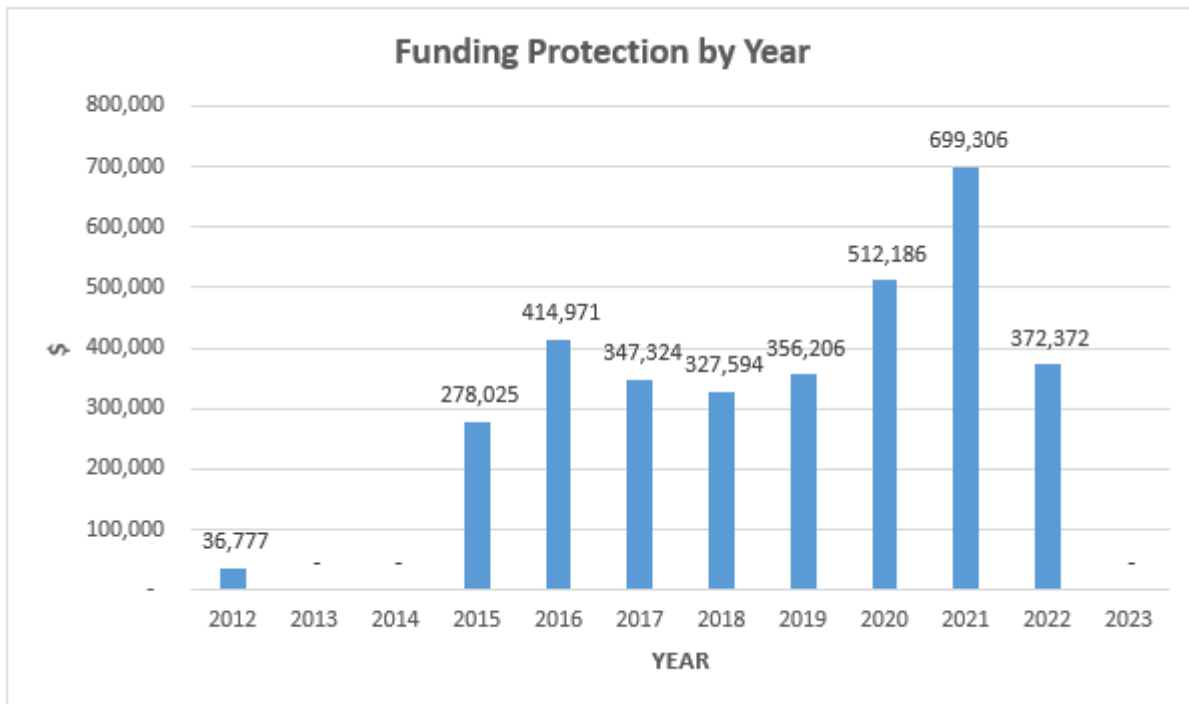


Provincial operating grants including funding from Indigenous Education make up over 95% of total operating fund revenues. This is largely determined by student enrolment. In BC, funding can increase or decrease with enrolment subject to where a district sits with respect to funding protection. In general as enrolment grows increased financial flexibility can occur conversely as enrolment declines financial pressures can occur. The Board has increased accumulated operating surplus by building appropriate contingency reserves (per Board policy B.13) to reduce financial risk and to protect future program stability. For the year ended June 30, 2023 many factors led to an increase in Operating surplus including the ability to replace staff, the ability to hire staff, the district did charge a portion of the Operations Manager salary to capital projects. In addition, many supplies budgets were not fully expended and will need to reviewed.

Funded FTE Enrolment by Fiscal Year



Funding Protection by Fiscal Year



Funding Protection by Fiscal Year Cont'd

Funding protection began in 2006/07, when districts were protected from year-to-year declines greater than 1%. As of 2007/08, districts were protected from any year-to-year declines, which was changed to protected from declines of up to 1.5% beginning in 2012/13. For 2022/23 the district did not receive funding protection for the first time since 2014/15.

Please note that for the 2023/24 school year the district is expected to be out of funding protection once again. This means that if more students arrive the district will receive additional funding and will not have to worry about funding protection funding being reduced. Conversely should less students arrive the district will received reduced funding.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT

In this section, actual results are compared to the prior year and budget (where applicable). For the Statement of Operations, the analysis is performed for each of the three funds.

Statement of Financial Position (All Funds)

The table below includes explanations for significant variances in the statement of financial position relative to the prior year.

	2023	2022	Variance Analysis
Cash	6,037,387	3,385,089	Increased by \$2,652,298 due to timing of capital projects, funding from daycare project received, reduction in Due from LEA.
Due from Province	0	182,000	Balance from last year was made up of Ministry of Education and Child Care grant for ventilation.
Due from LEA	21,537	570,510	Balance of Skidegate and Old Massett Band Council balances as at June 30, 2023.
Other	463,969	305,840	GST rebate approximately \$100,000 of increase.
Accounts Payable Other	1,234,535	1,055,739	Increase of \$178,796 due to timing of disbursements.
Deferred Capital Revenue	34,479,015	27,166,961	Increase of \$7,312,054 due to \$8,431,979 of capital funding received and \$1,119,925 of amortization of capital funding revenue.
Tangible Capital Assets (TCA)	39,246,471	33,191,778	Increase of \$6,054,693 due to \$7,332,851 of capital investments and reduced by \$1,278,158 from amortization of capital assets.

Schedule of Operating Operations

	Amended Budget 22/23	Actual 22/23	Actual 21/22 (Restated)	Actual 20/21
Revenues	11,816,957	11,974,601	11,358,741	11,511,768
Expenses & Fund Transfers	12,164,413	11,329,319	11,099,390	11,395,502
Annual Surplus/(Deficit)	(347,456)	645,282	259,351	116,266
Opening Acc. Surplus	1,013,483	1,013,483	754,132	637,866
Closing Acc. Surplus	666,027	1,658,765	1,013,483	754,132

For the 2022/23 Amended Budget the district prepared a balanced budget. The actual results for 2022/23 had a surplus of \$645,282 which added to the opening surplus of \$1,013,483 for new closing surplus of \$1,658,765.

Detailed information on the Operating fund is presented in schedules 2 to 2C following the notes to the financial statements. Revenues, expenditures and accumulated operating surplus are analyzed in greater detail below.

Operating Fund Revenues

A high-level summary of operating fund revenues is presented below, and explanations of significant variances follows. A more detailed presentation of operating revenues is presented in schedule 2A following the notes to the financial statements.

	Amended Budget 2022/23	Actual 2022/23	Actual 2021/22 (Restated)
MECC Grants	7,554,513	7,661,571	7,096,974
Other Prov Grants	223,347	321,686	218,815
Other Revenue	3,969,097	3,903,676	3,976,251
Rentals and Leases	54,000	50,558	56,554
Investment Income	16,000	37,110	10,147
Total Revenues	11,816,957	11,974,601	11,358,741

MoE Grants:

MoE Grants revenues in the 2022/23 were greater than 2022/23 budgeted revenues by \$107,058 primarily due to LEA recovery being budgeted at a \$3,844,097 recovery and the actual was \$3,761,380.

Provincial Grants -Other:

Provincial Grants - Other were higher than budget primarily due to the funding from After School Sports and Arts Initiative being greater than the prior year.

Other Revenues:

Other Revenues were slightly less than budget.

Operating Fund Expenses

Expenses in the financial statements are presented both by object (category of expense) and by function (program). Operating fund expenses are presented below using each method with explanations of significant variances following. A more detailed presentation of operating expenses is presented in schedules 2B and 2C following the notes to the financial statements.

Analysis of variances by object

Operating Fund Expenditure by Object	Amended Budget 2022/23	Actual 2022/23	Actual 2021/22 (Restated)
Salaries			
Teachers	3,257,554	3,107,874	3,255,785
Principals & VPs	1,028,130	939,682	928,605
Education Assistants	648,888	563,367	536,079
Support Staff	1,567,157	1,555,777	1,466,788
Other Professionals	705,199	639,296	761,943
Substitutes	470,762	467,446	443,168
Total Salaries	7,677,690	7,273,442	7,392,368
Employee Benefits	1,757,657	1,605,722	1,592,468
Total Salaries & Benefits	9,435,347	8,879,164	8,984,836
Service & Supplies	2,729,066	2,358,143	2,013,978
Fund Transfers	0	92,012	100,576
Total Service & Supplies and fund transfers	2,729,066	2,450,155	2,114,554
Total Operating Expenditure	12,164,413	11,329,319	11,099,390

Salaries – Teachers

Teacher salary expense for the 2022/23 actual was less than amended budget by \$149,680 this was due to the inability to hire and in some cases teachers on leave.

Salaries – Principals and Vice Principals (PVP)

Budgeted PVP salary expense in the 2022/23 amended budget varied by \$88,448 from the 2022/23 actual expense. This budget line item will be reviewed in detail.

Salaries – Education Assistants (EA)

Budgeted Education Assistant wage expense in the 2022/23 amended budget was higher than the 2022/23 actual expense. This budget line item will be reviewed in detail.

Salaries – Support Staff

Budgeted Support Staff salary expense in the 2022/23 amended budget did not vary significantly from the 2022/23 actual expense.

Salaries – Other Professionals

Budgeted Other Professionals salary expense in the 2022/23 amended budget varied from the 2022/23 actual expense as the district had budgeted for an additional part time position and both portions of the IT manager and Operations Manager were charged to capital projects they worked on.

Salaries –Substitutes

Budgeted Substitutes salary expense in the 2022/23 amended budget did not vary significantly from the 2022/23 actual expense.

Employee Benefits

Budgeted Employee benefits expenses in the 2022/23 amended budget was greater than 2022/23 actual expense. This is like the prior year variance, this budget line moving forward will be reduced, the district currently uses twenty-two to twenty-three percent for benefits.

Total Service and Supplies and Fund Transfers

For this analysis fund transfers are combined with service and supply expense because fund transfers relate primarily to the purchase of capital assets using service and supply budgets. Budgeted fund transfers for 2022/23 are an estimate of what portion of expenditures will be needed for future capital project work. For Service and Supplies the budgeted 2022/23 was greater than actual by 22%. Both individual service budget and supplies budgets came in lower than estimated. These budget line items will be reviewed in greater detail.

Analysis of Variance by Function

Operating Fund Expenditure by Function	Amended Budget 2022/23	Actual 2022/23	Actual 2021/22 (Restated)
Instruction	8,625,807	7,826,932	7,710,588
District Administration	1,026,530	967,226	1,012,944
Operations & Maintenance	2,063,497	2,075,950	1,942,668
Transportation	448,579	367,199	332,614
Fund Transfer		92,012	100,576
Total	12,164,413	11,329,319	11,099,390

Instruction – instruction expense is lower than budget mainly due to service and supplies budgets not being fully utilized. The benefits budgets, targeted underspends and travel and professional development budgets not being fully utilized.

District Administration – district administration actual expenses were below the expected budget due to supplies budgets not being fully utilized.

Operations & Maintenance and Fund Transfer –Actual operations and maintenance expenditures were slightly over budget.

Transportation: Transportation actual expense is lower than budget due to transportation assistance not being fully utilized. The hiring of drivers and spare drivers as well as prior purchasing of bus repair parts all played a factor.

Fund Transfers - fund transfers are not allocated to a function within the budget and financial statements, but largely represent the budget for the purchase of capital assets within operations & maintenance.

Accumulated Operating Surplus

Understanding the components of accumulated operating surplus is necessary for knowing how much of the balance relates to multi-year funding of programs (surplus carryforwards) and how much of the balance is available to reduce financial risk associated with unforeseen expenditures or to fund additional expenditures in the future. The components of closing accumulated surplus are presented in the table below:

	June 30, 2023	June 30, 2022
After School Sports & Arts Initiative	86,985	
Targeted Funds	97,578	122,467
School budgets, Farm to school	49,594	57,653
CF-Youth Wellness Worker	59,941	38,985
Early Career Mentorship	4,807	5,943
Gwaii Trust	12,620	
Internally Restricted	311,525	225,048
Unrestricted	1,347,240	788,435
Total Accumulated Surplus	1,658,765	1,013,483

The district's accumulated surplus has been slowly increasing. Some of this growth can be accounted for over the last few years due to both the pandemic as well as travel savings. The district does have unrestricted funds which could be used for unforeseen budget pressures. It is prudent to build some unrestricted reserves in the operating budget, and where possible move some funds to Local Capital to help with future capital purchases both in building, vehicles and technology. The district with the projected move in to an amalgamated school in Masset and may have some additional staffing costs and capital expenditures in relation to furniture to ensure the building is fully suited as these costs are not part of the amalgamation project.

Statement of Operations by Fund – Special Purpose Fund

	Amended Budget 2022/23	Actual 2022/23	Actual 2021/22 (Restated)
Provincial Grants	2,000,656	1,753,764	1,410,376
Other Revenues	350,000	593,564	397,880
Expenditures	2,355,656	2,347,328	1,808,256
Annual Surplus (Deficit)	Nil	Nil	Nil

The Special Purpose Fund includes grants and school generated funds that are restricted for a specific purpose. Annual and accumulated surplus is always zero because revenues are recognized only as related expenditures occur.

Detailed information on the special purpose fund is presented in schedules 3 to 3A following the notes to the financial statements.

Statement of Operations by Fund – Capital Fund

	Amended Budget 2022/23	Actual 2022/23	Actual 2021/22 (Restated)
Revenues	1,146,142	1,119,925	1,087,302
Expenses	1,304,336	1,278,158	1,246,937
Local Capital Fund Transfers		92,012	100,576
Change in Accumulated Surplus	(158,194)	(66,221)	(59,059)
Opening Accumulated Surplus	6,568,626	6,568,626	7,361,641
<i>Restated-Asset Retirement Obligation</i>			(733,956)
Closing Accumulated Surplus	6,410,432	6,502,405	6,568,626

Revenues and expenses are consistent for the current and the prior year. This is expected because revenues and expenses in the capital fund are generally predictable and consistent, as they reflect the recognition of capital funding (as revenue) and the usage of capital assets over their life (as: amortization expense). Fund transfers from the operating fund were lower than budget and the prior year as fewer expenditures in the operating fund met the criteria for capitalization as an asset.

During the year ended June 30, 2023, the district invested \$7,332,851 in capital additions that were funded by: Annual Facility Grant (AFG) \$455,739, School Enhancement Program (SEP) Sk’aadgaa Naay roofing \$189,000, Gudangaay Tlaats’gaa Naay Seismic upgrade \$6,434,000, Sk’aadgaa Naay flooring \$149,000, GidGalang Kuuyas Naay plumbing upgrades \$62,000, Carbon Neutral GidGalang Kuuyas Naay Boiler upgrade \$29,000, Gudangaay Tlaats’gaa Naay Daycare \$14,112.

Within the capital fund the following two balances are important as they represent funds available for future capital investment:

- Local Capital Reserve – this balance forms part of accumulated surplus in the capital fund and represents funds available for investment in capital assets at the discretion of the Board of Education. These funds are generated primarily from proceeds of disposition of assets that are allocated to the School Board as well as Board initiated transfers from the Operating fund.

Statement of Operations by Fund – Capital Fund Cont'd

- **MECC Restricted Capital** – this balance forms part of the deferred capital revenue balance in the Capital fund and represents funds available for investment in capital assets at the discretion of the Ministry of Education. These funds are generated primarily from proceeds of disposition of assets that are allocated to the Minister of Education pursuant to the *School Act*.

The table below presents the 2022/23 closing balances in Local Capital and MECC Restricted Capital and what portion of the balances are already committed to future capital investment.

	Local Capital	MECC Restricted Capital
Balance as at June 30, 2023	1,362,371	7,405
Committed for future investment	1,000,000	Nil
Technology One to One program	250,000	Nil
Total Remaining	112,371	7,405

Commitment explained:

The committed for future investment is for the partial demolition of Tahayghen. In addition, the district operates a one-to-one technology program with a refresh goal of once every six years. The district will add funds to the Local Capital account when possible, in the event the district needs to replace an HVAC unit or a gym floor or roofing that is not supported from a capital grant this account will be utilized when possible.

Detailed information on the capital fund is presented in schedules 4 to 4D following the notes to the financial statements.

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the School District's stakeholders with a general overview of the School District's finances and to demonstrate the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Office of the Secretary-Treasurer at (250)559-8471 or via email at kblack@sd50.bc.ca.



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

<u>MEETING AGENDA ITEM # 11.2</u>			
Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	June, July and August 2023 Financial Vouchers		
Background/Discussion:			
<p>June and July 2023 Financial Vouchers and Trustee Expenditures. August vouchers will be added to the Additions and Amendments package.</p>			
Recommended Action:			
<p>THAT the Board of Education of School District No. 50 (Haida Gwaii) receive and file the June, July and August 2023 Finance Vouchers and Trustee Expenditures as presented.</p>			
Presented by: Secretary-Treasurer			

FINANCE VOUCHER

REGULAR BOARD MEETING

BOARD MEETING:

AGENDA ITEM:

Finance Voucher July 31, 2023

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

A/P Cheques Computer Generated	July 31, 2023	\$28,017.32	
ePayments	July 31, 2023	\$629,185.55	
Quick Pays	July 31, 2023	\$413,086.14	
TOTAL Accounts Payable.....	July 31, 2023		\$1,070,289.01
Teachers	14-Jul	\$0.00	
AO/Exempt	2-Jan	\$33,700.00	
Teachers	1-Jan	\$0.00	
AO/Exempt	1-Jan	\$62,503.57	\$96,203.57
CUPE	01-Jul	\$61,772.24	
Casuals	01-Jul	\$33,077.58	
TOC's	01-Jul	\$6,109.66	
CUPE	15-Jul	\$35,856.98	
Casuals	15-Jul	\$5,890.85	
TOC's	15-Jul	\$0.00	
CUPE	31-Jul	\$20,071.88	
Casuals	31-Jul	\$1,970.06	
TOC's	31-Jul	\$0.00	
			\$164,749.25
TOTAL Payroll.....	July 31, 2023		\$260,952.82
TOTAL A/P and Payroll			<u>\$1,331,241.83</u>

RECOMMENDATION:

1. THAT the Board of School Trustees receive for information Accounts Payable and Payroll totaling **\$1,331,241.83** for the month of July

MEMORANDUM

**SCHOOL
DISTRICT NO. 50
Haida Gwaii**

TO Kevin Black
Secretary-Treasurer

FROM Duane Alsop
Assistant Secretary-Treasurer

SUBJECT: Teachers Payroll for..... July

DATE 03-Aug-23

Period Ending	Pay Period	Payroll Group	Net Amount
14-Jul	PP#1-7 Adv	Teachers	\$ -
02-Jan	PP#1-7 Adv	AO/Exempt	\$ 33,700.00
01-Jan	PP#1-7	Teachers	\$ -
01-Jan	PP#1-7	AO/Exempt	\$ 62,503.57
Total Net Pay			\$96,203.57

MEMORANDUM

**SCHOOL
DISTRICT NO. 50
Haida Gwaii**

TO Kevin Black
Secretary-Treasurer

FROM Duane Alsop
Assistant Secretary-Treasurer

SUBJECT: Non-Teachers Payroll for... July

DATE 03-Aug-23

Period Ending	Pay Period	Payroll Group	Net Amount
01-Jul	PP#2-14	CUPE	\$ 61,772.24
01-Jul	PP#2-14	Casuals	\$ 33,077.58
01-Jul	PP#2-14	TOC's	\$ 6,109.66
15-Jul	PP#2-15	CUPE	\$ 35,856.98
15-Jul	PP#2-15	Casuals	\$ 5,890.85
15-Jul	PP#2-15	TOC's	\$ -
31-Jul	PP#2-16	CUPE	\$ 20,071.88
31-Jul	PP#2-16	Casuals	\$ 1,970.06
31-Jul	PP#2-16	TOC's	\$ -
Total Net Pay			\$ 164,749.25

SCHOOL DISTRICT NO. 50 HAIDA GWAI
CHEQUE REGISTER AS OF JULY 31, 2023

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
59924	07/13/2023	Sarah Barnhardt	\$ 650.00
59925	07/13/2023	Breanna Drover	\$ 559.00
59926	07/13/2023	Haida Gwaii Beach Stop	\$ 197.40
59927	07/13/2023	Elisa Schatz	\$ 744.00
59928	07/13/2023	Super Valu Store No. 43	\$ 2,176.24
59929	07/13/2023	UBC-Teacher Education Office	\$ 2,650.00
59930	07/27/2023	BC Hydro & Power Authority	\$ 10,247.83
59931	07/27/2023	CDW Canada Corp.	\$ 7,078.18
59932	07/27/2023	Citywest Cable & Telephone Co.	\$ 89.55
59933	07/27/2023	Forbes Pharmacy	\$ 23.84
59934	07/27/2023	London Life Insurance Company	\$ 571.12
59935	07/27/2023	Pitney Bowes Leasing	\$ 12.18
59936	07/27/2023	Telus Commuications Company	\$ 2,137.89
59937	07/27/2023	Westpoint Automotive	\$ 796.09
59938	07/27/2023	Zonar Systems	\$ 84.00
TOTALS			\$ 28,017.32

SCHOOL DISTRICT NO. 50 HAIDA GWAI

eREGISTER AS OF JULY 31, 2023

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
07/13/2023	A Z Cooper Consulting	18475	\$ 833.43	9639
07/13/2023	ARI Financial Services Inc.	18476	\$ 8,880.00	9639
07/13/2023	Full Moon Photo	18477	\$ 270.49	9639
07/13/2023	Haida Gwaii Consumers Co-operative	18479	\$ 1,586.82	9639
07/13/2023	Inlet Supply Ltd.	18480	\$ 9.27	9639
07/13/2023	Mount Moresby Adventure Camp	18481	\$ 250.00	9639
07/13/2023	NHA - Corporate	18482	\$ 4,998.00	9639
07/13/2023	TinyEYE Therapy Services	18483	\$ 4,964.55	9639
07/13/2023	Lynn Williamson	18485	\$ 728.00	9639
07/13/2023	Xerox Canada Ltd.	18486	\$ 438.13	9639
07/13/2023	Naveed Ali	18487	\$ 350.00	9639
07/13/2023	Maureen Benoit	18490	\$ 399.12	9639
07/13/2023	Deavlan Bradley	18491	\$ 868.00	9639
07/13/2023	GidGalang Kuuyas Naay PIT	18495	\$ 34,866.60	9639
07/13/2023	Lia Hetherington	18497	\$ 27.78	9639
07/13/2023	Irene Klein	18498	\$ 23.60	9639
07/13/2023	Julia Maestrello	18503	\$ 345.00	9639
07/13/2023	Marcia Malloy	18504	\$ 175.00	9639
07/13/2023	Port Clements School Principal	18510	\$ 1,776.90	9639
07/13/2023	Leighann Rodger	18513	\$ 1,022.56	9639
07/13/2023	Tara Sjolund	18515	\$ 231.95	9639
07/13/2023	Tahayghen Principal's IN Trust	18516	\$ 1,230.00	9639
07/13/2023	Sandra Thomson	18517	\$ 43.00	9639
07/13/2023	Calvin Westbrook	18521	\$ 1,019.23	9639
07/13/2023	Janine Wilson	18522	\$ 418.96	9639
07/14/2023	Naveed Ali	18487	\$ 4,200.00	9639
07/14/2023	Amanda Bedard	18488	\$ 2,430.00	9639
07/14/2023	Chris Bellamy	18489	\$ 5,150.00	9639
07/14/2023	Daniel W. Burton	18492	\$ 5,500.00	9639
07/14/2023	Christine Cunningham	18493	\$ 4,800.00	9639
07/14/2023	Rachel Fraser	18494	\$ 5,150.00	9639
07/14/2023	Monika Hausmann	18496	\$ 2,050.00	9639
07/14/2023	Allison Kozak	18499	\$ 5,450.00	9639
07/14/2023	Debi Laughlin	18500	\$ 5,300.00	9639
07/14/2023	Tiffany Lavoie	18501	\$ 2,600.00	9639
07/14/2023	Kimberley P. Madore	18502	\$ 5,550.00	9639
07/14/2023	R. David McLean	18505	\$ 5,550.00	9639
07/14/2023	Joan Moody	18506	\$ 5,500.00	9639
07/14/2023	Emily O'Gorman	18507	\$ 5,400.00	9639
07/14/2023	Jennifer Parser	18508	\$ 4,350.00	9639
07/14/2023	Jenna Perry	18509	\$ 5,550.00	9639
07/14/2023	Tricia Querenjung	18511	\$ 4,995.00	9639
07/14/2023	James M. Reid	18512	\$ 4,635.00	9639
07/14/2023	Daniel Schulbeck	18514	\$ 5,550.00	9639
07/14/2023	David Wahl	18518	\$ 5,300.00	9639
07/14/2023	Vanessa Wahl	18519	\$ 5,550.00	9639
07/14/2023	James Warner	18520	\$ 3,350.00	9639
07/14/2023	Calvin Westbrook	18521	\$ 4,500.00	9639
07/14/2023	Deborah Wilzney	18523	\$ 5,550.00	9639

SCHOOL DISTRICT NO. 50 HAIDA GWAI
eREGISTER AS OF JULY 31, 2023

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
07/27/2023	Aaron-Mark Services	18524	\$ 38.67	9649
07/27/2023	AIG Insurance Company of Canada	18525	\$ 44.70	9649
07/27/2023	Apple Canada Inc. C3120	18526	\$ 66.08	9649
07/27/2023	Bandstra Transportation	18527	\$ 5,197.50	9649
07/27/2023	BC Principals & Vice Principals'	18528	\$ 755.44	9649
07/27/2023	BC Teachers' Federation	18529	\$ 7,349.57	9649
07/27/2023	BC Teachers' Federation	18530	\$ 8,156.31	9649
07/27/2023	BCSTA	18531	\$ 7,086.62	9649
07/27/2023	Big Red Enterprises LTD.	18532	\$ 2,503.76	9649
07/27/2023	Charlotte Island Tires LTD.	18533	\$ 597.24	9649
07/27/2023	CUPE - Local 2020	18534	\$ 8,278.62	9649
07/27/2023	Desjardins Financial Security	18535	\$ 2,354.01	9649
07/27/2023	Fast Fuel Limited Partnership	18536	\$ 1,006.39	9649
07/27/2023	Focused Education Resource Society	18537	\$ 1,607.60	9649
07/27/2023	Family Services Of Greater Vancouv	18538	\$ 821.38	9649
07/27/2023	Haida Gwaii Consumers Co-operative	18539	\$ 4,105.91	9649
07/27/2023	Haida Gwaii Designs and Signs	18540	\$ 168.00	9649
07/27/2023	Haida Gwaii Teachers' Association	18541	\$ 2,759.81	9649
07/27/2023	Haida Gwaii PVPA Association	18542	\$ 146.09	9649
07/27/2023	Industrial Alliance	18543	\$ 88.14	9649
07/27/2023	The Manufacturers Life Insurance C	18544	\$ 1,353.64	9649
07/27/2023	North Coast Regional District	18545	\$ 72.50	9649
07/27/2023	Pacific Blue Cross	18546	\$ 686.55	9649
07/27/2023	Port Air Cargo	18547	\$ 283.50	9649
07/27/2023	Rocky's Equipment Sales LTD.	18548	\$ 61.55	9649
07/27/2023	Technical Safety BC	18549	\$ 662.00	9649
07/27/2023	Telus	18550	\$ 1,459.78	9649
07/27/2023	Telus Communications (Bc) Inc.	18551	\$ 1,761.69	9649
07/27/2023	TELUS Custom Security Systems	18552	\$ 314.48	9649
07/27/2023	TinyEYE Therapy Services	18553	\$ 4,964.55	9649
07/27/2023	Tlc Automotive Services LTD.	18554	\$ 1,573.34	9649
07/27/2023	Unitech Construction Management Lt	18555	\$ 353,471.82	9649
07/27/2023	Village Of Masset	18556	\$ 489.00	9649
07/27/2023	Williams Food Equipment Co. Ltd.	18557	\$ 2,218.92	9649
07/27/2023	Xerox Canada Ltd.	18558	\$ 1,366.12	9649
07/27/2023	Zep Sales & Services of Canada	18559	\$ 10,468.03	9649
07/27/2023	Administrative Officers Pro D	18560	\$ 1,400.00	9649
07/27/2023	Agnes L Mathers Principal's	18561	\$ 1,200.00	9649
07/27/2023	Ryan Brown	18562	\$ 656.60	9649
07/27/2023	Joint Professional Development	18563	\$ 3,271.33	9649
07/27/2023	Ian J. Keir	18564	\$ 731.01	9649
07/27/2023	Lao Peerless	18565	\$ 1,472.22	9649
07/27/2023	Erica Reid	18566	\$ 350.00	9649
07/27/2023	Leighann Rodger	18567	\$ 1,188.97	9649
07/27/2023	Tara Sjolund	18568	\$ 200.00	9649
07/27/2023	Calvin Westbrook	18569	\$ 1,248.72	9649
07/31/2023	Robert Hadcock	18478	\$ 2,497.50	9639
07/31/2023	WEIGUM, Shirley	18484	\$ 913.50	9639

SCHOOL DISTRICT NO. 50 Haida Gwaii
QUICK PAY REGISTER AS OF JULY 31, 2023

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
782379	Jul 06, 2023	Canada Customs And Revenue Agency	\$ 85,445.47
811655	Jul 21, 2023	Canada Customs And Revenue Agency	\$ 13,480.00
802176	Jul 21, 2023	Canada Customs And Revenue Agency	\$ 29,603.69
782385	Jul 06, 2023	Canada Customs And Revenue Agency	\$ 21,664.20
757007	Jul 06, 2023	Canada Customs And Revenue Agency	\$ 30,472.87
715596	Jul 13, 2023	Canada Customs And Revenue Agency	\$ 6,390.56
782393	Jul 13, 2023	Canada Customs And Revenue Agency	\$ 1,629.28
421654	Jul 20, 2023	Municipal Pension Plan	\$ 19,239.35
421082	Jul 13, 2023	Municipal Pension Plan	\$ 7,764.64
421649	Jul 20, 2023	Teachers' Pension Plan	\$ 906.85
421076	Jul 13, 2023	Teachers' Pension Plan	\$ 107,325.78
420343	Jul 06, 2023	Municipal Pension Plan	\$ 19,579.85
845836	Jul 25, 2023	Workers' Compensation Board	\$ 57,268.63
757014	Jul 13, 2023	Canada Customs And Revenue Agency	\$ 7,982.28
828483	Jul 19, 2023	Pacific Blue Cross	\$ 2,360.96
420340	Jul 06, 2023	Teachers' Pension Plan	\$ 1,971.73
			\$ 413,086.14

**TRUSTEE EXPENDITURE REPORT
AS OF July 31, 2023**

		Current	Year-To-Date	Budget	Available	% Spent
4-40-19000	GOV HONORARIUM	6,107.90	6,107.90	72,414.00	66,306.10	8%
4-40-20000	GOV BENEFITS	464.12	464.12	4,372.00	3,907.88	11%
4-40-31200	PROFESSIONAL SERVICES-LEGAL		0.00	6,000.00	6,000.00	0%
4-40-34000	GOV TRAVEL, MEALS, MILEAGE		0.00	32,500.00	32,500.00	0%
4-40-37000	GOV DUES & FEES	6,857.15	6,857.15	9,185.00	2,327.85	75%
4-40-39000	INSURANCE		0.00	1,135.00	1,135.00	0%
4-40-42000	OTHER CONTRACTS		0.00	15,000.00	15,000.00	0%
4-40-42025	ELECTIONS		0.00		-	0%
4-40-51000	GOV SUPPLIES	206.32	206.32	1,000.00	793.68	21%
4-40-59000	COMPUTER EQUIPMENT		0.00	8,000.00	8,000.00	0%
Total		13,635.49	13,635.49	149,606.00	135,970.51	9%

FINANCE VOUCHER

REGULAR BOARD MEETING

BOARD MEETING:

AGENDA ITEM:

Finance Voucher **June 30, 2023**

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

A/P Cheques Computer Generated	June 30, 2023	\$119,195.00	
ePayments	June 30, 2023	\$1,122,655.14	
Quick Pays	June 30, 2023	\$487,207.78	
TOTAL Accounts Payable.....	June 30, 2023		\$1,729,057.92
Teachers	15-Jun	\$90,350.00	
AO/Exempt	15-Jun	\$33,700.00	
Teachers	30-Jun	\$146,974.04	
AO/Exempt	30-Jun	\$60,739.42	\$331,763.46
CUPE	03-Jun	\$61,978.29	
Casuals	05-Jun	\$31,908.10	
TOC's	05-Jun	\$12,521.41	
CUPE	17-Jun	\$63,112.00	
Casuals	17-Jun	\$33,562.43	
TOC's	17-Jun	\$13,980.87	
			\$217,063.10
TOTAL Payroll.....	June 30, 2023		\$548,826.56
TOTAL A/P and Payroll			\$2,277,884.48

RECOMMENDATION:

1. THAT the Board of School Trustees receive for information Accounts Payable and Payroll totaling **\$2,277,884.48** for the month of June

SCHOOL DISTRICT NO. 50 HAIDA GWAI
CHEQUE REGISTER AS OF JUNE 30, 2023

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
59882	06/08/2023	Robert Brown	\$ 450.00
59883	06/08/2023	CDW Canada Corp.	\$ 1,373.43
59884	06/08/2023	Ben Edgars	\$ 100.00
59885	06/08/2023	Kate Hurt	\$ 486.00
59886	06/08/2023	Rachel Braman	\$ 189.00
59887	06/08/2023	Paul Simonsen	\$ 52.10
59888	06/08/2023	Pitneyworks	\$ 279.96
59889	06/08/2023	Toby Sanmiya	\$ 375.00
59890	06/08/2023	Ian MacLean	\$ 277.30
59891	06/15/2023	BC Hydro & Power Authority	\$ 11,885.96
59892	06/15/2023	Dragonfly Garden	\$ 89.60
59893	06/15/2023	Gather	\$ 90.25
59894	06/15/2023	Falon Laroye	\$ 2,605.38
59895	06/15/2023	Cathy Baran	\$ 240.00
59896	06/15/2023	The Shingle Bay Bistro	\$ 112.00
59897	06/15/2023	Westpoint Automotive	\$ 527.27
59898	06/15/2023	Elizabeth Kellar	\$ 175.00
59899	06/19/2023	Roberta Olson	\$ 708.00
59900	06/19/2023	Warren Wesley	\$ 195.00
59901	06/22/2023	BC Ferry Corporation	\$ 32.95
59902	06/22/2023	Catsports Mikasa Canada	\$ 792.44
59903	06/22/2023	Centaur Products Inc.	\$ 3,231.20
59904	06/22/2023	Citywest Cable & Telephone Co.	\$ 89.55
59905	06/22/2023	COHO COMMUNICATIONS LTD.	\$ 39,043.20
59906	06/22/2023	Highlander Marine Services Ltd	\$ 9,994.00
59907	06/22/2023	Long & McQuade	\$ 8,809.00
59908	06/22/2023	Minister Of Finance	\$ 926.21
59909	06/22/2023	Pitney Bowes Leasing	\$ 243.73
59910	06/22/2023	Roots Of Empathy	\$ 1,000.00
59911	06/22/2023	Super Valu Store No. 43	\$ 5,627.81
59912	06/22/2023	Telus Commuications Company	\$ 2,089.88
59913	06/22/2023	WC Learning Network Society	\$ 6,284.25
59914	06/22/2023	Zonar Systems	\$ 84.00
59915	06/29/2023	All Pro Plumbing & Heating	\$ 11,088.00
59916	06/29/2023	CDW Canada Corp.	\$ 3,141.60
59917	06/29/2023	Creative Zone Crafts LTD.	\$ 1,176.64
59918	06/29/2023	London Life Insurance Company	\$ 363.32
59919	06/29/2023	MSDSonline DBA VelocityEHS	\$ 2,991.46
59920	06/29/2023	Petty Cash	\$ 110.20
59921	06/29/2023	Stuck on Designs	\$ 1,168.96
59922	06/29/2023	Petty Cash	\$ 97.70
59923	06/29/2023	Gudangaay Tlaats'gaa Naay Pett	\$ 597.65
TOTALS			\$ 119,195.00

SCHOOL DISTRICT NO. 50 HAIDA GWAI

eREGISTER AS OF JUNE 30, 2023

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
06/08/2023	Apple Canada Inc. C3120	18322	2,855.65	9612
06/08/2023	Bayview Market	18323	850	9612
06/08/2023	City Centre Stores LTD.	18324	20.94	9612
06/08/2023	Grand & Toy	18325	502.42	9612
06/08/2023	Haida Gwaii Consumers Co-operative	18326	7,174.45	9612
06/08/2023	Haida Gwaii Ties Contracting	18327	233	9612
06/08/2023	Joe & Sons Ready Mix Ltd.	18328	24,800.00	9612
06/08/2023	NHA - Corporate	18329	4,998.00	9612
06/08/2023	Rootham Services Group Inc.	18330	935.78	9612
06/08/2023	TELUS Custom Security Systems	18331	314.48	9612
06/08/2023	Tlc Automotive Services LTD.	18332	615.94	9612
06/08/2023	Village Of Port Clements	18333	552.6	9612
06/08/2023	Xerox Canada Ltd.	18334	851.71	9612
06/08/2023	Martin Alders	18335	132.12	9612
06/08/2023	Duane Alsop	18336	139.34	9612
06/08/2023	Maureen Benoit	18337	219.97	9612
06/08/2023	Fallon Crosby	18338	177.37	9612
06/08/2023	Christine Cunningham	18339	224.7	9612
06/08/2023	Josina Davis	18340	199.21	9612
06/08/2023	Claire Gauthier	18341	171.89	9612
06/08/2023	GidGalang Kuuyas Naay PIT	18342	750	9612
06/08/2023	Steven Goffic	18343	847.18	9612
06/08/2023	Colin Greenough	18344	1,249.69	9612
06/08/2023	Gudangaay Tlaats'gaa Naay IN Trust	18345	1,740.00	9612
06/08/2023	Irene Klein	18346	17.7	9612
06/08/2023	Sophie Peerless	18347	56.53	9612
06/08/2023	Kelsey Pelton	18348	41.3	9612
06/08/2023	Port Clements School Principal	18349	2,383.24	9612
06/15/2023	Bandstra Transportation	18350	24,172.71	9618
06/15/2023	Family Services Of Greater Vancouv	18351	606.65	9618
06/15/2023	Grand & Toy	18352	95.53	9618
06/15/2023	Haida Gwaii Consumers Co-operative	18354	2,216.15	9618
06/15/2023	Indigo Distribution & Support Cent	18355	157.61	9618
06/15/2023	Ocean Dry Ent. Ltd Saanich Plumbin	18356	1,773.52	9618
06/15/2023	Port Air Cargo	18357	330.75	9618
06/15/2023	Pebt, IN Trust	18358	32,898.15	9618
06/15/2023	Telus Communications (Bc) Inc.	18359	1,757.44	9618
06/15/2023	TinyEYE Therapy Services	18360	6,900.00	9618
06/15/2023	Xerox Canada Ltd.	18362	408.03	9618
06/15/2023	Agnes L Mathers Principal's	18363	2,000.00	9618
06/15/2023	Colleen J. Beachy	18364	67.26	9618
06/15/2023	GidGalang Kuuyas Naay PIT	18365	8,500.00	9618
06/15/2023	Steven Goffic	18366	248.53	9618
06/15/2023	Gudangaay Tlaats'gaa Naay IN Trust	18367	27,074.79	9618

SCHOOL DISTRICT NO. 50 HAIDA GWAI

eREGISTER AS OF JUNE 30, 2023

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
06/15/2023	Debi Laughlin	18368	182.18	9618
06/15/2023	Tiffany Lavoie	18369	266.68	9618
06/15/2023	Jennifer Parser	18370	61.98	9618
06/15/2023	Jenna Perry	18371	362.22	9618
06/15/2023	Erin Reid	18372	7,200.00	9618
06/15/2023	Nadja Smith-Hanson	18373	1,103.27	9618
06/19/2023	Apply to Education	18374	3,300.15	9620
06/19/2023	Make a Future	18375	2,089.50	9620
06/19/2023	Unitech Construction Management Lt	18376	268,698.21	9620
06/22/2023	Aaron-Mark Services	18377	34,997.87	9624
06/22/2023	Apple Canada Inc. C3120	18378	13,125.34	9624
06/22/2023	Big Red Enterprises LTD.	18379	2,503.76	9624
06/22/2023	Charlotte Island Tires LTD.	18380	1,661.54	9624
06/22/2023	City Centre Stores LTD.	18381	478.71	9624
06/22/2023	Climate Action Secretariat	18382	20,842.50	9624
06/22/2023	Dell Canada Inc.	18383	8,935.18	9624
06/22/2023	Driftech Mechanical Services	18384	313.6	9624
06/22/2023	EMCO Corporation	18385	3,915.52	9624
06/22/2023	Fast Fuel Limited Partnership	18386	2,953.93	9624
06/22/2023	Grand & Toy	18387	70.25	9624
06/22/2023	Guppy's Trucking LTD	18388	50	9624
06/22/2023	Haida Gwaii Consumers Co-operative	18389	7,917.69	9624
06/22/2023	Haida Gwaii Designs and Signs	18390	163.52	9624
06/22/2023	Heidi Archer	18391	1,367.06	9624
06/22/2023	Imperial Data Supply Corp	18392	542.02	9624
06/22/2023	J & F Distributors	18393	1,328.23	9624
06/22/2023	Lwm Services Inc.	18394	3,417.49	9624
06/22/2023	North Coast Regional District	18395	50	9624
06/22/2023	Rocky's Equipment Sales LTD.	18396	52.82	9624
06/22/2023	Spectrum Educational Supplies LTD.	18397	1,159.59	9624
06/22/2023	Sportfactor Inc.	18398	1,762.21	9624
06/22/2023	Telus	18399	1,459.78	9624
06/22/2023	Unitech Construction Management Lt	18400	115,718.40	9624
06/22/2023	Village Of Masset	18401	294	9624
06/22/2023	Village Of Port Clements	18402	24.94	9624
06/22/2023	Western Campus Resources	18403	993.41	9624
06/22/2023	Xerox Canada Ltd.	18404	1,653.71	9624
06/22/2023	Zep Sales & Services of Canada	18405	4,835.61	9624
06/22/2023	Maureen Benoit	18406	265.45	9624
06/22/2023	Colleen Bradley	18407	133.34	9624
06/22/2023	_GidGalang Kuuyas Naay Scholarship	18408	500	9624
06/22/2023	Colin Greenough	18409	1,307.91	9624
06/22/2023	Gudangaay Tlaats'gaa Naay IN Trust	18410	16,600.00	9624
06/22/2023	Mania Malloy	18411	237.18	9624

SCHOOL DISTRICT NO. 50 HAIDA GWAI

eREGISTER AS OF JUNE 30, 2023

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
06/22/2023	Jennifer Parser	18412	168	9624
06/22/2023	Port Clements School Principal	18413	287.95	9624
06/22/2023	Miranda Post	18414	98.47	9624
06/22/2023	Stephen Querenjung	18415	1,078.69	9624
06/22/2023	Erin Reid	18416	879.25	9624
06/22/2023	Misty Surtees	18417	800	9624
06/22/2023	James Warner	18418	133.34	9624
06/29/2023	Aaron-Mark Services	18419	4,523.35	9631
06/29/2023	AIG Insurance Company of Canada	18420	44.7	9631
06/29/2023	Apple Canada Inc. C3120	18421	9,299.40	9631
06/29/2023	BC Principals & Vice Principals'	18422	755.44	9631
06/29/2023	BC Teachers' Federation	18423	6,749.23	9631
06/29/2023	BC Teachers' Federation	18424	7,442.77	9631
06/29/2023	BCSTA	18425	402.54	9631
06/29/2023	Harmonie Blais	18426	1,000.00	9631
06/29/2023	N. Harris Computer Corporation	18427	76,802.98	9631
06/29/2023	City Centre Stores LTD.	18428	50.27	9631
06/29/2023	CUPE - Local 2020	18429	5,601.21	9631
06/29/2023	CUPE Local 2020 Pro D	18430	3,839.92	9631
06/29/2023	Dell Canada Inc.	18431	81.75	9631
06/29/2023	Desjardins Financial Security	18432	2,354.01	9631
06/29/2023	Driftech Mechanical Services	18433	168	9631
06/29/2023	Fast Fuel Limited Partnership	18434	3,457.89	9631
06/29/2023	Getter Done Earth Moving Inc.	18435	10,993.50	9631
06/29/2023	Grand & Toy	18436	304.62	9631
06/29/2023	Haida Gwaii Consumers Co-operative	18437	19,277.42	9631
06/29/2023	Haida Gwaii Teachers' Association	18438	2,586.59	9631
06/29/2023	Haida Gwaii Ties Contracting	18439	176.5	9631
06/29/2023	Haida Gwaii PVPA Association	18440	204.08	9631
06/29/2023	Industrial Alliance	18441	88.14	9631
06/29/2023	Inlet Supply Ltd.	18442	73.58	9631
06/29/2023	Kone Inc.	18443	2,817.37	9631
06/29/2023	Lin Haw International Co. Ltd.	18444	164.44	9631
06/29/2023	The Manufacturers Life Insurance C	18445	1,364.45	9631
06/29/2023	North Arm Transportation LTD.	18446	4,674.63	9631
06/29/2023	Pacific Blue Cross	18447	664.68	9631
06/29/2023	Pebt, IN Trust	18448	94,622.92	9631
06/29/2023	Sandspit Community Society	18449	40	9631
06/29/2023	School Specialty Canada	18450	519.88	9631
06/29/2023	Skidegate Band Council	18451	27,945.93	9631
06/29/2023	Tempest Flowers	18452	341.25	9631
06/29/2023	Tlc Automotive Services LTD.	18453	284.48	9631
06/29/2023	Uline	18454	1,155.38	9631
06/29/2023	Williams Machinery LP	18455	99,008.00	9631

SCHOOL DISTRICT NO. 50 HAIDA GWAI
eREGISTER AS OF JUNE 30, 2023

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
06/29/2023	Xerox Canada Ltd.	18456	1,326.54	9631
06/29/2023	Administrative Officers Pro D	18457	1,400.00	9631
06/29/2023	Agnes L Mathers Principal's	18458	350	9631
06/29/2023	Naveed Ali	18459	23.1	9631
06/29/2023	Claire Gauthier	18460	50	9631
06/29/2023	GidGalang Kuuyas Naay PIT	18461	2,400.00	9631
06/29/2023	Gudangaay Tlaats'gaa Naay IN Trust	18462	11,418.12	9631
06/29/2023	Andre Johnstone	18463	115.05	9631
06/29/2023	Joint Professional Development	18464	3,148.39	9631
06/29/2023	Edda Koenig	18465	58.41	9631
06/29/2023	Manu Madhok	18466	3,630.84	9631
06/29/2023	Julia Maestrello	18467	22.98	9631
06/29/2023	Kelsey Pelton	18468	27.49	9631
06/29/2023	Port Clements School Principal	18469	2,098.03	9631
06/29/2023	James M. Reid	18470	300	9631
06/29/2023	Leighann Rodger	18471	945	9631
06/29/2023	Tara Sjolund	18472	275.53	9631
06/29/2023	Joshua Taguchi	18473	67.58	9631
06/29/2023	Tahayghen Principal's IN Trust	18474	187.5	9631
06/30/2023	Robert Hadcock	18353	2,497.50	9618
06/30/2023	WEIGUM, Shirley	18361	1,827.00	9618
TOTALS			1,122,655.14	

**SCHOOL DISTRICT NO. 50 Haida Gwaii
QUICK PAY REGISTER AS OF JUNE 30, 2023**

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
715592	Jun 22, 2023	Canada Customs And Revenue Agency	36,140.00
696277	Jun 08, 2023	Canada Customs And Revenue Agency	79,507.17
696280	Jun 08, 2023	Canada Customs And Revenue Agency	29,901.93
696282	Jun 08, 2023	Canada Customs And Revenue Agency	32,670.32
715595	Jun 22, 2023	Canada Customs And Revenue Agency	13,480.00
715593	Jun 22, 2023	Canada Customs And Revenue Agency	30,770.42
626851	Jun 08, 2023	Canada Customs And Revenue Agency	6,607.12
696302	Jun 13, 2023	Canada Customs And Revenue Agency	1,144.91
696296	Jun 13, 2023	Canada Customs And Revenue Agency	5,791.44
419304	Jun 22, 2023	Teachers' Pension Plan	2,232.50
418857	Jun 15, 2023	Teachers' Pension Plan	103,288.86
418720	Jun 02, 2023	Teachers' Pension Plan	1,518.56
418865	Jun 13, 2023	Municipal Pension Plan	7,866.80
418859	Jun 08, 2023	Municipal Pension Plan	18,441.32
419306	Jun 22, 2023	Municipal Pension Plan	18,783.97
717402	Jun 14, 2023	Minister of Finance	82,342.21
755545	Jun 26, 2023	Pacific Blue Cross	12,379.83
755548	Jun 26, 2023	Pacific Blue Cross	4,340.42
TOTALS			487,207.78

MEMORANDUM

**SCHOOL
DISTRICT NO. 50
Haida Gwaii**

TO Kevin Black
Secretary-Treasurer

FROM Duane Alsop
Assistant Secretary-Treasurer

SUBJECT: Teachers Payroll for..... June

DATE 19-Jul-23

Period Ending	Pay Period	Payroll Group	Net Amount
15-Jun	PP#1-6 Adv	Teachers	\$ 90,350.00
15-Jun	PP#1-6 Adv	AO/Exempt	\$ 33,700.00
30-Jun	PP# 1-6	Teachers	\$ 146,974.04
30-Jun	PP# 1-6	AO/Exempt	\$ 60,739.42
Total Net Pay			\$331,763.46

MEMORANDUM

**SCHOOL
DISTRICT NO. 50
Haida Gwaii**

TO Kevin Black
Secretary-Treasurer

FROM Duane Alsop
Assistant Secretary-Treasurer

SUBJECT: Non-Teachers Payroll for... June

DATE 19-Jul-23

Period Ending	Pay Period	Payroll Group	Net Amount
03-Jun	pp# 2-12	CUPE	\$ 61,978.29
05-Jun	pp# 2-12	Casuals	\$ 31,908.10
05-Jun	pp# 2-12	TOC's	\$ 12,521.41
17-Jun	pp# 2-13	CUPE	\$ 63,112.00
17-Jun	pp# 2-13	Casuals	\$ 33,562.43
17-Jun	pp# 2-13	TOC's	\$ 13,980.87
Total Net Pay			\$ 217,063.10

TRUSTEE EXPENDITURE REPORT

AS OF June 30, 2023

		June	Year-To-Date	Amended Budget	Available	% Spent
4-40-19000	GOV HONORARIUM	5,144.99	73,443.58	75,000.00	1,556.42	98%
4-40-20000	GOV BENEFITS	464.16	5,739.39	5,625.00	(114.39)	102%
4-40-31200	PROFESSIONAL SERVICES-LEGAL	806.44	2,944.28	6,000.00	3,055.72	49%
4-40-34000	GOV TRAVEL, MEALS, MILEAGE	3,706.26	32,775.73	32,500.00	(275.73)	101%
4-40-37000	GOV DUES & FEES		9,026.50	9,185.00	158.50	98%
4-40-39000	INSURANCE		0.00	1,135.00	1,135.00	0%
4-40-42000	OTHER CONTRACTS		0.00	15,000.00	15,000.00	0%
4-40-42025	ELECTIONS		10,886.44		(10,886.44)	0%
4-40-51000	GOV SUPPLIES		1,640.00	1,000.00	(640.00)	164%
4-40-59000	COMPUTER EQUIPMENT		11,894.21	8,000.00	(3,894.21)	149%

Total		10,121.85	148,350.13	153,445.00	5,094.87	97%
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**BOARD OF EDUCATION
SCHOOL DISTRICT NO. 50 HAIDA GWAI**

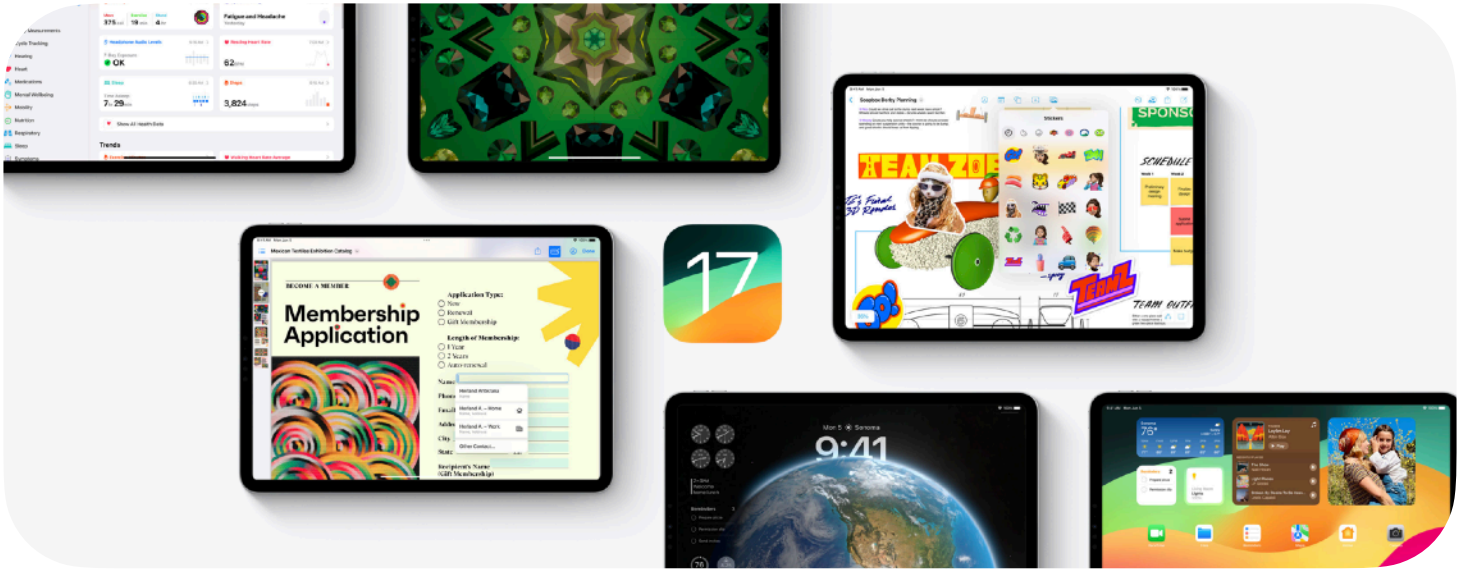
<u>MEETING AGENDA ITEM # 11.3</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Operations Update		
Background/Discussion:			
Operations Update			
Recommended Action:			
Information			
Presented by: Secretary-Treasurer & Manager of Operations			



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

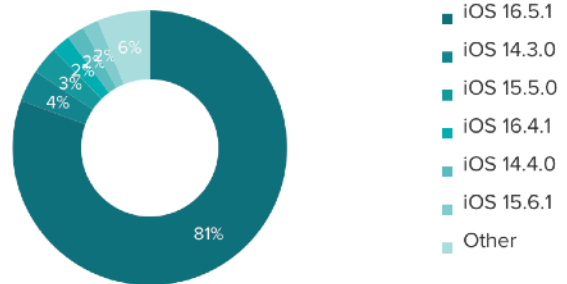
<u>MEETING AGENDA ITEM # 11.4</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Information & Technology Update		
Background/Discussion: Information & Technology Update			
Recommended Action: Information			
Presented by: IT Manager			

One-to-one Update



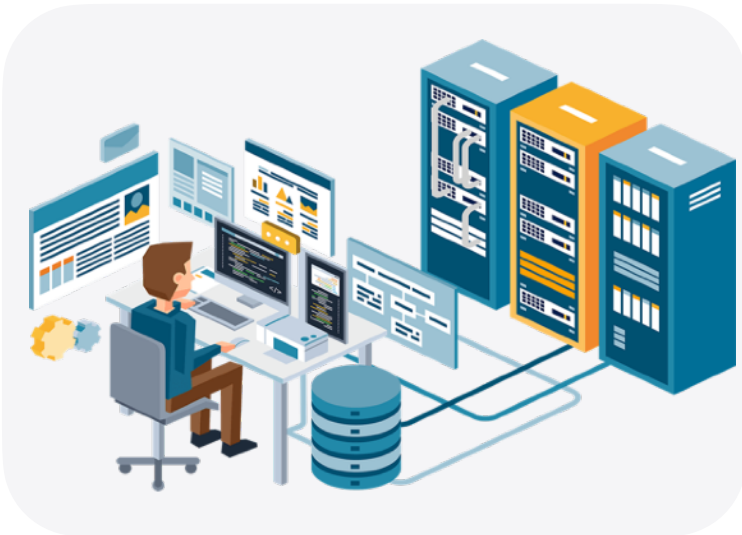
During the summer break, a comprehensive upgrade was carried out, transitioning all iPads and iOS devices to the latest operating system, iPadOS 16.5.1. Moreover, in late September, we will initiate the transition to iPadOS and iOS 17, presenting a host of exciting features that both staff and students can leverage. To delve into the full array of features slated for OS17, we invite you to explore the details provided at this link.

<https://www.apple.com/ca/ipados/ipados-17-preview/>



Web Services

We have reconstructed the mission-critical web server, a vital component of our infrastructure. This pivotal element serves as the host for all school district websites, acts as the repository for DNS ownership verification, supports Moodle, and fulfills many other functions. Through this reconstruction effort, we have integrated forward-looking features to ensure the adaptability of our digital footprint as it continues to expand.



MrCool Cooling

At Gidgalang Kuuyas Naay Secondary School, we've introduced a mini split heat pump to facilitate cooling within the server room. Additionally, at Gudangaay Tlaats'gaa Naay, a replacement was necessitated for the newly installed heat pump due to a manufacturer's error.



GKN Special Project

The Ministry of Education and Child Care has allocated funds to School District 50 for the purpose of upgrading the Gidgalang Kuuyas Naay Public Address System in the upcoming 2023-2024 school year. The project was successfully carried out during the summer, and come September, the new systems will be fully accessible to both staff and students

System Maintenance

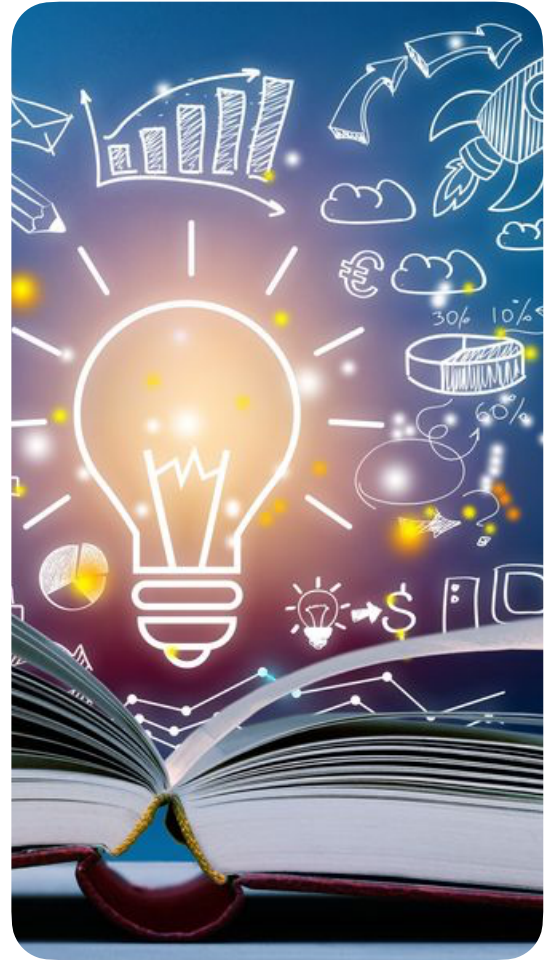
- Update Firewalls (All Sites)
- Update Routers and Switches (All Sites)
- Update Wireless Access Points (All Sites)
- Update Security Camera NVR's (All Sites)
- Update Security Cameras (All Sites)
- Update Key Card System (GKN)
- Update Hypervisors (Data Centre)
- Update RAID Storage systems (Data Centre, GKN)
- Install New Phone line (District Office)
- Install New Jump Servers (All Sites)



UPDATE

Professional-Development Completed 2023

- Welcome to the New GSX (Global Service Exchange)
- Accessibility Guidelines for Technicians
- Safety for Mac Desktop Computers (2023)
- The Channel Member Code of Conduct
- Replacing iPhone Batteries (2023)
- Removing iPhone Batteries That Have Broken Tabs
- Addressing Customer Safety Concerns (2023)
- Safely Handling Broken iPhone Glass (2023)
- Accessing GSX
- GSX Navigation
- GSX Settings
- Finding Resources in GSX
- Provisioning Access
- Managing Roles
- Provisioning Access for AST 2
- GSX Worklists
- Resource Fundamentals Part One: Apple Support
- Resource Fundamentals Part Two: GSX
- The Basics of Creating Repairs
- Creating Repairs in GSX
- Creating Stocking Orders for Carry-In Repairs
- Carry-In Repair Creation
- Components and Issues
- Closing Carry-In Repairs
- Creating Mail-In Repairs
- Managing Repairs in GSX
- Managing Mail-In Repair Returns
- Closing Mail-In Repairs
- Returning Parts on Time
- Managing Returns in GSX
- Tracking Return Parts and Shipping Labels
- Packaging Returns
- The Good Part Return Process
- Processing Dead on Arrival Parts
- Issues and Exceptions for Shipping and Receiving
- Assessment for Shipping Lithium Batteries (2023)
- Assessment for Surface Transport of Lithium Batteries (2023)
- Assessment for Air Transport of Lithium Batteries (2023)
- Assessment for Shipping Damaged, Defective, or Recalled Lithium Batteries (2023)
- Device Warranty
- Repair Coverage
- VMI (Visual Mechanical Inspection)
- AppleCare Services
- AppleCare Protection Plan and AppleCare+
- Billing Basics
- The Payment Process and Escalation Paths
- Invoices
- Managing Invoices in GSX
- Credit Consumption
- Channel Service Support
- CSS Escalation Methods



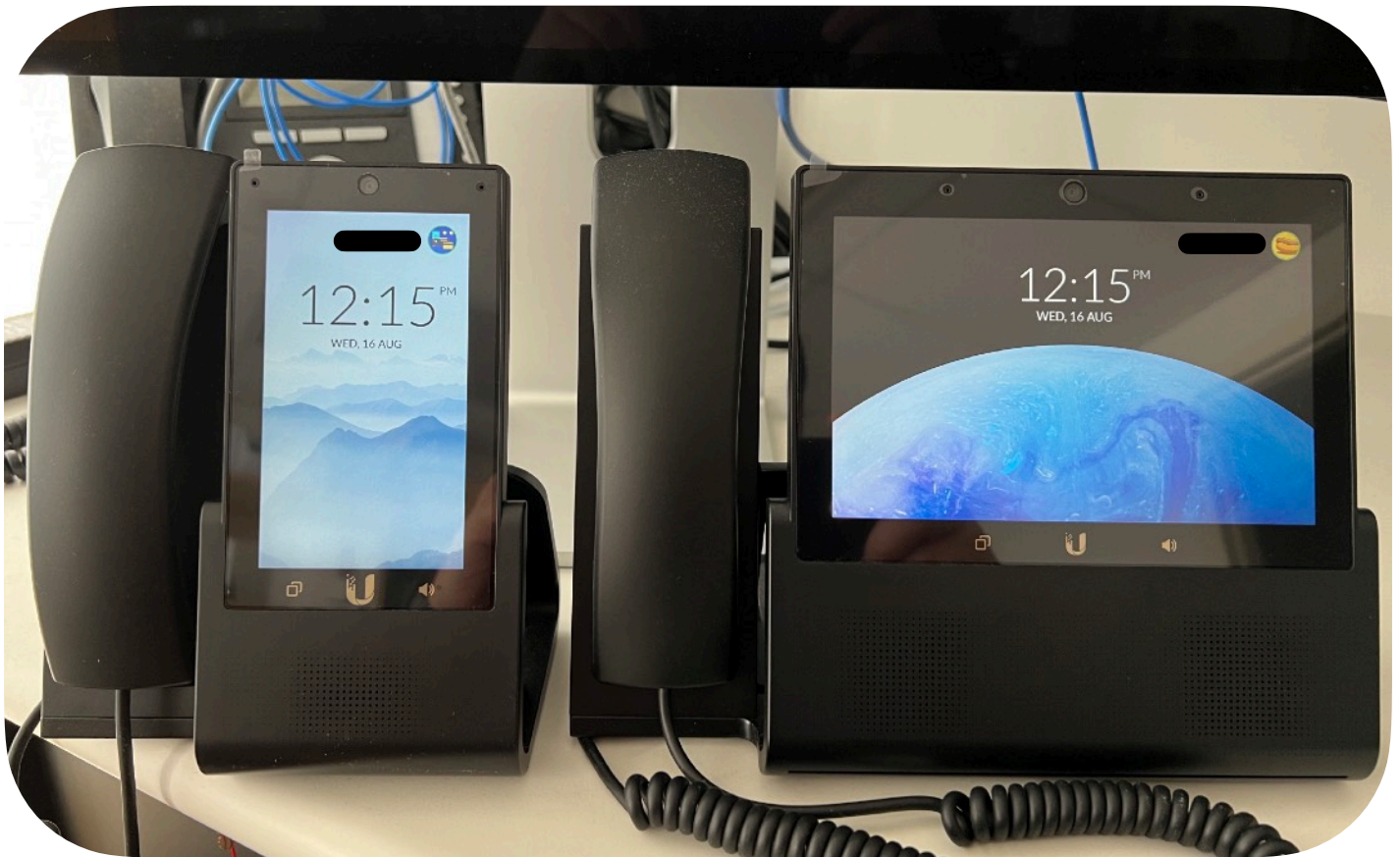
Future Project-SIP Trunk

We are currently in the final stages of solidifying an agreement with Telus to create a test bed. The primary goal of this initiative is to assess the viability of SIP trunks as the favored technology for our forthcoming LAN line calling projects. The initial step involves establishing seamless communication between the school board's IT office and Gudangaay Tlaats'gaa Naay IT office.

Should this initial phase prove successful, the plan is to transition the entire board office to the new SIP trunk solution. Partnering with Telus offers the assurance that our existing phone numbers can be smoothly migrated to this new service.

This transition is driven by two key factors: the impending obsolescence of Telus's copper network and the potential for cost savings.

For reference, a picture of the phone model we will be utilizing is provided below:





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

<u>2</u>			
<u>MEETING AGENDA ITEM # 12</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Correspondence		
Background/Discussion:			
None			
Recommended Action:			
Information			
Presented by: Chair			



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

<u>MEETING AGENDA ITEM # 13</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Question Period		
Background/Discussion: Questions from the public pertaining to the agenda for the September 26, 2023 Regular Board Meeting.			
Recommended Action: Information			
Presented by: Chair			



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

<u>MEETING AGENDA ITEM # 14</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 26, 2023
Topic:	Adjournment		
Background/Discussion:			
<p style="text-align: center;">When the Board has completed the scheduled order of business and there is no further business to consider, the Chair will declare the meeting adjourned.</p> <p style="text-align: center;">The Board of Education of School District No. 50 (Haida Gwaii) adjourns the September 26, 2023 Regular Board Meeting at _____ hours.</p>			
Recommended Action:			
Presented by: Chair			