

A G E N D A
for

REGULAR COUNCIL MEETING
June 26, 2023

COUNCIL CHAMBERS 7:00 PM

CALL TO ORDER

The Village of Masset acknowledges the un-ceded traditional territory of the Haida Nation on which this meeting is held.

ADOPTION OF AGENDA

COUNCIL MEETING MINUTES

Council Meeting Minutes June 12, 2023

MINUTES AND REPORTS OF OTHER ORGANIZATIONS

1. NCRD May 2023 Board Highlights

PETITIONS AND DELEGATES

Jennifer Rutt MIEDS

VERBAL REPORTS OF COUNCIL/CAO/CFO

BYLAWS

Bylaw No. 660 Enforcement Bylaw

Bylaw No. 661 Parking Bylaw

Bylaw No. 662 Ticketing System Bylaw

NEW BUSINESS

NB-1 UBCM Childcare Resolution

NB-2 Annual Report

NB-3 Harbour Fee Structure

NB-4 Dog Pound

NB-5 Disc Golf Proposal

NB-6 Royal Canadian Legion Fund Raiser

NB-7 AP Cheque Listing April 1-30, 2023

NB-8 AP Cheque Listing May 1-31, 2023

PUBLIC QUESTION PERIOD

ADJOURNMENT

Village of Masset Regular Council Meeting of June 12, 2023

Minutes of the Regular Council Meeting held June 12, 2023 in the Council Chambers.

Present:	Mayor:	S. Disney
	Councillors:	J. Currie, T. Carty, B. Johnston, B. Pages
	CFO:	J. Brown
Absent:	CAO:	J. Humphries

CALL TO ORDER

The Village of Masset acknowledges the un-ceded traditional territory of the Haida Nation on which this meeting is held.

The meeting was called to order at 7:00 pm.

ADOPTION OF AGENDA

Moved by Councillor Johnston, seconded by Councillor Currie to adopt the agenda as amended with the addition of NB-7 Motor Vehicle Act – E-Bikes and NB-8 Healthcare Committee.

CARRIED

COUNCIL MEETING MINUTES

Special Council Meeting Minutes May 12, 2023

Moved by Councillor Pages, seconded by Councillor Currie that the May 12, 2023 Special Council meeting minutes be adopted as presented.

CARRIED

Council Meeting Minutes May 23, 2023

Moved by Councillor Pages, seconded by Councillor Currie that the May 25, 2023 Council meeting minutes be adopted as presented.

CARRIED

Harbour Committee Minutes April 6, 2023

Moved by Councillor Pages, seconded by Councillor Carty that the April 6, 2023 Harbour Committee meeting minutes be endorsed.

CARRIED

MINUTES AND REPORTS OF OTHER ORGANIZATIONS

NCRD Board Highlights May 2023

Moved by Councillor Carty, seconded by Councillor Pages that the NCRD Board report be received and filed.

CARRIED

VERBAL REPORTS OF COUNCIL/CAO/CFO

Councillor Johnston attended a Harbour Committee meeting. He reported that the Gwaii Trust AGM is on Saturday June 17th at 1:00 pm. at Sarah's Longhouse.

CFO Jo-Ann Brown has been working on property taxes, homeowner grants and 2022 year end.

Intern Andalib Olee is working on the new harbour fee structure.

Councillor Pages met with healthcare professionals regarding the lack of concern for Northern Haida Gwaii Hospital displayed by Northern Health and attended an All Island Protocol meeting.

Councillor Carty attended a Harbour Committee meeting.

Councillor Currie attended a Harbour Committee meeting, a MIEDS meeting and a Community Futures meeting.

Mayor Disney attended an ICBC presentation, a Nislaa Naay Healing House Society meeting and a VIRL meeting.

Moved by Councillor Currie, seconded by Councillor Carty that the verbal reports be accepted as presented.

CARRIED

BYLAWS

Bylaw No. 660 Enforcement Bylaw

Moved by Councillor Carty, seconded by Councillor Pages that Bylaw No. 660 be read a first time.

CARRIED

Moved by Councillor Johnston, seconded by Councillor Pages that Bylaw No. 660 be read a second time.

CARRIED

Moved by Councillor Currie, seconded by Councillor Carty that Bylaw No. 660 be read a third time.

CARRIED

Bylaw No. 661 Parking Bylaw

Moved by Councillor Johnston, seconded by Councillor Currie that Bylaw No. 661 be read a first time.

CARRIED

Moved by Councillor Carty, seconded by Councillor Johnston that Bylaw No. 661 be read a second time.

CARRIED

Moved by Councillor Currie, seconded by Councillor Pages that Bylaw No. 661 be read a third time.

CARRIED

Bylaw No. 662 Ticketing System Bylaw

Moved by Councillor Johnston, seconded by Councillor Carty that Bylaw No. 662 be read a first time.

CARRIED

Moved by Councillor Currie, seconded by Councillor Pages that Bylaw No. 662 be read a second time.

CARRIED

Moved by Councillor Johnston, seconded by Councillor Currie that Bylaw No. 662 be read a third time.

CARRIED

NEW BUSINESS

NB-1 Summer Meeting Schedule

Moved by Councillor Johnston, seconded by Councillor Carty that regular Council meetings be held on July 10, 2023 and August 28, 2023 to accommodate the summer schedule.

CARRIED

NB-2 Village of Masset Dock Safety Concern

Moved by Councillor Carty, seconded by Councillor Currie that the Village of Masset accept the quote from Arc & Anchor Ironworks Ltd. for the installation of ladders, ensuring safety standards are adhered to at the float plane dock, private marina and public marina.

CARRIED

NB-3 Pride

Moved by Councillor Pages, seconded by Councillor Carty that the Village of Masset approve \$1,500.00 to go towards The Haida Gwaii Pride Association.

CARRIED

NB-4 Report: Gravel Pit

Moved by Councillor Pages, seconded by Councillor Currie that the Village of Masset charge a commercial rate of \$150.00 plus GST per 12-yard truckload and a residential rate of \$100.00 plus GST per 12-yard truckload of gravel.

CARRIED

NB-5 Solar Project Letter of Support

Moved by Councillor Pages, seconded by Councillor Currie that a letter of support be sent to Tll Yahda Energy in support of the Solar Power Project on Haida Gwaii.

CARRIED

NB-6 Draft Financial Statements 2022

Moved by Councillor Pages, seconded by Councillor Currie that the 2022 Draft Financial Statements be approved.

CARRIED

NB-7 Motor Vehicle Act – E-Bikes

Councillor Johnston would like staff to invite the RCMP to clarify regulations regarding E-Vehicles on public streets and sidewalks during their next quarterly report to Council.

NB-8 Healthcare Committee

Councillor Pages recommended that the Healthcare Committee meet Monday, June 19th before the already scheduled meeting on June 29th and invite Julia Pemberton and John Short to attend. The Site Manager, John Short has taken another leave and there has been rumours of unsatisfactory working conditions at the hospital. Councillor Carty suggested talking to some of the staff prior to the meeting with NHA.

Council directed staff to set up a Healthcare Committee meeting on June 19th at 7:00 pm.

ADJOURNMENT

Moved by Councillor Johnston the meeting be adjourned at 8:15 pm.

CARRIED

Recording Secretary

Mayor

Certified Correct, Administrator

Board Highlights

May 2023

Delegations:

The Ministry of Indigenous Relations & Reconciliation provided an update on B.C.'s ongoing treaty and reconciliation negotiations with Kitselas First Nation, Kitsumkalum First Nation, and Metlakatla First Nation. The Chair of the Board thanked the delegation.

Adam Clarke provided an update on Privacy Management Program Direction. The Chair of the Board thanked Mr. Clarke for his delegation.

Board Business:

1. The Board resolved to approve the [Draft 2022 NCRD Audited Financial Statements](#).
2. The Board resolved to support sending a joint letter with the Village of Daajing Giids to request that the Province of B.C. fund forest service roads based on recreational and tourism values and request that the Ministry of Transportation and Infrastructure conduct repairs to the bridge on the Bill Brown forest service road.
3. The Board resolved to send a letter to Minister Popham, Minister of Tourism, Arts, and Culture and Sport requesting ongoing funding for the North Pacific Cannery Village Museum.
4. The Board provided a third reading to [Bylaw No. 683, 2023 – Mainland Arts and Culture Contribution](#).
5. The Board provided three readings to [Bylaw No. 280.3, 2023 – North Pacific Cannery Village Museum Grant-in-Aid Local Service Amendment](#).
6. The Board provided three readings and adopted [Bylaw No. 684, 2023 – A bylaw to authorize the expenditure of money for the Water Works Reserve Fund](#).
7. The Board provided three readings to [Bylaw No. 685, 2023 – Islands Solid Waste Management Regulation, Fees & Charges Amendment](#).
8. The Board resolved to publish the Haida Gwaii Coastal Flood and Erosion Study Planning for Sea-Level Rise and Tsunami Hazards [reports](#). The NCRD is in the process of planning for stakeholder engagement on the findings of the assessment reports. Please check this [web page](#) for updates around event planning.

For complete details of NCRD Board meetings, the Agenda and Minutes are posted online at www.ncrdbc.com.

T: 250.626.3995 | F: 250.626.3968 | email: cao@masset.ca

Wings. Waves. Wilderness – www.massetbc.com

From: Jennifer Rutt <jenrutt@gohaidagwaii.ca>
Sent: June 5, 2023 1:12 PM
To: Joshua Humphries <cao@masset.ca>
Subject: MIEDS Strategic Planning - Council Presentation

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or on clicking links from unknown senders.

Hello!

The Board of Directors of the Misty Isles Economic Development Society (MIEDS) has made a commitment to a comprehensive strategic planning process this year. The board would like to invite all council members and mayors to participate.

More information will come with a save the date for this fall. We will also be doing information gathering to prepare for the meeting and will have some questions for the councils to consider prior and provide feedback. When attending the session we will present all of the information that was gathered.

In order to prepare for strategic planning I would like to present your council with an update on what MIEDS does and has been doing since the last time I presented to the councils in 2021.

Please let me know a date when I might be able to join the agenda, and an approximate length of time I would have to present. I think it is typically 10 minutes?

Thank you in advance for your help!

Best,

Jen

Jennifer Rutt

Executive Director | Misty Isles Economic Development Society

jenrutt@gohaidagwaii.ca

mobile: 250.559.8050

MIEDS.ca | GoHaidaGwaii.ca | LoveHaidaGwaii.com

fb: [@misty.isles.ec.dev](https://www.facebook.com/misty.isles.ec.dev) | ig: [@gohaidagwaii](https://www.instagram.com/gohaidagwaii) | yt: [@hgtourism](https://www.youtube.com/channel/UC...)

Connect with me on [LinkedIn](#)



misty isles

economic development
society

Executive Director Report
Village of Masset
June 26, 2023

History of MIEDS

- Established in 2008
- Non-profit society, dedicated to economic development in the member communities with island wide partnership
- Member Communities: Masset, Port Clements, Daajing Giids, Sandspit (NCRD Area E), NCRD Area D (Rural Graham Island)
- Destination Marketing/ Visitor Education Mandate through Destination BC
- Economic Development Understanding Signed in 2007 with CHN, SBC, OMVC primarily based around forestry
- MIEDS holds the 0994943 BC Ltd ownership: Potential Community Forest Funds

Economic Development

Economic development is a project or initiative that prompts, demonstrates or contributes to long term income sustainability, job creation, skill development, community or individual capacity building, or sustainable growth for the benefit of all island communities.

Our Mandate

To support the development of a sustainable and diversified economy for all residents of Haida Gwaii by:

- *Providing leadership in **business** attraction, retention and expansion;*
- *Actively **addressing barriers** to development;*
- *Developing and supporting initiatives that strengthen the **economic capacity** of the islands and/or of islanders;*
- *Providing a link to **regional** and provincial economic development initiatives;*
- *Engaging in **workforce** and business development initiatives;*
- *Being **accountable and transparent** as an organization*

MIEDS Mandate and Mission were developed in 2012 during the last organizational strategic planning session.

Our Mission

“To work with individuals, businesses, stakeholders, governments, communities and potential investors to coordinate, collaborate and implement island wide economic development initiatives aimed at increasing employability, employment and/or jobs for the people of Haida Gwaii.”

MIEDS Funding Structure

- Northern Development Initiative Trust (NDIT) provides MIEDS core funding of combined economic development capacity building grant funding from each member community.
- Destination BC provides destination marketing/visitor education funding that funds a portion of the Tourism Manager position and funds the This Is Haida Gwaii and Go Haida Gwaii project funding, we provide matching funds from a variety of sources.
- CERIP funding for Shop Haida Gwaii will be expended fully by November 2023.
- NDIT has decided to no longer fund Love Haida Gwaii.

Board of directors

We have one Board member from each of the aforementioned five communities. They are appointed by their councils.

- Evan Putterill (NCRD Area E = Sandspit) MIEDS Board Chair
- Alanah Mountifield (Daajing Giids)
- Dennis Reindl (Port Clements)
- Johanne Young (NCRD Area D = Rural Graham Island e.g. Tow Hill/Lawn Hill/Tlell)
- Jim Currie (Masset)

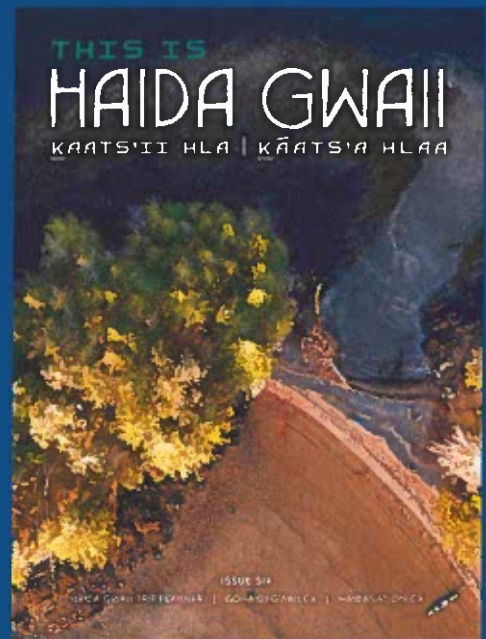
MIEDS Team

- Jennifer Rutt, Executive Director
- Troy Moth, EcDev & Tourism Manager
- Andrew Hudson, Grants Manager (¾ time)
- Summer Student



Tourism

- This is Haida Gwaii/Kaats'ii Hla 2023
- Amplify local businesses and the new Haida Gwaii Pledge
- Hired over 20 local artists/writers for content creation on Go Haida Gwaii & Social Media
- Partnership with CHN on content approval and Haida language programs for dual dialects



Tourism

- GoHaidaGwaii.ca Redesign Launched
- Updates to Community Pages - Launch Soon
 - Resources, upgraded map, etc.
 - Video of each community
 - Excited to partner more deeply with communities
- Integration of Haida language and the Haida Gwaii pledge
- New Pricing for Go Haida Gwaii listings in conjunction with trip planner sales
- Costs to businesses support the matching portion of our Destination BC funding



Local Business Directory - Changes

- NDIT is discontinuing the Love Northern BC Community website and business pages
- We will be moving the Love Haida Gwaii business profiles to the Go Haida Gwaii website at no cost to existing businesses
- Sign up for the Business Newsletter at mieds.ca



Grant Writing

- Help local non-profit organizations and local member governments find and apply for funding
- Maintains a list of available grant funds leveraged by Gwaii Trust on their "other grants" section of their website and via Google Docs
- Cumulatively obtains millions of dollars annually in funding for respective organizations
- Available business grants are included in the active grants list, however we do not provide grant writing services direct to businesses

Shop Haida Gwaii - ECommerce

- Successfully received \$313,947 in CERIP funding for technology infrastructure
- Creation of Shop Haida Gwaii
- Moving local maker product sales from a 3 to 12 month selling cycle with an off-island audience
- Leverage traffic from visitor information website



Economic Stimulus Project - Clean Oceans

- 2021-22 MIEDS participated in the Clean Coasts, Clean Waters Initiative with the CHN - \$2.3 million in funding
- 190,000 lbs of debris cleaned off Haida Gwaii's beaches
- 73% of debris collected diverted from landfills
- Over 144 people employed and 41 businesses involved.
- Approx. 80% of the funding (\$1.85 million) stayed local through direct local employment, contractors, businesses, etc.



Haida Gwaii Community Forest

- Waiting on a response from the minister regarding AAC apportionment
- Anticipating a new revised offer
- See <https://haidagwaiicommunityforest.com/> for a comprehensive timeline and information about the project



Comprehensive Strategic Planning

- Funding from REDIP for the process
- Strategic Landscape Assessment (Research/Surveying/Etc.)
- Two Strategic Planning Session
 - One with Mayors, Full Councils, and CAO's invited to participate
 - One with the MIEDS Board of Directors
- We hope to have full engagement to discuss the mission and the mandate of the organization, including feedback on individual community economic development goals
- Recommendations will be provided on the future of the organization and we will produce a 5 year-strategic plan
- Watch for the opportunities to provide feedback and participate



Any
Questions

VILLAGE OF MASSET

Bylaw No. 660

Enforcement Bylaw

Purpose:

To guide the enforcement of the Village of Masset bylaws.

Background:

The goal of the Village Enforcement Bylaw is not to penalize the citizens of The Village of Masset or visitors to our community but to achieve compliance through education and the provision of information in order to preserve the quality of life to which each citizen is entitled. Bylaw Enforcement Officers (Chief Administrative Officer) or the RCMP are mandated to increase public safety within the municipal scope, uphold minimum community standards (as set out in bylaws), reduce social nuisances and liability risk for taxpayers, and ensure Village agreements, permit, and process requirements are fulfilled.

Policy:

Village Council advocates for education before enforcement. As such, bylaw enforcement within the Village of Masset is progressive and may occur along the following pathways: The above process will not be applicable to all enforcement actions. For example, offences occurring contrary to posted signage or posing a health or safety risk may require a more expedited process. Wherever possible, Enforcement Staff are to provide front-end education on Village bylaws and requirements for compliance. The Village of Masset has identified two categories of bylaws: Actively enforced (by patrol and complaint) and passively enforced (primarily by complaint). Bylaws in this category include but are not limited to:

Typical Bylaw Enforcement Process

Violation of Bylaw

Verbal and/or Written Warning--- (Goal of compliance)

Non-Compliance

Village Bylaw Enforcement Ticket--- (Goal of compliance)

Non-Compliance

Second and Subsequent Village Bylaw Enforcement Ticket

Compliance

Actively Enforced Bylaws

The Village is committed to Active Enforcement of compliance with bylaws for which compliance is necessary for preventing severe risk to human life and safety. It may result in a liability incurred by the Village of Masset. Bylaws in this category include:

- The Animal Control Bylaw

Passively Enforced Bylaws

The Village of Masset is satisfied with Passive Enforcement (primarily in response to complaints received but also by patrol when necessary) of bylaws for which compliance with these bylaws is appreciated but tends not to have any immediate, long-lasting implications for lifestyles or the health of community members, or for the ability of Village staff to complete their work. Bylaws in this category include but are not limited to:

- The Election Sign Bylaw
- The Unsightly Premises and Unwholesome Matter Bylaw
- The Noise Control Bylaw
- The Sign Bylaw
- The Parking Bylaw

Responding to Bylaw Complaints

The Village encourages the receipt of bylaw complaints and is committed to responding to all complaints received promptly. The complainant's identity will be kept confidential unless required by formal court-ordered testimony or by an adjudicator. Additionally, any subsequent negotiations between the Village and the subject of the complaint will be kept confidential from the complainant. Village Council will not become involved in any way with the facilitation of bylaw complaints or the sanctioning of more formal bylaw enforcement activities. All complaints must be directed to the Chief Administrative Officer, Bylaw Enforcement Staff or the RCMP when necessary.

READ A FIRST TIME THIS 12TH DAY OF JUNE 2023.

READ A SECOND TIME THIS 12TH DAY OF JUNE 2023.

READ A THIRD TIME THIS 12TH DAY OF JUNE 2023.

RECONSIDERED AND ADOPTED THIS 26th DAY OF JUNE 2023.

Chief Administration Officer

Mayor

Certified a true copy of Masset Enforcement Bylaw No. 660, 2023".

Chief Administration Officer

VILLAGE OF MASSET

Bylaw No. 661

Parking Bylaw

1.0 Purpose

This bylaw aims to regulate and control the parking of vehicles within the Village of Masset.

2.0 Definition

- (a) "Municipality" means a small city, town, or village in British Columbia, Canada.
- (b) "Vehicle" means any automobile, motorcycle, scooter, truck, trailer, or other similar means of transportation.
- (c) "Parking" means the act of leaving a vehicle stationary without the intention of immediate use.
- (d) "Parking Authority" means Village of Masset Enforcement Officer (Chief Administrative Officer) or the RCMP.

3.0 Parking Restrictions

- (a) No vehicle shall be parked on any street, alley, or public way in the municipality for a period exceeding 72 hours.
- (b) No vehicle shall be parked on any sidewalk or pedestrian pathway except as specifically designated for parking.
- (c) No vehicle shall be parked within 3 meters of a fire hydrant or in any area designated as a no-parking zone.
- (d) No vehicle shall be parked in a manner that obstructs or interferes with the free flow of traffic or the use of any driveway, alley, or sidewalk.
- (e) No vehicle shall be parked on private property without the property owner's or authorized representative's express permission.

4.0 Enforcement

- (a) The Village of Masset Enforcement Officer (Chief Administrative Officer) or the RCMP shall be the Parking Authority to enforce this bylaw.
- (a) Violations of this bylaw may result in the issuance of a parking ticket, with a fine to be determined by the municipality.

(b) In the event that a vehicle is parked in violation of this bylaw, the municipality may take any necessary steps to remove the vehicle at the owner's expense.

(c) The municipality may tow and impound any vehicle parked in violation of this bylaw and may release the vehicle only upon payment of all outstanding fines and fees.

5.0 Exemptions

(a) This bylaw shall not apply to emergency vehicles engaged in official duties.

(b) This bylaw shall not apply to vehicles parked for the purpose of loading or unloading goods or passengers.

6.0 Penalties / Fine

(a) The penalty for violating any provision of this bylaw shall not exceed \$100.00 per day

(b) The penalty / Fine for violating any provision of this bylaw shall be;

First offence \$50.00

Second offence \$75.00

The third offence is \$100.00, and every day after to a maximum of \$1000.00

(b) Each day a violation continues shall be deemed a separate offence.

(c) Any person who fails to pay a parking ticket or other fine imposed under this bylaw may be subject to legal action, including but not limited to the seizure of their vehicle or other property.

7.0 Severability

(a) If any provision of this bylaw is found to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.

(b) In the event of any conflict between this bylaw and any other municipal or provincial law, the more restrictive provision shall prevail.

(c) This bylaw shall be interpreted and enforced in accordance with the laws of British Columbia, Canada.

READ A FIRST TIME THIS 12TH DAY OF JUNE 2023.

READ A SECOND TIME THIS 12TH DAY OF JUNE 2023.

READ A THIRD TIME THIS 12TH DAY OF JUNE 2023.

RECONSIDERED AND ADOPTED THIS 26th DAY OF JUNE 2023.

Chief Administration Officer

Mayor

Certified a true copy of Masset Parking Bylaw No. 661, 2023”.

Chief Administration Officer

VILLAGE OF MASSET

Bylaw No. 662

Ticketing System Bylaw

1. Purpose

1.1 The purpose of this bylaw is to establish a ticketing system for the efficient enforcement of municipal bylaws and regulations in the Village of Masset.

1.2 The ticketing system shall provide a mechanism for the issuance, payment, and adjudication of tickets for bylaw infractions.

2. Definitions

2.1 "Ticket" refers to a written notice issued by an authorized officer of the Village of Masset alleging a violation of a municipal bylaw or regulation.

2.2 "Bylaw Enforcement Officers" refers to an individual authorized by the Village of Masset to issue tickets under this bylaw (Example CAO, RCMP).

3. Ticketing Process

3.1 Authorized officers shall have the power to issue tickets for violations of municipal bylaws and regulations.

3.2 Tickets shall be issued in accordance with the procedures outlined in this bylaw and any applicable provincial legislation.

3.3 Tickets shall contain information regarding the alleged bylaw infraction, the fine amount, the payment deadline, and the process for disputing the ticket (See appendix A for sample tickets).

3.4 Tickets shall be served personally or sent by registered mail to the alleged offender.

3.5 The Village shall maintain a record of all issued tickets, including details of the alleged violation, the date of issuance, and the status of each ticket.

4. Ticket Payment and Dispute Resolution

4.1 The payment deadline specified on the ticket shall be a minimum of 30 days from the date of issuance.

4.2 Payment of a ticket shall constitute an admission of guilt, and the alleged offender shall be liable for the specified fine amount.

4.3 Offenders who wish to dispute a ticket may request an administrative review or elect to have the matter adjudicated in court.

4.4 The Village shall establish procedures for administrative reviews and court adjudication, including timelines and requirements for filing a dispute.

4.5 Failure to pay a ticket or dispute the alleged infraction within the specified timelines may result in additional penalties or legal action.

5. Offences and Penalties

5.1 The penalties for bylaw infractions shall be established by the Village of Masset in its respective bylaws and regulations.

5.2 The penalties may include fines, administrative fees, or other measures deemed appropriate by the Village.

5.3 Repeat offenders may be subject to increased fines or additional enforcement actions.

6. Severability

6.1 If any provision of this bylaw is found to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.

READ A FIRST TIME THIS 12TH DAY OF JUNE 2023.

READ A SECOND TIME THIS 12TH DAY OF JUNE 2023.

READ A THIRD TIME THIS 12TH DAY OF JUNE 2023.

RECONSIDERED AND ADOPTED THIS 26th DAY OF JUNE 2023.

Chief Administration Officer

Mayor

Certified a true copy of Masset Ticketing System Bylaw No. 662, 2023”.

Chief Administration Officer

Appendix A



<Community Name>

00000 000

Community Charter

MUNICIPAL TICKET INFORMATION

ISSUED TO

SURNAME OR CORPORATE NAME		<input type="checkbox"/> YOUNG PERSON		
GIVEN NAMES (OR CORPORATE NAME CONT'D)		GENDER M / F	BIRTHDATE YY MM DD	
ADDRESS				
CITY		PROVINCE	POSTAL CODE	

The bylaw enforcement officer says that he or she has reasonable and probable grounds to believe, and does believe, that the above named as registered owner of:

COLOUR	MAKE
PROVINCE	LICENCE PLATE NUMBER

is liable by Section 83 of the *Motor Vehicle Act* for the offence described below,

committed on or about

DATE OF OFFENCE YY MM DD

 at the time of

24 HR CLOCK HH MM



at or near _____, <Community Name>

STREET ADDRESS

Province of British Columbia

Contrary to the following bylaw:

<Bylaw Name>

DESCRIPTION OF OFFENCE	USE FOR ONE OFFENCE ONLY	SECTION	FINE AMOUNT	FINE AMOUNT IF PAID WITHIN 30 DAYS
			\$	\$

If you wish to dispute the allegation contained in this ticket, you may appear at the following location to give notice of dispute:

<Community Corporate Name>

<Address>

<Address>

or deliver, have delivered, or mail a **Notice of Dispute** to the above address as described on the reverse. The fine amount may be paid in accordance with the prescribed instructions (see reverse).

For Court Use If Ticket Disputed		DATE YY MM DD	
AT HEARING	<input type="checkbox"/> CONVICTED	<input type="checkbox"/> DISMISSED	

SIGNATURE OF JUSTICE

BYLAW ENFORCEMENT OFFICER NAME OR NUMBER	DATE OF SERVICE YY MM DD
--	---------------------------------

BYLAW ENFORCEMENT OFFICER SIGNATURE

AREAS OF THIS TICKET OUTLINED IN BOLD BLACK ARE NOT PART OF THE OFFENCE CHARGED

If the fine is not paid or the allegation contained in this ticket is not disputed (see reverse) within 14 days from the date of service of this ticket, you will be deemed to have pleaded guilty to the offence charged and the fine amount will be immediately payable.





<Community Name>
Community Charter

CERTIFICATE OF SERVICE

I, _____
NAME OCCUPATION

certify that on the date

YY	DATE MM	DD
----	------------	----

I served _____

with a copy of the Municipal Ticket Information on the reverse side of this ticket, in the manner indicated below:

- by delivering it to the person personally;
- by leaving it for the person at the person's last or usual residence with an occupant of it who appeared to be at least 16 years of age, because the person could not be conveniently found;
- the defendant being a corporation, by delivering it to a director, or to a manager, secretary or other executive officer of the corporation or of a branch of it or on the attorney of an extraprovincial company, namely:



Dated:

YY	DATE MM	DD
----	------------	----

BYLAW ENFORCEMENT OFFICER SIGNATURE





<Community Name>

Community Charter

MUNICIPAL TICKET INFORMATION

HOW TO PAY THIS TICKET

WHAT IS THE EASIEST WAY TO PAY?

You may pay by mail, by sending your cheque or money order (payable to <Community Name>, in Canadian funds) to the address below.

Do not send cash in the mail. A receipt will NOT be sent back to you.

<Community Corporate Name>

<Address>

<Address>

Your payment must be accompanied by a copy of the other side of this ticket, or a note giving sufficient information to identify this ticket, including:

- the TICKET NUMBER (from the top right corner on the face of this ticket);
- your FULL NAME and MAILING ADDRESS;
- the DATE OF OFFENCE and the BYLAW NAME and SECTION of the offence.

NOTE:

If you do not provide sufficient details, your payment might not be credited to you, and the fine may remain outstanding. By paying the fine, you will be deemed to have pleaded guilty to the described offence. If there is an early fine payment option noted on this ticket, the payment must be postmarked on or before the 30th day from the date of service of this ticket.

MAY I PAY FOR THIS TICKET IN PERSON?

Yes. You may make payment at the address above during regular business hours. Present this copy of the ticket, along with your payment.

WHAT HAPPENS IF I DO NOT PAY?

If the fine is not paid or the allegation contained in this ticket is not disputed (see reverse) within 14 days from the date of service of this ticket, you will be deemed to have pleaded guilty to the offence charged and the fine amount will be immediately payable.

HOW TO DISPUTE THIS TICKET

MAY I DISPUTE THIS TICKET?

Yes. If you dispute the allegation contained in this ticket you or your agent will have to attend the Provincial Court of British Columbia for a hearing.

HOW MAY A NOTICE OF DISPUTE BE MAILED?

If you wish to send your notice of dispute by mail, write to the following address;

<Community Corporate Name>

<Address>

<Address>

Your notice of dispute should contain the following information:

- the TICKET NUMBER (from the top right corner on the face of this ticket);
- your FULL NAME and MAILING ADDRESS;
- the DATE OF OFFENCE and the BYLAW NAME and SECTION of the offence.

NOTE:

If you do not provide these details, the notice of dispute may not provide sufficient information, and you may be deemed not to have disputed the described offence.

HOW MUCH TIME DO I HAVE TO DISPUTE?

If you wish to dispute, you have up to 14 days from the date of service shown on the face of this ticket to deliver, have delivered or mail your notice of dispute. Your notice of dispute must be postmarked on or before the 14th day from the date of service of this ticket.

MAY I DELIVER A NOTICE OF DISPUTE IN PERSON?

Yes. You may deliver your notice of dispute to the above address. You should bring this copy of the ticket, and you may be asked to fill out a notice of dispute form.

WHAT HAPPENS AFTER MY NOTICE OF DISPUTE HAS BEEN RECEIVED?

You will receive notice in the mail from the Provincial Court Registry informing you of the time and location of your hearing. If you do not attend the Court on the indicated date, the ticket will be treated as not disputed, you will be deemed to have pleaded guilty to the offence charged and the fine amount will be immediately payable.





<Community Name>
Community Charter

NOTICE OF BYLAW INFRACTION

To the registered owner:
As the owner of

COLOUR	MAKE
PROVINCE	LICENCE NUMBER

You are liable for the commission of the offence described below,

committed on or about

DATE OF OFFENCE		
YY	MM	DD

 at the time of

24 HR CLOCK	
HH	MM

at or near

STREET ADDRESS

, <Community Name>,
Province of British Columbia

Contrary to the following bylaw:
<Bylaw Name>

DESCRIPTION OF OFFENCE	USE FOR ONE OFFENCE ONLY	SECTION	FINE AMOUNT	
			\$	

**IF THE VOLUNTARY PENALTY
IS NOT PAID (SEE REVERSE)
WITHIN 14 DAYS OF
THE DATE OF THE OFFENCE
INDICATED ABOVE,
LEGAL PROCEEDINGS MAY
BE COMMENCED AGAINST YOU.**

Bylaw Enforcement Officer's Name or Number (Print)





.....

.....

<Community Name>

Community Charter

NOTICE OF BYLAW INFRACTION

HOW TO PAY THIS NOTICE

WHAT IS THE EASIEST WAY TO PAY?

You may pay by mail, by sending your cheque or money order (payable to <Community Name>, in Canadian funds) to the address below.

Do not send cash in the mail. A receipt will NOT be sent back to you.

<Community Corporate Name>

<Address>

<Address>

Your payment must be accompanied by a copy of the other side of this notice, or a note giving sufficient information to identify this notice, including:

- the NOTICE NUMBER (from the top right corner on the face of this notice);
- your FULL NAME and MAILING ADDRESS;
- the DATE OF OFFENCE and the BYLAW NAME and SECTION of the offence.

NOTE: If you do not provide sufficient details, your payment might not be credited to you, and legal proceedings may be commenced against you.

If you pay the voluntary penalty indicated on the other side of this notice within 14 days of the date of issue of this notice, legal proceedings will not be commenced against you.

CAN I PAY FOR THIS NOTICE IN PERSON?

Yes. You may make payment at the address above during regular business hours. Present this copy of the notice, along with your payment.

WHAT HAPPENS IF I DO NOT PAY?

If the voluntary penalty is not paid within 14 days of the date of issue of this notice, legal proceedings may be commenced against you.





<Community Name>
Community Charter

00000 000

MUNICIPAL TICKET INFORMATION

ISSUED TO:

SURNAME OR CORPORATE NAME		<input type="checkbox"/> YOUNG PERSON	
GIVEN NAMES (OR CORPORATE NAME CONT'D)		GENDER M F	BIRTHDATE YY MM DD
ADDRESS			
CITY		PROVINCE	POSTAL CODE

The bylaw enforcement officer says that he or she has reasonable and probable grounds to believe, and does believe, that the above named

on or about

DATE OF OFFENCE
YY MM DD

 at the time of

24 HR CLOCK
HH MM

at or near _____, <Community Name>
STREET ADDRESS

Province of British Columbia

Did commit the offence indicated, under the following bylaw:



<Bylaw Name>

DESCRIPTION OF OFFENCE	USE FOR ONE OFFENCE ONLY	SECTION	FINE AMOUNT	FINE AMOUNT IF PAID WITHIN 30 DAYS
			\$	\$

If you wish to dispute the allegation contained in this ticket, you may appear at the following location to give notice of dispute:

<Community Corporate Name>

<Address>

<Address>

or deliver, have delivered, or mail a **Notice of Dispute** to the above address as described on the reverse. The fine amount may be paid in accordance with the prescribed instructions (see reverse).

For Court Use If Ticket Disputed		DATE YY MM DD	
AT HEARING			
<input type="checkbox"/> CONVICTED		<input type="checkbox"/> DISMISSED	
SIGNATURE OF JUSTICE			
BYLAW ENFORCEMENT OFFICER NAME OR NUMBER			DATE OF SERVICE YY MM DD
BYLAW ENFORCEMENT OFFICER SIGNATURE			
AREAS OF THIS TICKET OUTLINED IN BOLD BLACK ARE NOT PART OF THE OFFENCE CHARGED			

If the fine is not paid or the allegation contained in this ticket is not disputed (see reverse) within 14 days from the date of service of this ticket, you will be deemed to have pleaded guilty to the offence charged and the fine amount will be immediately payable.





<Name of Community>
Community Charter

CERTIFICATE OF SERVICE

I, _____
NAME OCCUPATION

certify that on the date

YY	DATE MM	DD
----	------------	----

I served _____

with a copy of the Municipal Ticket Information on the reverse side of this ticket, in the manner indicated below:

- by delivering it to the person personally;
- by leaving it for the person at the person's last or usual residence with an occupant of it who appeared to be at least 16 years of age, because the person could not be conveniently found;
- the defendant being a corporation, by delivering it to a director, or to a manager, secretary or other executive officer of the corporation or of a branch of it or on the attorney of an extraprovincial company, namely:



Dated:

YY	DATE MM	DD
----	------------	----

BYLAW ENFORCEMENT OFFICER SIGNATURE





<Community Name>
Community Charter

MUNICIPAL TICKET INFORMATION

HOW TO PAY THIS TICKET

WHAT IS THE EASIEST WAY TO PAY?

You may pay by mail, by sending your cheque or money order (payable to <Community Name>, in Canadian funds) to the address below.

Do not send cash in the mail. A receipt will NOT be sent back to you.

<Community Corporate Name>

<Address>

<Address>

Your payment must be accompanied by a copy of the other side of this ticket, or a note giving sufficient information to identify this ticket, including:

- the TICKET NUMBER (from the top right corner on the face of this ticket);
- your FULL NAME and MAILING ADDRESS;
- the DATE OF OFFENCE and the BYLAW NAME and SECTION of the offence.

NOTE:

If you do not provide sufficient details, your payment might not be credited to you, and the fine may remain outstanding. By paying the fine, you will be deemed to have pleaded guilty to the described offence. If there is an early fine payment option noted on this ticket, the payment must be postmarked on or before the 30th day from the date of service of this ticket.



MAY I PAY FOR THIS TICKET IN PERSON?

Yes. You may make payment at the address above during regular business hours. Present this copy of the ticket, along with your payment.

WHAT HAPPENS IF I DO NOT PAY?

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- the DATE OF OFFENCE and the BYLAW NAME and SECTION of the offence.

NOTE:

If you do not provide these details, the notice of dispute may not provide sufficient information, and you may be deemed not to have disputed the described offence.

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You will receive notice in the mail from the Provincial Court Registry informing you of the time and location of your hearing. If you do not attend the Court on the indicated date, the ticket will be treated as not disputed, you will be deemed to have pleaded guilty to the offence charged and the fine amount will be immediately payable.



Lianne Tripanier

From: cao@masset.ca
Sent: June 5, 2023 8:50 AM
To: 'Lianne Tripanier'
Subject: FW: Urgent - UBCM Child Care Resolution

Let's put this in for the June 26th meeting.

Joshua Humphries
Chief Administrative Officer
Village of Masset | Box 68, Masset BC, V0T 1M0
T: 250.626.3995 | F: 250.626.3968 | email: cao@masset.ca

Wings. Waves. Wilderness – www.massetbc.com

From: Sharon Gregson <sharongregson4@gmail.com>
Sent: June 3, 2023 9:18 PM
To: cao@masset.ca; s.disney@gmail.com
Subject: Urgent - UBCM Child Care Resolution

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or on clicking links from unknown senders.

Sharon Gregson
Coalition of Child Care Advocates of BC
2772 East Broadway
Vancouver, BC V5M 1Y8

Mayor Sheri A Disney
The Village of Masset
1686 Main Street
Masset, BC V0T 1M0

Subject: Urgent - UBCM Child Care Resolution

To Honourable Mayor Sheri A Disney and Council,

The Coalition of Child Care Advocates of BC is a longstanding, non-profit organization dedicated to the creation of a high-quality, affordable, accessible child care system in BC. We appreciate that your Council shares this vision to support families with young children, and the local economy in your community.

In recent years there has been measurable progress toward a quality child care system in BC with historic provincial and federal investments. New publicly-funded affordability measures for families including \$10aDay sites, wage enhancements for educators, and more licensed programs are making a positive difference.

However, local and Indigenous governments and nonprofit organizations across BC are still facing significant child care challenges, with demand for licensed child care outstripping supply, and a severe shortage of early childhood educators.

One of the major obstacles facing local governments when they want to expand child care in their communities is the grant-based application process required to access provincial capital funding. The current process places a major burden on applicants, usually local government staff working with non-profit agencies, requiring them to coordinate all aspects of design, development, and implementation. Significant technical expertise and organizational capacity are also necessary to complete the online applications, which often does not exist at the local level or pulls resources away from other municipal duties.

To address this urgent issue, we request that your Council adopt the resolution shared below, as originally supported by the Regional District of Nanaimo, or a similar resolution. Once adopted we hope the resolution will be forwarded to your local area association and on to the 2023 UBCM Convention.

This resolution urges the Ministry of Education and Child Care to provide multi-year funding to local and Indigenous governments and non-profit organizations to enhance their organizational capacity to coordinate the current grant applications process.

The resolution further requests the Ministry of Education and Child Care to replace the current grant-based application process with a systematic expansion of universal child care that upholds UNDRIP obligations and supports the involvement of, but does not rely on, local and Indigenous governments and nonprofit organizations to coordinate design and implementation.

Evidence-based research makes clear that such a systemic approach will lead to a more equitable and accessible child care system across British Columbia.

Thank you for your attention to this matter, and for recognizing that child care is a priority for healthy communities. Please reach out should any clarification be required.

Yours sincerely,



Sharon Gregson
Spokesperson \$10aDay
Coalition of Child Care Advocates of BC

(Interested in further supporting child care advocacy in BC? Sign the [\\$10aDay Child Care Petition here](#) or join the [Coalition of Child Care Advocates of BC here](#).)

Sample Resolution

WHEREAS the Ministry of Education and Child Care is responsible for B.C.'s \$10/day child care program, and ChildCareBC's growing system of universal child care has been life-changing for families, with demand far outstripping supply;

AND WHEREAS the current grant-based process to expand universal child care relies on grant applicants to coordinate all aspects of design and implementation, and local and Indigenous governments and nonprofit organizations often lack the resources to successfully manage this process in accordance with UBCM-funded child care needs assessments and action plans:

THEREFORE BE IT RESOLVED that while the Province continues to rely on individual grant applicants to plan and develop child care expansion, that instead, the Province provide multi-year funding to local and Indigenous governments and nonprofit organizations to support resources to coordinate this process:

AND BE IT FURTHER RESOLVED that UBCM urge the Ministry of Education and Child Care to replace the current grant-based application process with a systematic expansion of universal child care that upholds UNDRIP obligations and supports the involvement of, but does not rely on, local and Indigenous governments and nonprofit organizations to coordinate design and implementation.

Village of Masset



Annual Report

For The Year Ending December 31, 2022

2022 Annual Report

Report on 2022 Objectives

Recruitment and Retention

Recruitment activities continued through 2022 for the positions of CAO and Airport Manager. Joshua Humphries was selected as the CAO candidate and began working in July 2022, and Gary Suha was selected as the Airport Manager and began working in August 2022.

Airport Operational Equipment

This project was successfully completed with the loader in 2022 and the plow truck in early 2023. The plow truck was delayed by a few months due to supply chain issues. However, both pieces of equipment are successfully in service at the Airport.

Water Treatment Plant Upgrades

This project started in the fall of 2022. This project is mainly an upgrade of electrical systems and controls. As has been the case in other sectors, electrical components continue to be subject to supply chain and shipping delays. As a result, the revised completion date is December 2023.

Seaplane Dock and Boat Launch Upgrades

This project application was originally declined in the first round of funding but was successful in the spring of 2022 after a resubmission with updated pricing. The Village received funding of \$547,629 for this project which will see the replacement of the upper portion of the boat ramp, the installation of a new float on the ramp, and the replacement of the ramp and main float at the seaplane terminal. This project has been completed as of the issuing of this report in 2023.

Additional Reporting Metrics

Treated Water Production

From our 2022 Water Plant Report: "In 2022, approximately 250,000 m³ (250 million litres) of water was treated by the Water Plant, or an average of 676 m³ (676,000 litres) per day. "Which is an 11. % increase from 2021 production (610m³/day), a 10% increase from 2020 production (615m³/day), or a 4% increase from 2019 production of 650m³ per day.

Solar generation at the public works building totalled 15.68 MWh of electricity. The Airport solar system generated 11.93 MWh of electricity in 2022. The two solar installations have generated 209 MWh of electricity since coming online in the fall of 2016. This represents approximately 148 Metric tons of CO₂ emissions that have been avoided.

2023 Objectives

2023 BC Air Access Program (Temporary Lighting)

It was identified that the airport had no Temporary Emergency lighting available in the event of a brownout. Staff successfully applied for the BCAAP grant and received 85% of the eligible cost, or \$26,550.00, towards battery-powered LED lighting. This project will be completed in 2023.

Destination Development Fund

After the completion of the "Park to Pier Project," the Village applied and was approved for the Destination Development Fund through the Ministry of Tourism to develop phase 1 of the Pier to Park Project revitalization that will promote tourism in our community. The grant award was \$998,250.00; Some deliverables are Shoreline landscaping and restoration, outdoor benches, a gateway, a covered viewing structure and terraced seating. This project's target completion date is July 2025.

Concept Plan for Masset Seaplane Terminal building

The village was previously successful in getting a Gwaii Trust Community Innovation Grant to prepare a high-level plan and cost estimate to redesign the surrounding area and look at improving vehicle traffic, structures and accessibility for the public. Due to turnover in staff this project was not started in 2022. This project will be completed in 2023.

Solar Farm Project at the Airport

Tli Yahda Energy approached the Village in 2021 with the conceptual idea of installing a 2 MW solar farm at the airport. The idea moved from conceptual to an actual project in 2022 with the support of the Village. The approval process has been long and involved many layers of Government. Benefits to the island will be significant once completed in 2023 and help move us closer to reducing greenhouse gases as a community.

2022 Financial Report

This report outlines the revenue and expenditures for the year ending December 31, 2022.

Revenues

Revenues generated in 2022 totaled \$6,980,848 and include the following categories:

- 1. Property taxes and Grants In Lieu** **\$ 946,383**
Property taxes represent approximately 14% of the total revenues for the village budget in 2022. This category also includes the grants in lieu from the federal government, BC Hydro, BCBC and Canada Post.
- 2. User fees for utilities** **\$ 472,472**
Includes water and sewer user fees as well as garbage fees which are collected for the North Coast Regional District.
- 3. Sale of goods, services** **\$ 2,302,872**
Airport revenue, licensing and permits, rentals and leases, and miscellaneous revenue are recorded in this category. The airport was operating at full capacity in 2022 with Pacific Coastal, lodge flights and medivacs operating at pre-pandemic schedules.
- 4. Provincial Transfers** **\$ 519,000**
The provincial transfers include a Small Community Grant from the provincial government. The intended use of this funding is to contribute to the operating and administration costs of the municipality with the target being to keep any increases in property tax and service rates to a minimum. In 2022, there was no increase to the property tax mill rates or water/sewer rates but garbage fees were increased by \$4.00 per month by the North Coast Regional District.
- 5. Other Grants** **\$ 2,162,786**
Grants for 2022 included funding from the Gwaii Trust Community Events and Winter Holidays Program for the Village of Masset Community Holiday Events and with donations being made to Old Masset's Halloween and Christmas functions that community members from Masset, Old Massett and Tow Hill attended. Funding was received from the Northern Development Initiative for the Business Façade Improvement Program and funding for the Village of Masset's grant writer. Projects and capital expenditures for 2022 include:

 - a) Airport:
 - Capital purchases of a new loader, spreader and snow plow
 - Completion of the construction of an airport storage building for equipment purchased in 2022
 - b) Marwell Road Drainage Study
 - c) Start of the Seaplane Base Landing & Boat Launch Project
 - d) Continuation of the Water Treatment Plant upgrades project
 - e) Water Plant Safety Upgrades project
 - f) Completion of the Main Street Planning Project
 - g) Completion of the Asset Management Plan
 - h) Completion of the Haida Gwaii Flood & Erosion Study

- | | | |
|-----------|--------------------------------------|-------------------|
| 6. | <i>Interest and penalties</i> | \$ 188,472 |
| 7. | <i>Other</i> | \$ 388,863 |
- Payments received from the Northern Health Authority for the repayments for the hospital building loan.

Expenditures

2022 expenses totaled \$5,119,574 and include:

- | | | |
|-----------|----------------------------------|-------------------|
| 1. | <i>General Government</i> | \$ 865,186 |
|-----------|----------------------------------|-------------------|
- Includes wages and benefits, council remuneration, municipal buildings operation & maintenance, building insurance, training and travel, election and wharf operating costs.
- | | | |
|-----------|----------------------------------|-------------------|
| 2. | <i>Utility Operations</i> | \$ 477,137 |
|-----------|----------------------------------|-------------------|
- Includes expenses associated with the water plant and sewer system. The garbage expense relates to payments made to the fees collected by the Village of Masset on behalf of the North Coast Regional District and forwarded to them.
- | | | |
|-----------|-----------------------------------|------------------|
| 3. | <i>Protective Services</i> | \$ 48,715 |
|-----------|-----------------------------------|------------------|
- Fire department, emergency planning, animal control and inspection costs.
- | | | |
|-----------|---------------------------------------|---------------------|
| 4. | <i>Transportation Services</i> | \$ 2,482,716 |
|-----------|---------------------------------------|---------------------|
- Includes expenses incurred for Masset's municipal airport and seaplane base operations, as well as expenses related to the Village of Masset's Public Works department.
- | | | |
|-----------|------------------------------------|------------------|
| 5. | <i>Environmental Health</i> | \$ 82,830 |
|-----------|------------------------------------|------------------|
- Includes expenses incurred for the cemetery, beautification and town clean up, and the marina.
- | | | |
|-----------|---|-------------------|
| 6. | <i>Recreation, culture & tourism</i> | \$ 300,854 |
|-----------|---|-------------------|
- Includes costs associated with the community hall, roller rink, RV Park, playgrounds, library and summer student jobs.
- | | | |
|-----------|------------------------------|-------------------|
| 7. | <i>Debt Financing</i> | \$ (5,056) |
|-----------|------------------------------|-------------------|
- Hospital and water debentures.
- | | | |
|-----------|----------------------------|-------------------|
| 8. | <i>Amortization</i> | \$ 843,344 |
|-----------|----------------------------|-------------------|
- Comprised of the amortization of the Village of Masset's tangible capital assets including roads, infrastructure and land.
- | | | |
|-----------|---------------------|------------------|
| 9. | <i>Other</i> | \$ 23,848 |
|-----------|---------------------|------------------|

The reporting format of financial statements has changed to better represent a government's financial position in terms of its assets and liabilities, its net debt, its accumulated surplus/deficit, tangible capital assets and other non-financial assets at the end of an accounting period. The fiscal year-end for the Village of Masset is December 31st.

The ending operating surplus for 2022 was \$1,861,274. This majority of the surplus is due to a number of projects that were completed in 2022 and while the revenue is recorded on the financial statements, the expenses are capitalized and amortized over future years.

Reserves

In 2022, the following transfers to/from reserves were completed:

2022 transfers to/from reserve for:

- \$ 6,300 - Marina Reserve
- \$ 151,675 - Gas Tax Funding
- \$ 10,000 - Land development reserve

Tax Exemptions

There were no tax exemptions approved for 2022.

Village of Masset
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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MANAGEMENT'S RESPONSIBILITY

The information and representations in the consolidated financial statements are the responsibility of management and have been approved by the Mayor and Council of the Village of Masset. The consolidated financial statements were prepared by management in accordance with Canadian Public Sector Accounting Standards and, where necessary, reflect management's best estimates and judgements at this time. It is reasonably possible that circumstances may arise which cause actual results to differ. Management does not believe it is likely that any differences will be material.

The Village of Masset maintains systems of internal accounting controls, policies and procedures to provide reasonable assurances as to the reliability of the financial records and safeguarding of its assets.

The Mayor and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and are ultimately responsible for reviewing and approving the consolidated financial statements.

The consolidated financial statements have been reviewed and approved by the Mayor and Council. The consolidated financial statements have been audited by FBB Chartered Professional Accountants LLP, the independent auditors, whose report follows.

June 7, 2023
Masset, British Columbia

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council,
Village of Masset

Opinion

We have audited the consolidated financial statements of Village of Masset, which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Village of Masset as at December 31, 2022, and its financial performance and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

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 Village in accordance with ethical requirements that are relevant to our audit of the consolidated 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.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated 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 Village'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 municipality or to cease operations, or has no realistic alternative but to do so.

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

INDEPENDENT AUDITOR'S REPORT (continued)

Auditor's Responsibilities for the Audit of the Consolidated 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 consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 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 municipality'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 municipality'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 municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated 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.

Village of Masset

Consolidated Statement of Financial Position As at December 31, 2022

	<u>2022</u>	<u>2021</u>
Financial assets		
Cash and investments (note 2)	\$ 9,603,939	\$ 8,360,951
Taxes and accounts receivable (note 3)	918,423	727,663
MFA deposits (note 4)	94,593	92,527
	<u>10,616,955</u>	<u>9,181,141</u>
Financial Liabilities		
Accounts payable and accrued liabilities (note 5)	770,548	465,743
MFA reserve (note 4)	94,593	92,527
Municipal debt (note 6)	2,988,606	3,276,633
Deferred revenue (note 7)	474,305	517,327
	<u>4,328,052</u>	<u>4,352,230</u>
Net financial asset	<u>6,288,903</u>	<u>4,828,911</u>
Non-financial assets		
Property acquired for taxes	8,261	8,261
Prepaid expenses	39,967	36,385
Tangible capital assets (note 8)	28,161,094	27,763,294
	<u>28,209,322</u>	<u>27,807,940</u>
Accumulated Surplus (note 9)	<u>\$ 34,498,225</u>	<u>\$ 32,636,851</u>

Approved by Mayor and Council

Village of Masset

Consolidated Statement of Operations For the year ended December 31, 2022

	2022 Budget (unaudited)	2022 Actual	2021 Actual
Revenue			
Property taxes and grants in lieu	\$ 938,811	\$ 946,383	\$ 818,981
Utility user fees	476,500	472,472	463,796
Sale of goods and services	1,554,400	2,302,872	1,997,190
Provincial transfers	403,000	519,000	429,000
Other grants	4,636,074	2,162,786	1,626,228
Interest and penalties on taxes	81,100	188,472	78,525
Northern Health Authority	388,863	388,863	388,863
	<u>8,478,748</u>	<u>6,980,848</u>	<u>5,802,583</u>
Expenses			
General government	851,046	865,186	828,353
Utility operations	1,250,487	477,137	499,260
Protective services	79,690	48,715	53,942
Transportation services	1,893,431	2,482,716	1,500,959
Environmental health and development	84,250	82,830	34,679
Recreation, culture and tourism	364,630	300,854	197,423
Other	639,102	23,848	26,119
Debt financing (recovery)	118,250	(5,056)	15,475
Amortization	-	843,344	783,488
	<u>5,280,886</u>	<u>5,119,574</u>	<u>3,939,698</u>
Annual Surplus	<u>3,197,862</u>	1,861,274	1,862,885
Accumulated surplus, beginning of year		<u>32,636,951</u>	<u>30,774,066</u>
Accumulated surplus, end of year		<u>\$ 34,498,225</u>	<u>\$ 32,636,951</u>

Village of Masset

Consolidated Statement of Changes in Net Financial Assets For the year ended December 31, 2022

	2022 Budget (unaudited)	2022 Actual	2021 Actual
Annual surplus	\$ 3,197,862	\$ 1,861,274	\$ 1,862,885
Amortization	-	843,344	783,488
Change in prepaid expenses	-	(3,582)	5,182
Transfers from reserves	917,818	-	-
Repayment of municipal debt	(220,000)	-	-
Acquisition of tangible capital assets	(3,895,680)	(1,241,044)	(1,468,910)
Increase in net financial assets	-	1,459,992	1,182,645
Net financial assets, beginning of year		4,828,911	3,646,266
Net financial assets, end of year		\$ 6,288,903	\$ 4,828,911

Village of Masset

Consolidated Statement of Cash Flows For the year ended December 31, 2022

	<u>2022</u>	<u>2021</u>
NET INFLOW (OUTFLOW) OF CASH:		
Operating activities		
Annual surplus	\$ 1,861,274	\$ 1,862,885
Non-cash charges to operations		
Amortization	843,344	783,488
Cost of industrial lots sold	-	-
Changes in non-cash operating balances:		
Increase in accounts receivable	(190,760)	305,596
Increase (decrease) in accounts payable and accrued liabilities	304,805	(305,843)
Decrease in deferred revenue	(43,022)	148,411
(Increase) decrease in prepaid expenses	(3,582)	5,182
	<u>2,772,059</u>	<u>2,799,719</u>
Capital activities		
Acquisition of tangible capital assets	(1,241,044)	(1,468,910)
	<u>(1,241,044)</u>	<u>(1,468,910)</u>
Financing activities		
Repayment of debt	(288,027)	(277,945)
	<u>(288,027)</u>	<u>(277,945)</u>
Increase (decrease) in cash and investments	1,242,988	1,052,864
Cash and investments, beginning of year	<u>8,360,951</u>	<u>7,308,087</u>
Cash and investments, end of year	<u>\$ 9,603,939</u>	<u>\$ 8,360,951</u>

Village of Masset

Notes to the Consolidated Financial Statements For the year ended December 31, 2022

General

The Village of Masset is a municipality and provides general government, water, sewer and related services to the residents of Masset, British Columbia.

1. SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Presentation

These consolidated financial statements reflect all revenues, expenses, assets and liabilities of the Village of Masset. It is the Village's policy to follow Canadian public sector accounting standards and apply such principles consistently. The consolidated financial statements have been prepared incorporating guidelines issued by the Public Sector Accounting Board (PSAB) of CPA Canada as recommended by Municipal Affairs, Province of British Columbia.

The focus of Canadian public sector accounting standards is on the financial position of the Village and the changes thereto. The Consolidated Statement of Financial Position reflects the combined results and activities of the Village's Operating, Capital and Reserve Funds. The purposes of these funds are:

i. **Operating Funds**

Operating Funds are to be used to record the costs associated with providing Village services.

ii. **Capital Funds**

Capital Funds are used to account for the acquisition costs of the Village's Tangible Capital Assets, the accumulated amortization thereon, and the funding thereof including related long-term debt.

iii. **Reserve Funds**

Under the Local Government Act of the Province of British Columbia, the Mayor and Council of the Village may, by bylaw, establish Reserve Funds for specific purposes. Money in a Reserve Fund and interest thereon must be used only for the purpose for which the fund was established. If the amount in a Reserve Fund is greater than required, the Mayor and Council may, by bylaw, transfer all or part of the balance to another Reserve Fund.

Financial assets are economic resources controlled by the government as a result of past transactions from which future economic benefits may be obtained. Liabilities are present obligations of the government to others arising from past transactions, the settlement of which is expected to result in the future sacrifice of economic benefits.

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues. Expenses are recorded in the period in which goods and services are acquired and a liability is incurred.

Village of Masset

Notes to the Consolidated Financial Statements For the year ended December 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

b. Restricted Financial Assets

Restricted financial assets include assets held in trust to be expended only in accordance with the conditions of the trust, and amounts from reserve funds set aside for future debt retirement or for future capital expenditures.

c. Revenue recognition

Taxes are recognized as revenue when they are levied. Sale of services and user fee revenues are recognized when the service or product is provided by the Village. Conditional grants are recorded as revenue when specified conditions have been met. Unconditional grants are recorded when the funding is received or receivable. Revenues received where conditions have not yet been met are recorded as deferred revenue.

d. Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset, excluding all interest costs. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Assets under development or construction are not amortized until put into use.

Amortization is provided using the straight-line method over their estimated useful lives at the following rates:

Land improvements	10-30 years
Buildings	40 years
Vehicles	5-20 years
Infrastructure	30-40 years
Airstrip	20-40 years
Marina	40 years
Water/Sewer	50 years

e. Property acquired for taxes and mortgages receivable

Property acquired for taxes is recorded at acquisition cost. The Village of Masset has developed lots in a commercial subdivision for resale and carried financing on several lots with no interest. These mortgages are forgivable if the purchaser builds on the lot within two years of acquisition. During the year no mortgages were forgiven. The mortgages receivable is included in Taxes and accounts receivable.

Village of Masset

Notes to the Consolidated Financial Statements For the year ended December 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

g. Use of Estimates

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the period. Significant areas requiring the use of management estimates include: determination of accrued sick benefits, collectability of accounts receivable, amortization of tangible capital assets and provisions for contingencies. Actual results could differ from those estimates. Adjustments, if any, will be reflected in operations in the period of settlement.

2. CASH AND INVESTMENTS

	<u>2022</u>	<u>2021</u>
Cash on deposit	\$ 1,698,127	\$ 616,424
Term deposits	865,746	851,435
MFABC - pooled high interest savings account	<u>7,040,066</u>	<u>6,893,092</u>
	<u>\$ 9,603,939</u>	<u>\$ 8,360,951</u>

3. TAXES AND ACCOUNTS RECEIVABLE

Property taxes	\$ 187,824	\$ 161,538
Utilities	54,310	46,115
Sales taxes	19,762	19,883
Grant funding receivable	529,850	324,814
Other receivables	142,477	190,749
Allowance for doubtful accounts	<u>(15,800)</u>	<u>(15,436)</u>
	<u>\$ 918,423</u>	<u>\$ 727,663</u>

4. MFA DEPOSITS AND RESERVE

The Municipal Finance Authority of British Columbia ("MFA") provides capital financing for regional districts and their member municipalities. The MFA is required to establish a Debt Reserve Fund. Each regional district, through its member municipalities who shares in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The MFA pays into the Debt Reserve Fund these monies from which interest earned thereon less administrative expenses becomes an obligation to the regional districts. It must then use this fund, if at any time there are insufficient funds, to meet payments on its obligations. If this occurs the regional districts may be called upon to restore the fund. Upon the maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Village.

Village of Masset

Notes to the Consolidated Financial Statements For the year ended December 31, 2021

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2022</u>	<u>2021</u>
Trade payables and accrued liabilities	\$ 455,885	\$ 212,951
Payroll and withholding taxes	31,222	19,336
Accrued vacation, sick, severance liability	283,441	233,456
	<u>\$ 770,548</u>	<u>\$ 465,743</u>

6. MUNICIPAL DEBT

Hospital Debentures

Bylaw 578-2006, Skeena-Queen Charlotte Regional District District, repayable in annual instalments of \$268,550 interest and \$144,072 principal

\$ 2,961,732	\$ 3,217,120
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Equipment Financing

Loan 0001, MFABC repayable in monthly instalments of \$2,947 including interest at 4.2%

<u>26,874</u>	<u>59,513</u>
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<u>\$ 2,988,606</u>	<u>\$ 3,276,633</u>
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Estimated principal repayments over the next 5 years are estimated at \$172,865 per year.

The Village has a \$150,000 operating line of credit with Northern Savings Credit Union. The facility was unused as at December 31, 2022.

7. DEFERRED REVENUE

	<u>2022</u>	<u>2021</u>
Prepaid taxes	\$ 23,438	\$ 25,334
Prepaid utilities	18,795	18,333
Health committee funds	7,315	7,315
Tax sale reserve	3,329	3,329
Rural Dividend Fund - Haida Gwaii Higher Learning Education	296,521	296,521
Economic development	11,014	11,014
Fitness collections to be paid	5,155	47,315
UBCM - Strengthening Communities	100,000	100,000
Other	4,525	4,525
Fire department funds	4,212	3,641
	<u>\$ 474,304</u>	<u>\$ 517,327</u>

Village of Masset

Notes to the Consolidated Financial Statements For the year ended December 31, 2022

8. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	2022	2021
			Net Carrying Amount	
Land	\$ 10,805,022	\$ -	\$ 10,805,022	\$ 10,805,022
Buildings	2,335,071	933,357	1,401,714	1,463,706
Hospital	5,839,158	3,036,346	2,802,812	3,036,377
Machinery and equipment	508,772	461,540	47,232	41,226
Roads and sidewalks	9,411,878	9,217,960	193,918	208,020
Community infrastructure	738,997	322,807	416,190	217,274
Vehicles	1,165,724	823,299	342,425	389,138
Airstrip	8,412,703	2,782,508	5,630,195	5,304,681
Marina	1,155,949	517,729	638,220	667,119
McIntyre park	8,438	7,384	1,054	1,265
Roller rink	250,310	75,557	174,753	179,118
Industrial park	181,000	108,600	72,400	76,925
Water system	5,851,300	1,467,997	4,383,303	4,082,237
Sewer system	1,971,475	719,619	1,251,856	1,291,286
	<u>\$ 48,635,797</u>	<u>\$ 20,474,703</u>	<u>\$ 28,161,094</u>	<u>\$ 27,763,394</u>

Tangible Capital Asset Additions for the year are as follows:

	Cost	Additions	Cost
	January 1, 2022		December 31, 2022
Land	\$ 10,805,022	\$ -	\$ 10,805,022
Buildings	2,335,071	-	2,335,071
Hospital	5,839,158	-	5,839,158
Machinery and equipment	494,752	14,020	508,772
Roads and sidewalks	9,411,878	-	9,411,878
Community infrastructure	520,881	218,116	738,997
Vehicles	1,165,724	-	1,165,724
Airstrip and terminal	7,812,894	599,809	8,412,703
Marina	1,155,949	-	1,155,949
McIntyre park	8,438	-	8,438
Roller rink	250,287	23	250,310
Industrial park	181,000	-	181,000
Water system	5,442,224	409,076	5,851,300
Sewer system	1,971,475	-	1,971,475
	<u>\$ 47,394,753</u>	<u>\$ 1,241,044</u>	<u>\$ 48,635,797</u>

Village of Masset

Notes to the Consolidated Financial Statements
For the year ended December 31, 2022

8. TANGIBLE CAPITAL ASSETS (continued)

Tangible capital asset acquisitions for the year ended consist of:

Road line painter	\$ 14,020
Seaplane base upgrades	218,116
John Deere loader - airport	353,689
Airport storage	42,710
Airport runway signs	73,137
Airport runway upgrades	130,273
Other	23
Water system upgrades	409,076
	<u>\$ 1,241,044</u>

Amortization for the year is as follows:

	Balance January 1, 2022	Amortization	Balance December 31, 2022
Land	\$ -	\$ -	\$ -
Buildings	871,365	61,992	933,357
Hospital	2,802,781	233,565	3,036,346
Machinery and equipment	453,526	8,014	461,540
Roads and sidewalks	9,203,858	14,102	9,217,960
Community infrastructure	303,607	19,200	322,807
Vehicles	776,586	46,713	823,299
Airstrip and terminal	2,508,213	274,295	2,782,508
Marina	488,830	28,899	517,729
McIntyre park	7,173	211	7,384
Roller rink	71,169	4,388	75,557
Industrial park	104,075	4,525	108,600
Water system	1,359,987	108,010	1,467,997
Sewer system	680,189	39,430	719,619
	<u>\$ 19,631,359</u>	<u>\$ 843,344</u>	<u>\$ 20,474,703</u>

Village of Masset

Notes to the Consolidated Financial Statements For the year ended December 31, 2022

9. ACCUMULATED SURPLUS

	<u>2022</u>	<u>2021</u>
General operating fund	\$ 3,873,497	\$ 2,446,056
Water system	(1,299,357)	(859,558)
Sewer system	137,972	118,058
Reserve funds (Note 10)	6,606,396	6,438,421
Net assets invested in tangible capital assets (note 11)	25,172,488	24,486,761
Perpetual	7,229	7,213
	<u>\$ 34,498,225</u>	<u>\$ 32,636,951</u>

During the year, Mayor and Council authorized the appropriation of \$10,000 to land development, \$nil for general reserve, \$151,675 to federal gas tax reserve funds, \$6,300 to Marine reserve funds.

10. RESERVE FUNDS

	<u>2021</u>	<u>Appropriations</u>	<u>Use of funds</u>	<u>2022</u>
Land development	62,500	10,000	-	72,500
Federal gas tax	885,539	151,675	-	1,037,214
Legal cost/settlement reserve	15,000	-	-	15,000
General reserve	1,376,889	-	-	1,376,889
Marina reserve	38,850	6,300	-	45,150
Capital reserve	73,281	-	-	73,281
Land sale reserve	62,448	-	-	62,448
Northern capital and planning reserve	3,422,000	-	-	3,422,000
Covid-19 restart	429,000	-	-	429,000
Water system reserve	37,757	-	-	37,757
Sewer system reserve	35,157	-	-	35,157
	<u>\$ 6,438,421</u>	<u>\$ 167,975</u>	<u>\$ -</u>	<u>\$ 6,606,396</u>

Village of Masset

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

10. RESERVE FUNDS (continued)

Federal gas tax

The Village is a participant under the Community Works Fund that provides for the Village's receiving Federal gas taxes transferred under the New Deal for Cities and Communities signed by the Union of BC Municipalities, the Province of British Columbia, and the Government of Canada. Although the Village has some latitude in determining which projects to pursue, the agreement provides that projects should address the reduction of greenhouse gas emissions, cleaner air and cleaner water. Funds have been setup as reserve until such a time eligible expenses are made. These funds are currently invested in term deposits and included in cash and investments.

Legal cost/settlement reserve

The Village has appropriated \$15,000 for potential future legal costs as disclosed in note 12.

Other Reserves

Other reserves represent appropriations made for future anticipated costs.

11. NET ASSETS INVESTED IN TANGIBLE CAPITAL ASSETS

Net assets invested in tangible capital assets, beginning	\$ 24,486,761
Add: Capital acquisitions	1,241,044
Add: Municipal debt repayments	288,027
Less: Amortization	<u>(843,344)</u>
Net assets invested in tangible capital assets, ending	<u>\$ 25,172,488</u>

Village of Masset

Notes to the Consolidated Financial Statements For the year ended December 31, 2022

12. COMMITMENTS AND CONTINGENCIES

a. The Village is jointly and severally liable under the provisions of the Community Charter for any default on monies borrowed by the Village.

b. Municipal Pension Plan

The Village and its employees contribute to the Municipal Pension Plan (Plan), a jointly trustee pension plan. The Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 2021 indicated a funding surplus of \$3,761 million for basic pension benefits.

The next valuation will be December 31, 2024 with results available in 2025. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension accounting). This is because the Plan records accrued liabilities and assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and costs to the individual employers participating in the Plan.

The Village of Masset paid \$57,496 for employer contributions to the Plan in the year ended 2022 (\$69,517 - 2021).

c. Legal Contingency

The Village has from time to time been named defendant in lawsuits. Management is not aware of any lawsuits pending. In determining their estimated exposure, the Village has relied upon their understanding of the claims, including activities undertaken by the other parties, as well as discussions with legal counsel. In those cases where an unfavourable outcome is likely, a provision for anticipated costs would be accrued. In the opinion of management, the amount of loss cannot generally be reasonably estimated, so the Village has appropriated \$15,000 to attempt to cover potential future legal costs to reasonably defend or settle a lawsuit against the Village.

Village of Masset

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

13. ECONOMIC DEPENDENCE

The Village receives a significant portion of revenue from the Province of British Columbia through the government's Small Community Protection Program.

14. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The Village's financial instruments consist of cash and investments, taxes and accounts receivable, accounts payable and accrued liabilities and Village debt. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

The Village is exposed to financial risk that arises from the credit quality of the entities to which it provides services. Credit risk arises from the possibility that the entities to which the Village provides services may experience financial difficulty and be unable to fulfill their obligations. The Village mitigates this risk by dealing with counterparties management considers to be of high integrity.

The Village is exposed to interest rate risk arising from fluctuations in interest rates on its cash and investments. No financial instruments are held that mitigate this risk.

15. EXPENSES BY OBJECT

	2022 Budget (unaudited)	2022 Actual	2021 Actual
Salaries, wages and benefits	\$ 1,056,701	\$ 1,016,508	\$ 934,817
Materials and supplies	1,261,094	1,960,875	978,752
Contracted services	461,270	377,221	342,374
Repairs, utilities, maintenance	2,266,989	799,287	779,168
Mayor and Council remuneration and travel	28,532	47,633	26,309
Insurance	66,750	57,357	61,638
Grants	5,000	1,500	6,500
Debt charges	129,550	14,299	24,971
Election costs	5,000	1,550	1,681
Amortization	-	843,344	783,488
	<u>\$ 5,280,886</u>	<u>\$ 5,119,574</u>	<u>\$ 3,939,698</u>

Village of Masset

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

16. LIABILITY FOR CONTAMINATED SITES

PS3260 of the CPA Canada Public Sector Accounting Standards notes that a liability for remediation of contaminated sites should be recognized when, as at the reporting date: an environmental standard exists; contamination exceeds the standards; the Village has accepted responsibility for or is directly responsible; it is expected that future economic benefits will be given up; and a reasonable estimate can be made.

The Village is unaware of any contaminated sites on lands and waters within the jurisdiction of the Village. Should management become aware of any contaminated sites the Village is responsible for remediating, a liability for contaminated sites would be setup in accordance with PS3260.

17. BUDGETED FIGURES

The budget amounts presented throughout these consolidated financial statements are unaudited and represent the five year financial plan bylaw No. 652 - 2022 approved by the Village Mayor and Council from 2022-2026 on May 11, 2022.

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Mayor and Council,
Village of Masset,

We have audited and reported separately herein on the consolidated financial statement of the Village of Masset as at and for the year ended December 31, 2022.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

June 7, 2023
Prince George, British Columbia

FBB Chartered Professional Accountants LLP

Village of Masset

General Operating Fund - Statement of Financial Position As at December 31, 2022

	<u>2022</u>	<u>2021</u>
Financial assets		
Cash and investments	\$ 9,595,045	\$ 8,352,073
Taxes and accounts receivable	884,630	699,644
MFA deposits	94,593	92,527
Due from other funds	1,123,930	698,270
	<u>11,698,198</u>	<u>9,842,514</u>
Financial Liabilities		
Accounts payable and accrued liabilities	770,548	465,743
MFA reserve	94,593	92,527
Municipal debt	2,988,606	3,276,633
Deferred revenue	474,305	517,327
	<u>4,328,052</u>	<u>4,352,230</u>
Net financial debt	<u>7,370,146</u>	<u>5,490,284</u>
Non-financial assets		
Property acquired for taxes	8,261	8,261
Prepaid expenses	39,967	36,385
Tangible capital assets	22,525,935	22,389,864
	<u>22,574,163</u>	<u>22,434,510</u>
	<u>\$ 29,944,309</u>	<u>\$ 27,924,794</u>
Accumulated surplus		
Accumulated surplus	3,873,497	2,446,056
Equity in tangible capital assets	19,537,330	19,113,231
Reserves	6,533,482	6,365,507
	<u>\$ 29,944,309</u>	<u>\$ 27,924,794</u>

Village of Masset

General Operating Fund - Statement of Operations

For the year ended December 31, 2022

	2022 Budget (unaudited)	2022 Actual	2021 Actual
Revenue			
Property taxes and grants in lieu	\$ 938,811	\$ 946,383	\$ 818,981
Utility user fees (garbage collection)	179,500	177,188	173,035
Sale of goods and services	1,550,900	2,302,872	1,997,190
Provincial transfers	403,000	519,000	429,000
Other grants	4,636,074	2,162,786	1,626,228
Interest and penalties on taxes	81,100	188,456	78,499
Northern Health Authority	388,863	388,863	388,863
	<u>8,178,248</u>	<u>6,685,548</u>	<u>5,511,796</u>
Expenses			
General government	851,046	865,186	828,353
Utility operations	930,225	171,037	175,545
Protective services	79,690	48,715	53,942
Transportation services	1,893,431	2,482,716	1,500,959
Environmental health and development	84,250	82,830	34,679
Recreation, culture and tourism	364,630	300,854	197,423
Other	639,102	23,847	26,119
Debt financing (recovery)	118,250	(5,056)	15,475
Amortization	-	695,904	636,048
	<u>4,960,624</u>	<u>4,666,033</u>	<u>3,468,543</u>
Annual Surplus (Deficit)	<u>3,217,624</u>	2,019,515	2,043,253
Accumulated surplus, beginning of year		<u>27,924,794</u>	<u>25,881,541</u>
Capital purchases	(3,895,680)	-	-
Transfer to/from reserves	678,056	-	-
Accumulated surplus, end of year		<u>\$ 29,944,309</u>	<u>\$ 27,924,794</u>

Village of Masset

Water System - Statement of Financial Position

As at December 31, 2022

	<u>2022</u>	<u>2021</u>
Financial assets		
Accounts receivable	\$ 21,657	\$ 18,417
Financial Liabilities		
Due to other funds	<u>1,283,257</u>	<u>840,218</u>
Net financial debt	<u>(1,261,600)</u>	<u>(821,801)</u>
Non-financial assets		
Tangible capital assets	<u>4,383,303</u>	<u>4,082,239</u>
	<u>\$ 3,121,703</u>	<u>\$ 3,260,438</u>
Accumulated Surplus		
Accumulated deficit	\$ (1,299,357)	\$ (859,558)
Reserves	37,757	37,757
Net assets invested in tangible capital assets	<u>4,383,303</u>	<u>4,082,239</u>
	<u>\$ 3,121,703</u>	<u>\$ 3,260,438</u>

Village of Masset

Water System - Statement of Operations

For the year ended December 31, 2022

	2022 Budget (unaudited)	2022 Actual	2021 Actual
Revenue			
User charges	\$ 187,000	\$ 184,670	\$ 178,210
Interest and other	3,000	-	2,246
	<u>190,000</u>	<u>184,670</u>	<u>180,456</u>
Expenses			
Audit	2,000	2,000	2,000
Amortization	-	108,010	108,010
Distribution	55,000	53,867	49,918
Repairs and maintenance	108,500	110,620	119,773
Wages and benefits	39,500	48,908	46,059
	<u>205,000</u>	<u>323,405</u>	<u>325,760</u>
Annual deficit	<u>(15,000)</u>	(138,735)	(145,304)
Accumulated surplus, beginning of year		<u>3,260,438</u>	<u>3,405,742</u>
Transfers from reserves	15,000	<u>-</u>	<u>-</u>
Accumulated surplus, end of year		<u>\$ 3,121,703</u>	<u>\$ 3,260,438</u>

Village of Masset

Sewer System - Statement of Financial Position

As at December 31, 2022

	<u>2022</u>	<u>2021</u>
Financial assets		
Due from other funds	\$ 160,993	\$ 143,613
Accounts receivable	<u>12,136</u>	<u>9,602</u>
Net financial assets	173,129	153,215
Non-financial assets		
Tangible capital assets	<u>1,251,856</u>	<u>1,291,291</u>
	<u>\$ 1,424,985</u>	<u>\$ 1,444,506</u>
Accumulated surplus		
Accumulated surplus	\$ 137,972	\$ 118,058
Reserve funds	35,157	35,157
Net assets invested in tangible capital assets	<u>1,251,856</u>	<u>1,291,291</u>
	<u>\$ 1,424,985</u>	<u>\$ 1,444,506</u>

Village of Masset

Sewer System - Statement of Operations

For the year ended December 31, 2022

	2022 Budget (unaudited)	2022 Actual	2021 Actual
Revenue			
User charges	\$ 110,000	\$ 110,614	\$ 109,842
Custom work	500	-	463
	<u>110,500</u>	<u>110,614</u>	<u>110,305</u>
Expenses			
Audit	2,000	2,000	2,000
Amortization	-	39,430	39,430
Lift station	15,000	11,040	12,919
Operations	25,750	8,045	21,641
OMVC sewer treatment	60,012	60,012	60,012
Wages and benefits	12,500	9,608	9,393
	<u>115,262</u>	<u>130,135</u>	<u>145,395</u>
Annual deficit	<u>(4,762)</u>	(19,521)	(35,090)
Accumulated surplus, beginning of year		<u>1,444,506</u>	<u>1,479,596</u>
Transfer from reserves	4,762	-	-
Accumulated surplus, end of year		<u>\$ 1,424,985</u>	<u>\$ 1,444,506</u>

Village of Masset
Perpetual Care Fund
For the year ended December 31, 2022

Statement of financial position

	<u>2022</u>	<u>2021</u>
Financial assets		
Cash and investments	\$ 8,894	\$ 8,878
Financial liabilities		
Due to general fund	<u>1,665</u>	<u>\$ 1,665</u>
Accumulated surplus	<u>\$ 7,229</u>	<u>\$ 7,213</u>

Statement of operations

Interest revenue	\$ 16	\$ 26
Accumulated surplus, beginning of year	<u>7,213</u>	<u>7,187</u>
Accumulated surplus, end of year	<u>\$ 7,229</u>	<u>\$ 7,213</u>

Recommendations

Recommended rates are shown below.

Recommended Harbour Fees

Harbour	Daily Rate (\$/m)	Daily Rate (\$/f)	Monthly (\$/m)	Monthly (\$/f)
Recreation	\$3.00	\$0.91	\$11.48	\$3.50
Commercial	\$0.66	\$0.20	\$6.56	\$2.00

Recommended Power Charges

<i>Recreational</i>	<i>15 amp</i>	\$10 / day \$150 / month
	<i>30 amp</i>	\$15 / day \$200 / month
<i>Commercial</i>	Minimum \$10 / day	
	Maximum \$0.40 kWh for hydro / month	
<i>Electric Pump Rental</i>	<i>Regular</i>	\$50 / day
<i>Gas Pump Rental</i>	<i>2" engine driven</i>	\$150 / day
<i>Emergency Callout</i>	<i>After Hours (5 PM to 9 AM)</i>	\$200 / hour* + Pump Rental

* Pump rental price will be added separately. At least 1.5 hours will be billed for minimum emergency callout.



Gudangaay Tlaats'gaa Naay Secondary School
PO Box 208, 1647 Collison Ave, Masset B.C. V0T 1M0
Office of the Principal

April 20, 2021

Dear Gwaii Trust Board,

I would like to express my support of the Disc Golf Course proposed by GTN's Athletic Director and Physical Education teacher Christine Cunningham. The proposed space is currently unused and this course would be a welcome addition to the activities we are able to offer to students during the pandemic and beyond.

The students physical and mental health are a priority to myself as Principal. A lot of the sports we normally offer are off the table during this pandemic and I would see this course as filling the gap by providing a safe, place for students to be outside and socialise whilst participating in a physical activity. I am also excited to potentially open up the course to the community- many of whom I know have played disc golf in the past and are excited to have a course on island.

If you have any questions, please feel free to reach out to me,

Yours Sincerely,

Ian Keir
Principal

Gudangaay Tlaats'gaa Naay Secondary
ikeir@sd50.bc.ca
ph (250) 626-3226
fax (250) 626-5106



Haida Gwaii Recreation
2151 Tahayghen Drive, Masset, B.C. V0T1M0
250-626-5652
E: info@hgrec.com
W: www.hgrec.com

April 16, 2021

RE: Grant Application – GTN Proposed Disc Golf Course

Dear Selection Committee,

On behalf of Haida Gwaii Regional (HG Rec) Recreation Commission, I write to you to express our full support to **Gudangaay Tlaats'gaa Naay (GTN) Secondary school** on their application seeking funds for a disc golf course on the school property. This initiative, led by Christine Cunningham, highlights the desire to adapt outdoor spaces to more meaningfully engage local youth in activities that will benefit their physical and mental well-being. On the school property there is forested area that would be ideal to support a Disc Golf course. As COVID-19 restrictions dampen the ability to play competitive sports (e.g., soccer, basketball) or recreate indoors, there exists an opportunity to adapt the underutilized outdoor spaces with immediate and long-term benefits. Disc Golf by nature easily aligns with public health measures (e.g., physical distancing, outdoors) and is enjoyed by all ages.

There is an example of a successful adaptation of an outdoor space on Haida Gwaii. In summer 2020, volunteers with the Village of Port Clements Recreation Committee transitioned their community park & soccer field to a bumper golf course. This was done with similar intent – to inspire use of these green spaces during the pandemic by their community. As we enter Spring in 2021, the bumper golf course has once again met the current public health orders criteria, with up to 10 able to recreate outdoors. The benefit of this course extended beyond the immediate community to all residents on Haida Gwaii. Outdoor spaces where people can safely gather and recreate help to breed compliance to public health orders in addition to offering positive health impacts.

This project is the first of its kind locally; it would be the first Disc Golf course on Haida Gwaii! Disc Golf may be a more attractive option for all ages and abilities, and there are fewer barriers to equipment acquisition locally. While this course will be primarily used by students, there is potential for community members and HG Rec to host programs, tournaments, and aid in the maintenance of the facility beyond school hours and during the summer months.

In summary, Haida Gwaii does not have a dedicated recreation facility and we rely heavily on school spaces, community halls, parks, and the natural environment to support recreation locally. Volunteers and teachers like Christine are the movers and shakers that have been adapting our local spaces, seeing the need to get people outside and engaged. The in-kind efforts and momentum show a clear need. It's inspiring to see the efforts of local teachers, volunteers, and non-profits working together to adapt our outdoor spaces to the times. We strongly support this application. Please feel free to contact me directly (email & phone below) should you have questions.

Regards,

Alissa MacMullin
Haida Gwaii Recreation Coordinator







JUN 22 2023

Branch # 244
PO Box 228
Masset, BC
V0T 1M0

21 June 2023

Loonie Toonie Auction - Royal Canadian Legion Fund Raiser

The Royal Canadian Legion Masset is hosting a loonie-Tonnie auction on 15 July 2023 to raise money for renovations to the kitchen. We are requesting items to be donated for our auction and appreciate any support you may give.

Kind Regards,

A handwritten signature in black ink, appearing to read "Evan MacLean". The signature is fluid and cursive, with the first name "Evan" being more prominent and the last name "MacLean" following in a similar style.

Evan MacLean CD
President
Royal Canadian Legion
Branch # 244
Masset, BC

VILLAGE OF MASSET
 AP CHEQUE LISTING

Payment Date From 01/04/2023 To 30/04/2023 ALL Payments BY Pay Date

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
012824	003	13/04/2023	A0003	ASSOCIATED ENGINEE	288508	Marwell Rd. Projec	361.20		361.20	
012825	003	13/04/2023	B0001	BC HYDRO & POWER A	400003752682	Multi gl's Mar23	13,532.01		13,532.01	
012826	003	13/04/2023	B0004	BIG RED ENTERPRISE	21791	Big Red Apr23	1,508.31		1,508.31	
012827	003	13/04/2023	B0068	Bandstra Transport	P1251963	Fred Surridge frei	799.11		799.11	
012828	003	13/04/2023	C0013	CANADIAN UNION OF	Mar23	Mar23 remit CUPE	528.41		528.41	
012829	003	13/04/2023	C0027	CANADA CUSTOMS & R	Mar23 PT Mar23 FT	Mar23 PT remit CRA Mar23 FT remit CRA	994.46 18,807.26		19,801.72	
012830	003	13/04/2023	D0025	Daugert, Sylvan	Rembse VOM su	Admin office suppl	449.15		449.15	
012831	003	13/04/2023	F0029	Falcon Equipment L	120049144	PW equip - Sand sp	386.63		386.63	
012832	003	13/04/2023	F0037	Fast Fuel Limited	CL63944	FD vehicle fuel	78.95		78.95	
012833	003	13/04/2023	J0006	BULKLEY-STIKINE JA	186393	Roller rink	149.41		149.41	
012834	003	13/04/2023	N0026	NORTH ARM TRANSPOR	SI080372 SI080406 SI080433 SI080724 SI080999 SI081000	PW equip - grader PW equip - B95 PW equip - Grader Jet A-1 18263 @ 1. Brock White freigh Brenntag freight	151.55 114.24 2,115.00 29,393.69 844.50 376.04		32,995.02	
012835	003	13/04/2023	O0024	Operations Economi	23-03-03	SCH Fees analysis	1,995.00		1,995.00	
012836	003	13/04/2023	P0023	PitneyWorks	Apr23	Postage Apr23	315.00		315.00	
012837	003	13/04/2023	P0055	Pitney Bowes Globa	1022857615	Postage Ink	327.03		327.03	
012838	003	13/04/2023	R0004	Four Star Communic	786713	FD call centre Apr	1,120.64		1,120.64	
012839	003	13/04/2023	R0036	Rootham Services G	3564	Airport Terminal	1,902.76		1,902.76	
012840	003	13/04/2023	S0017	FRED SURRIDGE LTD.	000664920 000665063	WP O&M Sewer sys O&M	1,067.95 140.29		1,208.24	
012841	003	13/04/2023	S0022	North Coast Reg. D	13811	MFA issue #103 Pri	46,577.45		46,577.45	
012842	003	13/04/2023	W0004	WESTPOINT AUTOMOTI	832-404357 832-404395 832-404440 832-406594	PW Equip Dump Truc PW equip dump truc PW Equip - Grader Shop Supplies	298.46 298.46 257.31 355.03		1,209.26	
012843	003	13/04/2023	W0011	WORKSAFE BC	1st qrtr 2023	1st qrtr 2023	4,299.16		4,299.16	
012844	003	13/04/2023	W0088	WASCO Winnipeg Air	103292 103285	Mar23 Air SMS Airport radio's -	2,380.00 1,417.50		3,797.50	
012857	003	20/04/2023	X0001	XEROX CANADA INC.	F60454327 L08218403	Copies Mar23 8 of 60 Copier Lea	82.72 139.16		221.88	
012856	003	20/04/2023	V0025	Valo Construction	122	Drill work	5,997.60		5,997.60	
012855	003	20/04/2023	T0005	T.L.C. AUTOMOTIVE	0000158331 0000158358	PW diesel PW fuel	227.61 355.51		583.12	
012854	003	20/04/2023	S0017	FRED SURRIDGE LTD.	000665781 000666336	PW supplies PW supplies	3,717.99 1,430.27		5,148.26	
012853	003	20/04/2023	N0026	NORTH ARM TRANSPOR	SI081101 SI081228	PEP furnace oil 19 Jet A-1 18219.8 @	406.64 30,064.53		30,471.17	
012852	003	20/04/2023	M0086	Misty Isles Econ D	1257	2023 Ec Dev fundin	50,000.00		50,000.00	
012851	003	20/04/2023	M0016	MUNICIPAL INSURANC	L2023-183	MIABC 2023	9,841.00		9,841.00	
012850	003	20/04/2023	L0003	YOUNG, ANDERSON Ba	135900/135902	Legal Services	3,984.63		3,984.63	

VILLAGE OF MASSET
 AP CHEQUE LISTING

Payment Date From 01/04/2023 To 30/04/2023 ALL Payments BY Pay Date

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
012849	003	20/04/2023	K0018	Kaltech Solutions	1033	CZMT Tech support	1,008.00		1,008.00	
012848	003	20/04/2023	D0011	DRIFTTECH MECHANIC	13876	Pressure washer re	742.01		742.01	
012847	003	20/04/2023	C0113	CityWest Cable & T	VOM 04/01/23	Multi gl's VOM int	206.83		206.83	
012846	003	20/04/2023	B0001	BC HYDRO & POWER A	108014360595 100014548850	Air fuel tank 25Ja Air Storage bldg 2	40.97 27.94		68.91	
012845	003	20/04/2023	A0074	Aviation Fuel Solu	Airport/01	Fuel training cour	9,922.50		9,922.50	
012858	003	28/04/2023	A0003	ASSOCIATED ENGINEE	289923 289924	WP Grant WP O&M	13,706.84 2,006.55		15,713.39	
012859	003	28/04/2023	A0072	Arc & Anchor Ironw	1119	Fuel dock float re	2,208.00		2,208.00	
012860	003	28/04/2023	B0001	BC HYDRO & POWER A	106014424139	PEP 1 day charge 2	1.17		1.17	
012861	003	28/04/2023	B0070	Bedard, Ted	Apr23	Air Janitorial Apr	1,941.66		1,941.66	
012862	003	28/04/2023	C0004	Staples Advantage	62502233 62701283	Admin supplies Admin Supplies	282.78 102.59		385.37	
012863	003	28/04/2023	C0109	Cornerstone Petrol	10400	Annual Tech suppor	448.00		448.00	
012864	003	28/04/2023	D0001	Haida Gwaii Consum	Mar23	Multi gl's HG Coop	578.38		578.38	
012865	003	28/04/2023	D0011	DRIFTTECH MECHANIC	13974	Airport fuel truck	648.07		648.07	
012866	003	28/04/2023	D0059	Digestco Limited	46338	10L accelerate - S	517.56		517.56	
012867	003	28/04/2023	G0078	Great West Equipme	1641	PW equip - grader	1,663.42		1,663.42	
012868	003	28/04/2023	G0093	Gowler, Jevan	FD wages Apr2	FD wages Apr23	320.00		320.00	
012869	003	28/04/2023	N0001	Inlet Supply Ltd.	Mar23	Multi gl's Mar23	521.19		521.19	
012870	003	28/04/2023	N0026	NORTH ARM TRANSPOR	SI081296 SI081324 SI081323	WP 181.5 @ 1.931 Air vehicle fuel Air equip diesel	368.00 685.86 1,550.78		2,604.64	
012871	003	28/04/2023	R0036	Rootham Services G	3558	WP O&M	874.19		874.19	
012872	003	28/04/2023	S0017	FRED SURRIDGE LTD.	000666337	Sewer sys O&M	2,302.50		2,302.50	
012873	003	28/04/2023	S0208	Suha, Gary	P/U coop stud	Mileage/ferry Sand	116.15		116.15	
012874	003	28/04/2023	T0003	TELUS BC Inc.					1,400.79	Yes
012875	003	28/04/2023	T0005	T.L.C. AUTOMOTIVE	0000158424 0000158431	PW fuel PW fuel	194.32 156.71		351.03	
012876	003	28/04/2023	T0082	Telus Mobility	21Apr23	Multi gl's VOM Mob	815.39		815.39	
012877	003	28/04/2023	V0001	VANCOUVER ISLAND R	2nd Qtr 2023	2nd Qtr levy 2023	7,633.25		7,633.25	
012878	003	28/04/2023	W0040	Williams, Natasha	Apr23	Janitorial Apr23	1,890.00		1,890.00	
Total:							293,071.23	0.00	293,071.23	

Payment Summary		
Description	Qty	Amount
Cheque	55	294,472.02
EFT	0	0.00
Direct Deposit	0	0.00
Credit Card	0	0.00
Void	1	1,400.79
Total:	56	293,071.23

VILLAGE OF MASSET
 AP CHEQUE LISTING

Payment Date From 01/05/2023 To 31/05/2023 ALL Payments BY Pay Date

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
012879	003	10/05/2023	A0064	ATS Traffic	1010-50010505	Gravel pit	89.21		89.21	
012880	003	10/05/2023	B0001	BC HYDRO & POWER A	115014134357 400003766223	Soup Kitchen 23Feb Multi gl's BC Hydr	69.36 17,836.30		17,905.66	
012881	003	10/05/2023	B0004	BIG RED ENTERPRISE	21865	Big Red May23	1,508.31		1,508.31	
012882	003	10/05/2023	B0068	Bandstra Transport	E337602	Roadly freight run	648.40		648.40	
012883	003	10/05/2023	B0089	Bird's Eye Contrac	288	Tree removal Hemlo	787.50		787.50	
012884	003	10/05/2023	C0008	COASTAL PROPANE IN	78633 79342 78688 77391 78935	PW O&M FD 1500.3 Bird control PW O&M HG fitness 2200	138.95 2,289.57 29.94 1,413.23 3,410.95		7,282.64	
012885	003	10/05/2023	C0039	Clark Freightways	C0749307 C0749863	Fred surridge frei Great west freight	1,158.83 408.77		1,567.60	
012886	003	10/05/2023	D0001	Haida Gwaii Consum	Apr23	Multi gl's HG coop	887.32		887.32	
012887	003	10/05/2023	D0011	DRIFTTECH MECHANIC	14011	FD vehicles Pumper	330.99		330.99	
012888	003	10/05/2023	D0050	DC Tank Inspection	20089	Air fuel tank	3,281.79		3,281.79	
012889	003	10/05/2023	F0037	Fast Fuel Limited	CL64896	FD Fuel	84.46		84.46	
012890	003	10/05/2023	F0039	Foresight Innovati	VOM 2203	Boat launch upgrad	113,604.75		113,604.75	
012891	003	10/05/2023	M0007	MASSET SERVICES	6433 6435	Brenntag/Brock Whi Boat launch proj.	477.75 395.85		873.60	
012892	003	10/05/2023	M0407	Mascon	154867Air May	Air internet May23	75.72		75.72	
012893	003	10/05/2023	O0016	OLD MASSETT VILLAG	2023-04-500	WWT Apr-Jun23	15,003.00		15,003.00	
012894	003	10/05/2023	O0020	Kricheldorf, Shirl	515314	Appliances Multi u	4,345.55		4,345.55	
012895	003	10/05/2023	O0025	Orkin Canada Corpo	C-3983646	PW pest control Ap	63.00		63.00	
012896	003	10/05/2023	P0023	PitneyWorks	May23	Postage May23	630.00		630.00	
012897	003	10/05/2023	P0089	PACIFIC BLUE CROSS	1324845	May23 remit PBC	4,051.45		4,051.45	
012898	003	10/05/2023	R0012	Brock White Canada	5160269-00	Road Repair @ \$317	4,666.52		4,666.52	
012899	003	10/05/2023	R0049	R.D. of Fraser-For	12147	Admin Office Equip	2,836.96		2,836.96	
012900	003	10/05/2023	R0050	Rushworth Electric	515314	Hydro upgrade Mult	13,986.00		13,986.00	
012901	003	10/05/2023	S0022	North Coast Reg. D	13739 13925 13964	Jan/Feb23 Garbage Tipping fees #1636 Mar/Apr23 Garbage	28,707.84 150.00 28,707.84		57,565.68	
012902	003	10/05/2023	S0091	Skidegate Inlet Co	5215	Boat launch proj.	3,996.30		3,996.30	
012903	003	10/05/2023	S0201	Spark Sustainable	SI-750 SI-763	Small Craft harbou PW building	89.25 875.71		964.96	
012904	003	10/05/2023	T0003	TELUS BC Inc.	25Apr23	Multi gl's Telus 2	970.71		970.71	
012905	003	10/05/2023	T0005	T.L.C. AUTOMOTIVE	0000158456 0000158565	PW diesel PW diesel	251.46 371.11		622.57	
012906	003	10/05/2023	W0004	WESTPOINT AUTOMOTI	832-408402 832-409521	PW equip Shop Supplies	103.01 100.79		203.80	
012907	003	10/05/2023	X0001	XEROX CANADA INC.	F60586697	Copies Apr23	116.71		116.71	
012908	003	11/05/2023	T0003	TELUS BC Inc.	2609019	Voicemail/telephon	430.08		430.08	
012909	003	15/05/2023	C0013	CANADIAN UNION OF	29Apr23	Apr23 Remit - CUPE	793.68		793.68	

VILLAGE OF MASSET
 AP CHEQUE LISTING

Payment Date From 01/05/2023 To 31/05/2023 ALL Payments BY Pay Date

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
012910	003	15/05/2023	C0027	CANADA CUSTOMS & R	29Apr23 April 29 2023	Apr 2023 PT Remit Apr 2023 FT Remit	2,632.54 46,341.53		48,974.07	
012916	003	26/05/2023	C0111	Canadian Western M	204242-D 20242D/C04 202242D/C05	Water Plant Upgrad Water Plant Upgrad Water Plant Upgrad	265,601.70 5,347.76 43,743.77		314,693.23	
012915	003	26/05/2023	C0106	Carly, Terry	25May23	Reimburse Communit	182.44		182.44	
012914	003	26/05/2023	B0122	Bell, Lily	26May23	Harbour Day Pie Bo	200.00		200.00	
012913	003	26/05/2023	B0111	Bell-Wilson, Myrna	26May2023 May 26 23	Harbour Day Suppli Harbour Day Coordi	237.31 1,500.00		1,737.31	
012912	003	26/05/2023	B0084	Bell-Wilson, Emily	26May23	Harbour Day Cake W	200.00		200.00	
012911	003	26/05/2023	A0003	ASSOCIATED ENGINEE	290238	Water Plant Upgrad	47,478.53		47,478.53	
012917	003	26/05/2023	C0113	CityWest Cable & T	01May23	Internet May 2023	218.40		218.40	
012918	003	26/05/2023	C0114	Collison, Denise	26May23	Harbour Day Pony R	200.00		200.00	
012919	003	26/05/2023	D0011	DRIFTTECH MECHANIC	14022 14023	FD Rescue Truck Re Airport Fuel Truck	583.52 466.43		1,049.95	
012920	003	26/05/2023	F0037	Fast Fuel Limited	14May23	FD Vehicle Fuel	366.56		366.56	
012921	003	26/05/2023	F0039	Foresight Innovati	07May23 VOM2204 VOM2208 VOM2209 VOM2207	Spruce/Rebar for b Aluminum float/acc Crew Hrs 129 Bags of Concre Labour/equip insta	443.07 75,736.50 3,071.25 1,371.30 19,842.90		100,465.02	
012922	003	26/05/2023	H0113	Haida Gwaii Region	16May2023	Harbour Day Reimbu	245.85		245.85	
012923	003	26/05/2023	J0006	BULKLEY-STIKINE JA	186890	VOM Buildings	1,952.50		1,952.50	
012924	003	26/05/2023	K0019	Keery, Allison	26May23	Harbour Day Dance	250.00		250.00	
012925	003	26/05/2023	M0007	MASSET SERVICES	6457 6466	Claretech Freight Pump removal at ai	422.63 422.63		845.26	
012926	003	26/05/2023	M0011	MASSET VOLUNTEER F	26May23	Harbour Day Burger	750.00		750.00	
012927	003	26/05/2023	N0026	NORTH ARM TRANSPOR	SI081584 SI81586 SI081641 SI081709 SI081701 SI081720	Jet A-1 18,138.4 l Jet A-1 fuel 18,07 Jet A-1 fuel 18,21 PEP Bldg Furnace 0 PW Equipment - Die Jet A-1 fuel 18,09	29,930.22 29,833.52 30,058.11 527.82 14.45 29,856.45		120,220.57	
012928	003	26/05/2023	N0039	Tenaquip Limited	15302670-00 15371516-00	Diamon Blade Fuel system suppli	503.83 85.62		589.45	
012929	003	26/05/2023	O0016	OLD MASSETT VILLAG	26May23	Harbour Day CMS Pa	250.00		250.00	
012930	003	26/05/2023	O0026	Olee, Andalib	26May23	Moving Expenses	2,706.78		2,706.78	
012931	003	26/05/2023	R0031	Royal Canadian Leg	26May23	Harbour Day Fish F	750.00		750.00	
012932	003	26/05/2023	R0047	Roadly	18May2023	Line Paint	892.28		892.28	
012933	003	26/05/2023	R0049	R.D. of Fraser-For	12159	Access Points - VO	952.61		952.61	
012934	003	26/05/2023	S0017	FRED SURRIDGE LTD.	000665717 666975	Battery Charger Tubing, Seat Lvr,	181.44 1,130.71		1,312.15	
012935	003	26/05/2023	S0022	North Coast Reg. D	13997	Tipping Fees #1636	150.00		150.00	
012936	003	26/05/2023	T0005	T.L.C. AUTOMOTIVE	0000158627 0000158677	PW Diesel - Dump T PW Fuel/Diesel	245.50 558.60		804.10	

VILLAGE OF MASSET
 AP CHEQUE LISTING

Payment Date From 01/05/2023 To 31/05/2023 ALL Payments BY Pay Date

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
012937	003	26/05/2023	W0007	WESTKEY GRAPHIC CO	394359	2023 Tax Notices	1,279.08		1,279.08	
012938	003	26/05/2023	W0082	Williams, Regina	26May2023	Harbour Day Pickle	200.00		200.00	
012939	003	26/05/2023	X0001	XEROX CANADA INC.	L09230903	9 of 60 Copier Lea	139.16		139.16	
012940	003	30/05/2023	B0070	Bedard, Ted	30May23	Air Janitorial May	1,941.66		1,941.66	
012941	003	30/05/2023	C0004	Staples Advantage	63039177	Admin/FD/Airport O	637.10		637.10	
012942	003	30/05/2023	D0011	DRIFTTECH MECHANIC	14013	Airport Fuel Truck	563.64		563.64	
012943	003	30/05/2023	G0093	Gowler, Jevan	30May23	FD Chief Wages May	320.00		320.00	
012944	003	30/05/2023	N0026	NORTH ARM TRANSPOR	SI081545 SI051504	WP Chemicals Jet A-1 fuel 18,01	2,723.18 29,730.87		32,454.05	
012945	003	30/05/2023	R0042	Ranch Feeds	72838	Community Garden s	485.91		485.91	
012946	003	30/05/2023	W0040	Williams, Natasha	28May23	Janitorial May 23	1,980.00		1,980.00	
012947	003	31/05/2023	H0108	Haida Gwaii Fitnes	31May23	Withdrawal request	8,000.00		8,000.00	
012948	003	31/05/2023	O0026	Olee, Andalib	31May23	June 2023 Rental A	700.00		700.00	
Total:							957,312.58	0.00	957,312.58	

Payment Summary		
Description	Qty	Amount
Cheque	70	957,312.58
EFT	0	0.00
Direct Deposit	0	0.00
Credit Card	0	0.00
Void	0	0.00
Total:	70	957,312.58

*** End of Report ***