

**A G E N D A**  
**for**

**REGULAR COUNCIL MEETING**  
**May 12, 2025**

**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 April 28, 2025

**PETITIONS AND DELEGATES**

**Audited Financial Statements (Ryan Broughton)**

**CORRESPONDENCE**

**C-1 Haida Gwaii Recreation Thank You Letter**

**VERBAL REPORTS OF COUNCIL/CAO/CFO**

**BYLAWS**

**Bylaw No. 673 Five-Year Financial Plan**

**Bylaw No. 670 Tax Rates Bylaw 2025**

**NEW BUSINESS**

**NB-1 C2C Grant**

**NB-2 AP Cheque Listing January 1<sup>st</sup> – 31<sup>st</sup> 2025**

**NB-3 AP Cheque Listing February 1<sup>st</sup> – 28<sup>th</sup> 2025**

**NB-4 AP Cheque Listing March 1<sup>st</sup> – 31<sup>st</sup> 2024**

**NB-5 AP Cheque Listing April 1<sup>st</sup> – 30<sup>th</sup> 2024**

**PUBLIC QUESTION PERIOD**

**ADJOURNMENT**

Village of Masset Regular Council Meeting of April 28, 2025

Minutes of the Regular Council Meeting held April 28, 2025, in the Council Chambers.

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

**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 Carty to adopt the agenda as presented.

CARRIED

**COUNCIL MEETING MINUTES**

**Council Meeting Minutes April 14, 2025**

Moved by Councillor Johnston, seconded by Councillor Carty that the April 14, 2025 Council meeting minutes be adopted as presented.

CARRIED

**Parks and Recreation Committee Meeting Minutes April 2, 2025**

Moved by Councillor Carty, seconded by Councillor Johnston that the April 14, 2025 Parks and Recreation Committee meeting minutes be endorsed.

CARRIED

**CORRESPONDENCE**

**John Disney**

Moved by Councillor Carty, seconded by Councillor Johnston that the correspondence be received.

CARRIED

**VERBAL REPORTS OF COUNCIL/CAO/CFO**

Councillor Johnston attended a Gwaii Trust meeting.  
Councillor Carty attended the budget meeting.  
Councillor Pages attended an NCRD meeting.

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

CARRIED

**BYLAWS**

**Bylaw No. 673 Five Year Financial Plan**

Moved by Councillor Johnston, seconded by Councillor Carty that Bylaw No. 673 be read a first time.

CARRIED

Moved by Councillor Johnston, seconded by Councillor Carty that Bylaw No. 673 be read a second time.

CARRIED

Moved by Councillor Carty, seconded by Councillor Johnston that Bylaw No. 673 be read a third time.

CARRIED

**NEW BUSINESS**

**NB-1 Asset Management Support Workplan**

Moved by Councillor Carty, seconded by Councillor Johnston that the contract be awarded to Urban Systems.

CARRIED

**NB-2 Literacy Haida Gwaii**

Moved by Councillor Johnston, seconded by Councillor Carty that the correspondence from Literacy Haida Gwaii be received.

CARRIED

**ADJOURNMENT TO CLOSED SESSION**

Moved by Councillor Johnston the meeting be adjourned at 7:32 pm.

\_\_\_\_\_  
Recording Secretary

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Certified Correct, Administrator

**Village of Masset**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2024**

**INDEX**

---

	<b>Page</b>
Management's Responsibility	2
Independent Auditor's Report	3-4
Consolidated Statement of Financial Position	5
Consolidated Statement of Operations	6
Consolidated Statement of Change in Net Financial Assets	7
Consolidated Statement of Cash Flows	8
Notes to the Consolidated Financial Statements	9-19
Independent Auditor's Report on Supplementary Information	20
General Operating Fund Statement of Financial Position	21
General Operating Fund Statement of Operations	22
Water System Statement of Financial Position	23
Water System Statement of Operations	24
Sewer System Statement of Financial Position	25
Sewer System Statement of Operations	26
Perpetual Care Fund Statements of Financial Position and Operations	27

## **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.

May 12, 2025  
Masset, British Columbia



**CHARTERED  
PROFESSIONAL  
ACCOUNTANTS LLP**

**Ryan Broughton, CPA, CA\***  
*Partner*

**Quan Cheng, CPA, CA\***  
*Partner*

*\*Denotes incorporated professional*

## **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, 2024, 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, 2024, 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, 2024

	2024	2023
<b>Financial assets</b>		
Cash and investments (note 2)	\$ 9,169,749	\$ 10,459,974
Taxes and accounts receivable (note 3)	1,308,564	1,172,594
MFA deposits (note 4)	100,930	97,534
	<u>10,579,243</u>	<u>11,730,102</u>
<b>Financial Liabilities</b>		
Accounts payable and accrued liabilities (note 5)	469,262	603,457
MFA reserve (note 4)	100,930	97,534
Municipal debt (note 6)	2,419,904	2,696,130
Deferred revenue (note 7)	1,145,790	1,146,333
	<u>4,135,886</u>	<u>4,543,454</u>
<b>Net financial asset</b>	<u>6,443,357</u>	<u>7,186,648</u>
<b>Non-financial assets</b>		
Property acquired for taxes	8,261	8,261
Prepaid expenses	48,275	21,850
Tangible capital assets (note 8)	31,460,860	28,648,101
	<u>31,517,396</u>	<u>28,678,212</u>
<b>Accumulated Surplus (note 9)</b>	<u>\$ 37,960,753</u>	<u>\$ 35,864,860</u>

Approved by Mayor and Council

# Village of Masset

## Consolidated Statement of Operations For the year ended December 31, 2024

	2024 Budget (unaudited)	2024 Actual	2023 Actual
<b>Revenue</b>			
Property taxes and grants in lieu	\$ 1,265,808	\$ 1,275,260	\$ 1,130,977
Utility user fees	601,114	530,630	496,052
Sale of goods and services	2,539,600	2,578,392	2,518,336
Provincial transfers	400,000	425,700	394,000
Other grants (note 18)	2,722,313	2,150,375	1,558,559
Interest and penalties on taxes	284,000	491,409	451,088
Northern Health Authority	388,863	2,743,956	388,863
	<u>8,201,698</u>	<u>10,195,722</u>	<u>6,937,875</u>
<b>Expenses</b>			
General government	1,287,741	1,083,387	1,074,863
Utility operations	647,114	684,761	639,608
Protective services	136,350	111,169	209,927
Transportation services	2,660,580	2,340,915	2,418,760
Environmental health and development	151,000	74,229	173,067
Recreation, culture and tourism	238,600	222,730	168,609
Paving project - non-capital	2,493,833	2,555,045	-
Other	41,000	88,549	42,751
Debt financing (recovery)	115,000	(15,479)	(19,369)
Amortization	-	954,523	863,024
	<u>7,771,218</u>	<u>8,099,829</u>	<u>5,571,240</u>
<b>Annual Surplus</b>	<u>430,480</u>	2,095,893	1,366,635
<b>Accumulated surplus, beginning of year</b>		<u>35,864,860</u>	<u>34,498,225</u>
<b>Accumulated surplus, end of year</b>		<u>\$ 37,960,753</u>	<u>\$ 35,864,860</u>

# Village of Masset

## Consolidated Statement of Changes in Net Financial Assets

For the year ended December 31, 2024

	2024 Budget (unaudited)	2024 Actual	2023 Actual
<b>Annual surplus</b>	\$ 430,480	\$ 2,095,893	\$ 1,366,635
Amortization	-	954,523	863,024
Change in prepaid expenses	-	(26,425)	18,117
Transfers to reserves	(1,331,428)	-	-
Transfers from reserves	4,902,000	-	-
Repayment of municipal debt	(220,000)	-	-
Issue of municipal debt	2,000,000	-	-
Acquisition of tangible capital assets	(5,781,052)	(3,767,282)	(1,350,031)
<b>Increase (decrease) in net financial assets</b>	<u>-</u>	<u>(743,291)</u>	<u>897,745</u>
<b>Net financial assets, beginning of year</b>		<u>7,186,648</u>	<u>6,288,903</u>
<b>Net financial assets, end of year</b>		<u>\$ 6,443,357</u>	<u>\$ 7,186,648</u>

**Village of Masset****Consolidated Statement of Cash Flows****For the year ended December 31, 2024**

	<u>2024</u>	<u>2023</u>
<b>NET INFLOW (OUTFLOW) OF CASH:</b>		
<b>Operating activities</b>		
Annual surplus	\$ 2,095,893	\$ 1,366,635
Non-cash charges to operations		
Amortization	954,523	863,024
Changes in non-cash operating balances:		
Increase in accounts receivable	(135,970)	(254,171)
Decrease in accounts payable and accrued liabilities	(134,195)	(167,091)
Increase (decrease) in deferred revenue	(543)	672,028
(Increase) decrease in prepaid expenses	(26,425)	18,117
	<u>2,753,283</u>	<u>2,498,542</u>
<b>Capital activities</b>		
Acquisition of tangible capital assets	(3,767,282)	(1,350,031)
	<u>(3,767,282)</u>	<u>(1,350,031)</u>
<b>Financing activities</b>		
Repayment of debt	(276,226)	(292,476)
	<u>(276,226)</u>	<u>(292,476)</u>
<b>Increase (decrease) in cash and investments</b>	(1,290,225)	856,035
<b>Cash and investments, beginning of year</b>	<u>10,459,974</u>	<u>9,603,939</u>
<b>Cash and investments, end of year</b>	<u>\$ 9,169,749</u>	<u>\$ 10,459,974</u>

## **Village of Masset**

### **Notes to the Consolidated Financial Statements For the year ended December 31, 2024**

---

#### **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, 2024

---

#### 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, 2024

---

#### 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>2024</u>	<u>2023</u>
Cash on deposit	\$ 306,949	\$ 1,240,022
Term deposits	323,753	884,078
MFABC - pooled high interest savings account	<u>8,539,047</u>	<u>8,335,874</u>
	<u>\$ 9,169,749</u>	<u>\$ 10,459,974</u>

#### 3. TAXES AND ACCOUNTS RECEIVABLE

Property taxes	\$ 212,828	\$ 213,513
Utilities	49,770	53,801
Sales taxes	67,327	4,234
Grant funding receivable	315,499	611,027
Other receivables	678,940	305,819
Allowance for doubtful accounts	<u>(15,800)</u>	<u>(15,800)</u>
	<u>\$ 1,308,564</u>	<u>\$ 1,172,594</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, 2024

#### 5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024	2023
Trade payables and accrued liabilities	\$ 216,159	\$ 307,805
Payroll and withholding taxes	-	41,376
Accrued vacation, sick, severance liability	253,103	254,276
	<u>\$ 469,262</u>	<u>\$ 603,457</u>

#### 6. MUNICIPAL DEBT

##### Hospital Debentures

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

\$ 2,419,904	\$ 2,696,130
--------------	--------------

Estimated principal repayments over the next 5 years are estimated at \$141,000 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, 2024.

#### 7. DEFERRED REVENUE

	2024	2023
Prepaid taxes	\$ 35,798	\$ 32,806
Prepaid utilities	16,362	19,000
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	-	2,610
Province of BC - Growing Communities Fund	764,000	764,000
Other	4,525	4,525
Fire department funds	6,926	5,212
	<u>\$ 1,145,790</u>	<u>\$ 1,146,332</u>

# Village of Masset

## Notes to the Consolidated Financial Statements For the year ended December 31, 2024

### 8. TANGIBLE CAPITAL ASSETS

			2024	2023
	Cost	Accumulated Amortization	Net Carrying Amount	
Land	\$ 10,805,022	\$ -	\$ 10,805,022	\$ 10,805,022
Buildings	2,411,616	1,054,601	1,357,015	1,341,092
Hospital	5,839,158	3,503,476	2,335,682	2,569,247
Machinery and equipment	1,050,600	525,526	525,074	362,859
Roads and sidewalks	12,610,817	9,321,946	3,288,871	179,816
Community infrastructure	1,069,577	378,608	690,969	677,725
Vehicles	1,103,690	847,151	256,539	299,219
Airstrip	8,522,674	3,331,096	5,191,578	5,414,803
Marina	1,155,949	575,527	580,422	609,321
McIntyre park	8,438	7,806	632	843
Roller rink	250,310	84,333	165,977	170,365
Industrial park	181,000	117,650	63,350	67,875
Water system	6,710,750	1,684,017	5,026,733	4,937,488
Sewer system	1,971,475	798,479	1,172,996	1,212,426
	<u>\$ 53,691,076</u>	<u>\$ 22,230,216</u>	<u>\$ 31,460,860</u>	<u>\$ 28,648,101</u>

Tangible Capital Asset Additions for the year are as follows:

	Cost January 1, 2024	Additions/ (Disposals)	Cost December 31, 2024
Land	\$ 10,805,022	\$ -	\$ 10,805,022
Buildings	2,335,071	76,545	2,411,616
Hospital	5,839,158	-	5,839,158
Machinery and equipment	847,290	203,310	1,050,600
Roads and sidewalks	9,411,878	3,198,939	12,610,817
Community infrastructure	1,029,413	40,164	1,069,577
Vehicles	1,103,690	-	1,103,690
Airstrip and terminal	8,471,605	51,069	8,522,674
Marina	1,155,949	-	1,155,949
McIntyre park	8,438	-	8,438
Roller rink	250,310	-	250,310
Industrial park	181,000	-	181,000
Water system	6,513,495	197,255	6,710,750
Sewer system	1,971,475	-	1,971,475
	<u>\$ 49,923,794</u>	<u>\$ 3,767,282</u>	<u>\$ 53,691,076</u>

## Village of Masset

### Notes to the Consolidated Financial Statements

For the year ended December 31, 2024

#### 8. TANGIBLE CAPITAL ASSETS (continued)

Tangible capital asset acquisitions for the year ended consist of:

Paving projects	\$ 3,169,428
Skateboard park	29,511
Covered plaza	76,545
Dump trailer	19,818
Fire department equipment	156,292
Heat pumps	27,200
Seaplane/boat launch upgrade project	40,164
Airport capital assistance program	51,069
Water system upgrades	197,255
	<u>\$ 3,767,282</u>

Amortization for the year is as follows:

	Balance January 1, 2024	Amortization	Disposals	Balance December 31, 2024
Land	\$ -	\$ -	\$ -	\$ -
Buildings	993,979	60,622	-	1,054,601
Hospital	3,269,911	233,565	-	3,503,476
Machinery and equipment	484,431	41,095	-	525,526
Roads and sidewalks	9,232,062	89,884	-	9,321,946
Community infrastructure	351,688	26,920	-	378,608
Vehicles	804,471	42,680	-	847,151
Airstrip and terminal	3,056,802	274,294	-	3,331,096
Marina	546,628	28,899	-	575,527
McIntyre park	7,595	211	-	7,806
Roller rink	79,945	4,388	-	84,333
Industrial park	113,125	4,525	-	117,650
Water system	1,576,007	108,010	-	1,684,017
Sewer system	759,049	39,430	-	798,479
	<u>\$ 21,275,693</u>	<u>\$ 954,523</u>	<u>\$ -</u>	<u>\$ 22,230,216</u>

## Village of Masset

### Notes to the Consolidated Financial Statements For the year ended December 31, 2024

#### 9. ACCUMULATED SURPLUS

	2024	2023
General operating fund	\$ 4,792,465	\$ 4,169,574
Water system	(2,177,847)	(1,983,054)
Sewer system	9,346	152,004
Reserve funds (Note 10)	6,288,314	7,567,062
Net assets invested in tangible capital assets (note 11)	29,040,956	25,951,971
Perpetual	7,519	7,303
	<u>\$ 37,960,753</u>	<u>\$ 35,864,860</u>

During the year, Mayor and Council authorized the appropriation of \$10,000 to land development, \$180,366 for general reserve, \$101,569 to federal gas tax reserve funds, \$6,300 to Marine reserve funds.

#### 10. RESERVE FUNDS

	2023	Appropriations	Use of funds	2024
Land development	82,500	10,000	-	92,500
Federal gas tax	1,037,214	101,569	-	1,138,783
Legal cost/settlement reserve	15,000	-	-	15,000
General reserve	1,557,255	180,366	(145,887)	1,591,734
Marina reserve	51,450	6,300	-	57,750
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)	-
Growing Communities Fund	764,000	-	-	764,000
Hospital loan payout	-	2,419,904	-	2,419,904
Water system reserve	37,757	-	-	37,757
Sewer system reserve	35,157	-	-	35,157
	<u>\$ 7,567,062</u>	<u>\$ 2,718,139</u>	<u>\$ (3,996,887)</u>	<u>\$ 6,288,314</u>

During the year, the Village authorized the use of \$3,993,913 of reserve funds for capital projects: \$51,069 for Airport Capital Assistance Program, \$75,000 for park drive lift station repairs, \$19,818 for the dump trailer, \$3,422,000 for the paving project, \$429,000 for safe restart expenses consisting of apartment renovations, computer/internet upgrades, portion of skateboard park, park benches, heat pumps and roller rink upgrades.

## Village of Masset

### Notes to the Consolidated Financial Statements For the year ended December 31, 2024

---

#### 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	\$ 25,951,971
Add: Capital acquisitions	3,767,282
Add: Municipal debt repayments	276,226
Less: Amortization	<u>(954,523)</u>
Net assets invested in tangible capital assets, ending	<u>\$ 29,040,956</u>
 Tangible capital assets	 \$ 31,460,860
Less: Municipal debt payable	<u>(2,419,904)</u>
Net assets invested in tangible capital assets	<u>\$ 29,040,956</u>

## Village of Masset

### Notes to the Consolidated Financial Statements For the year ended December 31, 2024

---

#### 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 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 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 \$79,659 for employer contributions to the Plan in the year ended 2024 (2023 - \$73,142).

- 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, 2024

---

#### 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

	<b>2024</b> <b>Budget</b> (unaudited)	<b>2024</b> <b>Actual</b>	<b>2023</b> <b>Actual</b>
Salaries, wages and benefits	\$ 1,341,821	\$ 1,203,777	\$ 1,016,508
Materials and supplies	1,651,750	1,715,867	1,960,875
Contracted services	467,850	3,031,797	377,221
Repairs, utilities, maintenance	1,315,850	1,050,239	799,287
Mayor and Council remuneration and travel	91,000	64,804	47,633
Insurance	83,500	75,973	57,357
Grants	5,000	2,500	1,500
Debt charges	131,500	349	14,299
Election costs	1,000	-	1,550
Amortization	-	954,523	843,344
	<u>\$ 5,089,271</u>	<u>\$ 8,099,829</u>	<u>\$ 5,119,574</u>

## Village of Masset

### Notes to the Consolidated Financial Statements

For the year ended December 31, 2024

---

#### 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. 668 - 2024 approved by the Village Mayor and Council from 2024-2028 on May 13, 2024.

#### 18. OTHER GRANTS

	<u>2024</u>
Gwaii trust	\$ 210,689
NDIT - façade program	7,737
NDIT - grant writer funding	45,425
Province of B.C.	394,146
UBCM - fire department grants	39,609
UBCM - community works (federal gas tax)	101,569
UBCM - emergency operations contract	29,772
Northwest Resource Benefit Alliance	<u>1,321,428</u>
	<u>\$ 2,150,375</u>

In June 2024, the Village received funds as a local government member through the Northwest Resource Benefit Alliance providing \$50M in funding to all Northwest B.C. local governments. The Village's share of these funds was \$1,321,428. The terms of the agreement states that 85% of this amount must be expended on major capital projects. The Village has spent all of the funds on eligible capital projects, so all of these funds have been included in other grants revenue in the year ended December 31, 2024.





**CHARTERED  
PROFESSIONAL  
ACCOUNTANTS LLP**

**Ryan Broughton, CPA, CA\***  
*Partner*

**Quan Cheng, CPA, CA\***  
*Partner*

*\*Denotes incorporated professional*

## **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, 2024.

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.

May 12, 2025  
Prince George, British Columbia

FBB Chartered Professional Accountants LLP

## Village of Masset

### General Operating Fund - Statement of Financial Position

As at December 31, 2024

	<u>2024</u>	<u>2023</u>
<b>Financial assets</b>		
Cash and investments	\$ 9,160,565	\$ 10,451,006
Taxes and accounts receivable	1,280,337	1,139,521
MFA deposits	100,930	97,534
Due from other funds	2,125,479	1,792,874
	<u>12,667,311</u>	<u>13,480,935</u>
<b>Financial Liabilities</b>		
Accounts payable and accrued liabilities	469,262	603,457
MFA reserve	100,930	97,534
Municipal debt	2,419,904	2,696,130
Deferred revenue	1,145,790	1,146,333
	<u>4,135,886</u>	<u>4,543,454</u>
<b>Net financial debt</b>	<u>8,531,425</u>	<u>8,937,481</u>
<b>Non-financial assets</b>		
Property acquired for taxes	8,261	8,261
Prepaid expenses	48,275	21,850
Tangible capital assets	25,261,122	22,498,187
	<u>25,317,658</u>	<u>22,528,298</u>
	<u>\$ 33,849,083</u>	<u>\$ 31,465,779</u>
<b>Accumulated surplus</b>		
Accumulated surplus	4,792,465	4,169,574
Equity in tangible capital assets	22,841,218	19,802,057
Reserves	6,215,400	7,494,148
	<u>\$ 33,849,083</u>	<u>\$ 31,465,779</u>

## Village of Masset

### General Operating Fund - Statement of Operations

For the year ended December 31, 2024

	2024 Budget (unaudited)	2024 Actual	2023 Actual
<b>Revenue</b>			
Property taxes and grants in lieu	\$ 1,265,808	\$ 1,275,260	\$ 1,130,977
Utility user fees (garbage collection)	278,500	191,227	197,746
Sale of goods and services	2,539,600	2,578,392	2,518,336
Provincial transfers	400,000	425,700	394,000
Other grants	2,722,313	2,150,375	1,558,559
Interest and penalties on taxes	284,000	491,193	443,771
Northern Health Authority	388,863	2,743,956	388,863
	<u>7,879,084</u>	<u>9,856,103</u>	<u>6,632,252</u>
<b>Expenses</b>			
General government	1,287,741	1,083,387	1,074,863
Utility operations	244,500	205,166	326,589
Protective services	136,350	111,169	209,927
Transportation services	2,660,580	2,340,915	2,418,760
Environmental health and development	151,000	74,229	173,067
Recreation, culture and tourism	238,600	222,730	168,609
Paving project - non-capital	2,493,833	2,555,045	-
Other	41,000	88,554	42,752
Debt financing recovery	115,000	(15,479)	(19,369)
Amortization	-	807,083	715,584
	<u>7,368,604</u>	<u>7,472,799</u>	<u>5,110,782</u>
<b>Annual Surplus</b>	<u>510,480</u>	2,383,304	1,521,470
<b>Accumulated surplus, beginning of year</b>		<u>31,465,779</u>	<u>29,944,309</u>
<b>Repayment of municipal debt</b>	1,780,000	-	-
<b>Acquisition of tangible capital assets</b>	(5,781,052)	-	-
<b>Transfer to/from reserves</b>	3,570,572	-	-
<b>Accumulated surplus, end of year</b>		<u>\$ 33,849,083</u>	<u>\$ 31,465,779</u>

**Village of Masset****Water System - Statement of Financial Position****As at December 31, 2024**

	<u>2024</u>	<u>2023</u>
<b>Financial assets</b>		
Accounts receivable	\$ 16,261	\$ 22,586
<b>Financial Liabilities</b>		
Due to other funds	<u>2,156,349</u>	<u>1,967,883</u>
<b>Net financial debt</b>	<u>(2,140,088)</u>	<u>(1,945,297)</u>
<b>Non-financial assets</b>		
Tangible capital assets	<u>5,026,736</u>	<u>4,937,488</u>
	<u>\$ 2,886,648</u>	<u>\$ 2,992,191</u>
<b>Accumulated Surplus</b>		
Accumulated deficit	\$ (2,177,847)	\$ (1,983,054)
Reserves	37,757	37,757
Net assets invested in tangible capital assets	<u>5,026,736</u>	<u>4,937,488</u>
	<u>\$ 2,886,646</u>	<u>\$ 2,992,191</u>

**Village of Masset****Water System - Statement of Operations****For the year ended December 31, 2024**

	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>(unaudited)</b>		
<b>Revenue</b>			
User charges	\$ 200,000	\$ 196,046	\$ 185,017
Interest and other	2,500	18,425	7,243
	<u>202,500</u>	<u>214,471</u>	<u>192,260</u>
<b>Expenses</b>			
Audit	2,000	2,167	2,000
Amortization	-	108,010	108,010
Distribution	55,250	39,051	52,020
Repairs and maintenance	118,500	124,473	123,920
Wages and benefits	39,250	46,315	35,822
	<u>215,000</u>	<u>320,016</u>	<u>321,772</u>
<b>Annual deficit</b>	<u>(12,500)</u>	(105,545)	(129,512)
<b>Accumulated surplus, beginning of year</b>		<u>2,992,191</u>	<u>3,121,703</u>
<b>Transfers from reserves</b>	12,500	<u>-</u>	<u>-</u>
<b>Accumulated surplus, end of year</b>		<u>\$ 2,886,646</u>	<u>\$ 2,992,191</u>

## Village of Masset

### Sewer System - Statement of Financial Position

As at December 31, 2024

	<u>2024</u>	<u>2023</u>
<b>Financial assets</b>		
Due from other funds	\$ 32,537	\$ 176,674
Accounts receivable	<u>11,966</u>	<u>10,487</u>
<b>Net financial assets</b>	44,503	187,161
<b>Non-financial assets</b>		
Tangible capital assets	<u>1,173,002</u>	<u>1,212,426</u>
	<u>\$ 1,217,505</u>	<u>\$ 1,399,587</u>
<b>Accumulated surplus</b>		
Accumulated surplus	\$ 9,346	\$ 152,004
Reserve funds	35,157	35,157
Net assets invested in tangible capital assets	<u>1,173,002</u>	<u>1,212,426</u>
	<u>\$ 1,217,505</u>	<u>\$ 1,399,587</u>

## Village of Masset

### Sewer System - Statement of Operations

For the year ended December 31, 2024

	2024 Budget (unaudited)	2024 Actual	2023 Actual
<b>Revenue</b>			
User charges	\$ 119,614	\$ 122,154	\$ 111,690
Custom work	500	2,778	1,599
	<u>120,114</u>	<u>124,932</u>	<u>113,289</u>
<b>Expenses</b>			
Audit	2,000	2,167	2,000
Amortization	-	39,430	39,430
Lift station	92,000	161,452	17,629
Operations	18,602	28,256	12,453
OMVC sewer treatment	60,012	60,012	60,012
Wages and benefits	15,000	15,697	7,163
	<u>187,614</u>	<u>307,014</u>	<u>138,687</u>
<b>Annual deficit</b>	<u>(67,500)</u>	(182,082)	(25,398)
<b>Accumulated surplus, beginning of year</b>		<u>1,399,587</u>	<u>1,424,985</u>
<b>Transfer from reserves</b>	67,500	<u>-</u>	<u>-</u>
<b>Accumlated surplus, end of year</b>		<u>\$ 1,217,505</u>	<u>\$ 1,399,587</u>

**Village of Masset**  
**Perpetual Care Fund**  
**For the year ended December 31, 2024**

**Statement of financial position**

	<u>2024</u>	<u>2023</u>
<b>Financial assets</b>		
Cash and investments	\$ 9,184	\$ 8,968
<b>Financial liabilities</b>		
Due to general fund	<u>1,665</u>	<u>\$ 1,665</u>
<b>Accumulated surplus</b>	<u><u>\$ 7,519</u></u>	<u><u>\$ 7,303</u></u>

**Statement of operations**

<b>Interest revenue</b>	\$ 216	\$ 74
<b>Accumulated surplus, beginning of year</b>	<u>7,303</u>	<u>7,229</u>
<b>Accumulated surplus, end of year</b>	<u><u>\$ 7,519</u></u>	<u><u>\$ 7,303</u></u>





APR 30 2025

After School Sports and Arts Initiative  
Haida Gwaii Regional Recreation Commission  
PO Box 187, Masset, B.C. V0T 1M0  
P: 250-626-5652 afterschool@hgrec.com  
www.hgrec.com

Julia Barnes  
After School Sports & Arts Initiative Coordinator  
Haida Gwaii Regional Recreation Commission

April 30th, 2025

Masset Village Council  
1686 Main Street  
PO Box 68  
Masset, BC V0T 1M0

Dear Masset Village Council,

On behalf of Haida Gwaii Recreation and the After School Sports & Arts Initiative (ASSAI) Program, I would like to extend our deepest gratitude to the council for generously allowing us to use the Howard Phillips Community Hall free of charge for our Grade K-2 Wednesday program throughout the earlier part of the 2024-2025 school year. I would also like to thank Lianne Trepanier specifically for her administrative assistance with the hall.

We acknowledge that this was a temporary solution at the beginning of the 2024-2025 school year due to the limited gymnasium space at the newly amalgamated Daaxiigan Sk'ad'aa Née School. Transitioning to a new school comes with many challenges. However, your support allowed us to start our program seamlessly this year and prevented us from reducing the number or frequency of programs. As a non-profit organization, contribution allowed us to focus our funds on expenses that immediately enhance the quality of our programs, such as employing more support staff and providing higher quality snacks.

The Masset Village Council significantly impacted our ability to provide a safe and welcoming environment for the children in our community. We deeply appreciate the council's generosity toward our program and our mission to support local youth. Please know that the entire Haida Gwaii Recreation team is grateful for your support. and we hope to collaborate further in the future.

Thank you once again for your kindness and community spirit.

*Julia Barnes*

Sincerely,  
Julia Barnes  
After School Sports & Arts Initiative Coordinator  
Haida Gwaii Recreation

**VILLAGE OF MASSET**

**BYLAW NO. 673**

A Bylaw of the Village of Masset respecting the  
5 Year Financial Plan for the year starting 2025.

The Council for the Village of Masset in open meeting assembled, enacts as follows:

1. General Operating Fund Schedule, Water and Sewer Utility Operating Fund Schedule and Capital Expenditure Plan Schedule attached hereto and made part of this Bylaw comprise the Village of Masset 5 Year Financial Plan for the year ending 31 December 2025.
2. This Bylaw may be cited for all purposes as "Village of Masset 5 Year Financial Plan Bylaw No. 673, 2025".

READ A FIRST TIME THIS 28<sup>th</sup> DAY OF APRIL 2025.

READ A SECOND TIME THIS 28<sup>th</sup> DAY OF APRIL 2025.

READ A THIRD TIME THIS 28<sup>th</sup> DAY OF APRIL 2025.

RECONSIDERED AND ADOPTED THIS 12<sup>th</sup> DAY OF MAY, 2025.

\_\_\_\_\_  
Chief Financial Officer

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Certified a true copy of "VOM 5 Year  
Financial Plan Bylaw No. 673 2025".  
Chief Financial Officer

## VILLAGE OF MASSET

### Schedule "B" to Bylaw No. 673, 2025

#### Proportion of Revenues By Funding Source:

The following table outlines the proportion of total revenue that comes from each funding source in the Village of Masset's 2025 Financial Plan. The Village of Masset has an ambitious budget this year which plans to complete replacing the waterlines project prior to the completion of repaving the municipal roads in Masset this summer. This accounts for the two largest portions of the 2025 budget which are transfers from reserves and other grants. Other projects and capital expenditures for 2025 include solar system upgrades at the airport, the Masset Covered Plaza, tree removal around the airport runway, heat pump installations in municipal buildings and replacing the airport air handling unit. The Village of Masset continues to also work on the asset management plan and bylaw reform. The next highest revenue source for 2025 is from Airports. In 2025, the Masset Airport is expected to be running at a normal operating capacity, which includes a regular schedule of flights with Pacific Coastal as well as a busy summer season for lodge charters. The remaining categories of funding are property taxes and collections for other governments, fixed grants, user fees and sales of services for water.

Revenue Source	% Total Revenue
Other Grants	39%
Reserves	23%
Airports	16%
Property Taxes	8%
Collections for Other Gov'ts	5%
Other Revenue	3%
User Fees, Sales of Services	3%
Fixed Grants	3%
	100%

#### Distribution of Property Taxes Between Property Classes

The Village of Masset is a small community that has the majority of its taxes based on a residential and business tax base. The Village does have access to other funding and revenue sources such as The Small Community Grant that has allowed the council to keep the tax rate increases minimal and not put an extra burden on residents and business owners. The Village of Masset has increased the tax rate by 3% in 2025 which has been applied to all of the property tax classes.

Class	Property Class	% Tax Burden
1	Residential	72%
2	Utilities	4%
5	Light Industry	< 1%
6	Business	24%
8	Recreation	< 1%
		100%

#### Use of Permissive Tax Exemptions

The Village of Masset does not issue permissive tax exemptions.

**VILLAGE OF MASSET  
BYLAW NO. 674**

The Council for the Corporation of the Village of Masset, in an open meeting assembled, enacts as follows:

1. The following rates are hereby imposed and levied for the year 2025:
  - a. For all lawful general purposes of the municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "A" of the Schedule attached hereto and forming part hereof.
  - b. For purposes of the North Coast Regional District on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of the Schedule attached hereto and forming part hereof.
  - c. For purposes on the assessed value of land and improvements taxable for BC Assessment purposes, rates appearing in Column "C" of the Schedule attached hereto and forming a part hereof.
  - d. For Northwest Regional Hospital retirement of debt on the assessed value of land and improvements taxable for Regional District Hospital purposes, rates appearing in Column "D" of the Schedule attached hereto and forming part hereof.

2. This Bylaw may be cited as "Tax Rates Bylaw No. 674, 2025."

READ A FIRST TIME THIS 12<sup>th</sup> DAY OF MAY, 2025  
READ A SECOND TIME THIS 12<sup>th</sup> DAY OF MAY, 2025  
READ A THIRD TIME THIS 12<sup>th</sup> DAY OF MAY, 2025

RECONSIDERED AND ADOPTED THIS \_\_\_ DAY OF MAY, 2025.

\_\_\_\_\_  
Chief Financial Officer

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Certified a true copy of "Tax  
Rates Bylaw No. 674, 2025"  
Chief Financial Officer

# VILLAGE OF MASSET

## SCHEDULE "A"

### TAX RATES (DOLLARS OF TAX PER \$1,000 ASSESSED VALUE)

PROPERTY CLASS	"A"	"B"	"C"	"D"
	GENERAL MUNICIPAL	REGIONAL DISTRICT	BCAA	NW REGIONAL HOSPITAL DISTRICT
1	7.1758	0.8486	0.0357	0.5401
2	25.1154	2.9700	0.4214	1.8905
5	24.3979	2.8852	0.1004	1.8365
6	17.5807	2.0790	0.1009	1.3233
8	7.1758	0.8486	0.0354	0.5401

# ***VILLAGE OF MASSET***

## ***Staff Report***

<b><i>To:</i></b>	Village of Masset council
<b><i>From:</i></b>	Andrew Hudson, grant writer
<b><i>Date:</i></b>	9 May 2025
<b><i>Subject:</i></b>	Support for Community to Community (C2C) grant application

### **Description**

The Union of B.C. Municipalities (UBCM) Community to Community program is a two-part program that funds neighbouring local and First Nations governments to 1) hold joint discussion forums and 2) develop shared agreements.

The program offers one grant for forums and one for agreements. Each offers up to \$10,000 in 100% funding, for a total of up to \$20,000. No contributions are required.

Forum topics can include **shared service delivery and planning** as well as reconciliation and relationship building, emergency management, economic development, community development (including climate action), or infrastructure planning. The grant can cover event-hosting costs such as venue rentals, guest speakers, food, travel, and organizing.

Suggested agreement types include **service agreements** as well as MOUs, protocols, harmonized bylaws or policies, joint strategies. The grant can cover costs to develop agreements, joint plans or strategies, including research and legal fees.

To be eligible for C2C funding, the Village of Masset and Old Massett Village council must first submit support letters for the grant application. Later, both governments must commit in writing to a date for their first forum meeting. The meeting must include elected officials and high-level staff from both governments.

### **Recommendation**

That with the support of Old Massett Village Council, the Village of Masset council agrees to submit a support letter for a C2C grant of up to \$20,000.

The C2C funding will go toward joint meetings and joint agreements on shared services between Masset and Old Massett such as water and wastewater services, sharing of public works assets and personnel, fire protection, and a plan to jointly maintain the Masset Municipal Airport.

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
014221	003	10/01/2025	A0025	ACKLANDS - GRAINGE	9340434605	Air Runway Light B	193.76		193.76	
014222	003	10/01/2025	A0062	Associated Fire Sa	00014778	FD Equip Upgrade P	3,048.27		3,048.27	
014223	003	10/01/2025	B0004	BIG RED ENTERPRISE	23448	Garbage Dec24	1,071.06		1,071.06	
014224	003	10/01/2025	C0008	COASTAL PROPANE IN	82777	CH Propane	61.95		61.95	
014225	003	10/01/2025	C0013	CANADIAN UNION OF	Dec24	Union Dues Dec24	692.97		692.97	
014226	003	10/01/2025	C0027	CANADA CUSTOMS & R	Dec24 PT Dec24 FT	Dec24 PT Remit CRA Dec24 FT Remit CRA	7,657.25 19,982.56		27,639.81	
014227	003	10/01/2025	D0001	Haida Gwaii Consum	Dec24	Multi GL's COOP De	4,951.92		4,951.92	
014228	003	10/01/2025	F0037	Halda Gwaii Fuel L	CL83632	FD Vehicle Fuel	155.32		155.32	
014229	003	10/01/2025	H0098	G.Hyatt	3521	MVFD Radios	392.00		392.00	
014230	003	10/01/2025	H0119	Haida Gwaii Heat P	707197	Servicing Air Term	504.00		504.00	
014231	003	10/01/2025	H0120	HFP Alarms Inc.	7263	CH Alarm Repair	960.75		960.75	
014232	003	10/01/2025	L0003	YOUNG, ANDERSON Ba	146113-146115	Legal Services	1,838.49		1,838.49	
014233	003	10/01/2025	N0001	Inlet Supply Ltd.	Dec24	Multi GL's Inlet S	213.70		213.70	
014234	003	10/01/2025	P0089	PACIFIC BLUE CROSS	1597337	Dec 24 Remit PBC	4,576.98		4,576.98	
014235	003	10/01/2025	R0049	R.D. of Fraser-For	12948	MS 365 Oct24-Nov24	306.43		306.43	
014236	003	10/01/2025	S0017	FRED SURRIDGE LTD.	000675203	WP O&M	534.24		534.24	
014237	003	10/01/2025	T0005	T.L.C. AUTOMOTIVE	0000164258	PW Equip/Vehicle F	1,087.91		1,087.91	
014238	003	10/01/2025	W0004	WESTPOINT AUTOMOTI	832-448811	WP O&M	1,010.49		1,010.49	
014239	003	10/01/2025	X0001	XEROX CANADA INC.	F63276816 L28496489	Copier 26Oct24-25N 28 of 60 Copier Le	94.68 139.16		233.84	
014240	003	10/01/2025	A0025	ACKLANDS - GRAINGE	9363559668	Air Terminal	64.74		64.74	
014241	003	10/01/2025	A0056	ADB Safegate Canad	90169028	Air Runway Lights	678.30		678.30	
014242	003	10/01/2025	A0062	Associated Fire Sa	00014779	FD Equip Upgrade P	439.02		439.02	
014243	003	10/01/2025	D0011	DRIFTTECH MECHANIC	14710	FD Vehicle Pumper	797.44		797.44	
014244	003	10/01/2025	D0059	Digestco Limited	47850	(2024) Sewer O&M	517.56		517.56	
014245	003	10/01/2025	D0068	Dynamic Rescue Equ	I-7603	Sewer O&M	456.61		456.61	
014246	003	10/01/2025	J0006	BULKLEY-STIKINE JA	193759	VOM Building Suppl	3,050.47		3,050.47	
014247	003	10/01/2025	K0027	Kestrel Mechanical	3500	Annual Maintenance	9,613.96		9,613.96	
014248	003	10/01/2025	N0026	NORTH ARM TRANSPOR	SI091354 SI091353 SI091389	Air Vehicle Fuel Air Diesel 328 ltr Jet A-1 18156.8 lt	789.31 632.80 29,482.23		30,904.34	
014249	003	10/01/2025	N0053	Northern911	39829-0101202	FD Telephone Syste	270.38		270.38	
014250	003	10/01/2025	P0023	PitneyWorks	Jan25	Postage Jan25	315.00		315.00	
014251	003	10/01/2025	P0089	PACIFIC BLUE CROSS	1613849	Jan25 Remit PBC	4,926.30		4,926.30	
014252	003	15/01/2025	D0046	Disney, Sheri	2025 OMVC T.A	Travel with OMVC t	320.00		320.00	
014253	003	15/01/2025	H0116	Humphries, Joshua	2025 OMVC T.A	Travel with OMVC t	320.00		320.00	
014254	003	15/01/2025	S0074	Secret Garden Comm	H.Day 2024	H.Days-Replace Chq	300.00		300.00	
014260	003	20/01/2025	X0001	XEROX CANADA INC.	F63431028	Copies 25Nov24-26D	70.87		70.87	

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
014259	003	20/01/2025	W0011	WORKSAFE BC	WCB 2024 Fina	WCB 2024 Final Pym	91.99		91.99	
014258	003	20/01/2025	D0068	Dynamic Rescue Equ	4424	PW-Training	6,269.17		6,269.17	
014257	003	20/01/2025	D0011	DRIFTTECH MECHANIC	14709	FD Vehicles	1,985.97		1,985.97	
014256	003	20/01/2025	B0004	BIG RED ENTERPRISE	23388	Garbage Nov25	1,071.06		1,071.06	
014255	003	20/01/2025	B0001	BC HYDRO & POWER A	400004026732	Multi GLs BCHydro	12,656.68		12,656.68	
014261	003	20/01/2025	B0068	Bandstra Transport	T273004	Freight-Janitor's	199.80		199.80	
014262	003	20/01/2025	C0004	Staples Advantage	68920297 68930633	Office/PW Supplies Admin Office Suppl	829.49 82.01		911.50	
014263	003	20/01/2025	D0011	DRIFTTECH MECHANIC	14738	FD-Vehicle Repair	923.61		923.61	
014264	003	20/01/2025	J0006	BULKLEY-STIKINE JA	193826	Air Terminal Bldg.	518.15		518.15	
014265	003	20/01/2025	K0004	Northern Savings I	161423 161221	KW007030 BLDG 2025 2025 Policy #99750	50,000.00 2,263.00		52,263.00	
014266	003	20/01/2025	M0016	MUNICIPAL INSURANC	L2025-239	MIABC 2025	9,768.00		9,768.00	
014267	003	20/01/2025	N0039	Tenaquip Limited	16527651-00	PW Shop Supplies	321.48		321.48	
014268	003	20/01/2025	O0017	Old Masset Village	2025-01-602	WWT Jan25-March25	15,003.00		15,003.00	
014269	003	20/01/2025	U0015	Urban Systems Ltd.	241693 241967 241966	Main St. Pier Proj Masset Act. Trans Bylaw Reform Proj.	2,625.00 1,837.50 7,665.00		12,127.50	
014270	003	30/01/2025	B0001	BC HYDRO & POWER A	106015809379 114015576969	Apt C 27Sept24-27N Apt A 22Oct24-19De	465.56 16.65		482.21	
014271	003	30/01/2025	C0039	Clark Freightways	C0995566 C0997361 C1001892	Freight-FredSurrid Freight-Fred Surri Freight-Fred Surri	237.94 181.81 181.81		601.56	
014272	003	30/01/2025	R0049	R.D. of Fraser-For	12996	MS 365 Nov24-Dec24	187.27		187.27	
014273	003	30/01/2025	S0022	North Coast Reg. D	172914 14407	Nov-Dec 2024 Garba Emergency Planning	28,878.72 1,925.28		30,804.00	
014274	003	30/01/2025	W0011	WORKSAFE BC	Qtrr-4 2024	WCB 4th Qtrr-2024	3,240.97		3,240.97	
014275	003	30/01/2025	W0087	Williams Petroleum	48559	Air Fuel Tank	14,038.28		14,038.28	
014276	003	30/01/2025	A0003	ASSOCIATED ENGINEE	298498	2/3 Water O&M - 1/	5,642.78		5,642.78	
014277	003	30/01/2025	B0129	BV Electric Ltd.	8093	Water Plant O&M	1,913.63		1,913.63	
014278	003	30/01/2025	C0004	Staples Advantage	68999053	Admin Office Suppl	83.98		83.98	
014279	003	30/01/2025	C0008	COASTAL PROPANE IN	82498 82630	HG Fitness 1800.4 CH 1200.4 ltr Prop	2,835.25 1,890.38		4,725.63	
014280	003	30/01/2025	C0075	Camire, Lumina	2023 Bursary	2023 Bursary	1,500.00		1,500.00	
014281	003	30/01/2025	D0011	DRIFTTECH MECHANIC	14743 14751	FD Vehicles-Fire R Air Equip-Line Pal	501.76 436.80		938.56	
014282	003	30/01/2025	F0042	FlowSystems Dist.	0000031424	Water Sys O&M	968.25		968.25	
014283	003	30/01/2025	H0119	Haide Gwaii Heat P	707234 707235	Air Terminal Servi Firehall O&M	1,155.00 630.00		1,785.00	
014284	003	30/01/2025	L0075	Getter Done Earth	332 333	Air Tree Contract. Air Tree Cutting C	3,885.00 3,302.25		7,187.25	
014285	003	30/01/2025	N0026	NORTH ARM TRANSPOR	SI091631	PW Equip Fuel-B95	107.52		107.52	



Report: M:\Live\ap\apchklsx.p  
Version: 010003-L58.79.01  
User ID: Jo-Ann

VILLAGE OF MASSET  
**AP CHEQUE LISTING**  
Payment Date From 01/01/2025 To 31/01/2025 ALL Payments BY Pay Date

Date: 09/05/2025  
Time: 11:47:02

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
014286	003	30/01/2025	00025	Orkin Canada Corpo	C-5075356	PW Pest Control Ja	68.04		68.04	
014287	003	30/01/2025	R0020	ROLLINS MACHINERY	IN64149	PW Equipment-B95	862.26		862.26	
014288	003	30/01/2025	R0047	Roadly	000713	Air Equip Line Pai	742.98		742.98	
014289	003	30/01/2025	S0213	Straightline RV &	41876	PW Equip-Dump Trai	257.56		257.56	
014290	003	30/01/2025	T0003	TELUS BC Inc.	Jan25	Multi GL's Telus J	3,306.74		3,306.74	
014291	003	30/01/2025	T0082	Telus Mobility	Jan25	Multu GL's Telus M	620.29		620.29	
014292	003	30/01/2025	W0040	Williams, Natasha	Jan25	Janitorial Jan25	1,890.00		1,890.00	
014293	003	30/01/2025	X0001	XEROX CANADA INC.	L29510972	29 of 60 Copier Le	139.16		139.16	
014294	003	31/01/2025	B0070	Bedard, Ted	Jan25	Air Janitorial Jan	1,941.66		1,941.66	
Total:							300,665.37	0.00	300,665.37	

Payment Summary		
Description	Qty	Amount
Cheque	74	300,665.37
EFT	0	0.00
Direct Deposit	0	0.00
Credit Card	0	0.00
Void	0	0.00
Total:	74	300,665.37

\*\*\* End of Report \*\*\*

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
014295	003	06/02/2025	B0014	BC ASSESSMENT AUTH	2024 GIL	2024 GIL	385.01		385.01	
014296	003	06/02/2025	N0017	NORTHWEST REGIONAL	2024 GIL	2024 GIL	5,527.31		5,527.31	
014297	003	06/02/2025	S0022	North Coast Reg. D	2024 GIL	2024 GIL	10,519.30		10,519.30	
014298	003	10/02/2025	A0013	ANIMAL HELP LINE	Dec24 Donatio	Dec24 Annual Donat	600.00		600.00	
014299	003	10/02/2025	C0115	Coast Isle Enginee	E1147-06	Main St. Pier Proj	2,520.00		2,520.00	
014300	003	10/02/2025	G0092	Grant, Michael	Paving Proj.	2024 Paving Proj.	840.00		840.00	
014301	003	10/02/2025	R0051	Regional District	25134	NWBC RBA C0st 1Jul	1,982.00		1,982.00	
014302	003	10/02/2025	T0089	Thorgeirson, John	FD Wages Dec2	FD Chief Wage Dec2	320.00		320.00	
014303	003	10/02/2025	B0001	BC HYDRO & POWER A	400004039563	Multi GL's BC Hydr	15,657.40		15,657.40	
014304	003	10/02/2025	B0004	BIG RED ENTERPRISE	23522	Garbage Jan25	1,071.06		1,071.06	
014305	003	10/02/2025	C0013	CANADIAN UNION OF	Jan25	Union Dues Jan25	617.00		617.00	
014306	003	10/02/2025	C0027	CANADA CUSTOMS & R	Jan25 FT	CRA Jan25 FT	22,851.56		22,851.56	
014307	003	10/02/2025	C0033	CivicInfo BC	2025-0024	2025 Civicinfo Mem	160.65		160.65	
014308	003	10/02/2025	D0011	DRIFTECH MECHANIC	14777 14778 14780 14790	Air Equipment PW Vehicles-Flat D Air Equipment Sewer Service Call	582.40 189.28 1,064.00 467.79		2,303.47	
014309	003	10/02/2025	F0037	Haida Gwaii Fuel L	CL84682	FD Vehicle Fuel	227.50		227.50	
014310	003	10/02/2025	H0119	Haida Gwaii Heat P	707239	CH Service Call	735.00		735.00	
014311	003	10/02/2025	H0120	HFP Alarms Inc.	432 M	Annual Monitoring	630.00		630.00	
014312	003	10/02/2025	L0003	YOUNG, ANDERSON Ba	148357	Legal Services Jan	2,764.66		2,764.66	
014313	003	10/02/2025	N0001	Inlet Supply Ltd.	Jan25	Multi GL's Inlet S	249.21		249.21	
014314	003	10/02/2025	N0053	Northern911	39829-0201202	FD Telephone Syste	270.38		270.38	
014315	003	10/02/2025	O0017	Old Masset Village	ESD 014	UBCM-Community Gra	10,000.00		10,000.00	
014316	003	10/02/2025	P0023	PitneyWorks	Feb25	Postage Feb25	315.00		315.00	
014317	003	10/02/2025	P0089	PACIFIC BLUE CROSS	1628254	Feb25 Remit PBC	4,926.30		4,926.30	
014318	003	10/02/2025	S0017	FRED SURRIDGE LTD.	000675590 000675621	Water Plant O&M Water Plant O&M	373.97 454.54		828.51	
014319	003	10/02/2025	T0005	T.L.C. AUTOMOTIVE	0000164553	PW Equip & Vehicle	2,409.08		2,409.08	
014320	003	10/02/2025	T0089	Thorgeirson, John	FD Wages Jan2	FD Chief Wage Jan2	320.00		320.00	
014334	003	20/02/2025	R0010	RECEIVER GENERAL F	20250019541	2025 Radio Autheri	1,947.36		1,947.36	
014333	003	20/02/2025	K0004	Northern Savings I	161944	1F750 Staff Accide	1,008.00		1,008.00	
014332	003	20/02/2025	H0119	Haida Gwaii Heat P	707245	Municipal Building	630.00		630.00	
014331	003	20/02/2025	H0095	Hecate Strait Emp.	7954	Air First Aid Trai	345.45		345.45	
014330	003	20/02/2025	D0011	DRIFTECH MECHANIC	14792	B-95 Backhoe-PW Eq	67.20		67.20	
014329	003	20/02/2025	D0001	Haida Gwaii Consum	Jan25	Multi GL's COOP Ja	902.30		902.30	
014328	003	20/02/2025	B0068	Bandstra Transport	P1396934	Freight-Fred Surri	139.74		139.74	
014327	003	20/02/2025	A0025	ACKLANDS - GRAINGE	9400660677 9407232058	Air Runway Air Runway	242.20 726.60		968.80	

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
014326	003	20/02/2025	A0018	Aon Reed Stenhouse	105921	2025 Air Storage T	5,000.00		5,000.00	
014325	003	20/02/2025	R0034	Rocky Mountain Pho	IN0148569	FD Equip	876.41		876.41	
014323	003	20/02/2025	P0016	PUROLATOR COURIER	575122812	Freight-RV-PW Equi	54.85		1,515.03	
					455645564	Freight-Greatwest	117.06			
					510008153	Freight-Tenaquip-P	53.41			
					530021870	Freight-PrairieCoa	184.59			
					500026546	Freight-Flow Syste	71.56			
					555037275	Freight-Tenaquip-P	60.50			
					530036344	Freight-Roadly-Lin	51.74			
					595049649	Freight-Roadly-Lin	93.99			
					535026417	Freight-Flow Syste	188.03			
					500055736	Freight-PrairieCoa	55.10			
					555054424	Freight-Prairie Co	69.83			
					500071177	Freight-Cleartech-	63.51			
					595070211	Freight-PrairieCoa	96.22			
					530081456	Air Fuel Truck	63.40			
					510087844	Freight-WP & MVFD	136.77			
					580101627	Freight-WP & Air F	109.39			
					585085161	Freight-CentrixCon	45.08			
014322	003	20/02/2025	D0046	Disney, Sheri	UBCM 24 Reim-	UBCM 2024 Reimburs	242.79		242.79	
014321	003	20/02/2025	B0001	BC HYDRO & POWER A	106015949910	Apt C Nov28-Jan28	690.08		690.08	
014335	003	20/02/2025	U0015	Urban Systems Ltd.	243096	Main St. Pier & Hu	1,758.38		1,758.38	
014336	003	20/02/2025	X0001	XEROX CANADA INC.	F63534950	Copies 26Dec24-26J	104.93		104.93	
014337	003	20/02/2025	C0027	CANADA CUSTOMS & R	Feb25FT-1	CRA Remit Feb25-1	11,479.69		11,479.69	
014338	003	28/02/2025	A0003	ASSOCIATED ENGINEE	298941 298940	WP O&M WP O&M	347.29 752.46		1,099.75	
014339	003	28/02/2025	A0025	ACKLANDS - GRAINGE	9417537470	Air Supplies	231.02		231.02	
014340	003	28/02/2025	A0062	Associated Fire Sa	00015763	FD Equip Upgrade P	362.25		362.25	
014341	003	28/02/2025	B0070	Bedard, Ted	Feb25	Air Janitorial Feb	1,941.66		1,941.66	
014342	003	28/02/2025	C0008	COASTAL PROPANE IN	82679 82717 82714	FD Propane 851.0 l CH Propane 4600.2 Air Propane 2000.0	1,384.83 7,485.86 3,253.32		12,124.01	
014343	003	28/02/2025	C0025	CLEARTECH INDUSTRI	CM381874-Cr. INV1137703 INV1149620	Water Chemicals WP Chemicals WP Chemicals	6,300.00- 611.36 25,393.62		19,704.98	
014344	003	28/02/2025	G0097	Groundswell Electr	SI-969 SI-976	PW Building Shop Air Runway	442.00 1,680.00		2,122.00	
014345	003	28/02/2025	H0119	Haida Gwaii Heat P	707257	Sewer Sys O&M	294.00		294.00	
014346	003	28/02/2025	M0115	Murphy, Will	255	Air Tree Cutting P	48,060.00		48,060.00	
014347	003	28/02/2025	N0026	NORTH ARM TRANSPOR	SI092136 SI092193	Jet A-1 Fuel 18180 WP O&M	32,179.70 677.82		32,857.52	
014348	003	28/02/2025	O0025	Orkin Canada Corpo	C-5110966	PW Pest Control Fe	68.04		68.04	
014349	003	28/02/2025	O0026	Olee, Andalib	2025 Med Trav	2025 Medical Allow	1,200.00		1,200.00	
014350	003	28/02/2025	R0049	R.D. of Fraser-For	13041	Jan-June 2025 GIS	16,537.50		16,537.50	
014351	003	28/02/2025	S0208	Suha, Gary	2025 Med Trav	2025 Medical Trave	1,200.00		1,200.00	
014352	003	28/02/2025	T0003	TELUS BC Inc.	Feb25	Multi GL's Telus F	3,302.03		3,302.03	
014353	003	28/02/2025	T0005	T.L.C. AUTOMOTIVE	0000164682	PW Vehicles	45.66		45.66	
014354	003	28/02/2025	T0082	Telus Mobility	Feb25	Multi GL's Telus M	625.54		625.54	

Report: M:\Live\ap\apchklsx.p  
Version: 010003-L58.79.01  
User ID: Jo-Ann

VILLAGE OF MASSET  
AP CHEQUE LISTING  
Payment Date From 01/02/2025 To 28/02/2025 ALL Payments BY Pay Date

Date: 09/05/2025  
Time: 11:54:16

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
014355	003	28/02/2025	T0089	Thorgeirson, John	FD Wages Feb2	FD Chief Wage Feb2	320.00		320.00	
014356	003	28/02/2025	U0015	Urban Systems Ltd.	243524 243525	Bylaw Reform Proj. Masset Act. Trans.	9,450.00 4,725.00		14,175.00	
014357	003	28/02/2025	W0040	Williams, Natasha	Feb25	Janitorial Feb25	1,920.00		1,920.00	
014358	003	28/02/2025	W0088	WASCO Winnipeg Air	103546	Air SMS Feb25	2,902.99		2,902.99	
014359	003	28/02/2025	X0001	XEROX CANADA INC.	L30525870	30 of 60 Copier Le	139.16		139.16	
014360	003	28/02/2025	W0011	WORKSAFE BC	Q4 Late Penal Adj. Premium	Q4 Late Penalty 20 Adj. 2024 Premium	150.00 3,844.13		3,994.13	
Total:							281,933.80	0.00	281,933.80	

Payment Summary		
Description	Qty	Amount
Cheque	65	281,933.80
EFT	0	0.00
Direct Deposit	0	0.00
Credit Card	0	0.00
Void	0	0.00
Total:	65	281,933.80

\*\*\* End of Report \*\*\*

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
014361	003	04/03/2025	V0001	VANCOUVER ISLAND R	1st Qtrr Levy	1st Quarter Levy -	10,097.75		10,097.75	
014362	003	11/03/2025	A0025	ACKLANDS - GRAINGE	9428269238	Air PPE Supplies	50.48		50.48	
014363	003	11/03/2025	A0072	Arc & Anchor Ironw	1247	PW Equip-Dump Trai	861.00		861.00	
014364	003	11/03/2025	B0001	BC HYDRO & POWER A	400004052852	Multi GL's BC Hydr	13,787.04		13,787.04	
014365	003	11/03/2025	B0004	BIG RED ENTERPRISE	23603	Garbage Feb25	1,071.06		1,071.06	
014366	003	11/03/2025	B0014	BC ASSESSMENT AUTH	2024 GIL Diff	2024 GIL Differenc	18.85		18.85	
014367	003	11/03/2025	C0013	CANADIAN UNION OF	Feb25	Union Dues Feb25	628.16		628.16	
014368	003	11/03/2025	C0027	CANADA CUSTOMS & R	Feb25 FT-2	CRA Remit Feb25 FT	11,346.32		11,346.32	
014369	003	11/03/2025	D0001	Haida Gwaii Consum	Feb25	Multi GL's COOP Fe	3,356.99		3,356.99	
014370	003	11/03/2025	F0042	FlowSystems Dist.	0000031588	Neptune 360 Renewa	4,105.39		4,105.39	
014371	003	11/03/2025	I0058	Inland Air	00598485	Freight-Northern L	29.00		29.00	
014372	003	11/03/2025	J0057	Johnny's Machine S	6217	Sewer Sys O&M	797.44		797.44	
014373	003	11/03/2025	L0003	YOUNG, ANDERSON Ba	148934-148935	Legal Services	2,945.05		2,945.05	
014374	003	11/03/2025	N0001	Inlet Supply Ltd.	Feb25	Multi GL's Inlet S	571.19		571.19	
014375	003	11/03/2025	N0024	NORTHERN HEALTH	NW202600707	Water Sys Permit 1	250.00		250.00	
014376	003	11/03/2025	N0026	NORTH ARM TRANSPOR	SI092317	Freight-ClearTech-	2,437.20		2,437.20	
014377	003	11/03/2025	N0039	Tenaquip Limited	16626640-00	PW Shop Supplies	157.34		157.34	
014378	003	11/03/2025	N0053	Northern911	39829-0301202	FD Telephone Syste	270.38		270.38	
014379	003	11/03/2025	P0023	PitneyWorks	Mar25	Postage Mar25	315.00		315.00	
014380	003	11/03/2025	P0089	PACIFIC BLUE CROSS	1643873	Mar25 PBC	4,926.30		4,926.30	
014381	003	11/03/2025	S0022	North Coast Reg. D	250111 250112	MFA Issue#99 Inter MFA Issue#103 Prin	36,337.50 53,702.45		90,039.95	
014385	003	11/03/2025	W0088	WASCO Winnipeg Air	103534	Air SMS Jan25	2,902.99		2,902.99	
014384	003	11/03/2025	W0004	WESTPOINT AUTOMOTI	832-452944	Building PW Shop	69.17		69.17	
014383	003	11/03/2025	T0099	Team Eagle Ltd.	IN1008328	Air Runway	7,122.49		7,122.49	
014382	003	11/03/2025	T0005	T.L.C. AUTOMOTIVE	0000164718	PW Vehicle/Equip F	1,838.51		1,838.51	
014386	003	20/03/2025	T0005	T.L.C. AUTOMOTIVE	0000163348	PW Vehicles	37.65		37.65	
014387	003	20/03/2025	A0003	ASSOCIATED ENGINEE	299179	OMVC Collaboration	260.82		260.82	
014388	003	20/03/2025	A0072	Arc & Anchor Ironw	1249	Pier Proj. Lightin	3,780.00		3,780.00	
014389	003	20/03/2025	B0001	BC HYDRO & POWER A	103016058342	Apt A 20Dec24-20Fe	17.71		17.71	
014390	003	20/03/2025	B0040	Broadwater Industr	46196	Pier Proj.	8,922.90		8,922.90	
014391	003	20/03/2025	C0027	CANADA CUSTOMS & R	Mar25-1	CRA Remit FT Mar 2	15,560.14		15,560.14	
014392	003	20/03/2025	D0011	DRIFTTECH MECHANIC	14855 14858	Air Equip-Line Pai Air Fuel Truck Rep	739.20 3,285.70		4,024.90	
014393	003	20/03/2025	F0037	Haida Gwaii Fuel L	SI003475 SI003474 SI003479	FD Vehicle Fuel FD Vehicle Fuel FD Vehicle Fuel	17.36 39.84 69.71		126.91	
014394	003	20/03/2025	H0119	Haida Gwaii Heat P	707266	Sewer O&M	850.50		850.50	
014395	003	20/03/2025	P0016	PUROLATOR COURIER	570156431	Freight-Johnny's M	56.70		56.70	

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
014396	003	20/03/2025	R0024	Rocky's Equipment	4359	PW Equipment-Line	58.18		58.18	
014397	003	20/03/2025	R0047	Roadly	000721 000724	Air Equip-Line Pai Air Runway	404.32 1,097.38		1,501.70	
014398	003	20/03/2025	S0120	Shearer, Robert	1170	Waterline Replacem	3,659.25		3,659.25	
014399	003	20/03/2025	T0106	Terus Construction	3997120	Waterline Replacem	517,181.12		517,181.12	
014400	003	20/03/2025	U0011	UBCM	D-5993	UBCM Dues 2025	745.50		745.50	
014401	003	20/03/2025	U0015	Urban Systems Ltd.	244418	Covered Plaza	1,050.00		1,050.00	
014402	003	20/03/2025	X0001	XEROX CANADA INC.	F63722077	Copies 26Jan25-25F	90.02		90.02	
014403	003	26/03/2025	B0070	Bedard, Ted	Mar25	Air Janitorial Mar	1,941.66		1,941.66	
014404	003	26/03/2025	B0112	Brown, Sam	2025 Boot All	Boot Allowance 202	300.00		300.00	
014405	003	26/03/2025	T0089	Thorgeirson, John	FD Wages Mar2	FD Chief Wage Mar2	320.00		320.00	
014406	003	26/03/2025	W0040	Williams, Natasha	Mar25	Janitorial Mar25	1,950.00		1,950.00	
Total:							722,430.71	0.00	722,430.71	

Payment Summary		
Description	Qty	Amount
Cheque	46	722,430.71
EFT	0	0.00
Direct Deposit	0	0.00
Credit Card	0	0.00
Void	0	0.00
Total:	46	722,430.71

\*\*\* End of Report \*\*\*

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
014407	003	02/04/2025	A0003	ASSOCIATED ENGINEE	299443 299446	WP Ongoing Support WP Extraordinary E	226.01 446.51		672.52	
014408	003	02/04/2025	B0004	BIG RED ENTERPRISE	23683	Garbage Mar25	1,071.06		1,071.06	
014409	003	02/04/2025	B0058	Centrix Control So	INV78434	WP O&M	1,155.84		1,155.84	
014410	003	02/04/2025	C0004	Staples Advantage	69589697	Admin/Air Supplies	1,353.28		1,353.28	
014411	003	02/04/2025	C0008	COASTAL PROPANE IN	82737 83195 83235 20227	CH Propane 1203.6 HG Fitness 2000.3 FD Propane 1800.1 2025 CH Tank Renta	1,958.62 3,150.05 2,929.28 277.76		8,315.71	
014412	003	02/04/2025	C0025	CLEARTECH INDUSTRI	INV1153844	WP O&M	974.04		974.04	
014413	003	02/04/2025	C0106	Carty, Terry	C.Garden Reim	Reimbursement for	35.82		35.82	
014414	003	02/04/2025	C0125	Council of Halda N	ADM1010	Waterline Replacem	4,937.52		4,937.52	
014415	003	02/04/2025	F0045	Full Coverage Irri	315	WP O&M	2,362.50		2,362.50	
014416	003	02/04/2025	N0026	NORTH ARM TRANSPOR	SI092668	Freight-Brenntag-W	909.88		909.88	
014417	003	02/04/2025	O0025	Orkin Canada Corpo	C-5189490	PW Pest Control Ma	73.48		73.48	
014418	003	02/04/2025	P0023	PitneyWorks	Mar25-2	Postage Mar25-2	315.00		315.00	
014419	003	02/04/2025	P0089	PACIFIC BLUE CROSS	1658844	April 2025 Remit P	5,421.44		5,421.44	
014420	003	02/04/2025	P0107	PrairieCoast Equip	P25849	Riding Mower-PW Eq	235.84		235.84	
014421	003	02/04/2025	R0024	Rocky's Equipment	4383	Weedeater-PW Equip	171.75		171.75	
014422	003	02/04/2025	R0049	R.D. of Fraser-For	13096	Air/Admin Starlink	2,028.23		2,028.23	
014423	003	02/04/2025	S0017	FRED SURRIDGE LTD.	000676088	WP O&M	7,020.95		7,020.95	
014424	003	02/04/2025	S0102	Sullivan Mechanica	247	Air Terminal Washr	265.81		265.81	
014425	003	02/04/2025	S0108	Shaw, Damian	Air reimburse	Airport	300.00		300.00	
014426	003	02/04/2025	T0003	TELUS BC Inc.	Mar25	Multi GL's Telus M	3,307.44		3,307.44	
014427	003	02/04/2025	T0005	T.L.C. AUTOMOTIVE	0000164885 0000164928	Inspection PW Vehi PW Vehicles/Equip	198.33 2,343.84		2,542.17	
014428	003	02/04/2025	T0082	Telus Mobility	Mar25	Multi GL's Telus M	638.53		638.53	
014429	003	02/04/2025	U0015	Urban Systems Ltd.	244988 244989	Bylaw Reform Proj. Masset Act Trans P	14,700.00 9,712.50		24,412.50	
014430	003	02/04/2025	W0088	WASCO Winnipeg Air	103556	Air SMS Mar25	2,902.99		2,902.99	
014431	003	02/04/2025	X0001	XEROX CANADA INC.	L31539988	31 of 60 Copler Le	139.16		139.16	
014438	003	10/04/2025	C0027	CANADA CUSTOMS & R	Apr25-1 FT	CRA Remit FT Apr25	25,166.25		25,166.25	
014437	003	10/04/2025	C0013	CANADIAN UNION OF	Mar25	Union Dues Mar25	1,069.72		1,069.72	
014436	003	10/04/2025	C0005	CHARLOTTE ISLAND T	11810	PW Equip-B95	53.76		53.76	
014435	003	10/04/2025	C0004	Staples Advantage	69653500	Admin Office Suppl	20.03		20.03	
014434	003	10/04/2025	B0068	Bandstra Transport	KA173299	Freight-Riding Mow	150.12		150.12	
014433	003	10/04/2025	B0001	BC HYDRO & POWER A	400004064657	Multi GL's BCHydro	14,859.04		14,859.04	
014432	003	10/04/2025	A0069	Aebi Schimdt Canad	0096551	Air Equipment	920.09		920.09	
014439	003	10/04/2025	D0001	Haida Gwaii Consum	Mar25	Multi GL's COOP Ma	709.16		709.16	
014440	003	10/04/2025	D0025	Daugert, Sylvan	BCWWA Trav.-2	BCWWA Conf. Apr25	1,832.84		1,832.84	

Report: M:\Live\ap\apchklsx.p  
Version: 010003-L58.79.01  
User ID: Jo-Ann

VILLAGE OF MASSET  
AP CHEQUE LISTING  
Payment Date From 01/04/2025 To 30/04/2025 ALL Payments BY Pay Date

Date: 09/05/2025  
Time: 11:56:13

Cheque #	Bank	Pay Date	Vendor #	Vendor Name	Invoice #	Description	Invoice Amount	Hold Amount	Paid Amount	Void
014441	003	10/04/2025	F0037	Haida Gwaii Fuel L	CL83734	FD Vehicle Fuel	121.28		121.28	
014442	003	10/04/2025	L0003	YOUNG, ANDERSON Ba	149485	Legal Services	725.21		725.21	
014443	003	10/04/2025	M0140	Manitoulin Transpo	27045828	Air Equipment	1,693.52		1,693.52	
014444	003	10/04/2025	N0001	Inlet Supply Ltd.	Mar25	Multi GL's Inlet S	199.57		199.57	
014445	003	10/04/2025	N0026	NORTH ARM TRANSPOR	SI092802	Jet A-1 Fuel 18137	27,955.43		55,892.36	
					SI092803	Jet A-1 Fuel 18125	27,936.93			
014446	003	10/04/2025	N0053	Northern911	39829-0401202	FD Telephone Syste	270.38		270.38	
014447	003	10/04/2025	R0024	Rocky's Equipment	4582	PW Equip-Weedeater	303.35		303.35	
014448	003	10/04/2025	S0017	FRED SURRIDGE LTD.	000676250	WP O&M	2,315.61		2,425.37	
					000676251	WP O&M	109.76			
014449	003	10/04/2025	T0106	Terus Construction	4016713	Waterline Replacem	693,464.83		693,464.83	
014450	003	10/04/2025	W0004	WESTPOINT AUTOMOTI	832-453870	PW Equip-B95	7.59		7.59	
014451	003	10/04/2025	W0011	WORKSAFE BC	Q1-2025	WCB 1st Qtr-2025	8,763.50		8,763.50	
014452	003	10/04/2025	X0001	XEROX CANADA INC.	F63876585	Copies 25Feb25-25M	146.93		146.93	
014453	003	23/04/2025	B0004	BIG RED ENTERPRISE	23731	Bag Tags (100)	194.25		194.25	
014454	003	23/04/2025	C0009	CHOWN ENTERPRISES	767663	Roller Rink Keys	220.50		220.50	
014455	003	23/04/2025	H0119	Haida Gwaii Heat P	707311	VOM Bld-Office	577.50		577.50	
014456	003	23/04/2025	N0026	NORTH ARM TRANSPOR	SI092941	Air Vehicle Fuel	639.23		56,556.96	
					SI092940	Air Equipment	1,338.28			
					SI093049	Jet A-1 Fuel 5805.	8,948.50			
					SI093047	Jet A-1 Fuel 17261	26,605.53			
					SI093051	Jet A-1 Fuel 12343	19,025.42			
014457	003	23/04/2025	N0039	Tenaquip Limited	16450417-00	Sewer O&M	172.34		172.34	
014458	003	23/04/2025	O0017	Old Masset Village	2025-04-828	WWT Apr25-June25	15,003.00		15,003.00	
014459	003	23/04/2025	P0023	PitneyWorks	Apr25	Postage Apr25	315.00		315.00	
014460	003	23/04/2025	S0017	FRED SURRIDGE LTD.	000675138	WP O&M	338.83		784.77	
					000676407	WP O&M	445.94			
014461	003	23/04/2025	S0120	Shearer, Robert	1172	Paving Proj.	312.38		3,436.13	
					1171	Waterline Replacem	3,123.75			
014462	003	23/04/2025	U0015	Urban Systems Ltd.	246040	Masset Act. Trans.	30,173.85		30,173.85	
014463	003	23/04/2025	X0001	XEROX CANADA INC.	L32553656	32 of 60 Copler Le	139.16		139.16	
Total:							987,931.82	0.00	987,931.82	

Payment Summary		
Description	Qty	Amount
Cheque	57	987,931.82
EFT	0	0.00
Direct Deposit	0	0.00
Credit Card	0	0.00
Void	0	0.00
Total:	57	987,931.82

\*\*\* End of Report \*\*\*