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OMPLETE AUDITOR'S REPORT ON BOOTH SCHOOL BUILDING FROM INCEPTION TO ITS COMPLETION

(continued from page two)

ositions are correct. In perusing the contract it is apparent that rtain duties were to be performed to the satisfaction of the Archi- t acting for the purposes of the contract as agent for the School rustees, while certain other duties were to be performed direct th the Trustees. As mentioned above, the Contractor agreed to at l times submit the books, accounts and vouchers necessary to en- le the Architect to arrive at a complete understanding of the sition of the contract, and I submit that when the Architect's gency was terminated by the Trustees, this obligation became ef- ective between the Contractor and the Trustees direct. The con- act also provided for delivery to the Trustees of each pay-roll ily receipted, which I understand has not been done.

ontractor's Commission.

According to the Contract this amount should be ..$12,748.22
made up as follows:

1% on $70,863.00 Sub-contracts ..	$ 2,834.52	
10% on $99,137.00 Material, etc. ..	9,913.70	
	$12,748.22	

The actual amount paid as shown in my Abstract of Accounts is $12,740.22

Leaving a balance due to Contractor of .....$ 8.00

In a strict accounting however, this balance of $8.00 would be re than offset in respect of brick sold amounting to $407.90 on ich return commission of $40.79 should have been credited to e Trustees.

Subject to these remarks, the terms of the Contract appear to ve been complied with.

RECONSTRUCTION ACCOUNT.

In Exhibit "B" will be found an Abstract of the Expenditure curred up to 28th February, 1923. The original estimate of the t of alterations required was $15,000 but the total expenditure the close of last month amounted to $49,998.56.

Included in these payments is the balance of the contract for re Escapes, amounting to $2,270.79. The first payment in con- ction with this outlay, namely $329.71 is included in the "Con- ruction Account" expenditure.

I have not considered it necessary to attach schedules of the rious items of expenditure in this account, but these are on file my office should they be required.

nancing the Expenditures.

e Expenditure on Construction Account amounts to $242,130.34
e Expenditure on Reconstruction Account amounts to 49,998.56

$292,128.90

nder By-law 341 the City has issued Debentures for $150,000.00
nder By-law 376 the City has issued Debentures for 29,000.00
e City has received from the Provincial Government towards cost of building, a grant of 60 000.00

$239,000.00

Balance Overpaid .....$ 53,128.90

In order to meet this overexpendifure a further Debenture is- e will require to be made.

I am,
Yours faithfully,
GEORGE RORIE,
Chartered Accountant.

Exhibit "A"

BOOTH SCHOOL, PRINCE RUPERT, B.C.
CONSTRUCTION ACCOUNT.

Abstract of Expenditure—From May, 1919, to February, 1923.

ched- le No.		
Expenses in Connection with By-laws and Debenture Issues:		
1—1 Expenses of First By-Law No. 336 re Acropolis Hill Site	$ 589.47	
2—2 Expenses of Second By-law No. 341 re Hays Cove Circle Site	224.20	
3—3 Expenses of Bond Issue	1,175.57	
		$ 1,989.24
Loss on Sale of Bonds		27,926.33
Interest on Bank Loans .....$	664.95	
Less Interest received on Savings Account	166.54	
		498.41
Architect's Fees:		
Amount paid on account of J. W. Potter		5,000.00
Preliminary Expenses re Hays Cove Circle Site:		
1 Surveying .....$	245.07	
2 Advertising for tenders for excavation	33.70	
3 Excavation Contract	2,608.46	
4 Advertising for tenders for building..	171.98	
5 Telegrams	6.21	
6 T. B. Hooper, drawing contracts	194.65	
7 Excavating proposed Swimming tank .	250.00	
		3,510.07
Construction and Building:		
4—1 Payments to S. P. McMordie		
(a) For Sub-contractors and Materials, etc.	$164,084.13	
(b) For Wages	12,216.31	
(c) For Commission	12,740.22	
	$189,040.66	
5—2 Payments direct to Sub-contractors .	12 017.15	
6—3 Supplied by City for Labour and Material	1,675.32	
4 Water connection	215.49	
		202 948.62
Miscellaneous:		
1 Telegrams — $8.05, Light permit — $35.62, Notarial—$1.50 .....$	45.17	
2 Coal	203.00	
3 C. V. Evitt, auditing S. P. McMordie's Statement	9.50	
		257.67
		$242,130.34

Exhibit "B"

BOOTH SCHOOL, PRINCE RUPERT, B.C.
RECONSTRUCTION ACCOUNT.

Abstract of Expenditure—From March, 1922, to February, 1923.

Preliminary Examination of Building:		
City Engineer's Department .....$	302.75	
A. A. Cox, Architect, Fee and Expenses ..	1,413.20	
Telegrams	23.22	
		$ 1,739.17
Law Expenses:		
T. B. Hooper, legal opinion re Contractor and Architect		50.00
Cost of Alterations:		
Materials, purchased — Paint, Lumber Hardware, Sand, and Gravel, Coal Lime, Cement, etc. .....$	14,366.36	
Labour, per pay-rolls	21,646.90	
Roof Repairs and Plumbing	4,057.32	
Fire Escapes	2,270.79	
Carpentry Work, Painting and Repairs to tools	2,086.57	
Cartage	105.55	
Advertising	64.65	
Building Permit	28.00	
Taxis—$14.50; Weigh Scales—$3.00	17.50	
A. M. Jeffers, Architect:		
Fees—$2,750.00; Expenses—$815.75 .	3,565.75	
		48,209.39
		$ 49,998.56

Schedule No. 1.
Booth School,
Prince Rupert, B.C.
Expenses in connection with By-law 336, re Acropolis Hill Site.

Sketch plan of Acropolis Hill .....$	10.00
Preparing plans of proposed school building..	50.00
Work on plans	4.95
Election pay roll	15.00
Teaming	.75
Work on plans	17.30
Printing ballots	6.50
Advertising school trustees Manifesto re site (News)	102.00
Ball twine for ballots.....	.40
Telegram	.60
Ditto	3.67
Meals on Election day..	6.15
Legal advice re voting on alternative sites.....	10.00
Telegrams	1.20
Advertising manifesto (Empire)	93.60
Advertising School bylaw	264.60
Teaming	.75
Work on plans	2.00
	$589.47

Schedule No. 2.
Booth School
Prince Rupert, B.C.
Expenses in connection with By-law 341 re Hays Cove. Circle Site.

Election pay roll .....$	21.25
Overtime, city clerk	17.45
Advertising bylaw	24.00
Printing ballots	14.50
Treasurer's Expenses at Victoria	150.00
	$224.20

Schedule No. 3.
Booth School
Prince Rupert, B.C.
Expenses of Bond Issue.

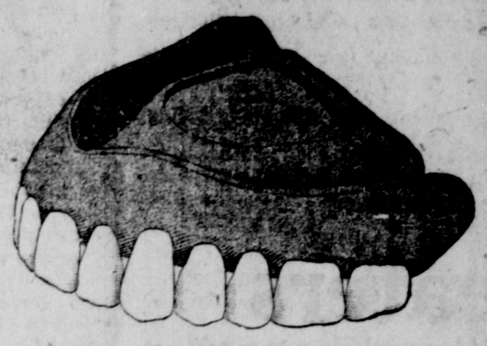
Proportion of General expenses transferred to this Account .....$	410.67
Insurance and postage on bonds to Victoria..	37.41
Legal Expenses re bonds	63.00
Printing Debentures ...	499.80
Insurance and Postage on bonds	32.75
Insurance on Bonds	1.74
Printing Debentures and Coupons	130.20
	$1,175.57

Schedule No. 4.
Booth School
Prince Rupert, B.C.
Payments made to S. P. McMordie for Sub-contractors and Supplies.

Acme Brick Company....$	408.00
Akerberg, Thomson & Co. Ltd.	847.95
Albert & McCaffery, Limited	15,524.19
Alberta Clay Products..	11,264.98
A. Antonelli	339.00
V. Basso-Bert	31,605.40
Bell & Crossett	415.50
Breaden Transfer	227.25
Canada Customs (Marble)	29.26
Canadian Pacific Railway	217.71
Canadian North West Steel Co.	1,222.10
Dominion Express Co.	1.15
J. E. Dyer	212.00

(continued on page six)

Fine Dentistry



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