

**SCHOOL DISTRICT NO. 92 (NISGA'A)
BOARD OF EDUCATION
REGULAR MEETING
ALVIN A. MCKAY ELEMENTARY SCHOOL
LAXGALTS'AP, BC**

TUESDAY, OCTOBER 16 2018 – 5:30 PM

A G E N D A

1. CALL TO ORDER			
2. DECLARATION OF QUORUM			
3. APPROVAL OF AGENDA FOR OCTOBER 16, 2018	Motion	Attachment	
4. ADOPTION OF MINUTES OF PRIOR MEETING:			
4.1 Regular Board Meeting – September 18, 2018	Motion	Attachment	Page 1-10
5. BUSINESS ARISING FROM THE MINUTES:			
6. EDUCATION:			
6.1 AAMES – School Update	Information	Attachment	Page 11-12
7. BUSINESS:			
7.1 District Credit Cards	Info/Action	Attachment	Page 13
7.2 Interim Financial Statements at September 31, 2018	Information	Attachment	Page 14-15
7.3 Grizzly Apartments	Information	Attachment	Page 16-18
7.4 Vehicle and Equipment Purchase	Info/Action	Attachment	Page 19-23
8. POLICY DEVELOPMENT & REVIEW:			
8.1 Policy No. 500-P Accumulated Operating Surplus	Motion	Attachment	Page 24-31
8.2 Policy No. 501-P Budget Planning & Monitoring	Motion	Attachment	Page 32-37
9. CORRESPONDENCE RECEIVED:			
10. TRUSTEE REPORTS:			
11. PRESENTATIONS:			
12. PUBLIC QUESTION PERIOD:			
13. ADJOURNMENT:			

**Note - Next Board Meetings: November 13, 2018 – Committee of the Whole
November 20, 2018 – Board Meeting**



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #4.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	October 16, 2018
Topic:	Minutes of the Regular Meeting of the Board – September 18, 2018		
Background/Discussion: Minutes as attached.			
Recommended Action: THAT the Minutes of the Regular Meeting of the Board held on September 18, 2018 be approved.			
Presented by: Board Chair			

**SCHOOL DISTRICT NO. 92 (NISGA'A)
BOARD OF EDUCATION
REGULAR MEETING
NATHAN BARTON ELEMENTARY SCHOOL
GINGOLX, BC**

September 18, 2018 – 6:30 PM

In attendance:	Elsie Davis, Board Chair	Laxgalts'ap Trustee
	Sally Barton	Gingolx Trustee
	Norman Hayduk	Nass Camp Trustee
	Tabitha Munroe	Gitlaxt'aamiks Trustees
	Alvin Azak	Gitwinksihlkw Trustee
Also in attendance:	Joe Rhodes	Superintendent of Schools
	Carey Stewart	Assistant Superintendent
	Orest Wakaruk	Secretary Treasurer
	Kory Tanner	Assistant Secretary Treasurer
	Sharlene Grandison	Recording Secretary
	Jaden McKay	Student Trustee

1. CALL TO ORDER

The meeting was called to order at 6:40 pm

2. DECLARATION OF QUORUM

Board Chair declared a quorum.

3. APPROVAL OF AGENDA FOR JUNE 19, 2018

R02-1222

That the Board of Education approve the September 18, 2018 Agenda as presented.

Trustee Hayduk/Trustee Barton

Carried

4. ADOPTION OF MINUTES OF PRIOR MEETING

4.1 Regular Minutes of June 19, 2018

R02-1223

That the Minutes of the Regular Meeting of the Board of Education held on June 19, 2018 be approved.

Trustee Barton/Munroe

Carried

5. **BUSINESS ARISING FROM THE APRIL 30, 2018 MINUTES:**

none

6. **EDUCATION:**

6.1 Initial Enrolment Forecast

Superintendent Rhodes presented on the initial enrolment forecast:

- Summer Learning July 2018 - for all schools a total of 84 student in attendance this past summer.
- Student Enrolment 2018/2019 – district wide a total of 396 students enrolled as of September 16, 2018.
- English Language Learning (ELL) – 1701 English Learning Language (ELL) as of September 15, 2018 (K-7), actual claim for 2018/2019: 158 students.
- Ministry Designations – 1701 Designated Count for all schools, total Ministry designations: 53 students.

6.2 Staffing Update

Superintendent Rhodes presented September 18, 2018 Report:

Staffing changes:

We welcome:

James Blake as the new principal at AAMES

Susan Forbrigger has returned to teaching the grade 6-7's at AAMES

Ram Etwaroo as the new math teacher at NESS

Wouter Pleunis as the Learning Support Teacher at NESS

Back to School Marches:

September 5th – Gitwinksihlkw Elementary had a very positive turnout of parents and community members.

September 6th – Nathan Barton Elementary post-poned to September 28th.

NESS – Significantly greater participation and the messaging was much more positive and collaborative than last year.

September 17th – AAMES – tentative (due to construction delayed to coincide with reopening of schools) – likely the end of October now.

Graduation Completion:

- 14 Graduates obtained their Dogwoods, this represents a significant increase over previous years.

- Three others have been offered a plan to get one or two missing courses
- 8 others who were well short of their course requirement have re-enrolled at NESS this September.

Highschool Timetable/Program opportunities:

Under strategic plan, there is a change in timetable at the high school

There are four terms:

Term 1 (71 days) – 3 courses and a support block

Term 2 (71 days) – 3 courses and a support block

Term 3 (18 days) – single course

Term 4 (18 days) – single course

Outside the timetable:

With Coast Mountain College:

Fall – Introduction to Residential Building Maintenance offered through WWNI.

Spring – Level 1 Cook Training (Jan. 7) as well as possibly Introduction to Health Sciences.

Breakfast Programs:

Gradually getting up and running all schools, still need equipment upgrades and a process to coordinate food delivery on a consistent economical way.

Home-School Coordinators:

Starting by seeking out students who are registered but have not shown up to school yet.

6.3 Strategic Plan Update

Did update under Highschool Timetable/Program opportunities.

6.4 2018-2019 Language and Culture Funding for First Nation Schools

Letter received from FNEESC announcing that the BC First Nations Education Steering Committee and BC First Nations School Association are pleased to announce that new funding for a First Nations Schools Language and Culture Program (FNLP) is now available through the BC Tripartite Education Agreement.

7. **BUSINESS:**

7.1 Audited Financial Statements – 2017/2018

Secretary Treasurer Wakaruk presented the 2017/2018 Audited Financial Statement for approval.

R02-1224

That the Board of Education of School District No. 92 (Nisga'a) approve the 2017/2018 Audited Financial Statements.

Trustee Barton/Trustee Munroe

Carried

7.2 Information Technology Report

Secretary Wakaruk presented the September 14, 2018 Information Technology Report:

- Server upgrades
- New Software
- New Equipment
- Equipment Maintenance/cleaning/imaging
- Upcoming projects
- Help Design new website

For information only

7.3 Maintenance Report – June, July and August 2018

Maintenance Report for the months, June, July and August 2018:

NESS:

- Minor repairs and painting completed
- Foods room project completed
- Major cleaning and floor refinishing completed
- Playground equipment in process of being ordered for March installation

GES:

- Minor repairs, interior painting completed
- Major cleaning and floor refinishing completed

AAMES:

- Minor repairs, major cleaning in Portable classrooms, lunchroom building, music room portable completed for school startup completed

- HVAC upgrade completion date extended to end of October due to equipment delays

NBES:

- Minor repairs completed
- Major cleaning and flooring finishing completed

Housing:

- Minor repairs, major cleaning, painting, window replacement completed, exterior painted at Laxgalts'ap 4-plex
- Wood furnace add-ons to some units still need to be completed at 4 residences
- Backyard landscaping and fencing to be completed at 2 residences

Health and Safety:

- Notices to schools for dates for monthly Health & Safety meetings
- Put out a schedule for the year
- District Health & Safety committee in planning state for structure and meeting schedule.

Transportation:

- All school buses MVI completed
- Sold one of the replacement buses

Yard sale scheduled for September 28 and 29, 2018.

8. **POLICY DEVELOPMENT & REVIEW:**

8.1 Policy No. 500-P – Accumulated Operating Surplus

Secretary Wakaruk presented the draft Policy No. 500-P – Accumulated Operating Surplus for Board review.

The Board of Education is required to develop a policy for "Accumulated Operating Surplus".

R02-1225

That the Recommended action: "That the Board of Education Approve Policy No. 500-P Accumulated Operating Surplus" be struck from the table.

Trustee Hayduk/Trustee Barton

Carried

Policy needs to be circulated out to the public for review and input.
This item will be brought to the October 2018 Board meeting.

8.2 Policy No. 501 – Budget Planning and Monitoring

Secretary Treasurer Wakaruk presented Policy No. 501-P – Budget Planning and Monitoring for Board review, approval.

R02-1226

That the Recommended action: "That the Board of Education approve Policy No. 501-P Budget Planning and Monitoring" be struck from the table.

Trustee Azak/Trustee Hayduk

Carried

Policy needs to be circulated out to the public for review and input. This item will be brought to the October 2018 Board meeting.

8.3 Policy No. 911-P District Code of Conduct – Administrative Procedures

A motion to extend the draft Nisga'a District Code of Conduct – Administrative Procedures was passed through the Board meeting in February 2018. It was sent out to All Agencies in the Valley. The only feedback was to review the District Code of Conduct – Administrative Procedures and confirm that it supports the district school culture.

R02-1227

That the Board of Education approve Policy No. 911-District Code of Conduct – Administrative Procedures as presented.

Trustee Barton/Trustee Munroe

Carried

8.4 Policy No. 508-P – Nisga'a Student Dress Code

School District 92 is currently updating the District Student Dress Policy. The language in this draft policy has been amalgamated from other district policies.

For review and circulated to communities for input.

R02-1228

That Policy No. 508-P Nisga'a District Student Dress Code be circulated out to all communities for feedback.

Trustee Munroe/Trustee Barton

Carried

9. **CORRESPONDENCE RECEIVED:**

None.

10. **TRUSTEE REPORTS:**

Student Trustee Jaden McKay presented her September 2018 report on:

- Pen Pal Opportunity - with a grade 3/4 class in S.D. No. 54.
- Graduation Class of 2022 – Possible trip for grads out of country.
- Dress Code for NESS, Teachers and Staff – concerns dress code should be for all, not just students.
- Vending Machines – possibility of having healthy vending machines in school.
- Code of Conduct of Teachers – does this apply to staff as well?

**Board Chair Davis vacates seat to present Nisga'a Support Child Development Program presentation.

11. **PRESENTATIONS:**

Nisga'a Support Child Development Programs

Presenters: Cheryl Tait, Elsie Davis, John Paul on Student Practicum

The program promotes inclusion of children who require extra support to be included in a community setting, school or licensed child care setting and of their parent's choice.

John Paul:

Nisga'a Child and Family Services would like to offer the following wellness programs that will run for once a week for 8 weeks:

A debating Club for community members 14 and up, this will increase their public speaking, confidence, logic skills, analytical skills, form and present arguments, time pressure and organizational skills and meet new friends.

A Boys group focusing on the 7 Grandfather teaching. The group will be working together in writing rap lyrics, and in so doing, they will gain a strong voice for health changes in the community. The benefits of this group: Communication and Socials skills, reduces bullying, successful adults, self-expression, teamwork and writing skills.

Chess club for all ages giving community members the opportunity in learning and enlarging their chess skills. Benefits, helps concentration, improves memory, attention span, reading skills, social skills and emotion management, uses both sides of your brain, raise IQ.

12. PUBLIC QUESTION PERIOD:

Christina Azak concerns:

- Commends Student Trustee for her report.
- Numbers done for school district, how many of those that left to graduate this year.
- Support staff cuts versus administration cuts
- Language class hours – wonderful that we're getting more dollars
- k-1 class in ges has half hour twice a week. 0 – 6 is prime age, really unclear as to why they are getting half hour
- new class schedule
- question of assistance of the board office, over the years we seen our district fluxuate with staff, teachers come and go, why they come and go, but I can personally I grew up in that board office, I've never seen that many staff in that office.
- Are you going to keep track of students?
- Planning courses – the work disappeared,
- Distance learning students, courses also disappeared
- School code of conduct
- Code of conduct for dress code
- Bullying issues – is a school issue
- Glad to see another council member, would like to see more govt officials attend these meetings. Our language and culture needs to be more prominent, and encouraging our parents to have that voice.
- Automated services notifying when parents are not showing up

Claude Barton:

Change in structure – public meeting – should be some consideration to meet the needs of the people.

Pleased to see student involvement – to bring concerns back and forth as a parent.

Cultural sensitivity training – with what the nation goes through, response back to the parent

Noticed on the agenda Student Residence was not on there..

The Student residences are dated, and needs upgrading. We rely on it heavily for our students.

Suggestion: Gingolx public meetings to partner up with school district.

Board chair: You as an elective official can to go to WSN with this suggestion.

Tanya Barton:

Foods program / Shop

Is this alternating, or does it run through the whole year.

It's run through the block systems, first term, second term.

For Student Trustee - Jaden – graduation class – year end trip,

A province wide program that is offered, districts work with each others, and
fundraise throughout the year, parents have to contribute.

13. **ADJOURNMENT:**

The meeting adjourned at 9:27 pm

Trustee Azak/Trustee Barton

Carried

Certified correct,
Elsie Davis,
Board Chair

Certified correct,
Orest Wakaruk,
Secretary Treasurer



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #6.1

Action:		Information:	X
Meeting:	Regular	Meeting Date:	October 16, 2018
Topic:	AAMES – School Update		
Background/Discussion: Alvin A. McKay Elementary School – Update attached.			
Recommended Action: For information only.			
Presented by: Superintendent			

Board Meeting

James Blake

Sun 10/7/2018 1:04 PM

To: Sharlene Grandison <sgrandison@nisgaa.bc.ca>;

Here are some on the things I wanted to bring forward and highlight:

1. Literacy - Promoting reading (read aloud) - classroom recognition. Buddy reading with preschool.
2. Promoting Positive Math experiences - Problem for the week - recognition at assemblies.
3. Breakfast Program update.
4. Access to Rec Centre for Gym use.
5. Exploring the possibility of having a District Arts Festival and District Sports Day (track meet)

James Blake
Principal
Alvin A. McKay Elementary School
Laxgalts'ap, B.C.
250-621-3277 ext 1602
jblake@nisgaa.bc.ca



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #7.1

Action:	Info/Action	Information:	
Meeting:	Regular	Meeting Date:	October 16, 2018
Topic:	District Credit Cards		

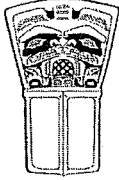
Background/Discussion:

The Breakfast Program commenced September 2018.
The Principals will be purchasing groceries for the program.
Each Principal and the Vice Principal require an RBC credit card.
The bank requires a resolution from the Board of Education to increase the credit card limit from \$75,000 to \$100,000. Each card will have a maximum limit of \$5,000.

Recommended Action:

That the Board of Education increase the RBC credit card total limit from \$75,000 to \$100,000 and the maximum on each of the 5 cards be limited to \$5,000.

Presented by: Secretary Treasurer

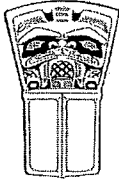


SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #7.2

Action:	Info/Action	Information:	
Meeting:	Regular	Meeting Date:	October 16, 2018
Topic:	Interim Financial Statements at September 31, 2018		
Background/Discussion: Interim Financial Statements at September 31, 2018 attached.			
Recommended Action: That the Board of Education of School District No. 92 (Nisga'a) approve the Interim Financial Statements at September 31, 2018.			
Presented by: Secretary Treasurer			

			Board of Education					
			Financials at September 30, 2018					
M&E Code	Item No.		September	Year to Date	PO's	Full Year Budget	Comments	
0	1	Revenue (Billing)	745,612	2,245,876		8,830,896		
2	2	Regular Instruction	281,823	314,509	4,812	3,312,162		
3	3	Career Prep	3,165	3,165		59,145		
7	4	Library Services				3,500		
8	5	Counseling	9,107	9,107		181,535		
10	6	Special Education	48,506	70,949		473,539		
30	7	English Language Learning	10,647	10,651		118,289		
31	8	Aboriginal Education	27,551	35,282	278	456,330		
41	9	Administration (Principals/VP)	65,327	162,113	259	769,446		
60	10	Summer School		36,287		34,500		
11	11	Educational Administration	35,385	93,043		499,976		
170	12	Super, east super			0			
40	13	Distance Learning School						
41	14	School District Governance	5,106	21,531		127,540		
41	14	Administration (Sec Tres, Mgr Fin)	55,370	127,072	6,841	665,613		
541	15	Maintenance, furniture	33,331	36,414	16,939	141,100		
541	15	Administration (Dir of Ops)	4,561	15,455		66,583		
550	16	Maintenance (Dir of Ops)	91,936	253,992	435	992,788		
020-5-50		Information Technology	6,060	99,196	2,870	295,500		
52	17	Maintenance Grounds (Dir of Ops)		970		5,000		
56	18	Utilities (Dir of Ops)	8,016	33,369		263,000		
41	19	Administration (Transportation & Housing Director of Operations)	3,540	10,865		44,543		
70	20	Student Transportation (Dir of Ops)	8,868	25,184		167,804		
73	21	Housing (Dir of Ops)	12,052	18,165	3,539	153,099		
22	22	Total Expenses	710,351	1,377,519	35,973	8,830,893		
		Revenue minus Expenses YTD	35,261	868,357		3		
		Revenue minus YTD Expenses plus PO's	832,384					No teacher and Education Assistant costs in July and August.



SCHOOL DISTRICT NO. 92 (NISGA'A)

<u>MEETING AGENDA ITEM #7.3</u>			
Action:	X	Information:	X
Meeting:	Regular	Meeting Date:	October 16, 2018
Topic:	Grizzly Apartments		
Background/Discussion: Proposed project is to renovate the Grizzly student residence into apartment units. This will provide modern residences compared to the existing units. A design/construction has been completed by Northwest Construction Services. The residence would provide 4 2-bedroom units and 2 3-bedroom units. Floor plan for each unit is attached. Total cost of the project is \$747,000. Cost per square foot is \$170.			
Recommended Action: That the Board of Education approve the conversion of the Grizzly student residence into 6 apartment units as per the attached drawings. That the Board of Education approve borrowing \$747,000 from the Royal Bank of Canada to finance the project subject to the Minister of Education approving the loan for the Capital Project.			
Presented by: Secretary Treasurer			



3817 Dejong Crescent, Terrace BC V8G 5H7
 phone: 778-634-2278
 email: info@ncsterrace.com
 www.ncsterrace.com

QUOTATION

TO: SCHOOL DISTRICT NO. 92 (NISGA'A)
 Gitlaxt'aamiks, BC

RE: GRIZZLY BEAR DORMITORY CONVERSION TO
 SIX APARTMENTS

ATTENTION: Orest Wakaruk

DATE: September 25, 2018

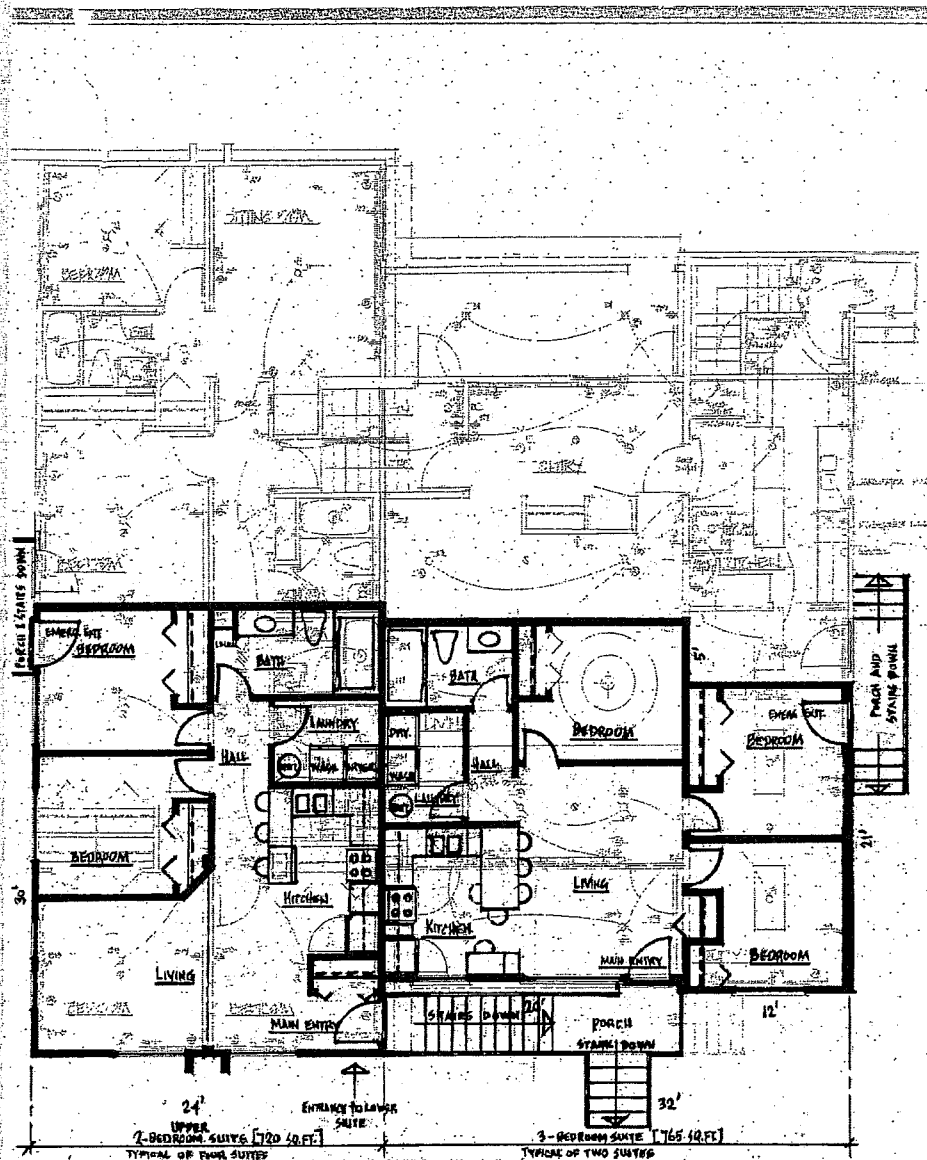
Design/Build price quotation – drawings completed September 18, 2018

ITEM	DESCRIPTION	PRICE
1	Consulting fees	Not required
2	NCS drafting and design	\$ 8,800.00
3	Drywall removal and disposal	37,620.00
4	Other demolition/debris removal	24,312.00
5	Sitework and concrete	17,960
6	Chain link fencing and gates	6,072.00
7	Structural - front & rear expansion	19,338.00
8	Framing and sheathing	42,762.00
9	Windows and exterior doors	28,905.00
10	Siding, soffit and exterior trim	60,857.00
11	Fascia, gutters and downspouts	1,785.00
12	Porches, stairs and railings	22,417.00
13	Insulation and vapour barrier	27,095.00
14	Drywall and textured ceilings	57,940.00
15	Painting and staining	26,136.00
16	Interior doors, hardware and trim	25,528.00
17	Kitchen cabinets and vanities	62,400.00
18	Finished flooring	28,800.00
19	Bathroom accessories	2,185.00
20	Plumbing, plumbing fixtures & trim	54,000.00
21	HRV/mechanical	24,000.00
22	Electrical incl. baseboard heaters	108,500.00
23	Phone, internet and fire alarm	10,800.00
24	Window coverings	10,600.00
25	Allowance for roof repairs/cleaning	2,400.00
26	Appliances – washer, dryer, fridge, stove, dishwasher	24,000.00
SUBTOTAL		\$ 735,212.00
5% G.S.T.		36,760.60
TOTAL		\$ 771,972.60

Prepared By:
 Dennis Palmu

GST Rebate - 25,000 Oct 5, 18
 \$ 747,000
 \$ 170,172

NORTHWEST CONSTRUCTION SERVICES



NOTES:
 1. ALL ENTRANCES TO BE RECONSTRUCTED TO BE OF THE
 TYPE SHOWN ON DRAWING. SEE SET FOR OTHER DETAILS.

SCHOOL DISTRICT NO. 92

GRISBY BEAR DORMITORY CONVERSION

UPPER TWO-BEDROOM FLOOR PLAN 2

MAIN LEVEL THREE-BEDROOM FLOOR PLAN

SCALE: 1/4" = 1'-0"

$4 \times 667 = 2,668$
 $2 \times 864 = 1,728$
 $4,396$
 Cost \$747,000
 \$170 / ft²

$2 \text{ Bdrm} @ 900 \times 4 = \$3,600$
 $3 \text{ Bdrm} @ 1,000 \times 2 = \$2,000$
\$5,600



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #7.4

Action:	X	Information:	X
Meeting:	Regular	Meeting Date:	October 16, 2018
Topic:	Vehicle and Equipment Purchase		

Background/Discussion:

We have a vehicle and one piece of equipment that are past due for replacement.
A 2005 Chevrolet Astro van that is used by the IT department.
A farm tractor, 2008 Montana 5740C, that is used for snow clearing and other outdoor requirements.
These would be replaced by purchasing a 2018 Chevrolet Silverado 1500 at \$45,316 tax in and the bobcat Caterpillar 236D High Flow Skid Steer at \$59,155.

The funds to purchase would be from the Local Capital fund. The Local Capital fund balance after the 2 purchases would be \$394,599.

Recommended Action:

That the Board of Education approve the purchase of the 2 capital assets; 2018 Chevrolet Silverado 1500 and Caterpillar 236D High Flow Skid Steer

Presented by: Secretary Treasurer



COAST MOUNTAIN CHEVROLET BUICK GMC

4038 HWY 16
SMITHERS, BC, V0J 2N0
Phone: (250) 847-2214
Fax: (250) 847-2171

SCHOOL DISTRICT 92
Key: SCHO180912
Sales Rep: DE STEIGER, KIM
Date: 10/05/2018

Customer Information

Code 1018052
SCHOOL DISTRICT 92
5002 SKATEEN AVE
AIYANSH, BC, V0J 1A0
Home, Cell
Email
Sales Rep DE STEIGER, KIM
Contract Date 09/12/2018
Payment Date 09/12/2018
Tax Code BC
Type Cash Purchase

Vehicle Information

Stock # 18219
Year Make 2018 CHEVROLET
Model, Trim SILVERADO 1500, WORK TRUC
Serial # 1GCUKNEC6JF239949
Odometer 32
Trade Year Make N/A
Model N/A
Serial # N/A
Odometer N/A

Price

MSRP 50,170.00
Total Sales Price 35,978.00
Trade 0.00
Adjustments 0.00
ADMINISTRATION FEE 99.00
AIR TAX 100.00
NP Administration Fee 0.00
PPSA 0.00
TIRE LEVY 25.00
Pro Rata 0.00
Freight 0.00
Other 0.00
Battery 0.00
Warranty 0.00
Northern Package 799.00
Winter tires and canopy 4,726.67

PST Taxable 41727.67
PST @ 7.0000% 2920.94
GST Taxable 41727.67
GST @ 5.0000% 2086.38
Payout Lien Amount 0.00
Balance Due 46,734.99
Deposit 0.00
Rebate 0.00
Total Balance 46,734.99

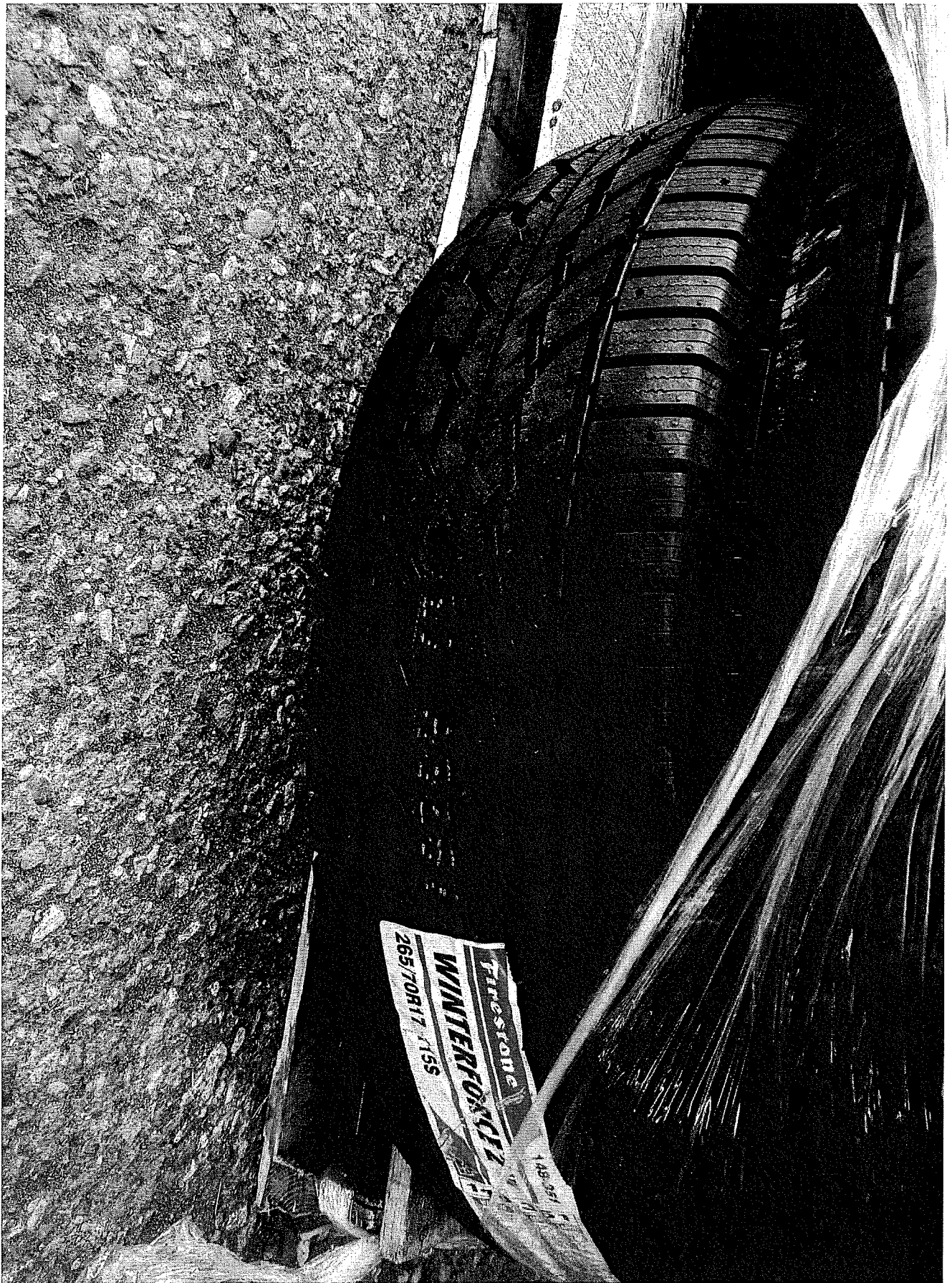
GST Tax rebate (1,418)
45,316

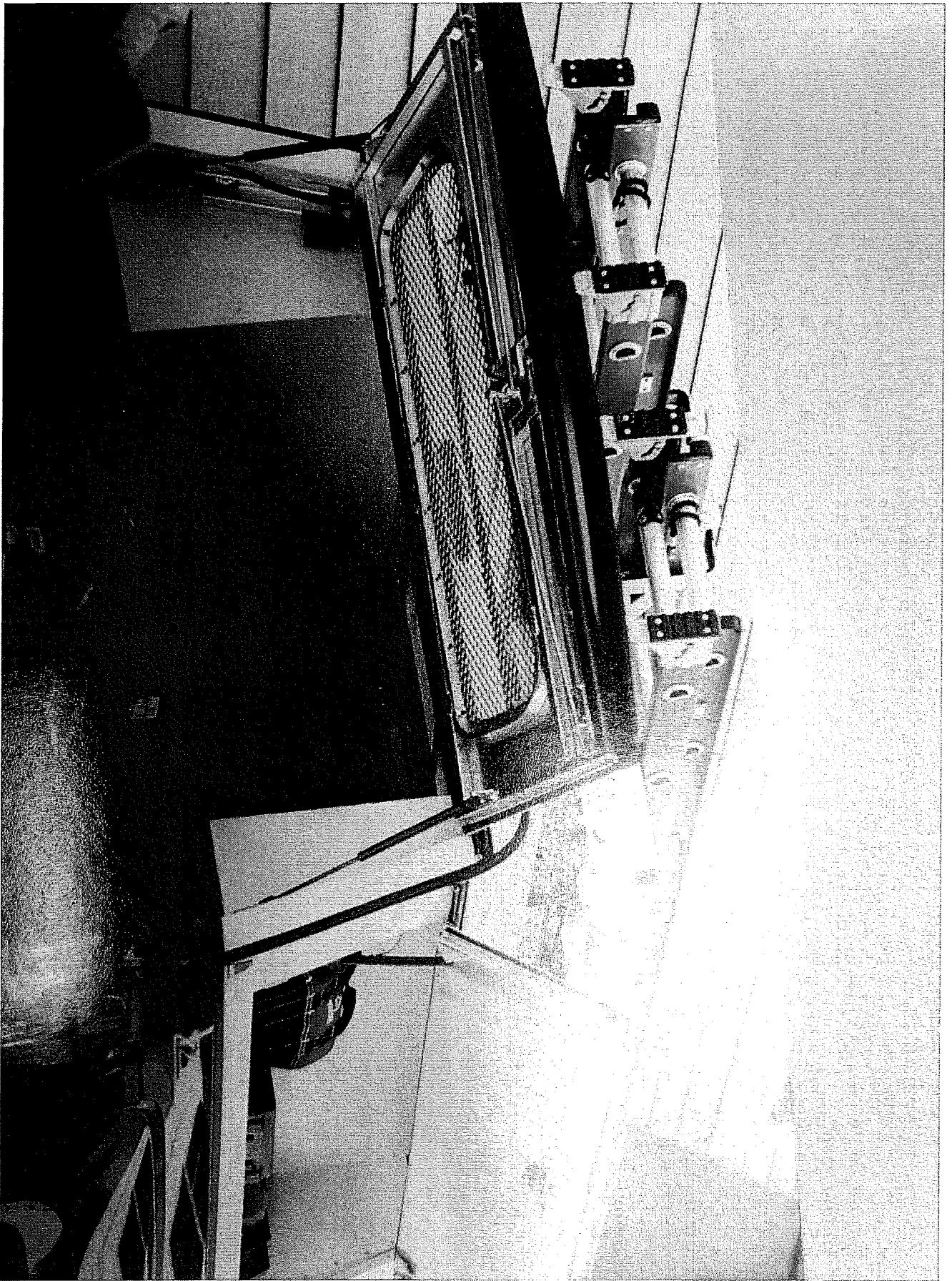
17" steel 265 x 70
canopy ladder rack, side box

I / We have reviewed the above disclosure and agree to the vehicle, price and payment information as declared.

X
SCHOOL DISTRICT 92

X
Dealer Acceptance







Finning (Canada)
4521 Keith Ave
Terrace, BC V8G 1K3
CANADA
(1-250)638-4600 tel
(1-250)638-4623 fax

School District #92
PO Box 240
New Aiyansh, BC
Att: Calvin Morven

Caterpillar 236D High Flow Skid Steer



- Tier IV final Cat C3.8B DIT (turbo) engine with 74.3 hp
- Operating weight: 6,559 lbs
- Static tipping load: 3,600 lbs
- Rated operating capacity: 1,800 lbs
- Premium cab with air suspension heated seat, stereo, rear view camera, A/C and heat
- 2 speed travel
- Standard and high flow hydraulics (Std = 20 gpm and HF = 30 gpm)
- Electric/Hydraulic quick coupler
- 66" GP purpose bucket with replaceable cutting edge (drilled for bolt on teeth)
- 2 year / 2000 full machine warranty

Cost of 236D delivered to Terrace BC	\$66,900
2017 model year discount	-\$7,000

Total cost of 2017 unit (subject to availability)	\$59,900 + 11,570 - 17,000 = 54,470
	Tax 12% 6,536
	GST Rebate tax (1851)
	<u>59,155.</u>

Attachment Pricing

A19B Auger (standard flow unit)	\$3,845
9" auger bit	\$600
BA118 angle broom	\$10,925
48" pallet forks	\$1,400
SR318 high flow snow blower	\$11,570

Total cost of 2017 unit with all attachments	\$88,240
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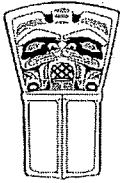
Trade in of 2008 Montana 5740C tractor	\$17,000
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Darrel Myers

Finning (Canada)

4621 Keith Ave, Terrace, BC

250 638-4600



SCHOOL DISTRICT NO. 92 (NISGA'A)

<u>MEETING AGENDA ITEM #8.1</u>			
Action:	X	Information:	X
Meeting:	Regular	Meeting Date:	October 16, 2018
Topic:	Policy No. 500-P – Accumulated Operating Surplus		
Background/Discussion: The Board reviewed this Policy at the September 18, 2018 Board Meeting, it was also sent out the the public for review and or comments; no comments were received, we are now looking for approval.			
Recommended Action: That the Board of Education approve Policy No. 500-P Accumulated Operating Surplus.			
Presented by: Secretary Treasurer			

DRAFT

SCHOOL DISTRICT NO.92 (NISGA'A)

Policy Subject: ACCUMULATED OPERATING SURPLUS

Date Passed:

Description: ACCUMULATED OPERATING SURPLUS

Policy No. 500-P

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SECTION 1 – OBJECTIVES AND GUIDING PRINCIPALS

1.1 OBJECTIVES

The School District's objectives in terms of its accumulated operating surplus is set out in this Accumulated Operating Surplus Policy (Policy). By reaching a clear understanding of its operating surplus objectives, and by continually measuring progress towards achieving those objectives, the School District can attain greater fiscal stability and better support educational goals.

1.2 GUIDING PRINCIPLES

The following principles form the basis for this Policy:

- Healthy surplus levels are important in achieving educational goals including financial health and stability;
- Actual surplus balances need to be benchmarked with other school districts and jurisdictions and with pre-determined targets on an ongoing basis to gauge whether financial health is being achieved;
- Surplus goals need to be consistent with and supportive of realistic longer-term financial plans

SECTION 2 – INTERNALLY RESTRICTED OPERATING SURPLUS

Unique to other organizations in the public sector, school districts are permitted to incur annual deficits as long as they have sufficient operating surplus to cover the annual deficit. An accumulated operating surplus indicates that a school district has net resources that can be used to provide future services. It is achieved by spending less than the revenue it receives. The Board may approve restrictions on spending of the surplus. Board of Education are required by legislation to prepare balanced annual operating budgets, which may include use of (appropriation of) prior year accumulated surplus.

This Policy will guide:

- Inter-fund transfers, and ensure that stakeholders are aware of the Policy and understand what it means;
- General guidelines as to how much (i.e. percentage or dollar amount) could be transferred to other funds;
- How much might be allocated from current year's resources to be spent in a future fiscal year;
- Annual planning and reporting of the expected surplus/deficit for the year and the application of the Accumulated Operating Surplus Policy for that fiscal year.

The following categories of internally restricted operating surplus have been established for the purpose(s) so identified:

2.1 Operations Spanning future School Years

To support effective planning, there will be situations where monies will need to be carried over to future years'. These could be for categories such as:

- Future years' Operations/Budget (not beyond the next two fiscal years)
- Schools and Department surplus/carry-forwards (not beyond the next two fiscal years)
- Operating projects in progress
- Technology, utilities, equipment and Capital projects (includes amounts to be transferred to Local Capital, but have not yet been identified for specific initiatives)
- Purchase order commitments
- Distributed learning, International Program

The amount of Accumulated Operating Surplus restricted for Operations Spanning future School Years at the end of a fiscal year should be a minimum of 1.5% and a maximum of 3.0% of actual Operating Expenses of that fiscal year.

2.2 Anticipated Unusual Expense Identified

To support effective planning, there will be situations where senior management has identified unusual/non-recurring expenses anticipated to be spent in the upcoming fiscal year that will not be funded by revenues of that year. These could be for categories such as:

- Staffing, labour relations, employee benefits, severance
- Implementation of new curriculum

The amount of Accumulated Operating Surplus restricted for Anticipated Unusual Expenses Identified at the end of a fiscal year should be a minimum of 0.5% and a maximum of 1.0% of actual Operating Expenses of that fiscal year.

2.3 Nature of Constraints on the Funds

In recognition of some monies having constraints as to how they can be spent, funds may need to be internally restricted at the end of the fiscal year. Funds with external restrictions are to be included in Special Purpose Funds. These internal restrictions could be for categories such as:

- Contractual obligations (ie. Professional development)
- Aboriginal education
- School Generated Funds (not externally restricted)

- Education Plan
- Donator named funds (not restricted by the donor)

The amount of Accumulated Operating Surplus restricted for Nature of Constraints on the Funds at the end of a fiscal year cannot be quantified as a range of minimum to maximum.

2.4 Contingency Reserve

To support effective planning, there will be situations where contingency funds need to be available for unexpected increases in expenses and/or decreases in revenues. Budgeted annual operating expenses should be reflective of actual estimated costs or, where applicable, contractual expenditure requirements. The contingency reserve mitigates the risk of actual costs being greater than estimated. These could be for categories such as:

- For Major Emergent Operating Issues – the School District is exposed to major non-reoccurring costs related to various emergency events or situations, e.g. inclement weather, forest fires, etc. These emergent situations cannot be anticipated and budgeted for and may not be feasible to absorb the cost of such events in other budget areas in any given year.
- For One-Time and Intermittent Projects – the School District undertakes certain one-time and/or intermittent projects that are larger in terms of costs. If these projects were funded from annual per-pupil based Operating grants from the Ministry of Education, annual fluctuations in educational service levels may result; therefore, it is not prudent to fund these projects from current annual per-pupil based Operating grants from the Ministry of Education.
- To Offset Unrealized Revenues – some of the School District's revenue sources, e.g. off-shore student enrolment, rentals, etc., are cyclical in nature and thus are subject to downturns in the economy. The School District tries to anticipate economic downturns by budgeting for a base dollar amount of these revenues in its general operations. Despite its best efforts, the School District is exposed to the possibility of unrealized revenues and/or to declines in base revenues from year to year. One cannot always count on budgetary savings or other revenues to always offset these shortfalls.

The amount of Accumulated Operating Surplus restricted for Contingency Reserves at the end of a fiscal year should be a minimum of 0.5% and a maximum of 1.0% of actual Operating Expenses of that fiscal year.

SECTION 3 – UNRESTRICTED OPERATING SURPLUS

The School District needs to maintain Unrestricted Operating Surplus balances for working capital purposes, i.e. to provide for operating expenditures before operating grants from the Ministry of Education are received. Maintaining minimum working levels eliminates or reduces the need to borrow externally and/or internally for operations.

The School District may also require emergency funds from time to time, from its Unrestricted Operating Surplus balance, for unforeseen costs. When this occurs the School District needs to rely upon sufficient balances being available.

Also included in the Unrestricted Operating Surplus are funds that may be used in budget years beyond the next two fiscal years.

The amount of Unrestricted Operating Surplus at the end of a fiscal year should be a minimum of 0.5% and a maximum of 1.5% of actual Operating Expenses of that fiscal year.

SECTION 4 – ADMINISTRATION

4.1 Increases to Restricted Surplus

Annual and/or periodic increases to the restrictions on the Accumulated Operating Surplus shall be specific to each category of restriction, as approved by the Board through the School District's annual financial planning/budgeting process.

4.2 Minimum and Maximum Surplus Balances

Minimum and maximum surplus balance guidelines have been set for some of the categories of restrictions on School District's Accumulated Operating Surplus and Unrestricted Surpluses as shown in attached Appendix "A". The purpose of each category of Accumulated Operating Surplus is also shown in this Appendix. The minimum balances ensure that the respective balances are not depleted to the degree that those balances are no longer able to serve their intended purpose(s). The maximum balances ensure that the School District's guiding principles are achieved and that the respective balances do not grow beyond their intended purpose(s) and thus create idle assets that could be otherwise utilized for other corporate priorities. A formal comparative review of actual, minimum and maximum fund balances shall be undertaken annually.

4.3 Responsibilities

The School District's Secretary-Treasurer shall be responsible for:

- Recommending the necessary increases/decreases and transfers so that the School District's Restricted Operating Surplus and Unrestricted Operating Surpluses are maintained in accordance with this Policy;
- Conducting an annual review of all restricted Operating Surplus balances, and Unrestricted Operating Surplus balances including comparing actual levels with the established minimum and maximum levels within this Policy and with other school district and jurisdiction benchmarks, and reporting the results of such a review to the Board of Education;
- Recommending changes to the minimum and maximum balance guidelines shown in this Policy; and

- Recommending any revisions or amendments to this Policy, as may be required from time to time, as a result of changes in applicable Ministry of Education directives, accounting standards, economic conditions, etc.

4.4 **Restriction Increases/Decreases and Transfer of Funds**

- 4.4.1 Increases/decreases in Internally Restricted Operating Surplus for any of the categories identified in Section 2 in excess of \$20,000 will be considered by the Board and approved by the Board of Education.
- 4.4.2 The Secretary-Treasurer has the authority to approve increases/decreases in Internally Restricted Operating Surplus up to and including \$20,000. Any such increases/decreases will be reported to the Board of Education.
- 4.4.3 Any transfer of funds between the Operating Fund and Capital Fund not included in the Annual Budget, or Amended Annual Budget, will be considered by the Board and approved by the Board of Education.
- 4.4.4 It is expected that the annual operating budget will allow transfers to local capital which are sufficient to allow efficient replacement or acquisition of assets consistent with the School District's capital plan. Transfers to local capital should be authorized through the budget bylaw or by separate board motion. They should be supported by a planned use of the local balance.

SECTION 5 – GLOSSARY

The following terms used in this Policy are defined as follows:

“Accumulated Operating Surplus” means the accumulated excess of Operating revenues over Operating expenses from prior years.

“Accumulated Operating Deficit” means the accumulated excess of Operating expenses over Operating revenues from prior years.

“Annual Operating Deficit” is the amount by which a fiscal year's Operating expenses exceed that same fiscal year's Operating revenue.

“Operating Expenses” are the total of all expenses in the Operating Fund as disclosed on Scheduled 2 of the financial statements.

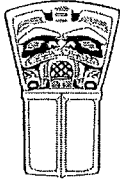
“Annual Operating Surplus” is the amount by which a fiscal year's Operating revenue exceeds that same fiscal year's Operating expenses.

“Unrestricted Operating Surplus” means the accumulated Operating surplus built up in the School District's Operating fund that has not been designated for specific uses

School District No. 92 (Nisga'a) – Accumulated Operating Surplus Policy

Appendix A – Surplus Summary

Category of Accumulated Operating Surplus	Purpose	Minimum Level	Maximum Level	June 30, 2017 Balance
Operations Spanning Future School Years	For future year's operations (not beyond 2 years), school/departments carry-forwards, projects in progress, etc.	1.5% of actual operating expenses of that fiscal year	3.0% of actual operating expenses of that fiscal year	
Anticipated Unusual Expenses Identified	For unusual/non-recurring expenses anticipated to be spent in upcoming fiscal year that will not be funded by revenues of that year.	0.5% of actual operating expenses of that fiscal year	1.0% of actual operating expenses of that fiscal year	
Nature of Constraints on the Funds	For monies that have constraints on how they are to be spent. Does not include monies with external restrictions.	n/a	n/a	
Contingency Reserve	For unexpected increases in expenses and/or decreases in revenues. Related to major emergent operating issues, one-time and intermittent projects, and to offset unrealized revenues.	0.5% of actual operating expenses of that fiscal year	1.0% of actual operating expenses of that fiscal year	
Unrestricted Operating Surplus	For working capital purposes within the Operating Fund, the unforeseen general operating emergency expenditures, and future school years beyond the next two year.	0.5% of actual operating expenses of that fiscal year	1.5% of actual operating expenses of that fiscal year.	



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #8.2

Action:	X	Information:	X
Meeting:	Regular	Meeting Date:	October 16, 2018
Topic:	Policy No. 501-P Budget Planning & Monitoring		

Background/Discussion:

The Board reviewed Policy No. 501-P Budget Planning & Monitoring at the September 18, 2018 Board Meeting, it was also sent out the the public for review and or comments; no comments were received, we are now looking for approval.

Recommended Action:

That the Board of Education approve Policy No. 501-P Budget Planning & Monitoring as presented.

Presented by: Secretary Treasurer

SCHOOL DISTRICT NO. 92 (NISGA'A)

Policy Subject: Budget Planning and Monitoring

Date Passed:

Date Amended:

Description: Budget Planning and Monitoring

Policy No. 501-P

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SCOPE

The policies and procedures in this document govern the budgeting process, monitoring of budget, performance monitoring and the review and revision of budgets.

OBJECTIVE

- 1) To ensure that the annual budgeting process is performed timely and supports the Board of Education's vision, mission and objectives. That program objectives are aligned with the Boards' objectives. That expenditures made are in line with programmed objectives, financial operational planning objectives, performance measurement and processes.
- 2) To ensure that actual versus budget variance is monitored and that significant variances are explained and reported.
- 3) To ensure that expenditures made are in line with program objectives.
- 4) To ensure that budgets are reviewed periodically for relevance and revised.

DEFINITIONS

Spending Authority is an employee that has been designated authority to expend an approved program budget. Spending authorities are: Secretary Treasurer, Superintendent, Assistant Superintendent, Principals, District Principal, Director of Operations, Assistant Secretary Treasurer and the Information Technology Manager

Supervisor is an employee one level above an employee on the organization chart and who reports to that individual.

DOCUMENT REFERENCE

- 1) Board of Education Budget Policy
- 2) Ministry of Education Annual Budget Instructions
- 3) Ministry of Education Operating Grants Manual
- 4) Other references as identified from time to time

POLICIES

1.0 Annual Budgeting

- 1) Secretary Treasurer and the Superintendent should be responsible for preparing the annual and amended budget.
- 2) Budget should be prepared based on planned education programs, projects and events approved by the Superintendent, the Secretary Treasurer and the Board of Education.
- 3) The budgeted expenses for programs, projects and events for business operations should form the basis for all School District funds.
- 4) Annual budget for the next fiscal year should be prepared by May 15 each year.
- 5) Annual budget should be submitted to the Secretary Treasurer for review and Board of Education for the final approval.

- 6) Items to be included in the budget should include (but not limited) to the following:
 - a) Basic Operating Expenses as allowed in the Ministry of Education” Operating Grants Manual”
 - b) Budget for Projects
 - c) Details of funding proposals applied for and any additional funds received after the budget approval process.

2.0 Budget Monitoring

- 1) A financial statement, showing the budgeted expenses versus actual expenses should be prepared every quarter.
- 2) The variance analysis should be prepared using the financial statement in point 1.
- 3) Material variances (i.e. variance above 2%) should be highlighted to the Supervisor and the Assistant Secretary Treasurer.
- 4) The Spending Authority should understand the reason for material variances and decide if there is a need to revise the budget in discussions with the Supervisor.

3.0 Budget Revision

- 1) The Secretary Treasurer should discuss the revised budget with the Superintendent of Schools.
- 2) The revised budget should be submitted to the Board of Education for review and approval.
- 3) The revised budget is used only after approval is given by the Board of Education

PROCEDURES

Description of Procedures

1.0 Annual budgeting

Prepare budget based on the budget template

Spending Authority (SA)

- 1) Consolidate the normal operating expenses in the current fiscal year and project the operating expenses for the next fiscal year.
- 2) Prepare a list of events to be conducted in the next fiscal year and the budgeted cost required.
- 3) Based on current operating grant, special funds and external grants, annual portion of the 5 year Capital Plan, Annual Facility grant, and other revenue such as rental fees, interest, etc., project the funds for the next fiscal year.
- 4) Enter all the figures into the budget template.
- 5) Review the budget estimates with the Supervisor.

Secretary Treasurer

- 1) Collate all Spending Authority draft annual budgets with the Assistant Secretary Treasurer.
- 2) Send the collated budget to Superintendent and Spending Authorities for review.
- 3) Discuss (either verbal or email discussion) with all Spending Authorities to derive the final budget to be submitted to the Board of Education for approval.

Board of Education

Review and approve annual budget

- 1) Review the annual budget submitted by Secretary Treasurer and the Superintendent
- 2) Ensure that the annual budget for operating revenue and expenses is complete and the expenses for various planned projects are reasonable and are approved projects.
- 3) Approve and document approval in the Board of Education Meeting minutes.

2.0 Budget Monitoring

- 1) Assistant Secretary Treasurer distributes the budget reports to spending authorities.
- 2) Spending authorities review the budget and highlight material variances.
- 3) Outline the reasons for the material differences with the Supervisor.
- 4) Determine if there is a need to adjust the budget.
- 5) If budget revision is required, propose necessary adjustments for review and approval.

3.0 Budget Revision

- 1) Superintendent and Secretary Treasurer highlight where cost is high and may be required to be reduced and or postponed.
- 2) Document the following information:
 - Reasons to reduce or postpone expenses from the program budget.
 - Identify the expense items and amounts that support 1) above.
 - Document the revised date for the changes
- 3) Present the final revised budget to the Board of Education for review and approval.
- 4) File a copy of the Board meeting minutes and supporting documentation which states the reasons for the revisions in the budget file.

Document List

1. Annual Budget Template
2. Ministry of Education Annual Budget Instructions:
<https://www2.gov.bc.ca/gov/content/education-training/administration/resource-management/school-district-financial-reporting/budget-reporting>
3. Ministry of Education Operating Grants Manual:
<https://www2.gov.bc.ca/gov/content/education-training/administration/resource-management/school-district-financial-reporting/budget-reporting>