



**SCHOOL DISTRICT NO. 92 (NISGA'A)  
BOARD OF EDUCATION  
REGULAR MEETING (MICROSOFT TEAMS)  
SCHOOL BOARD OFFICE  
GITLAXT'AAMIKS, BC**

**TUESDAY, DECEMBER 7, 2021 – 6:30 PM**

**A G E N D A**

1. <b>CALL TO ORDER</b>			
2. <b>DECLARATION OF QUORUM</b>			
3. <b>APPROVAL OF AGENDA FOR DECEMBER 7, 2021</b>	Action		
4. <b>ADOPTION OF MINUTES OF PRIOR MEETING:</b>			
4.1 Regular Meeting – November 16, 2021	Action	Attachment	Page 1-7
5. <b>BUSINESS ARISING FROM THE MINUTES:</b>			
6. <b>PRESENTATION:</b>			
6.1 Nisga'a Language – Tanya Azak, Peter McKay, Diana Rai	Verbal		
6.2 Grad Presentation	Verbal		
7. <b>EDUCATION:</b>			
<b>Superintendent</b>			
7.1 Superintendent's Report	Information	Attachment	Page 8-12
8. <b>EDUCATION:</b>			
<b>Secretary-Treasurer</b>			
8.1 Statement of Financial Information (SOFI)-2020/2021	Action	Attachment	Page 13-61
8.2 Monthly Financial Statements at October 31, 2021	Information	Attachment	Page 62-68
8.3 Daycare Report – November 2021	Information	Attachment	Page 67-68
8.4 IT Report – November 2021	Information	Attachment	Page 69-70
8.5 Maintenance Report – November 2021	Information	Attachment	Page 71-72
9. <b>POLICY DEVELOPMENT:</b>			
9.1			
10. <b>TRUSTEE REPORTS:</b>			
10.1			
11. <b>CORRESPONDENCE RECEIVED:</b>			
11.1			
12. <b>PUBLIC QUESTION PERIOD:</b>			
13. <b>ADJOURNMENT:</b>			

**Note: Next Board Meeting: January 18, 2022**



## SCHOOL DISTRICT NO. 92 (NISGA'A)

### MEETING AGENDA ITEM #4.1

<b>Action:</b>	X	<b>Information:</b>	
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 7, 2021
<b>Topic:</b>	Minutes of the Regular Meeting of the Board – November 16, 2021		

#### **Background/Discussion:**

Minutes as attached.

#### **Recommended Action:**

THAT the Minutes of the Regular Meeting of the Board held November 16, 2021 be approved.

Presented by: Board Chair

**SCHOOL DISTRICT NO. 92 (NISGA'A)  
BOARD OF EDUCATION  
REGULAR BOARD MEETING  
SCHOOL BOARD OFFICE  
GITLAXT'AAMIKS, BC**

**TUESDAY, NOVEMBER 16, 2021 – 6:30 PM**

<b>In attendance:</b>	Elsie Davis Floyde Stevens Norman Hayduk	Laxgalts'ap Trustee Gingolx Trustee Nass Camp Trustee
<b>Also in attendance:</b>	Jill Jensen Kory Tanner Sharlene Grandison	Superintendent of Schools Secretary Treasurer Recording Secretary
<b>Absent:</b>	Charlene Ousey Alvin Azak	Gitlaxt'aamiks Trustee Gitwinksihlkw Trustee

**1. CALL TO ORDER:**

Secretary-Treasurer called the meeting to order 6:31 pm

**2. DECLARATION OF QUORUM:**

Secretary-Treasurer declared a quorum.

**Trustee Elections:**

Call for Board Chair nominations

First call for nominations for Board Chair

Trustee Azak nominated Elsie Davis

Elsie, do you let your name stand? Yes

Second call for Board Chair nominations - none

Third and final call for Board Chair nominations - none

Elsie Davis is proclaimed School District 92 Board Chair.

Call for Vice-Chair nominations

First call for nominations for Vice-Chair

Trustee Davis nominates Floyde Stevens

Floyde to you let your name stand? Yes

Second call for Vice-Chair – none

Third and final call for Vice-Chair nominations – none

Trustee Stevens is proclaimed School District 92 Vice-Chair

Secretary-Treasurer hands the Chair back to Board Chair Davis.

BCPSEA and BCSTA Provincial Councillor Representatives:

Trustee Stevens appointed as BCPSEA Representative.

Trustee Hayduk appointed as BCSTA Provincial Councillor.

**3. APPROVAL OF AGENDA:**

**R02-1368**

That the Board of Education approve the November 16, 2021 Agenda with the addition of 10.1 Provincial Council Report.

Trustee Hayduk/Trustee Azak

Carried

**4. ADOPTION OF MINUTES OF PRIOR MEETING:**

**R02-1369**

That the Minutes of the Regular Meeting of the Board held on October 19, 2021 be approved as presented.

Trustee Stevens/Trustee Hayduk

Carried

**5. BUSINESS ARISING FROM THE MINUTES:**

No business arising from the minutes.

**6. PRESENTATION:**

**6.1 Trades Sampler Presentation – Jackie Borosa**

NESS is in partnership with Post-Secondary Institutions – (Trades Sampler Programs) with Coast Mountain College, UAPIC, ITA and NESS in which a series of courses are delivered by college instructors who offer students an opportunity to explore trades and experiences. The hope is to excite students to attend post-secondary learning and bridge the transition from secondary school to post-secondary school with positive experiences.

- Piping, plumbing
- Engine mechanics
- Carpentry, electricity
- Cement framing, pouring
- Drywall
- Brick work, masonry
- On campus for a week

7. **EDUCATION:**  
Superintendent

7.1 Superintendent's October 2021 Report

Superintendent Jensen presented her Report to the Board:

- Place-Based Learning
- Nisga'a Language and Culture
- Growing Leaders
- Improving Literacy
- Aligning school and district planning
- Assessment
- Recruitment

7.2 Language and Culture Report

Half lessons with Board Office staff every Monday morning.

- Classrooms are underway with the lunar calendar initiative. In our visit to the schools, there is evidence of a Sim'algax focus beginning to happen. Our dream with the calendar initiative is to step fully into the cultural seasonal cycle with classrooms. Our dilemma is covering the tedious process of liability. One day, the land and the sea will be our classroom.
- It is recognized that to some degree, the continuation of certain initiatives from the previous year tend to halt; there is a mindset of starting over each year. Upon recognizing this, and to ensure continuity of practice, we are picking up what has worked and carrying on.
- Several Impromptu visits to the high school to interview students in Sim'algax was conducted to gather information and to determine the ability of learners to converse. It showed us where we could possibly improve at the elementary level learning and where we need to go concerning high school student learning.
- It is realized that relying upon programs such as A.S.K.M.E. to teach Sim'algax cannot be a stand-alone process. The daily infusion of Sim'algax at all classroom levels throughout the schools is the positive method to go, however, we also realize that many adults in our learning institute are in learning mode too.
- In the vault of creations concerning the teaching of language, we have encountered many useful tools that can assist adults and children as they learn to access the intricacies of Sim'algax. The task of learning is a big one and requires the nation to uphold it. S.D. 92 has been enhancing Sim'algax learning for the past 44 years. We have inspired many to turn towards a cultural focused approach to living.

Our inquisitive questions to those who look to the school district regarding language teaching are,

- How do we move forward from 44 years of Sim'algax inspiration?
- What community and nation support initiatives are present to assist S.D. 92 in their endeavors to uphold and teach Sim'algax?

For information only.

8. **BUSINESS:**  
Secretary-Treasurer

8.1 Major Capital Plan 2022/2023

The 2022/2023 Major Capital Plan as outlined by the Ministry of Education's Resource Management Division addresses funding requests for capital projects which involves new space, replacements, renovations, site acquisitions, seismic mitigation projects and bus purchases. Boards of Education are expected to have a School District Facilities Plan in place that supports projects being submitted to the Ministry for capital investment considerations. For the 2022/2023 school year, there was no request made for Major Capital Plans.

**R02-1370**

That the Board of Education approve the 2022/2023 Major Capital Plan with zero submission as presented.

Trustee Stevens/Trustee Hayduk

Carried

8.2 Minor Capital Plan 2022/2023

The 2022/2023 Minor Capital Plan as outlined by the Ministry of Education's Resource Management Division addresses funding requests for capital projects which involves new space, replacements, renovations, site acquisitions, seismic mitigation projects and bus purchases. Boards of Education are expected to have a School District Facilities Plan in place that supports projects being submitted to the Ministry for capital investment considerations.

**R02-1371**

That the Board of Education approve the 2022/2023 Minor Capital Plan as presented.

Trustee Hayduk/Trustee Stevens

Carried

9. **POLICY DEVELOPMENT:**  
No policy development.

10. **TRUSTEE REPORTS:**

10.1 Provincial Council Report – Trustee Norman Hayduk

Trustee Hayduk attended the BCSTA Provincial Council meeting on October 23, 2021 via Zoom:

Trustee Hayduk wanted to present an item that was in note form, but did not have notes on hand, will report in the future.

Met for three hours over Zoom, not an awful lot of relevant information came by, except one thing, regarding a communication that went to Board Chairs and BC

Rep. it's a month old at this date, so its probably old news. There was no discussion on it during Provincial Council Meeting, so I have no clue as to what it is about.

11. **CORRESPONDENCE RECEIVED:**

No correspondence.

12. **PUBLIC QUESTION PERIOD: 7:25 pm**

Taron Scott

In regard to the Capital Projects, what happened to the new school proposed to replace NESS – by the former Director of Instruction – same time as the GES gym?

Secretary-Treasurer Tanner:

As far as we know, the Ministry is not funding new schools that are not dire need. The public knows that we have received funding to go ahead with the small gym attached to Gitwinksihlkw Elementary School, and the proposal to have NESS replaced is still with the Ministry.

Taron Scott

T'oo'yaksiy' h'isim' for including all staff to participate in the language learning and teaching opportunities, when adults are encouraged, the students are encouraged. I am wondering if there are opportunities for the students to have virtual language homework, thinking outside the x'biis.

Peter McKay

Dim alk'al sim'algax 101 lax you tube wil skit. Dim hooyin. Sim'algax 101.

Derek Azak

1. **Nisga'a Language and Culture**

I'd like to show my support for a district-wide Nisga'a Language mandate for all employees to participate in annually.

Superintendent Jensen:

Thank you for the suggestion.

2. **When will board meetings go back to in-person or asking questions using microphone, verbal option on Teams?**

Being able to publicize the Board Meetings on Teams, is not possible right now, this is our best option. We are also looking forward to getting back to in-person and having community members attend in person. However due to COVID, this is not a possibility at this time. We can't answer you based on COVID regulation, the EPC guidelines, Nisga'a Valley Health guidelines when we will be getting back to in-person. Right now, this vehicle to be able to have our board meetings witnessed in public and to have the live Q and A via the typing in, is the best option for us right now.

13. **ADJOURNMENT:**

The meeting adjourned at 7:41

Trustee Stevens/Trustee Hayduk

Carried

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Certified correct,  
Elsie Davis,  
Board Chair

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Certified correct,  
Kory Tanner,  
Secretary Treasurer





## SCHOOL DISTRICT NO. 92 (NISGA'A)

### MEETING AGENDA ITEM #7.1

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 7, 2021
<b>Topic:</b>	Superintendent's Report (attachment and verbal)		

#### **Background/Discussion:**

##### Superintendent's Report:

- Communicating Concerns: A Guide for Families
- Communication Protocol

#### **Recommended Action:**

Presented by: Superintendent



## Nisga'a School District #92

(250)633-2228

[www.nisgaa.bc.ca](http://www.nisgaa.bc.ca)

### Communicating Concerns: A Guide for Families

Schools are eager to address your questions or concerns. Education is shared between the home and the school and good communication is an excellent starting point for resolving an issue. Parents and guardians are urged to contact the school if they have questions about their child's learning, an activity, or any other specific concern. It is usually best to begin with the classroom teacher. If a matter remains unresolved, you may wish to contact the principal to request assistance in dealing with the matter.

#### Build understanding and a positive relationship with your school:

##### *Be involved:*

- Understand the roles and responsibilities of the partners in education.
- Participate in the school's PAC.
- Attend school events and activities.
- Offer to help.
- Support your child's learning at home.
- Be informed about your child's progress in school.

##### *Communicate:*

- Take opportunities to get to know the people who work with your children.
- Inform yourself about your child's classes and school activities.
- Keep the school informed about issues that affect your child.

#### Guidelines for parents and adult learners in cases of issues/concerns:

**STEP 1:** Start with the person(s) whose action has given rise to the issue or concern.

**STEP 2:** If the issue is not resolved, contact the school principal.

**STEP 3:** If the issue is not resolved, contact the Superintendent at 250-633-2038

**STEP 4:** For some situations, parents or students can appeal a decision of a district employee to the Board of Education. The appeal must be in writing.

**STEP 5:** If concerns still remain, in limited circumstances, a board decision can be appealed to the provincial Superintendent of Appeals.

**District Policy 9** addresses Student Safety, Security and Wellbeing. Appendix A provides the opportunity for Appeal in situations where a decision made by an employee significantly affects the education, health or safety of a student.

#### Resolving issues & concerns

1. Arrange an appointment so that your concerns can be heard without distraction.
2. Organize your thoughts before the meeting.
3. Keep focused on the issue you've identified.
4. Treat others with dignity and respect, and expect that in return.
5. Thoughtfully consider and try to understand both sides of the issue.
6. Give each of the steps a chance to correct the problem before you proceed to the next step.





# Communication Protocol

## Nisga'a School District #92

(250)633-2228

[www.nisgaa.bc.ca](http://www.nisgaa.bc.ca)

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The communications protocol is designed to provide a framework for finding solutions for differences that arise from actions or decisions made throughout our School District.

It is hoped that this process leads to a satisfactory solution quickly and effectively. Throughout the process every effort will be made to ensure confidentiality.

If a student initiates an appeal an adult may be present at any stage of the process.

Any SAFETY concern must be reported to your supervisor immediately.

These guidelines are meant to help you. If you need assistance, please contact your supervisor, or the office of the Secretary-Treasurer or Superintendent at 250.633.2228.

### Step 1

#### School District Employees

- Resolve the issue at the source:
- Identify the specific problem (list specific examples that illustrate the problem).
- Make an appointment to see the person with whom you have a concern, one-on-one.
- Respectfully express your concern.
- Ensure mutual understanding of the concerns.
- Together, explore possible solutions.
- Together, set up an action plan with times, dates and follow-up.
- If a resolution cannot be reached, inform the other party and move to the next step.

### Step 2

#### Immediate Supervisor

Principals and Department Managers (Contact the School Principal or the office of the Secretary-Treasurer or Superintendent if you are unsure of whom to contact)

- Make an appointment with the immediate supervisor.
- Identify the concern and establish what has been done to reach a solution.
- The supervisor will help explore further options to resolve the concern.
- Together set up an action plan with time, date and follow-up.
- If a resolution cannot be reached, move to the next step.

**Step 3****District Senior Management**

- Contact the office of the Secretary-Treasurer or Superintendent and identify the concern and what you have done to resolve it.
- A meeting between you and the appropriate District Senior Management will be made so that you can explain the problem and what you have done to resolve it. District Senior Management will work with you in an attempt to reach a satisfactory solution.
- Together set up an action plan with time, date and follow-up.
- If a resolution cannot be reached, the next step is to contact the Superintendent.

**Step 4****Superintendent of Schools**

- Contact the Superintendent in writing and identify the concern and what you have done to resolve it. This should be done within 30 days after the decision from Step 3 was made.
- A meeting date with the Superintendent will be set.
- You will be advised in writing of the Superintendent's decision.
- Certain decisions of the Superintendent may be appealed (as per Section 11 of the *School Act*) to the Board of Education.

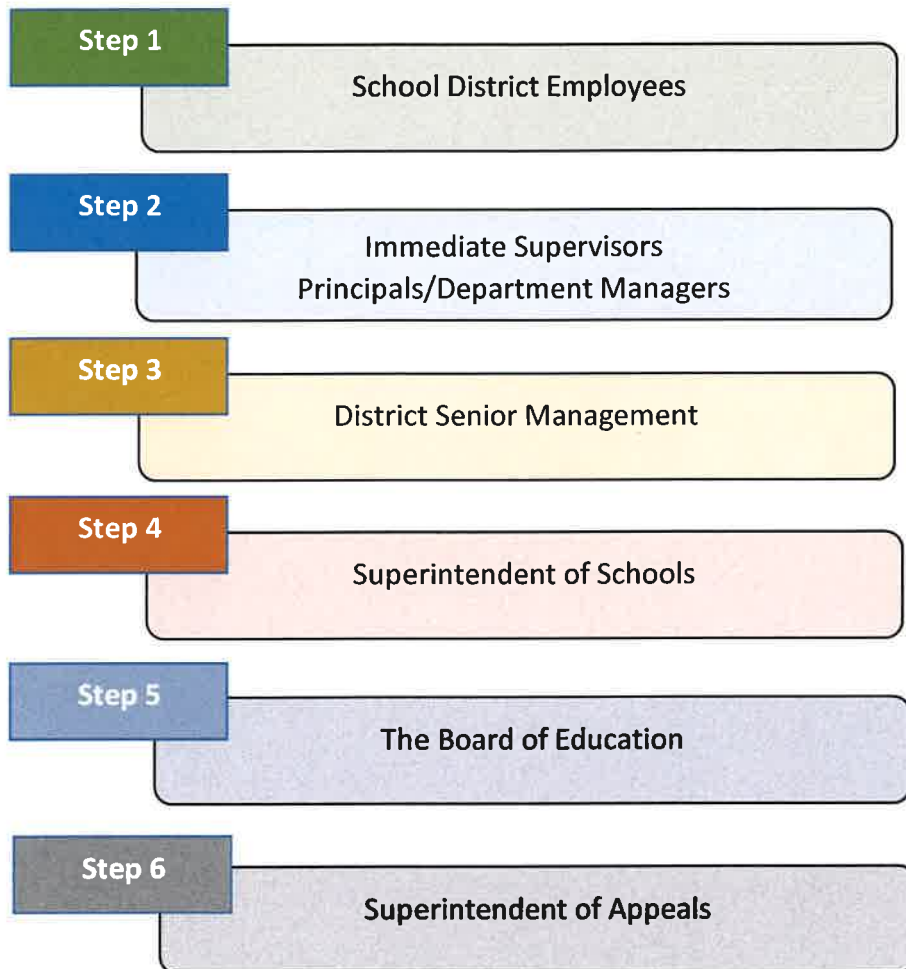
**Step 5****The Board of Education**

- Only those decisions made by the Superintendent that significantly affect the education, health or safety of a student may be appealed to the Board of Education.
  - After being informed of the decision that is being appealed, a completed Notice of Appeal From must be submitted to the Secretary-Treasurer within 15 school days.
  - Once a meeting date with the Board of Education has been set, you will be notified and invited to attend. You will have an opportunity to explain your position.
  - You will be notified in writing within 45 days of the Board of Education's decision.
  - Certain decisions of the Board of Education may be appealed under Section 11.1 of the *School Act*.
- 

**Step 6****Superintendent of Appeals**

- The *School Act* states that either a student or a parent/guardian of a student can appeal a decision of the Board of Education.
- Not all decisions made by a Board of Education can be appealed to a Superintendent of Appeals, under Section 11.1 of the *School Act*. The decision must have been made by an employee of a Board of Education and significantly affect the education, health or safety of a students and fall within the allowable grounds.

# Communication Protocol



We recognize that from time to time, in working towards a common vision, differences arise. The following guidelines assist in communicating effectively:

- Start with the person whose action has given rise to the concern or problem.
- All person's rights to confidentiality will be respected.
- Always give each step a chance to correct the problem before proceeding to the next step.

School trustees are also available, as your elected representatives, to guide you in this process.



## SCHOOL DISTRICT NO. 92 (NISGA'A)

### MEETING AGENDA ITEM #8.1

<b>Action:</b>	X	<b>Information:</b>	
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 7, 2021
<b>Topic:</b>	2020/2021 Statement of Financial Information (SOFI)		

#### **Background/Discussion:**

For consistency with the *Budget Transparency and Accountability Act*, respecting Public Accounts reporting, a Statement of Financial Information (SOFI) must be submitted by each school district within six months following the corporation's fiscal year end. School Districts are defined as corporations as outline in the *Financial Information Act*.

Reference the attached 2020/2021 School District Statement of Financial Information (SOFI) Report.

#### **Recommended Action:**

That the Board of Education approve the 2020/2021 Statement of Financial Information (SOFI) for the year end June 30, 2021.

Presented by: Secretary Treasurer

**School District  
Statement of Financial Information (SOFI)**

**School District No. 92 (Nisga'a)**

**Fiscal Year Ended June 30, 2021**

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Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
  - Statement of Severance Agreements
  - Reconciliation or explanation of differences to Audited Financial Statements
8. Schedule of Payments for the Provision of Goods and Services including:
  - Reconciliation or explanation of differences to Audited Financial Statements





Ministry  
of Education

## SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
92	Nisga'a	2020-2021
OFFICE LOCATION(S)	TELEPHONE NUMBER	
	250-633-2030	
MAILING ADDRESS		
PO Box 240		
CITY	PROVINCE	POSTAL CODE
New Aiyansh	BC	V0J 1A0
NAME OF SUPERINTENDENT		TELEPHONE NUMBER
Jill Jensen		250-633-2228
NAME OF SECRETARY TREASURER		TELEPHONE NUMBER
Kory Tanner		250-633-2030

### DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended  
June 30, 2021

for School District No. 92 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)



## Statement of Financial Information for Year Ended June 30, 2021

### Financial Information Act-Submission Checklist

	<i>Due Date</i>
a) <input type="checkbox"/> A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b) <input type="checkbox"/> An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	<i>September 30</i>
c) <input type="checkbox"/> A schedule of debts (audited financial statements).	<i>September 30</i>
d) <input type="checkbox"/> A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31).	<i>September 30</i>
e) A schedule of remuneration and expenses, including:	<i>December 31</i>
<input type="checkbox"/> i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required.	
<input type="checkbox"/> ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member	
<input type="checkbox"/> iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required	
f) <input type="checkbox"/> An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.	<i>December 31</i>
g) <input type="checkbox"/> Approval of Statement of Financial Information.	<i>December 31</i>
h) <input type="checkbox"/> A management report approved by the Chief Financial Officer	<i>December 31</i>

School District Number & Name 92 (Nisga'a)

**School District  
Statement of Financial Information (SOFI)**

**School District No. 92 (Nisga'a)**

**Fiscal Year Ended June 30, 2021**

**MANAGEMENT REPORT**

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, Carlyle Shepard & Co., conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of School District No. 92 (Nisga'a)

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Jill Jensen, Superintendent

Date:

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Kory Tanner, Secretary Treasurer

Date:

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9

Audited Financial Statements of

## **School District No. 92 (Nisga'a)**

And Independent Auditors' Report thereon

June 30, 2021

# School District No. 92 (Nisga'a)

June 30, 2021

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# School District No. 92 (Nisga'a)

## MANAGEMENT REPORT

Version: 5584-4838-2856

### Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 92 (Nisga'a) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

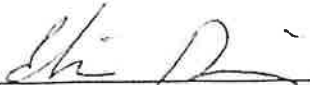


The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 92 (Nisga'a) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, Carlyle Shepherd & Co, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 92 (Nisga'a) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 92 (Nisga'a)

	<u>Sept 28, 2021</u>
Signature of the Chairperson of the Board of Education	Date Signed
	<u>28 Sept 2021</u>
Signature of the Superintendent	Date Signed
	<u>Sept 28, 2021</u>
Signature of the Secretary Treasurer	Date Signed





## INDEPENDENT AUDITOR'S REPORT

To the Board of Education – School District No. 92 (Nisga'a) and the Minister of Education

### Opinion

We have audited the financial statements of School District No. 92 (Nisga'a) which comprise the statement of financial position as at June 30, 2021 and the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of School District as at June 30, 2021 and the results of its operations and cash flows for the year then ended in accordance with section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. We are independent of the School District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Auditor's Responsibility for the Audit of the Financial Statements

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

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

### Responsibilities of Management and the Board for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the School District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless conditions exist that do not allow for the going concern basis to be used.

The Board is responsible for overseeing the School District's financial reporting process.

**Supplementary Information**

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

Terrace, BC  
September 28, 2021

*Carlyle Shepherd: Co.*

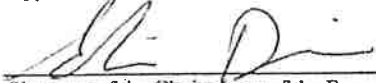
**School District No. 92 (Nisga'a)**

Statement of Financial Position

As at June 30, 2021

	2021 Actual \$	2020 Actual \$
<b>Financial Assets</b>		
Cash and Cash Equivalents	4,462,677	2,027,853
Accounts Receivable		
Due from First Nations		1,099,021
Other	139,454	61,782
<b>Total Financial Assets</b>	<b>4,602,131</b>	<b>3,188,656</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other	952,507	494,290
Deferred Revenue	855,759	882,038
Deferred Capital Revenue	10,318,399	9,287,950
Employee Future Benefits	31,541	28,673
<b>Total Liabilities</b>	<b>12,158,206</b>	<b>10,692,951</b>
<b>Net Debt</b>	<b>(7,556,075)</b>	<b>(7,504,295)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets	13,674,060	12,654,630
Prepaid Expenses	235,273	44,094
<b>Total Non-Financial Assets</b>	<b>13,909,333</b>	<b>12,698,724</b>
<b>Accumulated Surplus (Deficit)</b>	<b>6,353,258</b>	<b>5,194,429</b>


Approved by the Board

  
 Signature of the Chairperson of the Board of Education

 Sept 28, 2021  
 Date Signed

  
 Signature of the Superintendent

 28 Sept. 2021  
 Date Signed

  
 Signature of the Secretary Treasurer

 Sept 28, 2021  
 Date Signed



**School District No. 92 (Nisga'a)**

Statement of Operations  
Year Ended June 30, 2021

	2021 Budget \$	2021 Actual \$	2020 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	517,998	423,989	176,894
Other	65,497	21,859	7,173
Other Revenue	11,370,955	10,732,672	9,946,182
Rentals and Leases	165,000	216,090	240,566
Investment Income	17,000	25,290	44,489
Amortization of Deferred Capital Revenue	397,189	397,189	359,578
<b>Total Revenue</b>	<b>12,533,639</b>	<b>11,817,089</b>	<b>10,774,882</b>
<b>Expenses</b>			
Instruction	8,861,885	6,957,619	5,943,314
District Administration	1,850,576	1,350,556	1,077,254
Operations and Maintenance	2,497,355	2,111,834	2,131,484
Transportation and Housing	374,520	238,251	294,601
<b>Total Expense</b>	<b>13,584,336</b>	<b>10,658,260</b>	<b>9,446,653</b>
<b>Surplus (Deficit) for the year</b>	<b>(1,050,697)</b>	<b>1,158,829</b>	<b>1,328,229</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>5,194,429</b>	<b>3,866,200</b>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>6,353,258</b>	<b>5,194,429</b>

**School District No. 92 (Nisga'a)**

Statement of Changes in Net Debt

Year Ended June 30, 2021

	2021 Budget \$	2021 Actual \$	2020 Actual \$
<b>Surplus (Deficit) for the year</b>	<u>(1,050,697)</u>	<u>1,158,829</u>	<u>1,328,229</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(1,563,614)	(1,546,113)	(1,824,735)
Amortization of Tangible Capital Assets	526,683	526,683	474,443
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(1,036,931)</u>	<u>(1,019,430)</u>	<u>(1,350,292)</u>
Acquisition of Prepaid Expenses		(191,179)	(4,582)
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>(191,179)</u>	<u>(4,582)</u>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(2,087,628)</u>	<u>(51,780)</u>	<u>(26,645)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		(51,780)	(26,645)
<b>Net Debt, beginning of year</b>		(7,504,295)	(7,477,650)
<b>Net Debt, end of year</b>		<u>(7,556,075)</u>	<u>(7,504,295)</u>

**School District No. 92 (Nisga'a)**

Statement of Cash Flows  
Year Ended June 30, 2021

	2021 Actual \$	2020 Actual \$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	1,158,829	1,328,229
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	1,021,349	(1,080,584)
Prepaid Expenses	(191,179)	(4,582)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	458,217	(150,187)
Deferred Revenue	(26,279)	394,580
Employee Future Benefits	2,868	(2,629)
Amortization of Tangible Capital Assets	526,683	474,443
Amortization of Deferred Capital Revenue	(397,189)	(359,578)
<b>Total Operating Transactions</b>	<u>2,553,299</u>	<u>599,692</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(1,546,113)	(1,824,735)
<b>Total Capital Transactions</b>	<u>(1,546,113)</u>	<u>(1,824,735)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	1,427,638	1,072,638
<b>Total Financing Transactions</b>	<u>1,427,638</u>	<u>1,072,638</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>2,434,824</u>	<u>(152,405)</u>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>2,027,853</u>	<u>2,180,258</u>
<b>Cash and Cash Equivalents, end of year</b>	<u><u>4,462,677</u></u>	<u><u>2,027,853</u></u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>4,462,677</u>	<u>2,027,853</u>
	<u><u>4,462,677</u></u>	<u><u>2,027,853</u></u>

**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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**NOTE 1      AUTHORITY AND PURPOSE**

The School District, established on January 1, 1975 operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 92 (Nisga'a)", and operates as "School District No. 92 (Nisga'a)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education and the Nisga'a Lisims Government. School District No. 92 (Nisga'a) is exempt from federal and provincial corporate income taxes.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020 and full-time beginning Sept 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a) Basis of Accounting**

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public-sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(d) and 2(k).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in notes 2(d) and 2(k), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

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

**SCHOOL DISTRICT No. 92 (NISGA'A)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2021**

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

Year-ended June 30, 2020 – increase in annual surplus by \$1,210,139.

June 30, 2020 – increase in accumulated surplus and decrease in deferred contributions by \$9,287,950.

Year-ended June 30, 2021 – increase in annual surplus by \$1,030,449

June 30, 2021 – increase in accumulated surplus and decrease in deferred contributions by \$10,318,399.

**b) Cash and Cash Equivalents**

Cash and cash equivalents include mutual funds that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

**c) Accounts Receivable**

Accounts receivable are shown net of allowance for doubtful accounts.

**d) Deferred Revenue and Deferred Capital Revenue**

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2 (j).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 2 (a) for the impact of this policy on these financial statements.

**e) Employee Future Benefits**

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits.



**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School district and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred. The School district provides certain post-employment benefits including non-vested benefits for certain employees pursuant to Certain contracts and union agreements.

**f) Asset Retirement Obligations**

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

**g) Tangible Capital Assets**

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.

Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.

SCHOOL DISTRICT No. 92 (NISGA'A)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2021

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

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

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

**h) Prepaid Expenses**

Association membership renewals, annual fees for software support and conference registration fees are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

**i) Supplies Inventory**

Supplies inventory held for consumption is paper and is recorded at the lower of historical cost and replacement cost.

**j) Funds and Reserves**

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Notes 10 – Interfund Transfer and Note 16-Restricted Surplus).

**k) Revenue Recognition**

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

SCHOOL DISTRICT No. 92 (NISGA'A)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2021

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

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 2(a) for the impact of this policy on these financial statements.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned, or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

**l) Expenditures**

Expenses are reported on an accrual basis. The cost of all goods consumed, and services received during the year is expensed.

**Categories of Salaries**

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



SCHOOL DISTRICT No. 92 (NISGA'A)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2021

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

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Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

m) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, bank overdraft, accounts payable and accrued liabilities, long term debt and other liabilities.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense

SCHOOL DISTRICT No. 92 (NISGA'A)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2021

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

n) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

o) Future Changes in Accounting Policies

**PS 3280 Asset Retirement Obligations** issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2021. A liability will be recognized when, as at the financial reporting date:

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

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the [Consolidated] Statement of Operations.

A modified retroactive application has been recommended by Government pending approval in the Fall of 2020. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

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

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

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

**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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

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

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

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER**

	2021	2020
Due from Federal Government	\$	\$ 55,698
Due from First Nations		1,099,021
Other	139,454	6,084
Allowance for Doubtful Accounts		
	<u>\$ 139,454</u>	<u>\$ 1,160,803</u>

**NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER**

	2021	2020
Trade payables	\$ 143,021	\$ 90,948
Salaries and benefits payable	136,889	81,656
Accrued vacation pay	88,762	107,136
Other	583,835	195,512
	<u>\$ 952,507</u>	<u>\$ 475,252</u>

**NOTE 5 DEFERRED REVENUE**

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

**NOTE 6 DEFERRED CAPITAL REVENUE**

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

**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

**NOTE 7      EMPLOYEE FUTURE BENEFITS**

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	2021	2020
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	29,298	32,201
Service Cost	3,849	3,668
Interest Cost	716	798
Benefit Payments	-2,683	-7,933
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	-590	564
Accrued Benefit Obligation – March 31	<u>30,590</u>	<u>29,298</u>
 <b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	30,590	29,298
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	-30,590	-29,298
Employer Contributions After Measurement Date	0	0
Benefits Expense After Measurement Date	-1,167	-1,141
Unamortized Net Actuarial (Gain) Loss	216	1,764
Accrued Benefit Asset (Liability) - June 30	<u>-31,541</u>	<u>-28,675</u>
 <b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	28,675	31,303
Net Expense for Fiscal Year	5,548	5,305
Employer Contributions	-2,683	-7,933
Accrued Benefit Liability (Asset) - June 30	<u>31,541</u>	<u>28,675</u>
 <b>Components of Net Benefit Expense</b>		
Service Cost	3,850	3,713
Interest Cost	741	778
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	958	814
Net Benefit Expense (Income)	<u>5,548</u>	<u>5,305</u>



**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

**NOTE 7 EMPLOYEE FUTURE BENEFITS (Continued)**

**Assumptions**

Discount Rate - April 1	2.25%	2.50%
Discount Rate - March 31	2.50%	2.25%
Long Term Salary Growth - April 1	2.50%	2.50%
Long Term Salary Growth - March 31	2.50%	2.50%
EARSL - March 31	8.8	8.8

**NOTE 8 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

	Net Book Value 2021	Net Book Value 2020
Sites	\$ 1,168,081	\$ 1,168,081
Buildings	11,808,285	10,798,326
Furniture & Equipment	180,672	209,443
Vehicles	493,802	443,951
Computer Hardware	23,220	34,829
<b>Total</b>	<b>\$ 13,674,060</b>	<b>\$ 12,654,630</b>

**June 30, 2021**

	Opening Cost	Additions	Disposals	Total 2021
Sites	\$ 1,168,081	\$	\$	\$ 1,168,081
Buildings	23,082,091	1,427,638		24,509,729
Furniture & Equipment	287,713			287,713
Vehicles	686,237	118,475		804,712
Computer Hardware	58,047			58,047
<b>Total</b>	<b>\$ 25,282,169</b>	<b>\$ 1,546,113</b>	<b>\$</b>	<b>\$ 26,828,282</b>

	Opening Accumulated Amortization	Additions	Disposals	Total 2020
Sites	\$	\$	\$	\$
Buildings	12,283,765	417,679		12,701,444
Furniture & Equipment	78,270	28,771		107,041
Vehicles	242,286	68,624		310,910
Computer Hardware	23,218	11,609		34,827
Computer Software				
<b>Total</b>	<b>\$ 12,627,539</b>	<b>\$ 526,683</b>	<b>\$</b>	<b>\$ 13,154,222</b>

**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

**NOTE 8**                      **TANGIBLE CAPITAL ASSETS** *(Continued)*

**June 30, 2020**

	Opening Cost	Additions	Disposals	Total 2020
Sites	\$ 1,168,081	\$	\$	\$ 1,168,081
Buildings	21,383,840	1,698,250		23,082,090
Furniture & Equipment	246,971	40,742		287,713
Vehicles	600,495	85,742		686,237
Computer Hardware	58,047			58,047
	\$ 23,457,434	\$ 1,824,734	\$	\$ 25,282,168

	Opening Accumulated Amortization	Additions	Disposals	Total 2020
Sites	\$	\$	\$	\$
Buildings	11,905,678	378,087		12,283,765
Furniture & Equipment	53,573	24,697		78,270
Vehicles	182,236	60,050		242,286
Computer Hardware	11,609	11,609		23,218
Computer Software				
Total	\$ 12,153,096	\$ 474,443	\$	\$ 12,627,539

**NOTE 9**                      **EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2020, the Teachers' Pension Plan has about 49,000 active members and approximately 40,000 retired members. As of December 31, 2020, the Municipal Pension Plan has about 220,000 active members, including approximately 28,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

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**NOTE 9      EMPLOYEE PENSION PLANS *(continued)***

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$579,027 for employer contributions to the plans for the year ended June 30, 2021 (2020: \$513,775).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in the last quarter of 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

Employers participating in the plans record their pension expense as the amount of employer Contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

**NOTE 10      INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2021, were as follows:

- \$118,475 transferred from operating to capital assets

**NOTE 11      RELATED PARTY TRANSACTIONS**

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

**NOTE 12      BUDGET FIGURES**

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 16, 2021.

**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**

**NOTE 13 ASSET RETIREMENT OBLIGATION**

Legal liabilities may exist for the removal/disposal of asbestos in schools that will undergo major renovations or demolition. Fair value of the liability for asbestos removal is recognized in the period in which it is incurred. As at June 30, 2021, the amount and timing of such liabilities are not reasonably determined.

**NOTE 14 EXPENSE BY OBJECT**

	2021	2020
Salaries and benefits	\$ 7,536,890	\$ 6,890,002
Services and supplies	2,594,687	2,082,208
Amortization	526,683	474,443
	<u>\$ 10,658,260</u>	<u>\$ 9,446,653</u>

**NOTE 15 ECONOMIC DEPENDENCE**

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

**NOTE 16 RESTRICTED SURPLUS**

**Restricted Operating Surplus**

Language and Culture	20,000	
NLG Round Table	10,000	
Local Education Agreement	27,500	
Board Retreat	12,000	
Leadership/Mentorship – Supt/ST/Board	15,000	
Cabinet replacement – Teacherages	170,000	
Fencing	240,000	
Health & Safety – shared service/reporting	4,000	
Cayenta Financial Software upgrade	185,000	
Roofing on staff housing (15 units)	450,000	
Staff Housing-Asbestos rem./rotten decks & structure boards	500,000	
Front End loader - specialized attachments	76,845	
Replace 1 Maintenance vehicle	60,000	
Possible Ministry claw back for Daycare	350,000	
Open Purchase Orders	240,702	
Sub-Total Internally Restricted	\$2,361,047	
Unrestricted Operating Surplus	242,451	
TOTAL Available for Future Operations		\$2,603,498
Capital Funds		3,749,760
ACCUMULATED Surplus (Deficit) End of Year		<u>\$6,353,258</u>



**SCHOOL DISTRICT No. 92 (NISGA'A)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2021**

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**NOTE 17     RISK MANAGEMENT**

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

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

a) Credit risk:

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

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and are collectible. It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions and the School District invests solely in mutual funds.

b) Market risk:

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

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

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

c) Liquidity risk:

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

**School District No. 92 (Nisga'a)**

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,433,650		3,760,779	5,194,429	3,866,200
Changes for the year					
Surplus (Deficit) for the year	1,288,323		(129,494)	1,158,829	1,328,229
Interfund Transfers					
Tangible Capital Assets Purchased	(118,475)		118,475	-	
Net Changes for the year	1,169,848	-	(11,019)	1,158,829	1,328,229
Accumulated Surplus (Deficit), end of year - Statement 2	2,603,498	-	3,749,760	6,353,258	5,194,429

**School District No. 92 (Nisga'a)**

Schedule of Operating Operations

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	81,568	65,850	167,342
Other		1,546	2,200
Other Revenue	8,540,413	8,567,979	8,194,814
Rentals and Leases	165,000	216,090	240,566
Investment Income	17,000	22,235	44,351
<b>Total Revenue</b>	<u>8,803,981</u>	<u>8,873,700</u>	<u>8,649,273</u>
<b>Expenses</b>			
Instruction	5,583,721	4,465,724	4,231,588
District Administration	1,850,576	1,350,556	1,077,254
Operations and Maintenance	1,998,367	1,599,470	1,662,786
Transportation and Housing	292,520	169,627	234,551
<b>Total Expense</b>	<u>9,725,184</u>	<u>7,585,377</u>	<u>7,206,179</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(921,203)</u>	<u>1,288,323</u>	<u>1,443,094</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>1,057,179</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(135,976)	(118,475)	(327,924)
<b>Total Net Transfers</b>	<u>(135,976)</u>	<u>(118,475)</u>	<u>(327,924)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u>1,169,848</u>	<u>1,115,170</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<u>1,433,650</u>	<u>318,480</u>
<b>Operating Surplus (Deficit), end of year</b>		<u>2,603,498</u>	<u>1,433,650</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		2,361,047	1,057,179
Unrestricted		242,451	376,471
<b>Total Operating Surplus (Deficit), end of year</b>		<u>2,603,498</u>	<u>1,433,650</u>

**School District No. 92 (Nisga'a)**

## Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	8,129,327	8,112,704	7,731,886
ISC/LEA Recovery	(8,055,292)	(8,055,293)	(7,675,524)
Other Ministry of Education Grants			
Pay Equity	629	629	625
Funding for Graduated Adults		904	1,194
Student Transportation Fund	700	700	695
Carbon Tax Grant			7
Employer Health Tax Grant			338
Support Staff Benefits Grant	1	1	56
Support Staff Wage Increase Funding			36,888
Teachers' Labour Settlement Funding	845	847	65,001
Early Career Mentorship Funding	54	54	
FSA Scorer Grant	4,094	4,094	4,094
ELF	1,210	1,210	1,210
BCTEA - LEA Capacity Building Grant			872
<b>Total Provincial Grants - Ministry of Education</b>	<b>81,568</b>	<b>65,850</b>	<b>167,342</b>
<b>Provincial Grants - Other</b>		<b>1,546</b>	<b>2,200</b>
<b>Other Revenues</b>			
Funding from First Nations	8,524,413	8,467,729	8,112,492
Miscellaneous			
Miscellaneous	10,000	94,250	76,322
Art Starts	6,000	6,000	6,000
<b>Total Other Revenue</b>	<b>8,540,413</b>	<b>8,567,979</b>	<b>8,194,814</b>
<b>Rentals and Leases</b>	<b>165,000</b>	<b>216,090</b>	<b>240,566</b>
<b>Investment Income</b>	<b>17,000</b>	<b>22,235</b>	<b>44,351</b>
<b>Total Operating Revenue</b>	<b>8,803,981</b>	<b>8,873,700</b>	<b>8,649,273</b>

**School District No. 92 (Nisga'a)**

Schedule of Operating Expense by Object  
Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	2,806,500	2,445,316	2,216,049
Principals and Vice Principals	762,000	724,466	603,455
Educational Assistants	265,000	175,713	243,570
Support Staff	1,052,830	835,008	800,634
Other Professionals	841,890	788,460	753,102
Substitutes	294,000	75,984	215,675
<b>Total Salaries</b>	<b>6,022,220</b>	<b>5,044,947</b>	<b>4,832,485</b>
<b>Employee Benefits</b>	<b>1,431,291</b>	<b>978,258</b>	<b>854,522</b>
<b>Total Salaries and Benefits</b>	<b>7,453,511</b>	<b>6,023,205</b>	<b>5,687,007</b>
<b>Services and Supplies</b>			
Services	603,400	383,648	324,956
Student Transportation	64,000	-	260
Professional Development and Travel	125,800	38,285	105,407
Rentals and Leases	6,500	2,246	4,700
Dues and Fees	20,500	22,848	22,578
Insurance	34,500	14,803	26,314
Supplies	1,108,973	794,095	748,455
Utilities	308,000	306,247	286,502
<b>Total Services and Supplies</b>	<b>2,271,673</b>	<b>1,562,172</b>	<b>1,519,172</b>
<b>Total Operating Expense</b>	<b>9,725,184</b>	<b>7,585,377</b>	<b>7,206,179</b>

**School District No. 92 (Nisga'a)**

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

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	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	2,098,477	58,642					2,157,119
1.03 Career Programs	28,058						28,058
1.07 Library Services							-
1.08 Counselling	126,046						126,046
1.10 Special Education	105,238	56,000				54,545	215,783
1.30 English Language Learning		73,144					73,144
1.31 Indigenous Education	87,497	167,516	175,713				430,726
1.41 School Administration		369,164		149,229		338	518,731
1.60 Summer School							-
<b>Total Function 1</b>	<b>2,445,316</b>	<b>724,466</b>	<b>175,713</b>	<b>149,229</b>	<b>-</b>	<b>54,883</b>	<b>3,549,607</b>
<b>4 District Administration</b>							
4.11 Educational Administration				26,098	52,247		78,345
4.40 School District Governance					54,102		54,102
4.41 Business Administration				62,842	519,683	171	582,696
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88,940</b>	<b>626,032</b>	<b>171</b>	<b>715,143</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					74,673		74,673
5.50 Maintenance Operations				520,921	69,312	20,930	611,163
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>520,921</b>	<b>143,985</b>	<b>20,930</b>	<b>685,836</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					18,443		18,443
7.70 Student Transportation				65,921			65,921
7.73 Housing				9,997			9,997
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,918</b>	<b>18,443</b>	<b>-</b>	<b>94,361</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>2,445,316</b>	<b>724,466</b>	<b>175,713</b>	<b>835,008</b>	<b>788,460</b>	<b>75,984</b>	<b>5,044,947</b>



# School District No. 92 (Nisga'a)

Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

Schedule 2C (Unaudited)

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	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	2,157,119	442,635	2,599,754	134,357	2,734,111	3,440,761	2,298,694
1.03 Career Programs	28,058	7,281	35,339		35,339	66,250	32,947
1.07 Library Services	-		-	822	822	5,000	-
1.08 Counselling	126,046	24,527	150,573	3,594	154,167	141,500	143,604
1.10 Special Education	215,783	37,584	253,367		253,367	371,475	365,265
1.30 English Language Learning	73,144	14,260	87,404		87,404	88,750	85,811
1.31 Indigenous Education	430,726	87,369	518,095	33,905	552,000	552,000	581,907
1.41 School Administration	518,731	99,186	617,917	30,597	648,514	880,485	704,518
1.60 Summer School	-		-		-	37,500	18,842
<b>Total Function 1</b>	<b>3,549,607</b>	<b>712,842</b>	<b>4,262,449</b>	<b>203,275</b>	<b>4,465,724</b>	<b>5,583,721</b>	<b>4,231,588</b>
<b>4 District Administration</b>							
4.11 Educational Administration	78,345	7,249	85,594	33,611	119,205	366,190	307,915
4.40 School District Governance	54,102	2,271	56,373	44,777	101,150	148,630	122,172
4.41 Business Administration	582,696	118,837	701,533	428,668	1,130,201	1,335,756	647,167
<b>Total Function 4</b>	<b>715,143</b>	<b>128,357</b>	<b>843,500</b>	<b>507,056</b>	<b>1,350,556</b>	<b>1,850,576</b>	<b>1,077,254</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	74,673	15,829	90,502	3,355	93,857	69,750	82,763
5.50 Maintenance Operations	611,163	104,574	715,737	475,170	1,190,907	1,615,117	1,289,173
5.52 Maintenance of Grounds	-		-	4,294	4,294	5,500	5,501
5.56 Utilities	-		-	310,412	310,412	308,000	285,349
<b>Total Function 5</b>	<b>685,836</b>	<b>120,403</b>	<b>806,239</b>	<b>793,231</b>	<b>1,599,470</b>	<b>1,998,367</b>	<b>1,662,786</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	18,443	2,887	21,330		21,330	51,320	47,410
7.70 Student Transportation	65,921	12,651	78,572	45,863	124,435	232,500	155,383
7.73 Housing	9,997	1,118	11,115	12,747	23,862	8,700	31,758
<b>Total Function 7</b>	<b>94,361</b>	<b>16,656</b>	<b>111,017</b>	<b>58,610</b>	<b>169,627</b>	<b>292,520</b>	<b>234,551</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>5,044,947</b>	<b>978,258</b>	<b>6,023,205</b>	<b>1,562,172</b>	<b>7,585,377</b>	<b>9,725,184</b>	<b>7,206,179</b>

**School District No. 92 (Nisga'a)**

## Schedule of Special Purpose Operations

Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	436,430	358,139	9,552
Other	65,497	20,313	4,973
Other Revenue	2,830,542	2,164,693	1,751,368
Investment Income		3,055	138
<b>Total Revenue</b>	<u>3,332,469</u>	<u>2,546,200</u>	<u>1,766,031</u>
<b>Expenses</b>			
Instruction	3,278,164	2,491,895	1,711,726
Operations and Maintenance	54,305	54,305	54,305
<b>Total Expense</b>	<u>3,332,469</u>	<u>2,546,200</u>	<u>1,766,031</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

**School District No. 92 (Nisga'a)**  
Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2021

Schedule 3A (Unaudited)

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	Annual Facility Grant \$	Learning Improvement Fund \$	Aboriginal Education Technology \$	Special Education Equipment \$	Scholarships and Bursaries \$	Service Delivery Transformation \$	Special Education Technology \$	School Generated Funds \$	Related Entities \$
Deferred Revenue, beginning of year								16,955	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	54,305	30,011							
Other	54,013	29,850						10,886	
Investment Income									
	108,318	59,861	-	-	-	-	-	10,886	-
Less: Allocated to Revenue	54,305	30,011	-	-	-	-	-	14,336	
Recovered	54,013	29,850							
Deferred Revenue, end of year	-	-	-	-	-	-	-	13,505	-
Revenues									
Provincial Grants - Ministry of Education	292	161							
Provincial Grants - Other									
Other Revenue	54,013	29,850						14,336	
Investment Income									
	54,305	30,011	-	-	-	-	-	14,336	-
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		26,161							
Support Staff	39,094								
Other Professionals									
Substitutes									
	39,094	26,161	-	-	-	-	-	-	-
Employee Benefits	11,166	3,850							
Services and Supplies	4,045							14,336	
	54,305	30,011	-	-	-	-	-	14,336	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)  
Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2021

Schedule 3A (Unaudited)

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	Strong Start	Ready, Set, Learn	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	39,358	16,097						21,764	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	32,000	9,800	137,386	110,652	712,928			57,000	
Other			136,647	110,057	709,092			56,693	
Investment Income									
	32,000	9,800	274,033	220,709	1,422,020	-	-	113,693	-
Less: Allocated to Revenue	48,992	19,946	137,386	110,652	712,927	-	-	29,139	-
Recovered			136,647	110,057	709,092			56,693	
Deferred Revenue, end of year	22,366	5,951	-	-	1	-	-	49,625	-
Revenues									
Provincial Grants - Ministry of Education	48,992	19,946	739	595	3,835			307	
Provincial Grants - Other									
Other Revenue			136,647	110,057	709,092			28,832	
Investment Income									
	48,992	19,946	137,386	110,652	712,927	-	-	29,139	-
Expenses									
Salaries									
Teachers					570,131				
Principals and Vice Principals			35,000	6,201					
Educational Assistants			17,759	22,322					
Support Staff				16,946					
Other Professionals	38,906			1,875					
Substitutes				21,973					
	38,906	-	52,759	69,317	570,131	-	-	-	-
Employee Benefits	9,652		13,242	10,050	142,796				
Services and Supplies	434	19,946	71,385	31,285				29,139	
	48,992	19,946	137,386	110,652	712,927	-	-	29,139	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

**School District No. 92 (Nisga'a)**  
**Changes in Special Purpose Funds and Expense by Object**  
**Year Ended June 30, 2021**

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	Safe Return to School Grant	Federal Safe Return to Class Fund	District Community Literacy Plan	Skills Trades	WellAhead McConnel Foundation	NLG/NLC Enhancement Fund	FNESC Skills Link Program	FNESC Language Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			23,652	65,497	1,269	32,068	1,235	664,143	882,038
Add: Restricted Grants									
Provincial Grants - Ministry of Education	42,381	333,024							1,519,487
Other	42,153		28,586				11,970	945,937	2,135,884
Investment Income								3,055	3,055
	84,534	333,024	28,586	-	-	-	11,970	948,992	3,658,426
Less: Allocated to Revenue	42,381	283,044	32,086	20,313	556	3,913	7,254	998,959	2,546,200
Recovered	42,153								1,138,505
Deferred Revenue, end of year	-	49,980	20,152	45,184	713	28,155	5,951	614,176	855,759
Revenues									
Provincial Grants - Ministry of Education	228	283,044							358,139
Provincial Grants - Other				20,313					20,313
Other Revenue	42,153		32,086		556	3,913	7,254	995,904	2,164,693
Investment Income								3,055	3,055
	42,381	283,044	32,086	20,313	556	3,913	7,254	998,959	2,546,200
Expenses									
Salaries									
Teachers								138,244	708,375
Principals and Vice Principals								25,000	66,201
Educational Assistants	18,202	76,819						59,919	221,182
Support Staff	6,029	124,779							186,848
Other Professionals									40,781
Substitutes									21,973
	24,231	201,598	-	-	-	-	-	223,163	1,245,360
Employee Benefits	4,837	29,337						43,395	268,325
Services and Supplies	13,313	52,109	32,086	20,313	556	3,913	7,254	732,401	1,032,515
	42,381	283,044	32,086	20,313	556	3,913	7,254	998,959	2,546,200
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

**School District No. 92 (Nisga'a)**

## Schedule of Capital Operations

Year Ended June 30, 2021

	2021 Budget	2021 Actual			2020 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Amortization of Deferred Capital Revenue	397,189	397,189		397,189	359,578
<b>Total Revenue</b>	397,189	397,189	-	397,189	359,578
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	444,683	458,059		458,059	414,393
Transportation and Housing	82,000	68,624		68,624	60,050
<b>Total Expense</b>	526,683	526,683	-	526,683	474,443
<b>Capital Surplus (Deficit) for the year</b>	(129,494)	(129,494)	-	(129,494)	(114,865)
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	135,976	118,475		118,475	327,924
<b>Total Net Transfers</b>	135,976	118,475	-	118,475	327,924
<b>Total Capital Surplus (Deficit) for the year</b>	6,482	(11,019)	-	(11,019)	213,059
<b>Capital Surplus (Deficit), beginning of year</b>		3,366,681	394,098	3,760,779	3,547,720
<b>Capital Surplus (Deficit), end of year</b>		3,355,662	394,098	3,749,760	3,760,779



## School District No. 92 (Nisga'a)

Tangible Capital Assets

Year Ended June 30, 2021

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	1,168,081	23,082,091	287,713	686,237		58,047	25,282,169
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,427,638					1,427,638
Operating Fund				118,475			118,475
	-	1,427,638	-	118,475	-	-	1,546,113
Cost, end of year	1,168,081	24,509,729	287,713	804,712	-	58,047	26,828,282
Work in Progress, end of year							-
Cost and Work in Progress, end of year	1,168,081	24,509,729	287,713	804,712	-	58,047	26,828,282
Accumulated Amortization, beginning of year		12,283,765	78,270	242,286	-	23,218	12,627,539
Changes for the Year							
Increase: Amortization for the Year		417,679	28,771	68,624	-	11,609	526,683
Accumulated Amortization, end of year		12,701,444	107,041	310,910	-	34,827	13,154,222
Tangible Capital Assets - Net	1,168,081	11,808,285	180,672	493,802	-	23,220	13,674,060

**School District No. 92 (Nisga'a)**

Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	8,700,666	587,284		9,287,950
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,427,638			1,427,638
	1,427,638	-	-	1,427,638
Decrease:				
Amortization of Deferred Capital Revenue	368,370	28,819		397,189
	368,370	28,819	-	397,189
<b>Net Changes for the Year</b>	1,059,268	(28,819)	-	1,030,449
<b>Deferred Capital Revenue, end of year</b>	9,759,934	558,465	-	10,318,399
<b>Work in Progress, beginning of year</b>				-
<b>Changes for the Year</b>				
<b>Net Changes for the Year</b>	-	-	-	-
<b>Work in Progress, end of year</b>	-	-	-	-
<b>Total Deferred Capital Revenue, end of year</b>	9,759,934	558,465	-	10,318,399

# School District No. 92 (Nisga'a)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2021

Schedule 4D (Unaudited)

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	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year						-
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	1,427,638					1,427,638
	1,427,638	-	-	-	-	1,427,638
Decrease:						
Transferred to DCR - Capital Additions	1,427,638					1,427,638
	1,427,638	-	-	-	-	1,427,638
Net Changes for the Year	-	-	-	-	-	-
Balance, end of year	-	-	-	-	-	-

School District 92 (Nisga'a)  
SCHEDULE OF REMUNERATION AND EXPENSE  
YEAR ENDED JUNE 30, 2021

NAME	POSITION	REMUNERATION	EXPENSE
ELECTED OFFICIALS :			
Azak, Alvin	TRUSTEES	10,434.04	
Davis, Elsie	TRUSTEES	11,717.92	6,376.60
Hayduk, Norm	TRUSTEES	10,446.04	1,915.07
Ousey, Charlene	TRUSTEES	10,434.04	750.00
Stevens, Floyde	TRUSTEES	11,069.92	1,334.00
TOTAL ELECTED OFFICIALS		54,101.96	10,375.67
DETAILED EMPLOYEES > 75,000.00 :			
Azak, Cecilia	TEACHER	91,540.03	206.34
Azak, Derek	TEACHER	95,016.11	
Azak, Tanya	Principal/Vice Princ	134,077.36	666.18
Beardsell, Sara J.	TEACHER	94,496.83	120.84
Borosa, Jacqueline	TEACHER, TEACHER SUM	129,674.76	2,000.00
Burke, Seana	TEACHER	87,459.82	2,021.13
Cross, Noreen	TEACHER, TEACHER SUM	80,440.51	190.00
Cullen, Sharon	TEACHER, TEACHER SUM	103,679.37	1,781.54
David, Patrick	TEACHER	84,191.80	3,154.60
DiFilippo, Marguerite	TEACHER	110,531.40	856.08
Doolan, Rosetta	TEACHER, TEACHER SUM	108,084.70	462.50
Gosnell, Keith	TEACHER	90,906.19	
Griffin, Lena	TEACHER, TEACHER SUM	101,482.07	248.65
Hansen, Kim	TEACHER, Principal/V	106,852.71	638.84
Hotson, Richard	TEACHER	101,271.32	
Jensen, Jill	EDUCATION ADMINISTRA	171,779.86	5,458.22
Knight, Peter	TEACHER	82,170.42	80.80
Koebel, Mark	Principal/Vice Princ	127,561.41	2,756.03
Krom, Janneke	TEACHER, TEACHER SUM	94,782.70	69.04
MacLean, Orton Douglas	TEACHER	86,090.89	725.46
McKay, Jessica	TEACHER, TIOC CERTIF	80,559.92	210.80
McKay, Peter	Principal/Vice Princ	143,434.25	
McMillan, Teresa	TEACHER	94,892.89	57.54
Morgan, Vanessa	TEACHER, TEACHER SUM	107,914.76	1,296.93
Newman, Lois	TEACHER	97,028.99	
Peal, Charity	TEACHER, Principal/V	103,644.63	836.36
Robinson, Dena	BUSINESS ADMINISTRAT	79,408.65	
Robinson, Lavita	Principal/Vice Princ	134,355.83	114.42
Swin, Martha	Principal/Vice Princ	138,159.36	673.13
Tait, Larry	TEACHER	84,508.89	
Tanner, Kory	BUSINESS ADMINISTRAT	164,082.39	1,344.09
White, Angella	TEACHER	113,889.86	3,593.68
Wilson, Linda	TEACHER, TEACHER SUM	94,892.89	312.54
TOTAL DETAILED EMPLOYEES > 75,000.00		3,518,863.57	29,875.74
TOTAL EMPLOYEES <= 75,000.00		2,656,409.46	147,183.27
TOTAL		6,229,374.99	187,434.68

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School District 92 (Nisga'a)  
SCHEDULE OF REMUNERATION AND EXPENSE  
YEAR ENDED JUNE 30, 2021

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ACR01C41

NAME	POSITION	REMUNERATION	EXPENSE
------	----------	--------------	---------

TOTAL EMPLOYER PREMIUM FOR CPP/EI			310,886.31
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**School District  
Statement of Financial Information (SOFI)**

**School District No. 92 (Nisga'a)**

**Fiscal Year Ended June 30, 2021**

**SCHEDULE OF DEBT**

**NIL**

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4



**School District  
Statement of Financial Information (SOFI)**

**School District No. 92 (Nisga'a)**

**Fiscal Year Ended June 30, 2021**

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

School District No.92 (Nisga'a) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

**School District  
Statement of Financial Information (SOFI)**

**School District No. 92 (Nisga'a)**

**Fiscal Year Ended June 30, 2021**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were no severance agreements made between School District No.92 (Nisga'a) and its non-unionized employees during fiscal year 2020-2021.

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)

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School District 92 (Nisga'a)  
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICE  
YEAR ENDED JUNE 30,2021

PAGE 1  
ACR01C42

VENDOR NAME

EXPENSE

-----  
DETAILED VENDORS > 25,000.00 :

ACADIA NORTHWEST MECHANICAL INC.	94,463.07
ANDREW NISYOK	43,300.00
APPLE CANADA INC. C3120	127,596.76
BC HYDRO & POWER AUTHORITY	286,551.29
BOW VALLEY MACHINE SHOP LIMITED	45,347.65
BULKLEY-STIKINE JANITORS' WAREHOUSE	52,225.23
CALVIN MCNEIL	64,150.00
CDW CANADA CORP.	30,982.93
CHRISTOPHER MORVEN	68,852.68
COAST MOUNTAIN COLLEGE	32,588.92
COAST MOUNTAINS SCHOOL DISTRICT 82	41,018.20
D. GREENING WOODWORKS	46,258.41
ELITE FLOOD & FIRE RESTORATION LTD.	73,509.71
FINK MACHINE INC	591,683.44
HARRIS & COMPANY	50,198.29
IDEAL OFFICE SOLUTIONS	25,967.75
JASON R. ODJICK	45,120.00
JULIE MACRAE	52,828.13
KONDOLAS FURNITURE	42,720.55
MATRIX VIDEO COMMUNICATIONS CORP	29,456.00
MINISTER OF FINANCE	54,054.00
MUNICIPAL PENSION PLAN	144,240.58
N. HARRIS COMPUTER CORPORATION	233,596.83
NLFD AUTO LTD DBA PG FORD	122,184.16
NORTHWEST FUELS	33,591.66
PACIFIC BLUE CROSS	136,012.98
PEBT IN TRUST	57,013.86
PROGRESSIVE VENTURES LTD	411,802.14
RED WOOD HEATING LTD	69,081.92
SAVE ON FOODS #983	25,403.16
SCHOOL SPECIALTY CANADA	52,800.71
TEACHERS PENSION PLAN	434,786.85
TERRACE BUILDERS CENTRE LTD.	39,955.43
WHITE RAVEN VENTURES LTD	45,966.95
YOUR DECOR	105,162.94

TOTAL DETAILED VENDORS > 25,000.00

-----  
3,810,473.18

TOTAL VENDORS <= 25,000.00

1,040,881.12

TOTAL PAYMENTS FOR THE GOODS AND SERVICES

=====

4,851,354.30

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School District 92 (Nisga'a)  
PAYMENT TO FINANCIAL STATEMENT RECONCILIATION  
YEAR ENDED JUNE 30,2021

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ACR01C43

SCHEDULED PAYMENTS  
-----

REMUNERATION	6,229,374.99
EMPLOYEE EXPENSES	187,434.68
EMPLOYER CPP/EI	310,886.31
PAYMENTS FOR GOODS AND SERVICES	4,851,354.30
TOTAL SCHEDULED PAYMENTS	11,579,050.28

RECONCILIATION ITEMS  
-----

NONCASH ITEMS:	
ACCOUNTS PAYABLE ACCRUALS	405,852.00
PAYROLL ACCRUALS	55,233.00
INVENTORIES AND PREPAIDS	191,179.00-
PAYMENTS INCLUDED:	
TAXABLE BENEFITS	20,874.96-
OTHER:	
THIRD PARTY RECOVERIES	0.00
GST/HST REBATE	104,227.86-
RECOVERIES OF EXPENSES	1,018.85-
MISCELLANEOUS	1,007,422.61-
TOTAL RECONCILIATION ITEMS	863,638.28-

FINANCIAL STATEMENT EXPENDITURES  
-----

OPERATING FUND	7,585,377.00
TRUST FUND	2,546,200.00
CAPITAL FUND	583,835.00
TOTAL FINANCIAL STATEMENT EXPENDITURES	10,715,412.00

BALANCE

=====

0.00



## SCHOOL DISTRICT NO. 92 (NISGA'A)

### MEETING AGENDA ITEM #8.2

<b>Action:</b>		<b>Information:</b>	<b>X</b>
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 7, 2021
<b>Topic:</b>	Monthly Financial Statements – October 31, 2021		

**Background/Discussion:**

Monthly Financial Statements – October 31, 2021 as attached.

**RECOMMENDED ACTION:**

For information only.

Presented by: Secretary Treasurer

**SCHOOL DISTRICT No. 92 (Nisga'a)**  
**OPERATING FUND**  
**REVENUE AND EXPENDITURE**  
**YEAR ENDING JUNE 30, 2022**  
**As At October 31, 2021**

	<b>2021/2022 Actual Revenue and Expenses</b>	<b>2021/2022 Annual Budget</b>	<b>Percent Remaining or Available</b>
<b>Revenue (Schedule A2)</b>			
Provincial Grants, MOE	(327,187)	95,803	4.42
Other Fees And Revenue	3,248,146	8,745,282	0.63
Rentals & Leases	67,035	165,000	0.59
Investment Income	10,139	18,000	0.44
	<u>2,998,133</u>	<u>9,024,085</u>	<u>0.67</u>
<b>Expense (Schedule A3)</b>			
Salaries			
Teachers	457,397	2,783,500	0.84
Principals and Vice Principals	319,147	976,000	0.67
Educational Assistants	19,799	252,000	0.92
Support Staff	296,780	1,105,675	0.73
Other Professionals	260,811	845,162	0.69
Substitutes	27,194	215,000	0.87
	<u>1,381,127</u>	<u>6,177,337</u>	<u>0.78</u>
Employee Benefits	240,213	1,476,779	0.84
Services & Supplies	568,735	1,809,709	0.69
	<u>2,190,076</u>	<u>9,463,825</u>	<u>0.77</u>
<b>Net Revenue/Expenditure</b>	<b>808,057</b>	<b>(439,740)</b>	
Encumbered PO's	306,743		
<b>Interfund Transfers</b>			
Capital Asset Purchases		(135,977)	
Local Capital		-	
<b>Prior Year Surplus Appropriation</b>	<b>2,361,047</b>	<b>440,793</b>	
<b>Prior Year Surplus Unappropriated</b>	<b>242,451</b>	<b>-</b>	
<b>Balance Surplus/(Deficit)</b>	<b>3,411,555</b>	<b>(134,924)</b>	
<b>Board approved surplus spending</b>	<b>2,508,939</b>		
<b>Potential Balance Surplus/(Deficit)</b>	<b>902,616</b>		



**SCHOOL DISTRICT No. 92 (Nisga'a)**  
**OPERATING FUND**  
**REVENUE BY SOURCE**  
**YEAR ENDING JUNE 30, 2022**  
**As At October 31, 2021**

	2021/2022 Revenue and Expenses	Actual 2021/2022 Revenue and Expenses	Percent Remaining
<b>Provincial Grants, Ministry of Education</b>			
Operating Grant, MOE	-	8,562,718	
ISC/LEA Recovery	(514,206)	(8,719,086)	
Other Ministry of Education Grants			
Pay Equity	7,632	116,874	0.93
Student Transportation	91,064	130,091	0.30
ELF	847	847	0.00
FSA Exam Funding	2,047	4,094	0.50
Graduated Adult Enrollment (EG)	-	-	
Support Staff Benefit Grant	-	265	1.00
Indigeneous Equity	79,000		
Early Learning Grant/Anti Racism	6,429	-	
	(327,187)	95,803	4.42
<b>Provincial Grants - Other Ministries</b>	8,160		
<b>Other Fees and Revenue</b>			
Other School District/Education Authorities	3,202,075	8,719,282	0.63
Miscellaneous (Specify)			
Miscellaneous	37,911	20,000	-0.90
ArtStarts	-	6,000	1.00
	3,239,986	8,745,282	0.63
<b>Rentals and Leases</b>	67,035	165,000	0.59
<b>Investment Income</b>	10,139	18,000	0.44
<b>TOTAL OPERATING REVENUE</b>	2,998,133	9,024,085	0.67

**SCHOOL DISTRICT No. 92 (Nisga'a)**  
**OPERATING FUND**  
**EXPENDITURE BY OBJECT**  
**YEAR ENDING JUNE 30, 2022**  
**As At October 31, 2021**

	2021/2022 Actual Revenue and Expenses	2021/2022 Annual Budget	Percent Available
<b>Salaries</b>			
Teachers	457,397	2,783,500	0.84
Principals and Vice Principals	319,147	976,000	0.67
Educational Assistants	19,799	252,000	0.92
Support Staff	296,780	1,105,675	0.73
Other Professionals	260,811	845,162	0.69
Substitutes	27,194	215,000	0.87
	1,381,127	6,177,337	0.78
<b>Employee Benefits</b>	240,213	1,476,779	0.84
<b>Total Salaries &amp; Benefits</b>	1,621,341	7,654,116	0.79
<b>Services and Supplies</b>	As Per Data		
Services	119,318	418,000	0.71
Student Transportation	-	64,000	1.00
Professional Development and Travel	56,350	138,900	0.59
Dues and Fees	7,732	21,000	0.63
Insurance	18,548	34,500	0.46
Supplies	249,021	590,978	0.58
Furniture and Equipment	43,203	161,000	0.73
Computer Equipment	22,323	46,500	0.52
	516,495	1,479,878	0.65
<b>Utilities</b>			
Electricity	35,818	302,331	0.88
Propane-Heat	478	12,000	0.96
Bio Mass Pellets	10,724		
Garbage/Water/Sewer	5,220	12,000	0.57
Carbon Offsets	-	3,500	1.00
	52,240	329,831	0.84
<b>Total Service &amp; Supplies</b>	568,735	1,809,709	0.69
<b>TOTAL OPERATING EXPENSE</b>	2,190,076	9,463,825	0.77

**SCHOOL DISTRICT No. 92 (Nisga'a)**  
**OPERATING FUND**  
**EXPENDITURE BY OBJECT**  
**YEAR ENDING JUNE 30, 2022**  
**As At October 31, 2021**

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2021-22 Annual Budget	Percent Available
<b>1 INSTRUCTION</b>							
1.02 Regular Instruction	485,130	85,843	570,974	26,945	597,918	3,688,138	0.84
1.03 Career Programs	8,933	1,830	10,763	-	10,763	66,250	0.84
1.07 Library Services	-	-	-	438	438	15,000	0.97
1.08 Counseling	16,739	2,553	19,292	-	19,292	111,250	0.83
1.10 Special Education	16,001	2,698	18,699	-	18,699	353,875	0.95
1.30 English Language Learning	23,834	3,793	27,627	-	27,627	88,760	0.89
1.31 Aboriginal Education	129,088	23,387	152,475	4,359	156,835	605,655	0.74
1.41 School Administration	188,813	29,830	218,643	12,984	231,628	888,100	0.74
1.60 Summer School	-	-	-	-	-	43,750	1.00
<b>Total Function 1</b>	<b>868,539</b>	<b>149,934</b>	<b>1,018,472</b>	<b>44,726</b>	<b>1,063,198</b>	<b>5,860,778</b>	<b>0.82</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration	83,465	13,571	97,036	54,086	151,122	357,098	0.58
4.40 School District Governance	18,367	762	19,170	8,882	27,852	172,748	0.84
4.41 Business Administration	122,488	20,159	142,646	50,890	193,536	884,025	0.78
<b>Total Function 4</b>	<b>224,340</b>	<b>34,512</b>	<b>258,852</b>	<b>113,658</b>	<b>372,510</b>	<b>1,413,871</b>	<b>0.74</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Admin	18,390	4,060	22,450	3,458	25,908	69,450	0.63
5.50 Maintenance Operations	223,719	43,019	266,738	179,487	446,224	1,281,180	0.65
5.52 Maintenance of Grounds	-	-	-	14,867	14,867	25,500	0.42
5.56 Utilities	-	-	-	50,633	50,633	329,831	0.85
<b>Total Function 5</b>	<b>242,109</b>	<b>47,079</b>	<b>289,188</b>	<b>248,444</b>	<b>537,632</b>	<b>1,705,961</b>	<b>0.68</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Admin	9,362	1,826	11,188	-	11,188	44,905	0.75
7.70 Student Transportation	18,045	3,785	21,830	46,635	68,466	249,000	0.73
7.73 Housing	18,732	3,078	21,810	115,271	137,081	189,310	0.28
<b>Total Function 7</b>	<b>46,139</b>	<b>5,611</b>	<b>33,019</b>	<b>161,907</b>	<b>216,735</b>	<b>483,215</b>	<b>0.55</b>
<b>TOTAL FUNCTIONS 1 - 7</b>	<b>\$ 1,381,127</b>	<b>\$ 237,135</b>	<b>\$ 1,599,531</b>	<b>\$ 568,735</b>	<b>\$ 2,190,076</b>	<b>\$ 9,463,825</b>	<b>0.77</b>



## SCHOOL DISTRICT NO. 92 (NISGA'A)

### MEETING AGENDA ITEM #8.3

<b>Action:</b>		<b>Information:</b>	<b>X</b>
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 7, 2021
<b>Topic:</b>	Daycare Report – November 2021		

#### **Background/Discussion:**

Daycare Report for November 2021 attached.

#### **RECOMMENDED ACTION:**

For information only.

Presented by: Secretary Treasurer



## **November 2021 Report**

### **Enrollment**

We now have a total of 10 multi-age children enrolled. Our afternoons are maxed out with 8 children attending. We are able to take 3 more children ages 3- 5 from 8am to 12pm.

We are still advertising for a reliable and qualified responsible adult/ECEA. As soon as this position has been filled, we will be able to start enrolling school age children ( 5 – 12years).

### **Funding Options**

Parents can still apply for the affordable childcare benefit.

We are still receiving the Childcare Fee Reduction Initiative to help reduce parent fees.

### **Challenges**

We are in need of another qualified ECE/IT educator. The Centre's growth, longevity and success depends on it. Advertisements have been posted on and off since April with no success.

Licensing requirements for staff:

ECE – completion of Early childhood educator certificate.

IT – completion of Infant toddler certificate.

ECEA – completion of the Early childhood educator assistant certificate.

Responsible adult – be at least 19 years of age and complete the responsible adult course (20 hours).

Exemptions can be requested for staff to act in a certain capacity, however, there are requirements that would need to be met for Licensing to grant the exemptions.

### **Nisga'a Language and Culture**

We are still welcoming Volunteers who are interested in helping with the Nisga'a Language and Culture Immersion. If you know someone or you are interested in being part of our learning, please contact me at [nnyathi@nisgaa.bc.ca](mailto:nnyathi@nisgaa.bc.ca)



## SCHOOL DISTRICT NO. 92 (NISGA'A)

### **MEETING AGENDA ITEM #8.4**

<b>Action:</b>		<b>Information:</b>	<b>X</b>
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 7, 2021
<b>Topic:</b>	IT Report – November 2021		

#### **Background/Discussion:**

IT Report for November 2021 attached.

#### **RECOMMENDED ACTION:**

For information only.

Presented by: Secretary Treasurer

# IT Department Report

Date Written: Nov 29, 2021

I would like to thank the board for the opportunity to be part of the SD92 team. IT is focused on providing a consistent and reliable technology experience for both educators and students. Wolfgang is still recovering from a broken leg in August.

## Projects Completed |

Follett Library setup

District Zoom integration

## In Progress

Teacher iPads - We are working on rolling out iPads to all teachers. |

Migration to OneDrive – We are currently work towards migrating all users to OneDrive. OneDrive is the cloud storage service that Microsoft offers to store files securely in one place, which then can be accessed from virtually anywhere. This will simplify the process of upgrading computers going forward.

Teacher Laptops – We are currently testing recently purchased Teacher laptops for compatibility with our management system using the latest MacOS. Once we have completed the testing and teachers have migrated to OneDrive we will start to deployment.

Network Monitoring tools - We are working on implementing a set of tools to monitor our network usage and alert when critical issues happen. Currently we do not have a set of tools and are only reacting after the fact.

Network Monitoring tools - We are working on implementing a set of tools to monitor our network usage and alert when critical issues happen. Currently we do not have a set of tools and are only reacting after the fact.

Photocopier management - We are currently working with Papercut to see if we can use either Papercut MG or Papercut NF to simplify the deployment of copier / printer and provide added features for end user printing and copying. End users features such as user authenticated print and copying, iOS printing will simplify the end user experience for access to printing.

iPad remote Monitoring and Managing - Replace district carts with smart charging carts. This will allow IT to remotely monitor which carts iPads are plugged into and preform remote management when needed. A continual issue is Apple releases iOS updates in late September and has a 90 day window to update devices. With the smart hubs we will be able to remotely push these updates out after-hours saving school bandwidth and reducing IT time need.

Wireless coverage – Equipment ordered upgrade wireless access points in NESS to better handle iPads and Laptops

NESS PA Zones – re terminate NESS PA speakers so we can use 3 distinct zones (areas) to match grade levels for PA and Bells

Helpdesk - Helpdesk is IT first point of contact for employees. When employees need someone to troubleshoot a login or printer issue, it is the helpdesk to the rescue. While we currently have 35 open tickets open, this does not actually reflect the actual real number of calls we receive daily. A support ticket is created if an issue cannot be quick resolved over the phone.

Andrew Nutma

IT Manager





## SCHOOL DISTRICT NO. 92 (NISGA'A)

### MEETING AGENDA ITEM #8.5

<b>Action:</b>		<b>Information:</b>	<b>X</b>
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 7, 2021
<b>Topic:</b>	Maintenance Report – November 2021		

#### **Background/Discussion:**

Maintenance Report – November 2021 attached.

#### **RECOMMENDED ACTION:**

For information only.

Presented by: Secretary Treasurer

Maintenance Report  
November 2021

Over the last couple months, we have worked on a full shift into winter, ensuring snow clearing equipment is in good order, grounds are clear and free of hazards and obstructions. Along with this we have been working on heating systems throughout the district, numerous power surges and outages have an impact on our equipment, much of this has to be done manually every time the power comes back on.

District housing has been ongoing and making good progress, materials and workmanship are key areas of development and the end product will be easier and less costly to maintain.

All roofs and protrusions through as well as roof drains, have been cleaned and/or repaired where needed on all schools before the snow started. There were a few other roofs on district buildings that also needed attention and have since been taken care of. Covid cleaning and sanitizing continues to be front and centre in our delivery of services, this is addressed daily and weekly with all custodial and maintenance staff.

Regards,

***Martin Percival***

Director of Operations  
School District No.92 (Nisga'a)  
Office: 250 633 2228 ext. 1301