



**NISGA'A SCHOOL DISTRICT NO. 92
BOARD OF EDUCATION
REGULAR MEETING
SCHOOL BOARD OFFICE – VIRTUAL VIA TEAMS
GITLAXT'AAMIKS, BC**

TUESDAY, NOVEMBER 21, 2023 – 6:30 pm

A G E N D A

1. PROTOCOL			
2. CALL TO ORDER (Secretary Treasurer)			
9.1 (to be done first)			
3. DECLARATION OF QUORUM			
4. APPROVAL OF AGENDA FOR NOVEMBER 21, 2023	Motion		
5. ADOPTION OF MINUTES OF PRIOR MEETING:			
5.1 Regular Meeting – October 17, 2023	Motion	Attachment	Page 1-5
6. BUSINESS ARISING FROM THE MINUTES:			
7. PRESENTATION:			
7.1 Nisga'a Elementary Secondary School			
8. EDUCATION:			
SUPERINTENDENT			
8.1 Superintendent's Update – Public Interest Disclosure Act - Operational Procedures	Information	Attachment	Page 6-22
8.2			
8.3			
9. BUSINESS:			
SECRETARY-TREASURER			
9.1 Board Chair/Vice-Chair Elections	Motion	Verbal	
9.2 SOFI – Statement of Financial Information	Motion	Attachment	Page 23-72
9.3 IT Report	Information	Attachment	Page 73-74
9.4			
10. POLICY DEVELOPMENT:			
10.1 Policy 4 – Appendix: Trustee Code of Conduct Sanctions – first reading	Motion	Attachment	Page 75-79
11. TRUSTEE REPORTS:			
11.1 Provincial Council – Trustee Desson	Information	Verbal	
11.2			
12. CORRESPONDENCE RECEIVED:			
13. PUBLIC QUESTION PERIOD:			
14. ADJOURNMENT:			

Next Board Meeting – December 12, 2023 - Virtual



NISGA' A SCHOOL DISTRICT NO. 92

<u>MEETING AGENDA ITEM 5.1</u>			
Action:	X	Information:	
Meeting:	Regular	Meeting Date:	November 21, 2023
Topic:	Minutes of the Regular Meeting of the Board – October 17, 2023		
Background/Discussion:			
Minutes as attached.			
Recommended Action:			
THAT the Minutes of the Regular Meeting of the Board held on October 17, 2023 be approved.			
Presented by: Board Chair			

**NISGA’A SCHOOL DISTRICT NO. 92
BOARD OF EDUCATION
REGULAR BOARD MEETING
GITWINKSIHLKW ELEMENTARY SCHOOL
GITWINKSIHLKW, BC**

TUESDAY, OCTOBER 17, 2023 – 6:30 PM

In attendance:	Winnie Morven-Hansen Chair	Gitlaxt’aamiks Trustee
	George Nelson, Chair	Gingolx Trustee
	Edward Desson	Nass Camp & Surrounding Area
	Danica Moore	Laxgalts’ap Trustee
	Carl Azak	Gitwinksihlkw Trustee
Also in attendance:	Jill Jensen	Superintendent of Schools
	Kory Tanner	Secretary-Treasurer
	Sharlene Grandison	Recording Secretary

Absent:

1. PROTOCOL

2. CALL TO ORDER

The meeting was called to order at 6:30 pm

Addition under 9.1 – Transfer of Surplus to Local Capital

3. DECLARATION OF QUORUM:

The Board Chair declared a quorum.

4. APPROVAL OF AGENDA:

R02-1557

That the Board of Education approve the October 17, 2023, Agenda as presented.

Trustee Nelson/Trustee Azak

Carried

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

5.1 Minutes of September 7, 2023, Inaugural Meeting Minutes

R02-1558

That the Minutes of the Inaugural Meeting of the Board held on September 7, 2023, be approved.

Trustee Moore/Trustee Desson

Carried

5.2 Minutes of September 12, 2023, Regular Meeting Minutes

R02-1559

That the Minutes of the Regular Meeting of the Board held on September 12, 2023, be approved.

Trustee Azak/Trustee Nelson

Carried

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

No business arising from the minutes of September 7, 2023 and September 12, 2023.

7. **PRESENTATION:**

7.1 No presentation.

8. **EDUCATION:**

Superintendent

8.1 Report to the Board

Superintendent Jensen's report for Board review.

Presented a few highlights

- October 11th - Blessing of Gitwinksihlkw Elementary School Gym
- District enrollment is down slightly from last year
- September 21st - District song and dance we hosted at Nisga'a Elementary School. All four elementary schools participated.

Would like to extend congratulations to Trustee Nelson who has just recently been appointed as Co-Chair of the Indigenous Education Committee with BCSTA. He is taking on Provincial responsibilities, happy that he will be a voice for our district at that table.

- Grad Program – Highlights the importance of grade 10 students, meeting grade 10 requirements in grade 10. If they are able to

do that they are almost certainly guaranteed to graduate on time.

8.2 Language and Culture Report – Tanya Azak

District Principal of Indigenous Education presented her report on:

- Language and Culture taught to grade K-12
- District Principal Indigenous Education
- District Elder in Residence
- BC Curriculum
- Knowledge Keepers group out of NESS, it is a year old, it has brought Knowledge Keepers into the schools to work with students k-12, to have discussions about what language and culture looks like in our education system. They have also been a part of compassionate systems as well as being in the schools supporting the learning.

9. **BUSINESS:**

Secretary-Treasurer

9.1 Transfer of Surplus to Local Capital

This item was brought forward from the In-Camera Meeting.

District restricted surplus transferred to Local Capital.

R02-1560

That the Board of Education approve the new restricted surplus plan as presented.

Trustee Nelson/Trustee Moore

Carried

10. **POLICY DEVELOPMENT:**

No policy development.

11. **TRUSTEE REPORTS:**

No trustee reports.

12. **CORRESPONDENCE RECEIVED:**

No correspondence received.

13. **PUBLIC QUESTION PERIOD: (6:58 pm)**

Charity Peal

I noticed decline in public, parent attendance to Board meetings, are there strategies that you are discussing or looking at in order to bring more community to inform you of collective persons who represent citizens of this valley?

Jill Jensen:

The Board is looking at ways to increase community engagement and is going to be hosting a town hall in each of the four communities. They want the opportunity to hear from each of those communities. They will be sending out an invitation this Fall and we will plan those meetings for the Spring.

I am hoping our schools are encouraging feedback from their families and building community engagement through school plans through consultation around the school goals, that's a way to bring in community in each of the villages.

Charity Peal

Can I ask for the purpose of understanding what the difference between a public board meeting and a town hall would be?

Board Chair

The Town Hall will be more interactive. Board meetings are more restricted, the school board meeting is a meeting for the Board. It's not a public meeting, where as a Town Hall will be more with the public with the parents and communities.

Superintendent Jensen:

Public meetings of the Board are different than public meetings within the Nisga'a Nation. Board Meetings across the Province are held for Boards of Education to do the business of the Board, they are not held for public consultation. Boards need to find other ways to engage their communities.

Trustee Nelson acknowledges and thanks Tanya for her language and culture report. Asks if we as Trustees can get a synopsis of the report, so that when we do speak in our meetings, etc. with Village Government or at the Provincial table, we speak to our strength and I think your report outlined our strength nicely, would be nice to have that as a quick sheet.

14. **ADJOURNMENT:**

The meeting adjourned at 7:06 pm.

Trustee Azak/Trustee Moore

Carried

Certified correct,
Winnie Morven-Hansen,
Board Chair

Certified correct,
Kory Tanner,
Secretary Treasurer



NISGA'S SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM 8.1

Action:		Information:	X
Meeting:	Regular	Meeting Date:	November 21, 2023
Topic:	Superintendent's Report to the Board		

Background/Discussion:

Superintendent's Report to the Board dated 21 Gwilatkw 2023.

Recommended Action:

For information only

Presented by: Superintendent



Nisga'a School District No. 92

Respect § Compassion § Integrity § Patience § Teamwork § Curiosity § Creativity § Sayt K'ilim Goot

MEMO

To: Board of Education
From: Superintendent of Schools
Date: 21 Gwilatkw 2023
Re: Report to Board of Education

UBC GeerUp – submitted by NESS staff

This was a design challenge activity with the UBC GeerUP team of scientists who visited NESS. All week the halls have been abuzz with excitement and inspiration. When I walked by room 313 on Han'iigwilal'hl Sa afternoon, I was immediately inspired to capture the engagement in the activity. The grade 8s were building carts with cardboard. Earlier in the morning the grade 8s were creating braces and prosthetics with cardboard, sponges, and tape. The grade 8s had fun creating leg, neck and finger braces. We also went outside and learned about the inter-relationships between different organisms in our local environment. For instance, how are snakes and mushrooms alike? They both live near the ground and enjoy being warm and cozy. Both Nisga'a and English words for the organisms were written on signs.

On Han'iigwilal'hl Sa during the K-7 Experiential time some of the groups got to explore how pulleys can be used to help us and then we got to go on a reverse nature scavenger hunt. The students loved being outside and learning together in multi-age groups.

Public Interest Disclosure Act – Operational Policy 403

School District 92(Nisga'a) is committed to honesty, integrity and accountability in its operations, programs, and services, and to promoting a culture of openness and transparency. The purpose of this Operational Procedure is to establish a process in compliance with the Public Interest Disclosure Act (PIDA or the Act), for employees and trustees to report, in good faith, wrongful or unlawful conduct without fear of retaliation or reprisal.

It is the duty of every member of staff to speak up about genuine concerns in relation to criminal activity, breach of a legal obligation (including negligence, breach of contract, breach of administrative law), miscarriage of justice, danger to health and safety or the environment, and the cover up of any of these in the workplace. This duty applies whether the information is confidential.

This operational procedure does not displace other mechanisms set out in other operation procedures for addressing or enforcing standards of conduct, disputes, complaints, or grievances, including issues of discrimination, bullying and harassment, occupational health and safety or disputes over employment matters or under collective agreements.

This updated Operational Procedure will be implemented as of December 1, 2023. The Operational Procedure and the Disclosure Reporting document are available on the district website under [Operational Procedures](#) on the Superintendent's page.

Indigenous Education Councils

Changes to the *School Act* requires all Boards to establish an Indigenous Education Council in their school district. Indigenous Education Councils are independent and not committees of the Board. A provincial terms of reference to be set out in Ministerial Order will provide a common understanding of the role and responsibilities of the Indigenous Education Council. The IEC will be able to develop procedures, based on their local context, on how its meetings will be conducted.

The Minister will provide direction and guidance to Boards respecting IEC membership. The Minister will ensure that IEC membership will prioritize First Nations on whose territory the school district operates. School Trustees and district staff may be members of an IEC if invited but they cannot serve as voting members.

Indigenous Education Councils will advise Boards on:

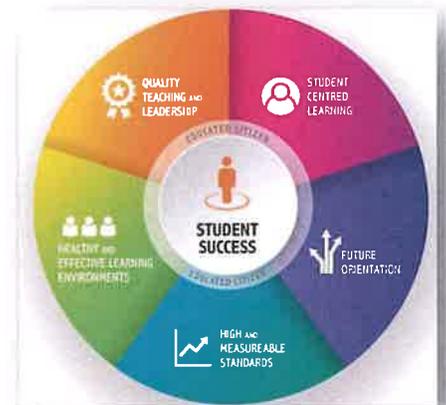
- Providing comprehensive and equitable educational programs and services to Indigenous students
- Improving Indigenous student achievement
- Integrating Indigenous worldviews and perspectives into learning environments, and
- Grants relating to Indigenous students that are provided to boards.

School Plans for Enhancing Student Learning

Our focus is on improving outcomes for all learners. We need to focus all talents, efforts, and resources on improving student success. This commitment depends on using evidence to make decisions, having the courage to adjust and improve programs and policies that are not optimal for students, enabling equity of access to quality education for every student, aligning investments that clearly demonstrate better outcomes, and leading through innovative approaches.

The Ministry of Education has outlined 5 key areas that contribute to success for each student:

1. Quality teaching and leadership – Great teachers and educational leaders have always been the key to student success. Teachers act as guides and coaches for learning for all students, including those with diverse learning needs. School leaders and teachers will focus on practices proven to achieve results, including experiential learning and technology in their classrooms, personal learning opportunities for every student, robust assessments, and time allocated for collaboration with other educators and professional development. Teachers will focus on practices proven to achieve results, including experiential learning and technology in their classrooms, personal learning opportunities for every student, robust assessments, and time allocated for collaboration with other educators and professional development.



2. Student-centered learning – Students benefit from more flexibility and choice of how, when, and where their learning takes place. This requires maintaining provincial-level consistency in policy design and funding allocation, while enabling the most flexibility as possible to organize and deliver programs within schools. This will become increasingly important as B.C. takes a more inclusive approach to education, ensuring all students – regardless of ability or background – benefit from a learning environment tailored to maximize their potential. It also means offering a greater variety of pathways to graduation and more opportunities for hands-on learning.

3. **Future orientation** – Because the pace of social, economic, and environmental change is increasing, there is a greater need to enable all students to have essential skills, adaptability, global competencies and citizenship, and ultimately successful transition to employment. Our education system will enhance our efforts to prepare all students for lifelong learning, encourage the use of technology, and be prepared for graduation with practical expectations informed by employers and post-secondary institutions.

4. **High and measurable standards** – Having a modern and well-developed curriculum that reflects our values and expectations for skills, knowledge, and competencies will be effective for students only if it is complemented by rigorous and consistent learning standards and province-wide assessments. Evidence and international best practice conclude that using information on learning outcomes, especially feedback to learners from assessments, is critical to student success. British Columbia will endeavour to maintain our already high standards on learning outcomes, with a focus on literacy and numeracy, which evidence indicates offers all learners, regardless of background, the best opportunity to succeed in life and contribute to prosperous economy.

5. **Healthy and effective learning environments** – We will foster inclusive learning environments where all students feel that they are safe and belong – physically and emotionally –and where all students are inspired to explore their personal strengths and interests. To offer healthy learning environments where students, families, and educators can focus on supporting students achieve their learning outcomes, we will continue to enhance the construction of modern learning environments, enable flexible and virtual learning delivery, and enhance our efforts on physical literacy and best practices on nutrition.

The school plan:

- creates and nurtures a joyful learning environment where staff model the core human values of compassion, respect, integrity, patience, teamwork, curiosity, creativity and Sayt-K'ílim-Goot.
- ensures that staff, students, and parents are aware of and contribute to the positive narrative about the school and the accomplishments of members of the school community. The school community celebrates the good regularly. 😊
- includes a plan for parent engagement.
- includes a clear cycle of planning and review, including information sharing routines so that from year to year (and from teacher to teacher), there is effective tracking and discussion to support each learner, with specific emphasis on students at-risk and their families.
- demonstrates ways the staff works to support the learning of every student. Staff build in quality interventions which include engaging with parents as partners.
- uses a variety of assessment methods to increase the accuracy of the feedback and to support student learning by making necessary instructional adjustments.
- is focused clearly on student learning, in particular reading and numeracy. Staff understand where students are at and how to help them grow.
- utilizes assessments across the school that provide information about student growth/progress and allow for whole staff discussions on student learning. There is a clear way to track progress.

All members of the school community should be able to articulate the plan.

School plans are posted on each school website.



BC DOGWOOD DIPLOMA GRADUATION CHECKLIST

REQUIRED COURSES | 80 CREDITS MINIMUM
13 Core (52 Credits) | 7 Electives (28 Credits Minimum)
At least 16 credits must be at the Grade 12 level

GRADE 10

- English First Peoples 10 OR English 10
- Math 10
- Science 10
- Social Studies 10
- Physical Health Education 10
- 2 Electives

GRADE 10, 11, 12

- Arts Education 10, 11, or 12 OR Applied Design, Skills and Technologies (ADST) 10, 11, or 12
- Career Life Education
- Career Life Connections

GRADE 11

- English First Peoples 11 OR English 11
- 3 Electives

GRADE 11 OR 12

- a Math 11 OR a Math 12
- a Science 11 OR a Science 12
- a Social Studies 11 OR a Social Studies 12

GRADE 12

- English First Peoples 12 OR English 12
- 3 Electives

PROVINCIAL GRADUATION ASSESSMENTS

- Numeracy 10
- Literacy 10
- Literacy 12 (2020/2021)



Explore Learning First Peoples Classrooms Resources

fnesc.ca/lfp

Helping students discover and follow their passions in preparation for a career is an essential component of high school. Nisga'a Elementary Secondary is working to develop ways to support students' interests.

The BC Curriculum offers flexibility to students in creating their graduation pathway. Recognizing the difference between Dogwood graduation requirements and post-secondary program requirements is critical for students as they plan their high school program. Parents & students should review program progress at least **3 times each year** in grades 10, 11, and 12.

Graduating from high school with a Dogwood Graduation Diploma does NOT guarantee entry into post-secondary. Students need to know the requirements of the program they wish to enter. Requirements vary from institution to institution and from program to program.

Grade 9 students are already beginning to work on their graduation pathways, learning about the requirements and thinking about work and career interests.

If you have ANY questions about the graduation program or post-secondary program, contact:

Mark Koebel mkoebel@nisgaa.bc.ca Principal

Charity Peal cpeal@nisgaa.bc.ca Principal

We have had several adults contact the district about completing the Ministry requirements for graduation to attain their Dogwood. If you know of anyone who is interested, please contact:

Jill Jensen jjensen@nisgaa.bc.ca Superintendent





PUBLIC INTEREST DISCLOSURE ACT (WHISTLEBLOWER PROTECTION)

Background

School District 92(Nisga'a) is committed to honesty, integrity and accountability in its operations, programs, and services, and to promoting a culture of openness and transparency. The purpose of this Operational Procedure is to establish a process in compliance with the Public Interest Disclosure Act (PIDA or the Act), for employees and trustees to report, in good faith, wrongful or unlawful conduct without fear of retaliation or reprisal.

It is the duty of every member of staff to speak up about genuine concerns in relation to criminal activity, breach of a legal obligation (including negligence, breach of contract, breach of administrative law), miscarriage of justice, danger to health and safety or the environment, and the cover up of any of these in the workplace. This duty applies whether the information is confidential.

This operational procedure does not displace other mechanisms set out in other operation procedures for addressing or enforcing standards of conduct, disputes, complaints, or grievances, including issues of discrimination, bullying and harassment, occupational health and safety or disputes over employment matters or under collective agreements.

Definitions

“Designated Officer” means the Superintendent and any other senior member of the School District designated by the Superintendent from time to time, which may include, the Secretary Treasurer or the Chair of the Board of Education

“Advice” means advice that may be requested in respect of making a Disclosure or a complaint about a Reprisal under this Policy or PIDA;

“Discloser” means an Employee or Trustee who makes a Disclosure or seeks Advice or makes a complaint about a Reprisal;

“Disclosure” means a report of Wrongdoing made under this Policy and includes allegations of Wrongdoing received by the School District from the Ombudsperson or another government institution for investigation in accordance with PIDA;

“Employee” refers to a past and present employee of the School District;

“FIPPA” means the *Freedom of Information and Protection of Privacy Act*, and all regulations thereto;

“Investigation” means an investigation undertaken by the School District under this Policy or by the Ombudsperson under PIDA;

"Personal Information" has the same meaning set out in FIPPA, namely "recorded information about an identifiable individual", and includes any information from which the identity of the Discloser or any person who is accused of Wrongdoing or participates in an Investigation can be deduced or inferred;

"PIDA" means the *Public Interest Disclosure Act* of British Columbia, and all regulations thereto;

"Procedure" means the School District's Operational Procedure associated with this

"Reprisal" means the imposition of, and any threat to impose, discipline, demotion, termination or any other act that adversely affects employment or working condition of an Employee or Trustee because they made a Disclosure, sought Advice, made a complaint about a Reprisal or participated in an Investigation;

"Trustee" means a past or present member of the School District's Board of Education; and

"Wrongdoing" refers to:

- a. a serious act or omission that, if proven, would constitute an offence under an enactment of British Columbia or Canada;
- b. an act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment, other than a danger that is inherent in the performance of an employee's duties or functions;
- c. a serious misuse of public funds or public assets;
- d. gross or systematic mismanagement;
- e. knowingly directing or counselling a person to commit any act or omission described in paragraphs (a) to (d) above.

"Disclosure Form" means the form attached to this Procedure as Appendix 1

"Ombudsperson" means the Ombudsperson of British Columbia

"Protection Official" means:

- a. in respect of a health-related matter, the Provincial Health Officer,
- b. in respect of an environmental matter, the agency responsible for the Emergency Program Act, or
- c. in any other case, a police force in British Columbia.

"Respondent" means a person against whom allegations of Wrongdoing or a complaint of reprisal is made

"School" means

- a. body of students that is organized as a unit for educational purposes under the supervision of a principal, vice principal or director of instruction
 - b. the teachers and other staff members associated with the unit, and
 - c. the facilities associated with the unit,
- and includes a Provincial resource program and a distributed learning school operated by a board

"Supervisor" includes

- a. an Employee's direct management supervisor,
- b. for School-based Employees, the Principal or any Vice-Principal at the School where the Employee is assigned; and
- c. for Trustees, the Board Chair or the Superintendent

"Urgent Risk" arises when there is a reasonable belief that a matter constitutes an imminent risk of a substantial and specific danger to the life, health or safety of persons or to the environment.

Entitlement and Limitations to Disclosure Under this Operational Procedure and the Act

1. Any Employee may report Wrongdoing under this Administrative Procedure if the alleged Wrongdoing occurred or was discovered while the Employee was employed or engaged by the School District.
2. Any Trustee may report Wrongdoing under this Administrative Procedure if the alleged Wrongdoing occurred or was discovered while the Trustee was holding office.
3. Reports received from members of the public or from Employees or Trustees who were not employed by or held office with the School District at the time that the alleged Wrongdoing occurred or was discovered are outside the scope of this Procedure.

Disclosure Process

1. An Employee or Trustee who reasonably believes that a Wrongdoing has been committed or is about to be committed may make a Disclosure to any of the following:
 - a. that person's Supervisor
 - b. the Superintendent
 - c. a Designated Officer other than the Superintendent, if one has been identified
 - d. The Ombudsperson.

Procedure:

1. A Disclosure should be submitted in writing using the Disclosure Form or in other written form, and include the following information, if known:
 - a. a description of the Wrongdoing
 - b. the name of the person(s) alleged to be responsible for or to have participated in the Wrongdoing
 - c. the date or expected date of the Wrongdoing
 - d. if the Wrongdoing relates to an obligation under a statute or enactment, the name of that statute or enactment; and
 - e. whether the Wrongdoing has already been reported, and if so, to whom and a description of the response received.
2. A Disclosure may be submitted to the School District on an anonymous basis but must contain sufficient information to permit the School District to conduct a full and fair investigation into the alleged Wrongdoing.

If a Disclosure does not contain sufficient detail to permit investigation, the School District may take no action with respect to the Disclosure.
3. Any notices required to be given to a Discloser under this Operational Procedure or PIDA will not be provided to an anonymous Discloser, except at the discretion of the Designated Officer and where the Disclosure has provided contact information.
4. A Discloser who is considering making a Disclosure may request advice from any of their union representative or employee association representative, a lawyer, their Supervisor, a Designated Officer, or the Ombudsperson.
5. A Discloser should not make a Disclosure directly to a person if the allegations relate, in whole or in part, to alleged Wrongdoing by that person.
6. Any person who receives a Disclosure and reasonably believes that the allegations of Wrongdoing relate to their own acts or omissions must immediately refer the allegations of Wrongdoing to another person under this Operational Procedure with responsibility for receiving a Disclosure.

Reporting an Urgent Risk

1. An Urgent Risk only arises if there is reasonable and credible evidence of an imminent risk of a substantial and specific danger to the life, health or safety of persons or to the environment.
2. Before making a public disclosure of an Urgent Risk the Employee or Trustee must:
 - a. consult with the relevant Protection Official (public health officer, Emergency Management BC, or police),
 - b. receive and follow the direction of that Protection Official, including if the Protection Official directs the Employee not to make the public disclosure,

- c. refrain from disclosing, publishing or otherwise sharing Personal Information except as necessary to address the Urgent Risk
 - d. refrain from disclosing any information that is privileged or subject to a restriction on disclosure under PIDA or any other enactment of British Columbia or Canada, including legal advice privilege, litigation privilege or another ground of common law privilege, and
 - e. seek appropriate advice if uncertain about what Personal Information, privileged or other information may be disclosed as part of a public disclosure.
3. An employee or Trustee who makes a public disclosure in relation to an Urgent Risk is expected to provide timely notification to their Supervisor or the Superintendent about the public disclosure or submit a Disclosure in accordance with section III above.
 4. If the Employee or Trustee decides not to make a public disclosure or is directed by a Protection Official not to do so, the Employee or Trustee is nevertheless expected to report Urgent Risks without delay to the Superintendent or a Designated Officer.

Referral to Designated Officer

1. Each Supervisor and any other Employee or Trustee who receives a Disclosure under this Operational Procedure must promptly refer it, including all Disclosures Forms and other materials supplied, to the appropriate Designated Officer as follows:
 - a. Unless the allegations concern alleged Wrongdoing by the Superintendent, the Disclosure shall first be referred to the Superintendent who may delegate their duties under this procedure to any other Designated Officer
 - b. If the allegations concern alleged Wrongdoing by the Superintendent, then the Disclosure should be referred to Office of the Ombudsperson.

Responsibilities of the Superintendent or other Designated Officer

1. The Designated Officer is responsible to:
 - a. Receive and respond to any Disclosure
 - b. Receive and respond to reports made about Urgent Risks
 - c. If the Designated Officer reasonably believes that an Urgent Risk exists, the Designated Officer may make a report to the relevant Protection Official
 - d. Review allegations of Wrongdoing in a Disclosure and determine if they fall within the scope of PIDA or this Operational Procedure
 - e. Refer disclosures or allegations falling outside the scope of PIDA or this Administrative Procedure to the appropriate authority or dispute resolution process, as applicable
 - f. If a Disclosure relates to Wrongdoing at another government body that is subject to PI DA, refer the Disclosure to that institution
 - g. Seek clarification of the allegations of Wrongdoing from the Discloser or referring institution as needed

- h. If appropriate, initiate an Investigation into allegations of Wrongdoing in accordance with section VIII. below
- i. Assess the risk of any Reprisal to the Discloser, and take appropriate action, if any, to mitigate that risk
- j. Manage communications with the Discloser and Respondent
- k. Notify the Discloser and the Respondent of the outcome of the Investigation in accordance with section VIII. 8.; and
- l. Ensure that, in accordance with section IX. of this Procedure, all Personal Information received by the School District related to the Disclosure, request for Advice or any Investigation is appropriately protected against such risks as unauthorized access, collection, use, disclosure, theft or loss in accordance with FIPPA and PIDA.

Responsibilities of Employees and Trustees making a Disclosure

1. All Employees and Trustees are responsible to:
 - a. make any Disclosures in good faith and on the basis of a reasonable belief that Wrongdoing has or is expected to occur
 - b. refrain from engaging in Reprisals and report all Reprisals in accordance with this Procedure and PIDA
 - c. maintain the confidentiality of Personal Information received in connection with a Disclosure, request for Advice or Investigation in accordance with this Operational Procedure, and the Act
 - d. provide their reasonable cooperation with investigations by the School District or the Ombudsperson
 - e. seek appropriate advice if uncertain about whether to make a Disclosure or a public disclosure of an Urgent Risk; and
 - f. comply with the requirements of this Procedure and PIDA concerning Urgent Risks.

Investigations

1. Every person involved in receiving, reviewing and investigating Disclosures must carry out those function in an expeditious, fair and proportionate manner as appropriate in the circumstances and as required under PIDA.
2. The School District shall seek to complete all Investigations within 90 calendar days of receipt of a Disclosure, but the Designated Officer may shorten or extend this time period depending on the nature and complexity of the allegations.
3. The Designated Officer may expand the scope of any Investigation beyond the allegations set out in the Disclosure to ensure that any potential Wrongdoing discovered during an Investigation is investigated.

4. All Investigations shall be conducted by an internal or external investigator with sufficient qualifications and experience to carry out the Investigation, though overall responsibility and accountability for the Investigation remains with the Designated Officer.
5. The Designated Officer may consult with the Ombudsperson regarding a Disclosure or refer allegations of Wrongdoing in whole or in part to the Ombudsperson, provided that notice of the referral is provided to the applicable Discloser.
6. The Designated Officer may refuse to investigate or postpone or stop an Investigation if the Designated Officer reasonably believes that:
 - a. the Disclosure does not provide adequate particulars of the Wrongdoing;
 - b. the Disclosure is frivolous or vexatious, has not been made in good faith, has not been made by a person entitled to make a Disclosure under the Operational Procedure or PIDA, or does not deal with Wrongdoing;
 - c. the Investigation would serve no useful purpose or could not reasonably be conducted due to the passage or length of time between the date of the alleged Wrongdoing and the date of the Disclosure;
 - d. the investigation of the disclosure would serve no useful purpose because the subject matter of the disclosure is being, or has been, appropriately dealt with
 - e. the Disclosure relates solely to a public policy decision;
 - f. the allegations are already being or have been appropriately investigated by the
 - g. the Investigation may compromise another investigation; or
 - h. PIDA otherwise requires or permits the School District to suspend or stop the Investigation.
7. Subject to the School District's obligations under FIPPA and section 3. above, the Discloser and the Respondent(s) will be provided with a summary of the School District's findings, including:
 - a. notice of any finding of Wrongdoing
 - b. a summary of the reasons supporting any finding of Wrongdoing
 - c. any recommendations to address findings of Wrongdoing.

Privacy and Confidentiality

1. All Personal Information that the School District collects, uses or shares in connection with a Disclosure, request for Advice, or an Investigation shall be treated as confidential and shall be used and disclosed by the School District only as described in this Operational Procedure and the Act unless otherwise permitted or required under FIPPA or other applicable laws.
2. Personal Information that is collected, used or shared by the School District in the course of receiving, responding to or investigating a Disclosure or a request for Advice Reprisal shall be limited to the Personal Information that is reasonably required for these purposes.

3. Any person who, in their capacity as an Employee or Trustee, receives information about the identity of a Discloser shall maintain the identity of the Discloser in confidence, and may only use or share that information for the purposes described in this operational procedure or PIDA, except with the consent of the Discloser or as authorized or required by PIDA or other applicable laws.
4. The School District shall ensure there are reasonable security measures in place to protect all Personal Information that the School District collects or uses in the course of receiving or responding to a Disclosure, a request for Advice, or conducting an Investigation, including by ensuring that such information is subject to appropriate controls to ensure that it is only shared by its employees and trustees internally on a need to know basis.

Freedom from Reprisals

1. The School District will not tolerate Reprisals against Employees or Trustees.
2. Any Employee or Trustee who believes that they have been the subject of a Reprisal may make a complaint to the Ombudsperson, who may investigate in accordance with the procedures set out in PIDA.
3. Any person who engages in any Reprisals shall be subject to disciplinary action up to and including, for an Employee, dismissal for cause.

Reference: Sections 17, 18, 20, 22, 23, 65, 85 School Act
Public Interest Disclosure Act

Adopted: June 2021

SCHOOL DISTRICT 92 (NISGA'A) DISCLOSURE REPORT

PURPOSE:

This Disclosure Form is intended for use in making a Disclosure under the Public Interest Disclosure Act, RSBC,2019 and School District 92 (Nisga'a) Operational Procedure 403

The form is to be used by existing and former employees (including school trustees) who wish to disclose serious wrongdoing within School District 92 (Nisga'a)

Wrongdoing in context of the Public Interest Disclosure Act (the Act) means:

- a. a serious act or omission that, if proven, constitutes an offence of the laws of British Columbia or Canada;
- b. an act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment (other than a danger that is inherent in the performance of an employee's duties or functions);
- c. a serious misuse of public funds or public assets;
- d. gross or systemic mismanagement;
- e. knowingly directing or counselling a person to commit wrongdoing described in paragraphs (a) to (d).

PIDA also provides a process allowing individuals to make reports about any reprisals that are imposed on them because they:

- made a disclosure under PIDA;
- sought advice about making a disclosure under PIDA; or
- participated in an investigation under PIDA.

INSTRUCTIONS

Before filling out this Public Interest Disclosure Form, please review the School District 92 Nisga'a [Public Interest Disclosure Operational Procedure 403](#). Please also ensure that you provide all required details and attach copies of any documents you wish to submit as part of your report. The completed form (together with all attachments) may be submitted by mail or email to jjensen@nisqaa.bc.ca.

PRIVACY STATEMENT

The personal information submitted in this Public Interest Disclosure Form is collected by the School District under sections 26(a) and (c) of the Freedom of Information and Protection of Privacy Act, and will be used to assess, review, investigate and respond to allegations of wrongdoing made under the Public Interest Disclosure Act. If you have any questions about the

collection, use or disclosure of your personal information in connection with your disclosure, please contact the Superintendent at jjensen@nisqaa.bc.ca (250) 633-2228 ext. 1102

CONFIDENTIALITY

Reports made under the Public Interest Disclosure Act are received and held in confidence by the School District. The reports and information received will be used and shared only to the extent reasonable and necessary to assess, investigate and respond to your disclosure and will not be used or disclosed for other purposes except as permitted or required under the Freedom of Information and Protection of Privacy Act and the Public Interest Disclosure Act or other applicable laws.

COMPLETING THE DISCLOSURE FORM

The purpose of this Public Interest Disclosure Form is to assist you in making a disclosure under the Public Interest Disclosure Act. The requested information is to ensure we have sufficient information to carefully review, investigate and respond to your disclosure. *If you are unable to provide all requested details at the time you make your initial disclosure, you may ask to submit additional details at a later time.*

DISCLOSURE REPORT

1. Are you a current employee of the School District 92 (Nisga'a)

Yes No

2. Were you an employee of the School District when the alleged wrongdoing occurred or was discovered?

Yes No

3. Please enter your contact information below so that we can communicate with you about your disclosure. Your identity and contact information may be shared with investigators to allow them to communicate with you.

While anonymous disclosures may be accepted under the Public Interest Disclosure Act, we may not be able to investigate if we are unable to contact you to confirm you are a current or former employee or to obtain further details, evidence or clarification about your disclosure.

NAME	ADDRESS
EMAIL	PHONE
ADDITIONAL INSTRUCTIONS e.g. How would you prefer to be contacted? May we leave messages for you?	

4. A report may be made under the Public Interest Disclosure Act for any of the following categories of wrongdoing. Please check any that apply:

- serious act or omission that, if proven, would constitute an offence under an enactment of British Columbia or Canada;
- an act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment, other than a danger that is inherent in the performance of an employee's duties or functions;
- a serious misuse of public funds or public assets;
- gross or systemic mismanagement;
- knowingly directing or counselling a person to commit a wrongdoing described above.

If your report does not fall within one of these categories, you may wish to consider whether your report falls under another policy or procedure of the School District. [Operational Procedures Handbook](#)

5. In the space below, please describe the alleged wrongdoing and the person(s) alleged to have committed the wrongdoing. Please provide as much detail as you are able, including:

- A description of the wrongdoing and any relevant background,
- The names of those responsible,
- When and where the wrongdoing occurred,
- Names of people who witnessed the wrongdoing, if available,
- Any law or legislation that has been breached.

DESCRIPTION OF ALLEGED WRONGDOING

6. Have you previously reported the wrongdoing to the School District?

- Yes No

If yes, please indicate who the report was made to and any actions taken.

REPORT DATE AND PERSON REPORTED TO

7. Please describe any other steps or action that you or others have taken to address, report or prevent the reported wrongdoing.

OTHER ACTION TAKEN

8. Do you know of any other organizations that are investigating the reported wrongdoing or whether other complaints or claims about the wrongdoing have been filed (e.g. court filings, grievance, human rights complaint, privacy complaint, police investigation, etc.). Please explain.

OTHER INVESTIGATIONS

Other Documentation

Are you submitting documents to accompany this form? Now? Or Later? Please list.



MEETING AGENDA ITEM #9.2

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	November 21, 2023
Topic:	2022/2023 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 outlined in the *Financial Information Act*.

Reference the attached 2022/2023 School District Statement of Financial Information (SOFI) Report.

Recommended Action:

That the Board of Education approve the 2022/2023 Statement of Financial Information (SOFI) for the year end June 30, 2023.

Presented by: Secretary Treasurer



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

<small>SCHOOL DISTRICT NUMBER</small>	<small>NAME OF SCHOOL DISTRICT</small>	<small>YEAR</small>
92	Nisga'a	2022-2023
<small>OFFICE LOCATION(S)</small>		<small>TELEPHONE NUMBER</small>
		250-633-2030
<small>MAILING ADDRESS</small>		
PO Box 240		
<small>CITY</small>	<small>PROVINCE</small>	<small>POSTAL CODE</small>
New Aiyansh	BC	VOJ 1A0
<small>NAME OF SUPERINTENDENT</small>		<small>TELEPHONE NUMBER</small>
Jill Jensen		250-633-2228
<small>NAME OF SECRETARY TREASURER</small>		<small>TELEPHONE NUMBER</small>
Paul Mercer		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, 2023

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

<small>SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION</small>	<small>DATE SIGNED</small>
<small>SIGNATURE OF SUPERINTENDENT</small>	<small>DATE SIGNED</small>
<small>SIGNATURE OF SECRETARY TREASURER</small>	<small>DATE SIGNED</small>

EDUC. 6049 (REV. 2008/09)

Statement of Financial Information for Year Ended June 30, 2023

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, 2023

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)

Jill Jensen, Superintendent

Date:

Paul Mercer, 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, 2023

School District No. 92 (Nisga'a)

June 30, 2023

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Vohora LLP
CPAs & Business Advisors

2nd Floor – 4544 Lakelse Avenue
Terrace, BC V8G 1P8

Phone: (250) 635-6126
Fax: (250) 635-2182
Email: firm@vohora.ca
www.vohora.ca

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, 2023 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, 2023 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.

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.

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.

INTEGRITY EXCELLENCE

Offices located in Vancouver, South Surrey, Mission, Prince Rupert, Terrace and Smithers, BC



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Vohora LLP
CPAs & Business Advisors

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 12, 2023

Vohora LLP
Chartered Professional Accountants

School District No. 92 (Nisga'a)

MANAGEMENT REPORT

Version: 2802-2056-9074

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.

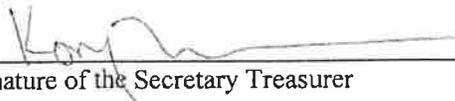
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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, Vohora LLP, 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)

 _____ Signature of the Chairperson of the Board of Education	SEP 12 2023 _____ Date Signed
 _____ Signature of the Superintendent	SEP 12 2023 _____ Date Signed
 _____ Signature of the Secretary Treasurer	SEP 12 2023 _____ Date Signed

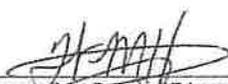
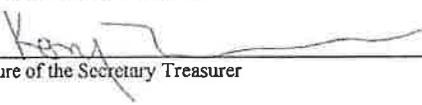
School District No. 92 (Nisga'a)

Statement of Financial Position

As at June 30, 2023

	2023 Actual \$	2022 Actual \$
Financial Assets		
Cash and Cash Equivalents	6,886,404	6,359,905
Accounts Receivable		
Due from Province - Ministry of Education and Child Care (Note 3)	471,696	50,000
Other (Note 3)	590,849	118,886
Total Financial Assets	7,948,949	6,528,791
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	1,952,245	730,408
Deferred Revenue (Note 5)	1,660,390	1,112,695
Deferred Capital Revenue (Note 6)	16,260,149	11,083,279
Employee Future Benefits (Note 7)	29,464	33,121
Asset Retirement Obligation	512,192	512,192
Total Liabilities	20,414,440	13,471,695
Net Debt	(12,465,491)	(6,942,904)
Non-Financial Assets		
Tangible Capital Assets (Note 8)	22,031,038	14,487,817
Prepaid Expenses	183,806	213,777
Total Non-Financial Assets	22,214,844	14,701,594
Accumulated Surplus (Deficit)	9,749,353	7,758,690
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	9,749,353	7,758,690
Accumulated Remeasurement Gains (Losses)		
	9,749,353	7,758,690

Approved by the Board

	SEP 12 2023
Signature of the Chairperson of the Board of Education	Date Signed
	SEP 12 2023
Signature of the Superintendent	Date Signed
	SEP 12 2023
Signature of the Secretary Treasurer	Date Signed

School District No. 92 (Nisga'a)

Statement of Operations
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	411,820	727,045	347,971
Other		7,560	9,160
Other Revenue	11,089,516	11,141,704	11,068,601
Rentals and Leases	140,000	165,188	233,213
Investment Income	50,000	269,614	44,277
Amortization of Deferred Capital Revenue	538,834	524,598	435,778
Total Revenue	<u>12,230,170</u>	<u>12,835,709</u>	<u>12,139,000</u>
Expenses			
Instruction	8,359,647	5,913,933	6,168,248
District Administration	1,474,978	1,611,287	1,188,998
Operations and Maintenance	2,860,734	2,535,363	2,129,803
Transportation and Housing	1,628,446	784,463	663,664
Total Expense	<u>14,323,805</u>	<u>10,845,046</u>	<u>10,150,713</u>
Surplus (Deficit) for the year	<u>(2,093,635)</u>	<u>1,990,663</u>	<u>1,988,287</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		7,758,690	5,770,403
Accumulated Surplus (Deficit) from Operations, end of year		<u>9,749,353</u>	<u>7,758,690</u>

School District No. 92 (Nisga'a)

Statement of Changes in Net Debt
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(2,093,635)	1,990,663	1,988,287
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(7,500,000)	(8,286,535)	(1,695,289)
Amortization of Tangible Capital Assets	723,419	743,315	596,769
Total Effect of change in Tangible Capital Assets	(6,776,581)	(7,543,220)	(1,098,520)
Acquisition of Prepaid Expenses		(183,807)	21,496
Use of Prepaid Expenses		213,777	
Total Effect of change in Other Non-Financial Assets	-	29,970	21,496
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(8,870,216)	(5,522,587)	911,263
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(5,522,587)	911,263
Net Debt, beginning of year		(6,942,904)	(7,854,167)
Net Debt, end of year		(12,465,491)	(6,942,904)

School District No. 92 (Nisga'a)

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual \$	2022 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	1,990,663	1,988,287
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(893,659)	(29,430)
Prepaid Expenses	29,971	21,496
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,221,836	(222,099)
Deferred Revenue	547,695	256,935
Employee Future Benefits	(3,657)	1,580
Amortization of Tangible Capital Assets	743,315	596,769
Amortization of Deferred Capital Revenue	(524,598)	(435,778)
Total Operating Transactions	<u>3,111,566</u>	<u>2,177,760</u>
Capital Transactions		
Tangible Capital Assets Purchased	(8,286,535)	(1,695,290)
Total Capital Transactions	<u>(8,286,535)</u>	<u>(1,695,290)</u>
Financing Transactions		
Capital Revenue Received	5,701,468	1,414,758
Total Financing Transactions	<u>5,701,468</u>	<u>1,414,758</u>
Net Increase (Decrease) in Cash and Cash Equivalents	526,499	1,897,228
Cash and Cash Equivalents, beginning of year	<u>6,359,905</u>	<u>4,462,677</u>
Cash and Cash Equivalents, end of year	<u>6,886,404</u>	<u>6,359,905</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>6,886,404</u>	<u>6,359,905</u>

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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 Child Care 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. 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, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Year-ended June 30, 2022 – increase in annual surplus by \$978,980
June 30, 2022 – increase in accumulated surplus and decrease in deferred contributions by \$11,083,279.

Year-ended June 30, 2023 – increase in annual surplus by \$5,176,870.
June 30, 2023 – increase in accumulated surplus and decrease in deferred contributions by \$16,260,149.

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, 2023

• 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, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. 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

A liability is 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.

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 g)). Assumptions used in the calculations are reviewed annually.

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.

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 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.
- 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 Software	5 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).

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

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.

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.

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. 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:

- (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

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	2023	2022
Due from Province - MECC	\$ 471,696	\$ 50,000
Other	590,849	118,866
Allowance for Doubtful Accounts		
	\$ 1,062,545	\$ 168,886

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2023	2022
Trade payables	\$ 1,063,223	\$ 119,067
Salaries and benefits payable	148,734	143,659
Accrued vacation pay	157,841	100,260
Other	582,477	376,423
	\$ 1,952,245	\$ 730,530

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.

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.

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

	June 30, 2023	June 30, 2022
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	28,075	30,590
Service Cost	2,945	3,854
Interest Cost	886	814
Benefit Payments	-7,538	-3,770
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	-497	-3,413
Accrued Benefit Obligation – March 31	23,871	28,075
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	23,871	28,075
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	-23,871	-28,075
Employer Contributions After Measurement Date	0	0
Benefits Expense After Measurement Date	-972	-958
Unamortized Net Actuarial (Gain) Loss	-4,620	-4,087
Accrued Benefit Asset (Liability) - June 30	-29,463	-33,120
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	33,120	31,541
Net Expense for Fiscal Year	3,881	5,349
Employer Contributions	-7,538	-3,770
Accrued Benefit Liability (Asset) - June 30	29,463	33,120
Components of Net Benefit Expense		
Service Cost	2,921	3,627
Interest Cost	924	832
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	36	891
Net Benefit Expense (Income)	3,881	5,349
Assumptions		
Discount Rate - April 1	3.25%	2.50%
Discount Rate - March 31	4.00%	3.25%
Long Term Salary Growth - April 1	2.50%	2.50%
Long Term Salary Growth - March 31	2.50%	2.50%
EARSL - March 31	10.5	10.5

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 8 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2023	Net Book Value 2022
Sites	\$ 1,168,081	\$ 1,168,081
Buildings	19,697,676	12,657,711
Furniture & Equipment	442,035	221,396
Vehicles	679,680	389,116
Computer Hardware	43,566	51,514
Total	\$ 22,031,038	\$ 14,487,818

June 30, 2023

	Opening Cost	Additions	Disposals	Total 2023
Sites	\$ 1,168,081	\$	\$	\$ 1,168,081
Buildings	26,561,269	7,615,291		34,176,560
Furniture & Equipment	376,006	271,832		647,838
Vehicles	821,572	390,507	34,786	1,177,293
Computer Hardware	108,836	8,905	58,047	59,694
Total	\$ 29,035,764	\$ 8,286,535	\$ 92,833	\$ 37,229,466

	Opening Accumulated Amortization	Additions	Disposals	Total 2023
Sites	\$	\$	\$	\$
Buildings <i>(restated)</i>	13,903,558	575,326		14,478,884
Furniture & Equipment <i>(restated)</i>	154,610	51,193		205,803
Vehicles <i>(restated)</i>	432,456	99,943	34,786	497,613
Computer Hardware <i>(restated)</i>	57,322	16,853	58,047	16,128
Computer Software				
Total	\$ 14,547,946	\$ 743,315	\$ 92,833	\$ 15,198,428

June 30, 2022

	Opening Cost	Additions	Disposals	Total 2022
Sites	\$ 1,168,081	\$	\$	\$ 1,168,081
Buildings	24,509,729	1,539,348		26,049,077
Furniture & Equipment	287,713	88,293		376,006
Vehicles	804,712	16,860		821,572
Computer Hardware	58,047	50,789		108,836
Total	\$ 26,828,282	\$ 1,695,290	\$	\$ 28,523,572

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 8 TANGIBLE CAPITAL ASSETS (Continued)

	Opening Accumulated Amortization	Additions	Disposals	Total 2022
Sites	\$	\$	\$	\$
Buildings <i>(restated)</i>	12,925,785	465,581		13,391,366
Furniture & Equipment <i>(restated)</i>	121,424	33,186		154,610
Vehicles <i>(restated)</i>	351,142	81,314		432,456
Computer Hardware <i>(restated)</i>	40,634	16,688		57,322
Computer Software				
Total	\$ 13,438,985	\$ 596,769	\$	\$ 14,035,754

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, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 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.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,584 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, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$515,668 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$562,432).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 9 EMPLOYEE PENSION PLANS (continued)

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, 2023, were as follows:

- \$1,972,173 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 14, 2023.

NOTE 13 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials (*expand for district specific items such as lead piping, etc*) within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 17 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset Retirement Obligation, July 1, 2022 (see Note 17)	\$	512,192
Settlements during the year		-
Asset Retirement Obligation, closing balance	\$	512,192

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 14 EXPENSE BY OBJECT

	2023	2022
Salaries and benefits	\$ 7,024,672	\$ 7,302,928
Services and supplies	3,077,059	2,251,016
Amortization	743,315	596,769
	\$ 10,845,146	\$ 10,150,713

NOTE 15 ECONOMIC DEPENDENCE

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

NOTE 16 RESTRICTED SURPLUS

<u>Restricted Operating Surplus</u>		
Language and Culture	100,000	
NLG Round Table	10,000	
Local Education Agreement	27,500	
Board Retreat	12,000	
Leadership/Mentorship – Supt/ST/Board/PROD	60,000	
Cabinet replacement – Teacherages	225,000	
Fencing	240,000	
Health & Safety – shared service/reporting/training	25,000	
Cayenta Financial Software upgrade	125,000	
Roofing on staff housing (21 units & Grizzly)/district buildings not cap	650,000	
Staff Housing-Asbestos rem./srpayfoam/heaters/hydro upgrades	600,000	
demo of old rotting portable	100,000	
Replace 2 Maintenance vehicle	150,000	
Signing Bonus/mental health wellness	85,000	
Upcoming DLD/CLS	60,000	
Equity in Action	79,000	
HVAC - NESS final	100,000	
Open Purchase Orders	943,617	
Sub-Total Internally Restricted	\$3,592,117	
Unrestricted Operating Surplus	480,136	
TOTAL Available for Future Operations		\$4,072,253
Capital Funds		5,677,100
ACCUMULATED Surplus (Deficit) End of Year		\$9,749,353

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 17 PRIOR PERIOD ADJUSTMENT-CHANGE IN ACCOUNTING POLICY

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 13). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes*).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	Increase (Decrease)
Asset Retirement Obligation (liability)	\$ 512,912
Tangible Capital Assets – cost	512,192
Tangible Capital Assets – accumulated amortization	512,192
Accumulated Surplus – Invested in Capital Assets	(512,192)

NOTE 18 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.

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 18 RISK MANAGEMENT (continued)

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

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,849,015		3,909,675	7,758,690	6,282,595
Prior Period Adjustments					(512,192)
Accumulated Surplus (Deficit), beginning of year, as restated	3,849,015	-	3,909,675	7,758,690	5,770,403
Changes for the year	2,195,411		(204,748)	1,990,663	1,988,287
Surplus (Deficit) for the year	(1,972,173)		1,972,173	-	
Interfund Transfers	223,238		1,767,425	1,990,663	1,988,287
Tangible Capital Assets Purchased					
Net Changes for the year	4,072,253	-	5,677,100	9,749,353	7,758,690
Accumulated Surplus (Deficit), end of year - Statement 2					

School District No. 92 (Nisga'a)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	277,548	630,947	145,865
Other		7,560	9,160
Other Revenue	8,695,356	9,541,302	9,153,673
Rentals and Leases	140,000	165,188	233,213
Investment Income	50,000	214,920	37,190
Total Revenue	<u>9,162,904</u>	<u>10,559,917</u>	<u>9,579,101</u>
Expenses			
Instruction	5,885,531	4,231,023	4,100,043
District Administration	1,474,978	1,611,287	1,188,998
Operations and Maintenance	2,187,900	1,837,676	1,561,188
Transportation and Housing	1,523,545	684,520	582,350
Total Expense	<u>11,071,954</u>	<u>8,364,506</u>	<u>7,432,579</u>
Operating Surplus (Deficit) for the year	<u>(1,909,050)</u>	<u>2,195,411</u>	<u>2,146,522</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>2,909,050</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,000,000)	(1,972,173)	(901,005)
Total Net Transfers	<u>(1,000,000)</u>	<u>(1,972,173)</u>	<u>(901,005)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>223,238</u>	<u>1,245,517</u>
Operating Surplus (Deficit), beginning of year		3,849,015	2,603,498
Operating Surplus (Deficit), end of year		<u>4,072,253</u>	<u>3,849,015</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		3,592,117	3,317,266
Unrestricted		480,136	531,749
Total Operating Surplus (Deficit), end of year		<u>4,072,253</u>	<u>3,849,015</u>

School District No. 92 (Nisga'a)

Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	8,586,712	8,586,712	8,347,843
ISC/LEA Recovery	(8,409,724)	(8,409,724)	(8,332,284)
Other Ministry of Education and Child Care Grants			
Pay Equity	2,649	2,649	310
Student Transportation Fund	2,948	2,948	345
Support Staff Benefits Grant	6	13	1
FSA Scorer Grant	2,093	2,093	4,094
Early Learning Framework (ELF) Implementation	54	54	1,210
Labour Settlement Funding		353,392	
Anti-Racism Funding	6,429	6,429	6,429
Equity Scan Funding	86,381	86,381	3,000
Indigenous Equity Funding (21/22)			79,000
Extreme Weather Funding (21/22)			35,917
Total Provincial Grants - Ministry of Education and Child Care	277,548	630,947	145,865
Provincial Grants - Other		7,560	9,160
Other Revenues			
Funding from First Nations	8,653,356	9,378,300	9,001,277
Miscellaneous			
Miscellaneous	36,000	156,587	146,396
Art Starts	6,000	6,415	6,000
Total Other Revenue	8,695,356	9,541,302	9,153,673
Rentals and Leases	140,000	165,188	233,213
Investment Income	50,000	214,920	37,190
Total Operating Revenue	9,162,904	10,559,917	9,579,101

School District No. 92 (Nisga'a)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Salaries			
Teachers	2,758,000	1,562,139	1,887,761
Principals and Vice Principals	1,123,000	1,127,506	954,102
Educational Assistants	222,000	132,679	131,961
Support Staff	1,151,500	1,081,772	1,028,375
Other Professionals	960,500	956,891	815,412
Substitutes	180,000	250,158	145,339
Total Salaries	6,395,000	5,111,145	4,962,950
Employee Benefits	1,524,437	959,436	988,584
Total Salaries and Benefits	7,919,437	6,070,581	5,951,534
Services and Supplies			
Services	587,520	565,911	296,844
Student Transportation	197,000	139,164	
Professional Development and Travel	271,097	260,596	174,150
Rentals and Leases	18,500	13,500	
Dues and Fees	47,100	31,098	32,534
Insurance	15,000	20,303	24,967
Supplies	1,606,300	927,576	630,999
Utilities	410,000	335,777	321,551
Total Services and Supplies	3,152,517	2,293,925	1,481,045
Total Operating Expense	11,071,954	8,364,506	7,432,579

School District No. 92 (Nisga'a)
 Operating Expense by Function, Program and Object
 Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	1,363,320	318,315				176,769	1,858,404
1.03 Career Programs							-
1.07 Library Services							-
1.08 Counselling	74,755					51,763	74,755
1.10 Special Education	47,212						98,975
1.30 English Language Learning		15,675					15,675
1.31 Indigenous Education	76,852	213,140	132,679		10,943		433,614
1.41 School Administration		580,376		126,314		25	706,715
1.60 Summer School							-
Total Function 1	1,562,139	1,127,506	132,679	126,314	10,943	228,557	3,188,138
4 District Administration							
4.11 Educational Administration				27,424	322,750		350,174
4.40 School District Governance					55,114		55,114
4.41 Business Administration				43,104	337,012		380,116
Total Function 4				70,528	714,876		785,404
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					57,522		57,522
5.50 Maintenance Operations				719,051	62,978	21,601	803,630
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5				719,051	120,500	21,601	861,152
7 Transportation and Housing							
7.41 Transportation and Housing Administration					46,017		46,017
7.70 Student Transportation				104,918			104,918
7.73 Housing				60,961	64,555		125,516
Total Function 7				165,879	110,572		276,451
9 Debt Services							
Total Function 9							
Total Functions 1 - 9	1,562,139	1,127,506	132,679	1,081,772	956,891	250,158	5,111,145

School District No. 92 (Nisga'a)
 Operating Expense by Function, Program, and Object
 Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$	\$	\$	\$	\$
I Instruction							
1.02 Regular Instruction	1,858,404	366,705	2,225,109	309,047	2,534,156	3,680,111	2,505,307
1.03 Career Programs	-	-	-	-	-	66,250	21,201
1.07 Library Services	-	-	-	2,685	2,685	15,000	438
1.08 Counselling	74,755	3,241	77,996	2,724	80,720	92,500	101,904
1.10 Special Education	98,975	21,700	120,675		120,675	323,500	14,094
1.30 English Language Learning	15,675	2,879	18,554		18,554		87,500
1.31 Indigenous Education	433,614	90,591	524,205	68,211	592,416	599,395	587,165
1.41 School Administration	706,715	134,076	840,791	41,026	881,817	1,065,025	782,434
1.60 Summer School	-	-	-	-	-	43,750	-
Total Function 1	3,188,138	619,192	3,807,330	423,693	4,231,023	5,885,531	4,100,043
4 District Administration							
4.11 Educational Administration	350,174	57,787	407,961	205,113	613,074	540,844	459,855
4.40 School District Governance	55,114	2,993	58,107	78,754	136,861	171,098	116,790
4.41 Business Administration	380,116	69,151	449,267	412,085	861,352	763,036	612,353
Total Function 4	785,404	129,931	915,335	695,952	1,611,287	1,474,978	1,188,998
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	57,522	13,213	70,735	16,617	87,352	73,950	59,918
5.50 Maintenance Operations	803,630	144,493	948,123	417,027	1,365,150	1,620,950	1,148,476
5.52 Maintenance of Grounds	-	-	-	39,941	39,941	75,000	31,243
5.56 Utilities	-	-	-	345,233	345,233	418,000	321,551
Total Function 5	861,152	157,706	1,018,858	818,818	1,837,676	2,187,900	1,561,188
7 Transportation and Housing							
7.41 Transportation and Housing Administration	46,017	10,570	56,587	4,809	61,396	51,320	43,192
7.70 Student Transportation	104,918	17,301	122,219	139,164	261,383	379,400	206,966
7.73 Housing	125,516	24,736	150,252	211,489	361,741	1,092,825	332,192
Total Function 7	276,451	52,607	329,058	355,462	684,520	1,523,545	582,350
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	5,111,145	959,436	6,070,581	2,293,925	8,364,506	11,071,954	7,432,579

School District No. 92 (Nisga'a)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	134,272	96,098	202,106
Other Revenue	2,394,160	1,600,402	1,914,928
Investment Income		40,725	4,331
Total Revenue	<u>2,528,432</u>	<u>1,737,225</u>	<u>2,121,365</u>
Expenses			
Instruction	2,474,116	1,682,910	2,068,205
Operations and Maintenance	54,316	54,315	53,160
Total Expense	<u>2,528,432</u>	<u>1,737,225</u>	<u>2,121,365</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 92 (Nisga'a)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Mental Health in Schools
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			29,465	5,464	15,536				
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	54,315	29,072		32,000	9,800	145,604	114,790	775,621	57,000
Other	53,083	27,388	12,501			137,831	108,144	730,714	55,708
Investment Income			1,124	479					
Less: Allocated to Revenue Recovered	107,398	56,460	13,625	32,000	10,279	283,435	222,934	1,506,335	112,708
Deferred Revenue, end of year	54,315	29,072	14,480	19,942	-	126,780	30,495	462,017	52,892
	53,083	27,388	28,610	17,522	25,815	137,831	108,144	730,714	55,708
	-	-	18,824	18,824	18,824	18,824	84,295	313,604	4,108
Revenues	1,232	1,684		19,942		7,773	6,646	44,907	1,292
Provincial Grants - Ministry of Education and Child Care	53,083	27,388	13,356		119,007	119,007	23,849	417,110	51,600
Other Revenue			1,124						
Investment Income	54,315	29,072	14,480	19,942	-	126,780	30,495	462,017	52,892
Expenses									
Salaries									
Teachers									
Educational Assistants		23,627				90,360	14,815	379,396	
Support Staff									
Other Professionals	40,877			15,092					
Employee Benefits	40,877	23,627		15,092		90,360	14,815	379,396	
Services and Supplies	8,815	5,445	14,480	4,850		18,063	3,704	82,621	
	4,623					18,357	11,976		52,892
	54,315	29,072	14,480	19,942		126,780	30,495	462,017	52,892
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, 2023

	Student & Family Affordability	ECL (Early Care & Learning)	District Community Literacy Plan	Skills Trades	NLG/NLC Enhancement Fund	FNESC Skills Link Program	FNESC Language Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			466	780	25,956	5,003	1,030,025	1,112,695
Add: Restricted Grants	250,000	40,000						1,508,202
Provincial Grants - Ministry of Education and Child Care	244,335		18,140				704,125	2,091,969
Other Investment Income		750			973		38,626	41,952
Less: Allocated to Revenue Recovered	494,335	40,750	18,140	-	973	-	742,751	3,642,123
Deferred Revenue, end of year	74,743	7,706	18,606	780	225	1,052	844,120	1,737,225
	244,335							1,357,203
	175,257	33,044	-	-	26,704	3,951	928,656	1,660,390
Revenues								
Provincial Grants - Ministry of Education and Child Care	5,666	6,956						96,098
Other Revenue	69,077		18,606	780		1,052	805,494	1,600,402
Investment Income		750			225		38,626	40,725
	74,743	7,706	18,606	780	225	1,052	844,120	1,737,225
Expenses								
Salaries								
Teachers								
Educational Assistants								
Support Staff								
Other Professionals			5,512					472,645
Employee Benefits			5,512					253,818
Services and Supplies			1,378					40,877
	74,743	7,706	11,716	780	225	1,052	584,584	783,134
	74,743	7,706	18,606	780	225	1,052	844,120	1,737,225
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, 2023

	2023 Budget	2023 Actual			2022 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income			13,969	13,969	2,756
Amortization of Deferred Capital Revenue	538,834	524,598		524,598	435,778
Total Revenue	<u>538,834</u>	<u>524,598</u>	<u>13,969</u>	<u>538,567</u>	<u>438,534</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	618,518	643,372		643,372	515,455
Transportation and Housing	104,901	99,943		99,943	81,314
Total Expense	<u>723,419</u>	<u>743,315</u>	<u>-</u>	<u>743,315</u>	<u>596,769</u>
Capital Surplus (Deficit) for the year	<u>(184,585)</u>	<u>(218,717)</u>	<u>13,969</u>	<u>(204,748)</u>	<u>(158,235)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,000,000	1,972,173		1,972,173	901,005
Total Net Transfers	<u>1,000,000</u>	<u>1,972,173</u>	<u>-</u>	<u>1,972,173</u>	<u>901,005</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		53,225	(53,225)	-	
Total Other Adjustments to Fund Balances		<u>53,225</u>	<u>(53,225)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>815,415</u>	<u>1,806,681</u>	<u>(39,256)</u>	<u>1,767,425</u>	<u>742,770</u>
Capital Surplus (Deficit), beginning of year		3,512,821	396,854	3,909,675	3,679,097
Prior Period Adjustments					(512,192)
To Recognize Asset Retirement Obligation					
Capital Surplus (Deficit), beginning of year, as restated		<u>3,512,821</u>	<u>396,854</u>	<u>3,909,675</u>	<u>3,166,905</u>
Capital Surplus (Deficit), end of year		<u>5,319,502</u>	<u>357,598</u>	<u>5,677,100</u>	<u>3,909,675</u>

School District No. 92 (Nisga'a)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	1,168,081	26,049,077	376,006	821,372	-	108,836	28,523,572
Prior Period Adjustments		512,192					512,192
To Recognize Asset Retirement Obligation							
Cost, beginning of year, as restated	1,168,081	26,561,269	376,006	821,372	-	108,836	29,035,764
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		6,116,902		144,235			6,261,137
Operating Fund		1,498,389	218,607	246,272		8,905	1,972,173
Local Capital			53,225				53,225
Deemed Disposals		7,615,291	271,832	390,507		8,905	8,286,535
Decrease:							
Deemed Disposals				34,786		58,047	92,833
Accumulated Amortization, beginning of year				34,786		58,047	92,833
Cost, end of year	1,168,081	34,176,560	647,838	1,177,293	-	59,694	37,229,466
Work in Progress, end of year							
Cost and Work in Progress, end of year	1,168,081	34,176,560	647,838	1,177,293	-	59,694	37,229,466
Accumulated Amortization, beginning of year		13,391,366	154,610	432,456		57,322	14,035,754
Prior Period Adjustments		512,192					512,192
To Recognize Asset Retirement Obligation							
Accumulated Amortization, beginning of year, as restated		13,903,558	154,610	432,456		57,322	14,547,946
Changes for the Year							
Increase: Amortization for the Year		575,326	51,193	99,943		16,853	743,315
Decrease:							
Deemed Disposals				34,786		58,047	92,833
Accumulated Amortization, end of year				34,786		58,047	92,833
Accumulated Amortization, end of year		14,478,884	205,803	497,613		16,128	15,198,428
Tangible Capital Assets - Net	1,168,081	19,697,676	442,035	679,680	-	43,566	22,031,038

School District No. 92 (Nisga'a)

Deferred Capital Revenue
Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	9,947,570	515,236		10,462,806
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,261,137			6,261,137
	6,261,137	-	-	6,261,137
Decrease:				
Amortization of Deferred Capital Revenue	495,779	28,819		524,598
	495,779	28,819	-	524,598
Net Changes for the Year	5,765,358	(28,819)	-	5,736,539
Deferred Capital Revenue, end of year	15,712,928	486,417	-	16,199,345
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year				-
Total Deferred Capital Revenue, end of year	15,712,928	486,417	-	16,199,345

School District No. 92 (Nisga'a)
 Changes in Unspent Deferred Capital Revenue
 Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	620,473					620,473
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	5,701,468					5,701,468
Transferred to DCR - Capital Additions	6,261,137					6,261,137
Decrease:						
Net Changes for the Year	(559,669)					(559,669)
Balance, end of year	60,804					60,804

School District 92 (Nisga'a)
SCHEDULE OF REMUNERATION AND EXPENSE
YEAR ENDED JUNE 30,2023

NAME	POSITION	REMUNERATION	EXPENSE
ELECTED OFFICIALS :			
Azak, Alvin	TRUSTEES	3,544.68	957.54
Davis, Elsie	TRUSTEES	3,972.64	1,649.92
Desson, Edward	TRUSTEES	7,089.36	
Hayduk, Norm	TRUSTEES	3,568.68	671.72
Johansen, John	TRUSTEES	7,089.36	1,894.55
Moore, Danica	TRUSTEES	7,089.36	4,281.26
Morven-Hansen, Winnifred	TRUSTEES	7,945.28	3,797.32
Nelson, George Jr.	TRUSTEES	7,513.78	4,761.40
Ousey, Charlene	TRUSTEES	3,544.68	
Stevens, Floyd	TRUSTEES	3,756.64	
TOTAL ELECTED OFFICIALS		55,114.46	18,013.71
DETAILED EMPLOYEES > 75,000.00 :			
Azak, Cecilia	TEACHER	99,636.50	
Azak, Derek	TEACHER	100,499.47	
Azak, Tanya	Principal/Vice Princ	142,400.55	239.55
Beardsell, Sara J.	TEACHER	102,082.58	176.84
Cullen, Sharon	TEACHER, TEACHER SUM	110,838.36	3,568.48
Doolan, Rosetta	TEACHER, TEACHER SUM	114,093.24	5,539.34
Griffin, Lena	TEACHER, TEACHER SUM	114,415.81	1,540.00
Houde, Julie	TEACHER	75,567.19	1,180.47
Jensen, Jill	EDUCATION ADMINISTRA	204,836.07	4,500.98
Jorda Juanos, Olga	TEACHER, Principal/V	120,750.08	5,018.96
Koebel, Mark	Principal/Vice Princ	154,199.30	3,412.59
Krom, Janneke	TEACHER, TEACHER SUM	100,041.91	251.91
McKay, Jessica	TEACHER, Principal/V	111,912.53	791.68
McKay, Peter	Principal/Vice Princ	155,278.01	
Mercer, Paul	BUSINESS ADMINISTRAT	80,993.14	2,021.53
Newman, Lois	TEACHER	102,629.62	
Nyathi, Nomculelo	TEACHER, BUSINESS AD	87,189.09	3,479.75
Nyathi, Sibongile	TEACHER	90,253.80	999.01
Peal, Charity	TEACHER, Principal/V	131,890.07	3,054.30
Peal, Charmaine	TEACHER, TTOC CERTIF	96,024.04	
Percival, Floyd	BUSINESS ADMINISTRAT	94,205.70	
Robinson, Dena	BUSINESS ADMINISTRAT	89,211.11	
Robinson, Lavita	Principal/Vice Princ	142,400.55	
Swinn, Martha	Principal/Vice Princ	146,154.49	4,164.89
Tait, Larry	TEACHER	87,695.93	817.98
Tanner, Kory	BUSINESS ADMINISTRAT	189,695.63	4,941.95
Wilson, Linda	TEACHER, TEACHER SUM	81,714.02	
TOTAL DETAILED EMPLOYEES > 75,000.00		3,126,608.79	45,700.21
TOTAL EMPLOYEES <= 75,000.00		2,819,393.48	158,307.86
TOTAL		6,001,116.73	222,021.78

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School District 92 (Nisga'a)
SCHEDULE OF REMUNERATION AND EXPENSE
YEAR ENDED JUNE 30, 2023

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NAME	POSITION	REMUNERATION	EXPENSE
TOTAL EMPLOYER PREMIUM FOR CPP/EI			313,597.78

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

School District No. 92 (Nisga'a)

Fiscal Year Ended June 30, 2023

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, 2023

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, 2023

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 2021-2022.

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

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

School District No. 92 (Nisga'a)

Fiscal Year Ended June 30, 2023

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 2022-2023.

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

VENDOR NAME

EXPENSE

 DETAILED VENDORS > 25,000.00 :

1326544BC LIMITED	47,534.56
A&J ROOFING LTD.	56,002.80
AASE ROOF INSPECTIONS LTD.	47,987.49
ACADIA NORTHWEST MECHANICAL INC.	110,841.97
ALLAN LINDSTROM	241,843.06
BC HYDRO & POWER AUTHORITY	275,636.07
BOW VALLEY MACHINE SHOP LIMITED	65,884.83
BULKLEY-STIKINE JANITORS' WAREHOUSE	54,837.77
CIMS LP (101 INDUSTRIES)	733,740.37
COAST MOUNTAINS SCHOOL DISTRICT 82	68,014.00
COSTA-LESSA MOTEL	74,024.13
D&MC LEARNING	29,892.00
D. GREENING WOODWORKS	99,630.96
DESJARDINS FINANCIAL SECURITY	33,917.74
EHT	113,728.98
EMCO CORPORATION	67,537.22
FINK MACHINE INC	41,998.80
FIRST TRUCK CENTRE VANCOUVER INC.	148,750.56
FRASER VALLEY BUILDING SUPPLIES INC	139,663.08
HABITAT SYSTEMS	179,689.65
HARRIS & COMPANY	71,785.65
HARTMAN ELECTRIC LTD	161,129.33
JANET N. MORT	40,000.00
JARVIS ENGINEERING CONSULTANTS	88,520.76
KONDOLAS FURNITURE	86,596.38
LUCKETT WENMAN & ASSOCIATES	41,196.80
MACCARTHY GM	76,195.74
MUNICIPAL PENSION PLAN	155,626.48
N. HARRIS COMPUTER CORPORATION	63,675.07
NORTHERN DRYWALL LTD.	61,891.20
NORTHWEST FUELS	96,522.15
PACIFIC BLUE CROSS	99,095.05
PEBT IN TRUST	66,190.16
PRIORITY VAC LTD	45,549.53
RDM EQUIPMENT SALES & RENTALS LTD	178,987.82
ROCKY POINT ENGINEERING	25,950.06
ROYAL MOUNTAIN LOCK & KEY	35,491.98
SCHOOL DISTRICT #71(COMOX VALLEY)	158,009.87
SEW OVER IT LTD	31,866.10
SILVERTIP PROMOTIONS	54,776.76
STATION ONE ARCHITECTS	118,058.82
TEACHERS PENSION PLAN	360,041.52
TECHNICON INDUSTRIES LTD	5,159,431.42
TERRACE BUILDERS CENTRE LTD.	116,299.53
TETRA TECH, TERRACE OFFICE	30,535.31

TOTAL DETAILED VENDORS > 25,000.00

 10,054,579.53

TOTAL VENDORS <= 25,000.00

1,456,567.27

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School District 92 (Nisga'a)
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICE
YEAR ENDED JUNE 30,2023

PAGE 2
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VENDOR NAME

EXPENSE

TOTAL PAYMENTS FOR THE GOODS AND SERVICES

11,511,146.80

SCHEDULED PAYMENTS

REMUNERATION	6,001,116.73
EMPLOYEE EXPENSES	222,021.78
EMPLOYER CPP/EI	313,597.78
PAYMENTS FOR GOODS AND SERVICES	11,511,146.80
TOTAL SCHEDULED PAYMENTS	18,047,883.09

RECONCILIATION ITEMS

NONCASH ITEMS:	
ACCOUNTS PAYABLE ACCRUALS	1,213,104.00
PAYROLL ACCRUALS	5,075.00
INVENTORIES AND PREPAIDS	29,971.00
PAYMENTS INCLUDED:	
TAXABLE BENEFITS	17,577.53-
OTHER:	
THIRD PARTY RECOVERIES	0.00
GST/HST REBATE	326,845.32-
RECOVERIES OF EXPENSES	127.19-
MISCELLANEOUS	8,106,437.05-
TOTAL RECONCILIATION ITEMS	7,202,837.09-

FINANCIAL STATEMENT EXPENDITURES

OPERATING FUND	8,364,506.00
TRUST FUND	1,737,225.00
CAPITAL FUND	743,315.00
TOTAL FINANCIAL STATEMENT EXPENDITURES	10,845,046.00

BALANCE

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0.00



NISGA'A SCHOOL DISTRICT NO. 92

<u>MEETING AGENDA ITEM #9.3</u>			
Action:	X	Information:	
Meeting:	Regular	Meeting Date:	November 21, 2023
Topic:	IT Report		
Background/Discussion:			
Recommended Action:			
For Information only.			
Presented by: Secretary Treasurer			

Information Technology Report

Date Written: Nov 8, 2023

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.

Projects Completed

Staff computers upgraded – most staff computers were upgraded to the Ventura and users migrated to using SDS employee numbers for authentication.

Computer management – We updated our computer management server Jamf to the latest cloud version and have licensed Jamf connect which integrates with the district Active Directory Server.

iPad Share mode – Student iPads are now using a feature called shared mode which allows the student to save their Office 365 credentials giving users access to save files onto their one drive.

In Progress

Apple School Classroom – Our goal is to provide additional classroom management teaching tools for the teachers and streamline student access to Office365 using iPads. We currently are syncing MyED data with Apple School Manager and are working on training staff on how to use it.

District Server upgrades – We are currently in the process of upgrading the district server to use XCP-NG with the goal of simplifying the server management system.

School Camera systems – We are working with maintenance to install cameras at each of the schools.

Staff ID – We only have a few more staff users to work with on changing their login process

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.

Student ID cards – We are working on re enabling students to have their own ID cards to access their laptops rather.

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 20 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 quickly resolved over the phone.

Andrew Nutma
IT Manager



NISGA'A SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM #10.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	November 21, 2023
Topic:	Policy 4: Appendix: Trustee Code of Conduct Sanctions – First Reading		

Background/Discussion:

Recommended Action:

That the Board of Education approve for first reading – Policy 4: Appendix: Trustee Code of Conduct Sanctions. *as presented.*

Presented by: Superintendent

APPENDIX: TRUSTEE CODE OF CONDUCT SANCTIONS

1. Trustees shall conduct themselves in an ethical and prudent manner in compliance with the Trustee Code of Conduct, Policy 4. The failure by trustees to conduct themselves in compliance with this policy may result in the board instituting sanctions.

Code of Conduct Sanctions other than a Failure of Security

2. A trustee who believes that a fellow trustee has violated the Code of Conduct may seek resolution of the matter through appropriate conciliatory measures prior to commencing an official complaint under the Code of Conduct.
3. Conciliatory measures will normally include:
 - 3.1 The trustee who believes a violation has occurred will engage in an individual private conversation with the trustee affected.
 - 3.2 Failing resolution through the private conversation the parties will engage the board chair, vice-chair to gain resolution. If the concern is with the board chair, the concern is to be raised with the vice-chair.
 - 3.3 The chair and at the chair's option the chair and vice-chair will attempt to resolve the matter to the satisfaction of the trustees involved.
4. A trustee who wishes to commence an official complaint, under the Code of Conduct shall file a letter of complaint with the board chair within thirty (30) days of the alleged event occurring and indicate the nature of the complaint and the section or sections of the Code of Conduct that are alleged to have been violated by the trustee. The trustee who is alleged to have violated the Code of Conduct and all other trustees shall be forwarded a copy of the letter of complaint by the board chair, or where otherwise applicable in what follows, by the vice-chair, within five (5) days of receipt by the board chair of the letter of complaint. If the complaint is with respect to the conduct of the board chair, the letter of complaint shall be filed with the vice-chair.
5. When a trustee files a letter of complaint, and a copy of that letter of complaint is forwarded to all trustees; the filing, notification, content and nature of the complaint shall be deemed to be strictly confidential, the public disclosure of which shall be deemed to be a violation of the Code of Conduct. Public disclosure of the complaint and any resulting decision taken by the board may be disclosed by the board chair only at the direction of the board, following the disposition of the complaint by the board at a Code of Conduct hearing.
6. To ensure that the complaint has merit to be considered and reviewed, at least one (1) other trustee must provide to the board chair within three (3) days of the notice in writing of the complaint being forwarded to all trustees, a letter indicating support for having the complaint heard at a Code of Conduct hearing. Any trustee who forwards such a letter of support shall not be disqualified from attending at and deliberating upon, the complaint at

a Code of Conduct hearing convened to hear the matter, solely for having issued such a letter.

7. Where no letter supporting a hearing is received by the board chair in the three (3) day period referred to in section 5 above, the complaint shall not be heard. The board chair shall notify all other trustees in writing that no further action of the board shall occur.
8. Where a letter supporting a hearing is received by the board chair in the three (3) day period referred to in section 5 above, the board chair shall convene, as soon as is reasonable, a closed (in-camera) meeting of the board to allow the complaining trustee to present their views of the alleged violation of the Code of Conduct.
9. At the closed (in-camera) meeting of the board, the board chair shall indicate, at the commencement of the meeting, the nature of the business to be transacted.

Without limiting what appears below, the board chair shall ensure fairness in dealing with the complaint by adhering to the following procedures:

- 9.1 The Code of Conduct complaint shall be heard at a Code of Conduct hearing, at a closed (in-camera) board meeting convened for that purpose. All preliminary matters, including whether one (1) or more trustees may have a conflict of interest in hearing the presentations regarding the complaint, shall be dealt with prior to the presentation of the complaint on behalf of the complaining trustee.
- 9.2 The sequence of the Code of Conduct hearing shall be:
 - 9.2.1 The complaining trustee shall provide a presentation which may be written or oral or both;
 - 9.2.2 The respondent trustee shall provide a presentation which may be written or oral or both;
 - 9.2.3 The complaining trustee shall then be given an opportunity to reply to the respondent trustee's presentation;
 - 9.2.4 The respondent trustee shall then be provided a further opportunity to respond to the complaining trustee's presentation and subsequent remarks;
 - 9.2.5 The remaining trustees of the board shall be given the opportunity to ask questions of both parties;
 - 9.2.6 The complaining trustee shall be given the opportunity to make final comments; and
 - 9.2.7 The respondent trustee shall be given the opportunity to make final comments.
- 9.3 Following the presentation of the respective positions of the parties, the parties and all persons other than the remaining trustees who do not have a conflict of interest shall be required to leave the room, and the remaining trustees shall deliberate in private, without assistance from administration, other than the continuing presence

- of the secretary treasurer, shall remain in compliance. The board may, however, in its discretion, call upon legal advisors to assist them on points of law or the drafting of a possible resolution(s).
- 9.4 If the remaining trustees in deliberation require further information or clarification, the parties shall be reconvened and the requests made in the presence of both parties. If the information is not readily available, the presiding chair may request a recess or, if necessary, an adjournment of the Code of Conduct hearing to a later date.
 - 9.5 In the case of an adjournment, no discussion by trustees whatsoever of the matters heard at the Code of Conduct hearing may take place until the meeting is reconvened.
 - 9.6 The remaining trustees in deliberation may draft a resolution(s) indicating what action, if any, may be taken regarding the respondent trustee.
 - 9.7 The presiding chair shall reconvene the parties to the Code of Conduct hearing.
 - 9.8 All documentation that is related to the Code of Conduct hearing shall be returned to the superintendent immediately upon conclusion of the Code of Conduct hearing and shall be retained in accordance with legal requirements.
 - 9.9 The presiding chair shall call for a resolution(s) to be placed before the board.
 - 9.10 The presiding chair shall declare the closed (in-camera) board meeting adjourned.
 10. A violation of the Code of Conduct may result in the board instituting, without limiting what follows, any or all of the following sanctions:
 - 10.1 Having the board chair write a letter of censure marked “personal and confidential” to the offending trustee, on the approval of a majority of those trustees present and allowed to vote at the closed (in-camera) meeting of the board;
 - 10.2 Having a motion of censure passed by a majority of those trustees present and allowed to vote at the closed (in-camera) meeting of the board;
 - 10.3 Having a motion to remove the offending trustee from one (1), some or all board committees or other appointments of the board passed by a majority of those trustees present and allowed to vote at the closed (in-camera) meeting of the board.
 - 10.4 Having a motion to remove the offending trustee from one (1), some or all board committees or other appointments of the board passed by a majority of those trustees present and allowed to vote at the public meeting of the board.
 11. The board may, in its discretion, make public its findings where the board has not upheld the complaint alleging a violation of the Trustee’s Code of Conduct or where there has been a withdrawal of the complaint or under any other circumstances that the board deems reasonable and appropriate to indicate publicly its disposition of the complaint.

Failure of Security

12. The Trustee Code of Conduct requires that trustees shall respect the confidentiality appropriate to issues of a sensitive nature. Failure to comply with this requirement constitutes a failure of security. An individual trustee may bring a suspected breach of security to the attention of the board, at a closed (in-camera) meeting of the board. If by majority vote the board agrees that a failure has occurred, the failure shall be recorded by the board and the following procedure shall be invoked:
 - 12.1 The board chair shall request that the superintendent (as head of the district under the *Freedom of Information and Protection of Privacy Act*), appoint an independent investigator to review this matter. This request may occur only after such a motion has been discussed and agreed to by a majority of trustees present at a closed (in-camera) meeting of the board. This decision shall immediately be approved in a public meeting of the board.
 - 12.2 The independent investigator shall conduct an investigation and submit a report of findings and recommendations to the board chair and to the superintendent.
 - 12.3 The board chair shall present at a closed (in-camera) meeting of the board, the report of the independent investigator. At this time, the trustee in question shall have an opportunity to present any additional, relevant information.
 - 12.4 If it is determined by a majority vote of the board that a willful violation of security has occurred, for a first occurrence, a motion to write a letter of censure marked "Personal and Confidential" is required to be discussed and agreed upon by a majority of trustees present at a closed (in-camera) meeting of the board. This decision requires immediate approval by a majority vote of trustees at a public meeting of the board.
 - 12.5 For subsequent occurrences, a motion of censure against the trustee in question may be brought directly to a public meeting of the board. This motion shall be approved by a majority vote of trustees present at such a meeting.

Legal Reference: Sections 49, 50, (Part 5 Sections 55-64), 65, 85, 94, 95 *School Act*