



**NISGA'A SCHOOL DISTRICT NO. 92
BOARD OF EDUCATION
REGULAR MEETING
SCHOOL BOARD OFFICE
TUESDAY, September 15, 2026 – 5:30 pm
A G E N D A**

1. PROTOCOL			
2. CALL TO ORDER			
3. DECLARATION OF QUORUM			
4. APPROVAL OF AGENDA FOR SEPTEMBER 15, 2026	Motion		
5. ADOPTION OF MINUTES OF PRIOR MEETING:			
5.1 Regular Meeting – June 2, 2026	Motion	Attachment	Page 1-10
6. BUSINESS ARISING FROM THE MINUTES:			
7. PRESENTATION:			
7.1 School – Learning Improvement Plans:			
7.1.1 Nisga'a Secondary School	Information	Handout	
7.1.2 Nisga'a Elementary School			
7.1.3 Gitwinksihlkw Elementary School			
7.1.4 Alvin A. McKay Elementary School			
7.1.5 Nathan Barton Elementary School			
8. EDUCATION:			
SUPERINTENDENT			
8.1 Superintendent's Monthly Update	Motion	Attachment	Page 11-14
8.2 Enhancing Student Learning Report 2026	Motion	Attachment	Page 15-63
8.3 Board Authority Course Approval	Motion	Handout	
8.4 Staffing Overview – Organization Chart	Information	Attachment	Page 64-65
8.5 Introduction to District Principal Lori Burger	Information	Verbal	
8.6 Operational Plan 2026-2027	Information	Attachment	Page 66-82
9. BUSINESS:			
SECRETARY-TREASURER			
9.1 Auditor's Presentation of the Audited Financial Statement	Motion	Attachment	Page 83-124
9.2 Minor Capital Submission	Motion	Attachment	Page 125-136
9.3 LIGER Report Submission	Motion	Attachment	Page 137-146
9.4 Board Election & Swearing in Date	Motion	Attachment	Page 147-148
9.5 Board Meeting Calendar	Information	Attachment	Page 149-150
10. POLICY DEVELOPMENT:			
10.1 Policy 8 – Board Committees and Representatives	Motion	Attachment	Page 151-156
10.2 Policy 9 – Policy Development and Review	Motion	Attachment	Page 157-162
11. TRUSTEE REPORTS:			
11.1 Chair Update – CSBA Gathering	Information	Verbal	
12. STANDING COMMITTEES:			
12.1 Business – Update	Information	Verbal	
13. PUBLIC QUESTION PERIOD:			
14. ADJOURNMENT:			



NISGA'A SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM 5.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 15, 2026
Topic:	Minutes of the Regular Meeting of the Board – June 2, 2026		
Background/Discussion:			
Minutes as attached.			
Recommended Action:			
THAT the Board of Education for the Nisga'a School District adopt the Minutes of the June 2, 2026 Regular/Public Board Meeting as circulated.			
AND THAT any corrections or amendments noted be incorporated into the official record.			
Moved by:			
Seconded by:			
Presented by: Board Chair			

**NISGA'A SCHOOL DISTRICT NO. 92
BOARD OF EDUCATION
REGULAR MEETING
SCHOOL BOARD OFFICE
NEW AIYANSH, BC**

TUESDAY, JUNE 2, 2026 – 5:30 PM

Trustees:	Winnie Morven-Hansen, Chair Carl Azak Danica Moore Gary Cox George Nelson	Gitlaxt'aamiks Trustee Gitwinksihlkw Trustee (via Teams) Laxgalts'ap Trustee (via Teams) Nass Camp & Surrounding Areas Trustee Gingolx Trustee
District:	Robert Clifton Ernie Gran Sharlene Grandison	Superintendent of Schools Secretary-Treasurer Executive Assistant - Recorder
Regrets:	Bryce Recsky Tanya Azak	Director of Instruction Director of Instruction

1. **PROTOCOL**

Chair acknowledged condolences for recent community loss and offered prayers for Wilps La'ay.

2. **CALL TO ORDER:**

The meeting was called to order at 5:31 p.m.

3. **DECLARATION OF QUORUM:**

Board Chair declared a quorum.

4. **APPROVAL OF AGENDA:
R02-0601**

That the Board of Education approved the June 2, 2026, Agenda as Amended with the addition of: Item 7.2 Presentation – AAMES – S. Nyathi.

Moved by: Trustee Cox

Seconded by: Trustee Nelson

Carried

5. **ADOPTION OF MINUTES:**

5.1 Regular Meeting – May 5, 2026

R02-0602

THAT the Board of Education for Nisga’a School District adopt the Minutes of the May 5, 2026 Regular Meeting as circulated.

AND THAT any corrections or amendments noted be incorporated into the office record.

Moved by: Trustee Cox

Seconded by: Trustee Nelson

Carried

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

No business arising from the minutes.

PRESENTATION:

7.1 Inclusive Ed/Counselling – Rachel Whitney and Loretta Stewart

A verbal report was presented on Inclusive Education and Counselling services highlighting:

- Student support programming and interventions
- Mental health and well-being initiatives
- Collaboration between counselling staff, teachers, and families
- Ongoing efforts to enhance inclusive practices across schools

7.2 AAMES – S. Nyathi

A verbal report was presented by Principal S. Nyathi.

8. **EDUCATION:**

8.1 Superintendent Update

The Superintendent presented a comprehensive report outlining key district priorities:

- Monitoring and addressing student attendance trends
- Strengthening student engagement and achievement

- Continued focus on literacy, numeracy, and well-being outcomes
- Building partnerships with community and external organizations

R02-0603

THAT the Board of Education receive and file the Superintendent's Monthly Update for June 2026.

Moved by: Trustee Nelson

Seconded by: Trustee Cox

Carried

8.2 Director of Instruction – Indigenous Education & Early Learning – Tanya Azak

- Indigenous Compassion Systems Retreat
- Indigenous Education Council (IEC) updates
- District Professional Development Day
- Early Learning initiatives (Welcome to Kindergarten; Ready, Set, Learn)

R02-0604

THAT the Board of Education receive and file the Director of Instruction and Indigenous Education & Early Learning Update for May 2026.

Moved by: Trustee Nelson

Seconded by: Trustee Cox

Carried

9. **BUSINESS:**

9.1 Approval of 2026/2027 Budget Submission

THAT the Board of Education is required to adopt an Annual Budget Bylaw for the 2026/2027 fiscal year in accordance with section 113 of the *School Act*. The Annual Budget Bylaw provides the legal authority for the Board to approve the estimated revenues and expenses for the fiscal year.

The 2026/2027 Annual Budget has been prepared based on the Districts estimated operating revenues, special purpose funds, and capital funding, as reflected in the attached budget schedules. The total Annual Budget Bylaw amount for the 2026/2027 fiscal year is \$15,805,419.

The Annual Budget includes the attached Statement 2 and Schedules 2 to 4, which form part of the Annual Budget Bylaw. These schedules provide the estimated revenues and expenses for the 2026/2027 fiscal year and support the Board's approval of the overall budget.

Approval of the Annual Budget Bylaw ensures that the District may proceed with the financial operations for the 2026/2027 fiscal year in accordance with the *School Act*, Ministry requirements, and Board-approved priorities.

R02-0605

THAT the Board of Education of School District No. 92 (Nisga'a) approve the 2026/2027 Budget Bylaw in the amount of \$15,805,419, as presented.

Annual Budget Bylaw No. 2026/27BDG
Budget 2026/27

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 92 (NISGA'A), called the "Board", to adopt the Annual Budget of the Board for the fiscal year 2026/2027 pursuant to section 113 of the *School Act*, R.S.B.C. 1996, c. 412, as amended from time to time, call the "Act".

1. The Board has complied with the provisions of the 'Act', Ministerial Orders, and Ministry of Education and Child Care policies respecting the Annual Budget adopted by this Bylaw.
2. This Bylaw may be cited as School District No. 92 (Nisga'a) Annual Budget Bylaw for the fiscal year 2026/2027.
3. The attached Statement 2 showing the estimated revenue and expense for the 2026/27 fiscal year and the total budget bylaw amount of \$15,805,419 for the for the 2026/27 fiscal year are prepared in accordance with the *Act*.
4. Statement 2 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2026/27.

READ A FIRSTIME THE 2ND DAY OF JUNE 2026;
READY A SECOND TIME THE 2ND DAY OF JUNE 2026;
READ AND THIR TIME, PASSED AND ADOPTED THE 2ND DAY OF JUNE 2026.

Moved by: Trustee Nelson
Seconded by: Trustee Cox

Carried

Board Chair

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 92 (Nisga'a) Budget Bylaw No. 2026/27 BUDG adopted by the Board on the 2nd day of June 2026.

Secretary-Treasurer

9.2 Approval of Board Trustee's 2026/2027 Remuneration

School District 92 (Nisga'a) has reviewed trustee remuneration in comparison with similar small rural, and northern school districts in British Columbia. The analysis is considered comparable districts including SD 87 Stikine, SD 50 Haida Gwaii, and SD 54 Bulkley Valley.

R02-0606

THAT the Board of Education of School District No. 92 (Nisga'a) approve the Trustee Remuneration Proposal as presented, including the phase two-year adjustment toward the comparator median and the implementation of an annual BC CPI adjustment going forward.

WHEREAS School District No. 92 (Nisga'a) has completed a review of trustee remuneration using comparable small, rural, and northern school districts in British Columbia; and

WHEREAS the Trustee remuneration Analysis indicates that the current remuneration for the Chair, Vice-Chair, and Trustees is below the median of the comparable districts reviewed; and

WHEREAS the Secretary-Treasurer has recommended a phased two-year approach to move trustee remuneration toward the comparator median while maintaining financial sustainability for the district;

BE IT RESOLVED that the Board of Education of School District No. 92

(Nisga'a) approve the Trustee Remuneration Proposal as presented, including the following remuneration adjustments:

Effective for the 2026/2027 fiscal year:

- Chair: \$15,200
- Vice-Chair \$13,400
- Trustee: \$12,300

Effective for the 2027/28 fiscal year:

- Chair: \$18,200
- Vice-Chair \$15,200
- Trustee: \$13,600

BE IT FURTHER RESOLVED that, following the phased implementation period, trustee remuneration be adjusted annually based on the previous year's BC Consumer Price Index, unless otherwise directed by the Board.

Moved by: Trustee Cox

Seconded by: Trustee Azak

Carried

9.3 Approval 2027-2028 Submission of an Empty Major Capital Plan

The School Act provides that the Ministry of Infrastructure requires a Board of Education to prepare and submit a Major Capital Plan for its school district to the Ministry.

Under this authority, the Ministry of Infrastructure has established that Major Capital plans be submitted annual for its review.

The district has no projects that fall into the Major Capital category. Major Capital projects are primarily new infrastructure.

The guiding document for empty submission for this year and previous years is the District's Long Range Facilities Plan 2023-2032. Specifically, the Building condition ratings indicate the schools are in 'fair condition and have been reasonably maintained'. Hence, for the last couple of years there hasn't been a focus on gathering information for new school.

Below are some details from that plan about the condition of SD92 Nisga'a schools.

The provincial average Facility Condition Indicator (FCI) for schools is .47. SD92 Schools FCI are:

- GES .23
- AAMES .28
- NBES .12
- NESS .46

The metrics measured to derive a FCI are: exterior envelope, interior, heating, and electrical systems. The entity that conducts the assessments for Ministry of Infrastructure, on a rolling five-year average, is VFA Canada Inc.

Although NESS is near the provincial average, that rating is anticipated to be reduced after VGA conducts their next visit. Since the LRFP was created, NESS has received the following upgrades that will improve it's FCI rating.

Projects: Major electrical upgrade, conversion to LED lights, conversion from electric heat to Geothermal heat, and information being gathered for replacement of exterior cladding.

R02-0607

WHEREAS School District No. 92 (Nisga'a) has the responsibility to review the Major Capital needs for the district.

WHEREAS School District No. 92 (Nisga'a) is required to submit a Major Capital Plan for 2027/2028 to the Ministry of Infrastructure by or before June 20, 2026.

WHEREAS School District No. 92 (Nisga'a) does not have a Major Project identified for 2027/2028.

THEREFORE, be it resolved that the School District No. 92 (Nisga'a) submit an empty 2027/2028 Major Capital Plan to the Ministry of Infrastructure.

Moved by Trustee Cox

Seconded by: Trustee Nelson

Carried

9.4 April 2026 Financial Statements

Secretary-Treasurer Gran presented the April 2026 Financial Statements, outlining current financial status and expenditures.

For information only.

10. **POLICY DEVELOPMENT: Governance Policy Review**

The Board reviewed and approved the updated governance policies as recommended:

10.1 Policy 1: Governance Foundations

Both policies were presented and review and discussion as part of ongoing policy development.

R02-0608

THAT the Board of Education for Nisga'a School District 92 approves Policy 1 – Governance Foundations as presented.

Moved by: Trustee Cox

Seconded by: Trustee Moore

Carried

10.2 Policy 4: Trustee Code of Conduct and Ethics

R02-0609

THAT the Board of Education for Nisga'a School District 92 approved Policy 4: Trustee Code of Conduct and Ethics as presented.

Moved by: Trustee Nelson

Seconded by: Trustee Cox

Carried

11. **TRUSTEE REPORTS:**

11.1 BCPSEA Report

AGM online June 15, 2026 – 10:00 to 11:00 am.

11.2 Provincial Council
No report

11.3 Chair Update
Meeting Rural & Remote

11.4 Individual Trustee Reports
None

12. **STANDING COMMITTEE:**

12.1 Business Update - None
No correspondence.

13. **PUBLIC QUESTION PERIOD**

No public in attendance.

14. **ADJOURNMENT:**

The meeting adjourned at 7:15 pm

Moved by: Trustee Azak
Seconded by: Trustee Cox

Carried

Certified correct,
Winnie Morven-Hansen,
Board Chair

Certified correct,
Ernie Gran,
Secretary Treasurer



NISGA'A SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM 8.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 15, 2026
Topic:	Superintendent’s Monthly Update – <u>G</u> enuugwiikw (September) 2026		
Background/Discussion:			
Superintendent’s Monthly Update – <u>G</u> enuugwiikw (September) 2026 is attached.			
Recommended Action:			
THAT the Board of Education receive and file the Superintendent’s September 2026 Monthly Update.			
Moved by:			
Seconded by:			
Presented by: Superintendent			

Superintendent's Monthly Update

Genuugwiikw (September) 2026



A New School Year Begins

As we begin the 2026-2027 school year, the district enters the second year of implementation of the Board's Strategic Plan. Year One focused on establishing the foundational frameworks, systems, and partnerships required to support long-term success. Year Two shifts our attention to deepening implementation, strengthening consistency across schools, and achieving measurable outcomes for learners.

The priorities outlined in this update are directly aligned with the Board's strategic goals and annual operational planning cycle. Our work this year will focus on advancing Nisga'a language and culture, strengthening student well-being, belonging, and attendance, improving literacy and numeracy outcomes, developing staff and leadership capacity, and enhancing the effectiveness and sustainability of district operations.

Through ongoing monitoring, evidence-informed decision making, and transparent reporting, the district will continue to maintain a clear line of sight between the Board's strategic direction, district and school plans, and improved outcomes for students. The initiatives highlighted in this update represent our commitment to continuous improvement and to ensuring that every learner has the opportunity to thrive.

[Robert's Signature]

Strategic Goals and Operational Plan – Year Two Priorities (2026-2027)

Deepening Practice, Strengthening Impact

Year Two of the Operations Plan focuses on moving from foundational development to consistent implementation across the district. The priority is to deepen the practices, structures, and relationships established in Year One to achieve measurable improvements in student success, well-being, staff growth, and organizational effectiveness.

Goal 1: Language and Culture

Priority: Embed Nisga'a language, culture, values, and ways of knowing more deeply into everyday learning.

Key Actions

- Implement district language learning expectations and the Nisga'a Language Proficiency Continuum.
- Integrate language and culture across additional subject areas.
- Launch a district language and cultural resource bank.
- Expand student leadership opportunities, language clubs, and cultural learning experiences.
- Develop credit-bearing language pathways at the secondary level.

Goal 2: Empowered and Inspired Learners

Priority: Strengthen student well-being, belonging, attendance, literacy, and numeracy achievement.

Key Actions

- Implement a district-wide student well-being and belonging framework.
- Launch the Attendance Matters Strategy focused on prevention, early intervention, family engagement, and student re-engagement.
- Expand culturally responsive and trauma-informed practices.
- Implement literacy, writing, and numeracy coaching cycles in every school.
- Strengthen classroom-based intervention and support systems.
- Expand student-led conferences and learner portfolios.

Superintendent's Monthly Update

Genuugwiikw (September) 2026



Goal 3: Thriving Staff and Collaborative Leadership

Priority: Build professional capacity, leadership succession, and a strong culture of collaboration.

Key Actions

- Establish formal mentorship programs for new teachers and leaders.
- Expand cross-school collaboration, learning rounds, and peer observation.
- Continue leadership development and succession planning.
- Provide professional learning in conflict resolution, collaboration, and intercultural communication.
- Advance employee health, safety, and wellness initiatives.

Goal 4: Strengthening Foundations

Priority: Improve operational effectiveness, accountability, and sustainability.

Key Actions

- Implement workflow and process automation for key business functions.
- Strengthen privacy, cybersecurity, and information management practices.
- Improve transportation systems and operational efficiency.
- Continue policy and operational procedure modernization and alignment.

Expected Outcomes

By June 2027, the district will demonstrate stronger student attendance and belonging, improved literacy and numeracy outcomes, expanded integration of Nisga'a language and culture, enhanced staff collaboration and leadership capacity, and more efficient and transparent district operations. These priorities directly support the Board's Strategic Plan and establish the conditions necessary for sustained improvement and long-term success.

Middle Years Development Instrument (MDI) 2025-2026 Summary

Key Findings

The MDI findings reaffirm that relationships remain the foundation of success in Nisga'a School District. Students continue to report strong connections with caring adults, families, schools, and communities. Moving forward, our priority is to leverage these strengths to improve overall student well-being, belonging, and healthy development, ensuring that every learner is known, supported, culturally affirmed, and positioned to thrive.

The results indicate that Nisga'a School District students continue to report strong relationships with adults, strong participation in activities, and strong feelings of connectedness to family and community. Students consistently identified caring adults in their lives and reported high rates of involvement in extracurricular, cultural, outdoor, and community activities. These relationship and engagement assets remain among the district's greatest strengths and are above or comparable to participating provincial schools.

At the same time, the results identify several important areas requiring continued attention. Across the middle years, a significant proportion of students reported indicators associated with lower levels of overall well-being, including elevated worries, sadness, and reduced optimism. Student well-being outcomes were generally lower than provincial comparison groups, despite strong relationship assets.

Additional findings indicate:

- Nutrition and sleep indicators remain below provincial averages.
- Some students reported food insecurity and unmet mental health support needs.
- Concerns related to bullying, unfair treatment, and school climate were reported by a number of students.

Superintendent's Monthly Update

Genuugwiikw (September) 2026



- While many students report strong adult connections, some students continue to experience challenges with peer belonging and school connectedness.

District Response

The district will focus improvement efforts in five areas:

1. Strengthening student mental health and well-being.
2. Increasing school belonging and peer connectedness.
3. Enhancing school climate, inclusion, and cultural safety.
4. Supporting healthy sleep, nutrition, and wellness habits.
5. Sustaining strong relationships through relationship-based and culturally responsive approaches.



NISGA'A SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM 8.2

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 15, 2026
Topic:	Enhancing Student Learning Report 2026		
Background/Discussion:			
Enhancing Student Learning Report attached.			
Recommended Action:			
THAT the Board of Education for the Nisga'a School District approve the Enhancing Student Learning Report – 2026 as presented.			
Moved by:			
Seconded by:			
Presented by: Superintendent			

Nisga'a

SD092

Enhancing Student Learning Report

September 2026

In Review of Year 2 of “Dim luu-ts’ipkw hli gawisit 2025-2030”



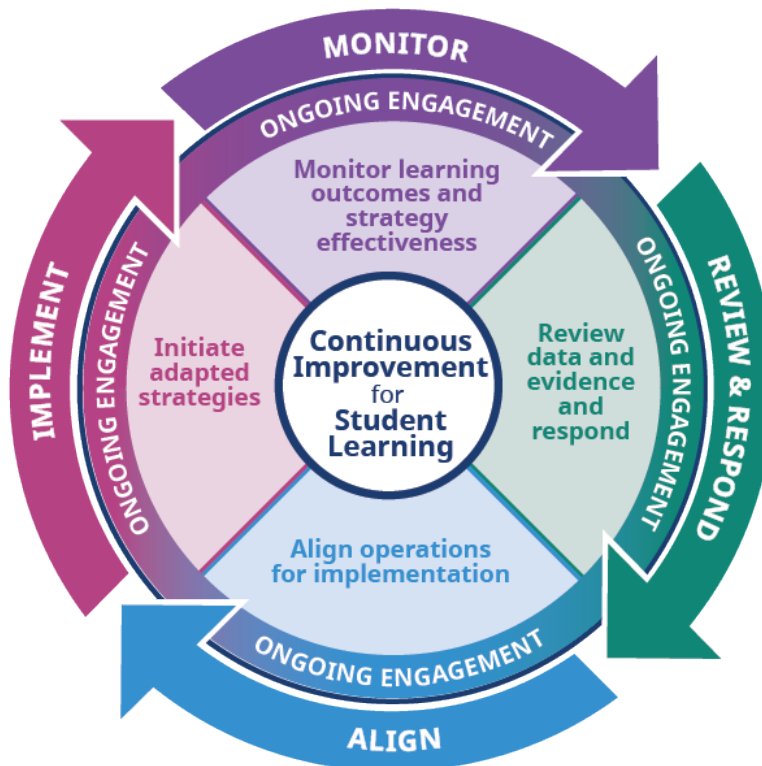
Approved by Board on September 14, 2026

Enhancing Student Learning Report:

Ministry Note

Each school district in British Columbia submits an annual report as required by the Enhancing Student Learning Reporting Order (Reporting Order). As of 2025, the report submission process occurs on a three-year cycle. In this three-year cycle, a district team submits one Enhancing Student Learning report and two Interim Progress Reports. The Report provides a progress update on the district's work to continuously improve learning outcomes, with a particular focus on equity of outcomes. It also summarizes the results of the district's ongoing review of student learning data and evidence. To expedite and standardize reporting, parts of this report are structured using a ministry-provided template.

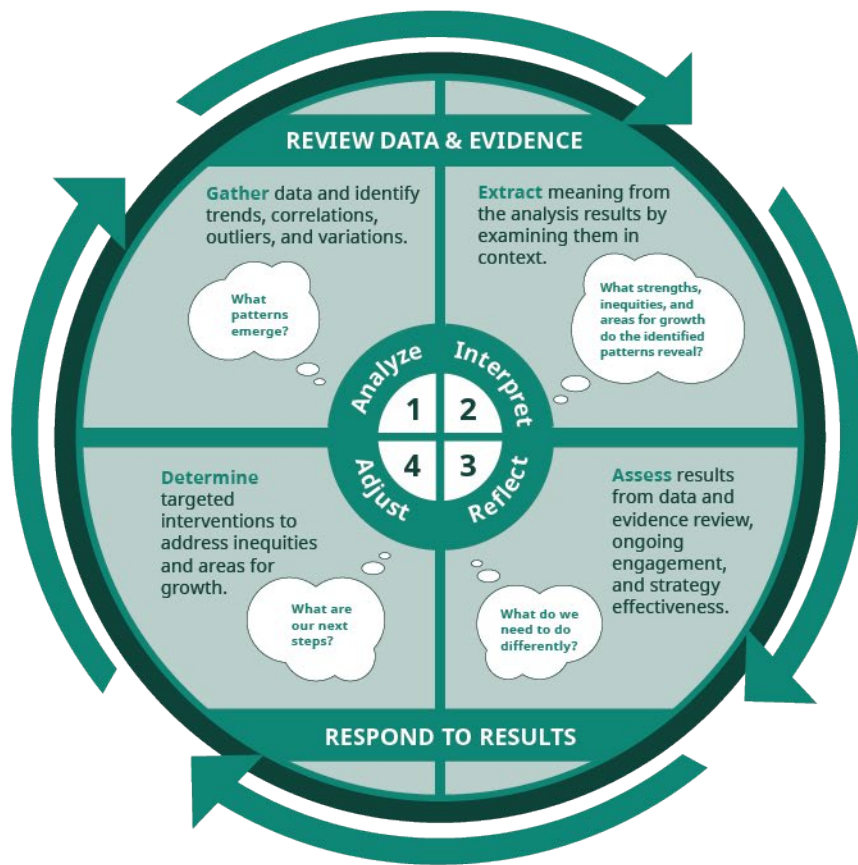
The Report provides information on the district's continuous improvement processes, with a focus on processes included within the **Continuous Improvement Cycle:**



A **continuous improvement cycle** is a critical element of the ongoing commitment to raising system performance. District Continuous improvement cycles are developed by the senior team and ensure a focus on the educational success of every student and effective and efficient district operations. The continuous improvement cycle is actioned annually by the district team and allows them to implement, monitor, review and respond, and align targeted strategies and resources to improve student learning outcomes.

District teams must evaluate and adjust strategies to meet objectives to best target areas for growth and improve learning outcomes for all students. Adjustments are based on evidence-informed decisions uncovered in the analysis and interpretation of provincial- and district-level data and evidence. Districts must evaluate data and evidence and adjust strategies based on the results of this review. This “Review and Respond Cycle” is actioned within the “Review and Respond” portion of the Continuous Improvement Cycle and the outcomes are summarized and reported out on in the annual Enhancing Student Learning Report.

Review and Respond Cycle:



For the purpose of this document, please note:

The use of Local First Nation(s) refers to a First Nation, a Treaty First Nation or the Nisga’a Nation in whose traditional territory the board operates.

“Indigenous students, children and youth in care, and students with disabilities or diverse abilities” are referred to as the priority populations identified in the Framework for Enhancing Student Learning Policy.

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Review Data and Evidence



Review Data and Evidence Provides:

- **Visuals** of the provincial data required by the Enhancing Student Learning Reporting Order
- **A summary** of the district team’s:
 1. **Analysis** (What patterns emerge?)
 2. **Interpretation** (What strengths, inequities, and areas for growth do the identified patterns reveal?)

A note on provincial data provided in this template:

The ministry has provided visual representations for the required provincial measures set out in the [Enhancing Student Learning Reporting Order](#). These are grouped into three categories:

- Intellectual development (literacy & numeracy proficiency);
- Human and social development (student feelings of welcomeness, safety, and belonging); and
- Career development (graduation and post-secondary transition rates).

Please note: As per the [Protection of Personal Information when Reporting on Small Populations](#) policy, this report **does not** display data points that:

- reflect groups of 9 students or fewer, or
- pose a risk of individual student identification through the mosaic effect.

Data that is not displayed as per the above policy is **masked data**.

A note on children and youth in care data:

As of 2026, the children and youth in care (CYIC) cohort was changed to include students from three Care categories:

- In Care,
- Out of Care (Kinship Care), and
- Youth Services.

Previously, only students that were in the In Care or Youth Services category were included in provincial data for the children and youth in care cohort. This update will result in a more comprehensive view of students that have had agreements with the Ministry of Children and Family Development and will result in more students appearing in this category. The category has been renamed from CYIC All Resident Students to CYIC All Legal Groups Resident Students. For a more comprehensive overview, please see the Children and Youth in Care: How Are We Doing? report [here](#).

Interpreting the provincial data graphs

	This marker indicates that the data is masked according to the above policy to protect student privacy.
	This marker indicates that no data is available for this cohort and year. This means there are no students in the selected cohort (i.e., cohort=0).

Intellectual Development

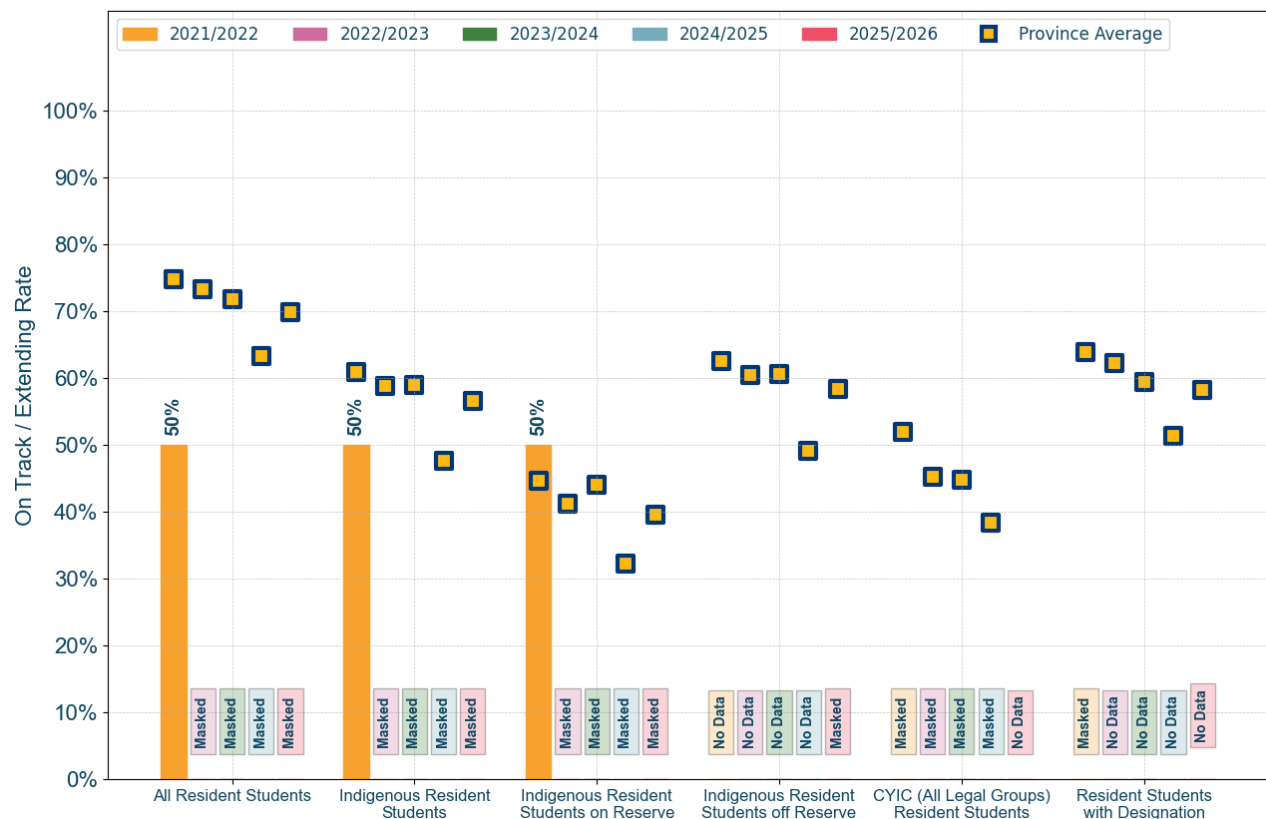
Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

Grade 4 FSA Literacy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	34 71%	30 90%	24 96%	27 85%	34 62%
Indigenous Resident Students	34 71%	30 90%	24 96%	27 85%	34 62%
Indigenous Resident Students on Reserve	34 71%	Masked	24 96%	27 85%	Masked
Indigenous Resident Students off Reserve	0	Masked	0	0	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	Masked	0	0	Masked	Masked

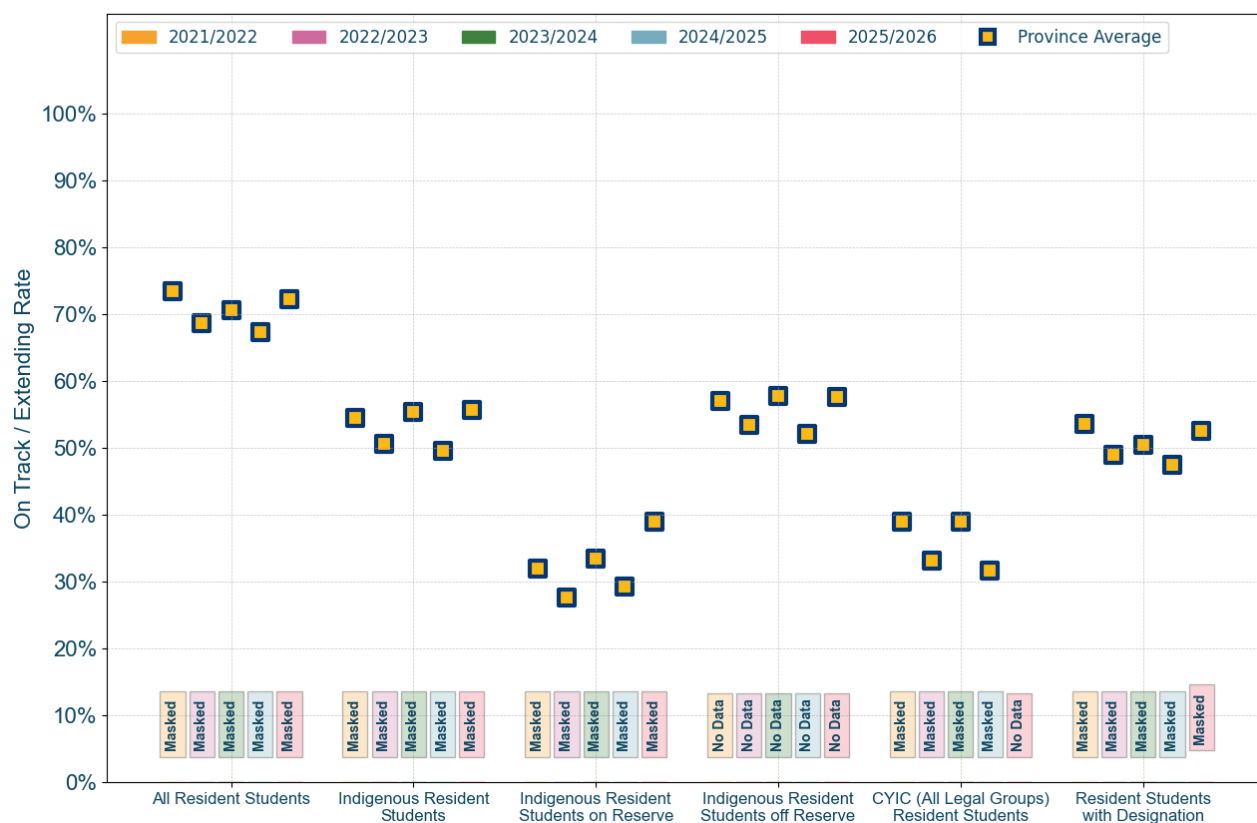
Grade 4 FSA Literacy - On Track / Extending Rate
Nisga'a



Grade 7 FSA Literacy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	40 73%	34 88%	17 76%	34 94%	31 74%
Indigenous Resident Students	40 73%	34 88%	17 76%	34 94%	31 74%
Indigenous Resident Students on Reserve	40 73%	34 88%	17 76%	34 94%	31 74%
Indigenous Resident Students off Reserve	0	0	0	0	0
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked

Grade 7 FSA Literacy - On Track / Extending Rate Nisga'a

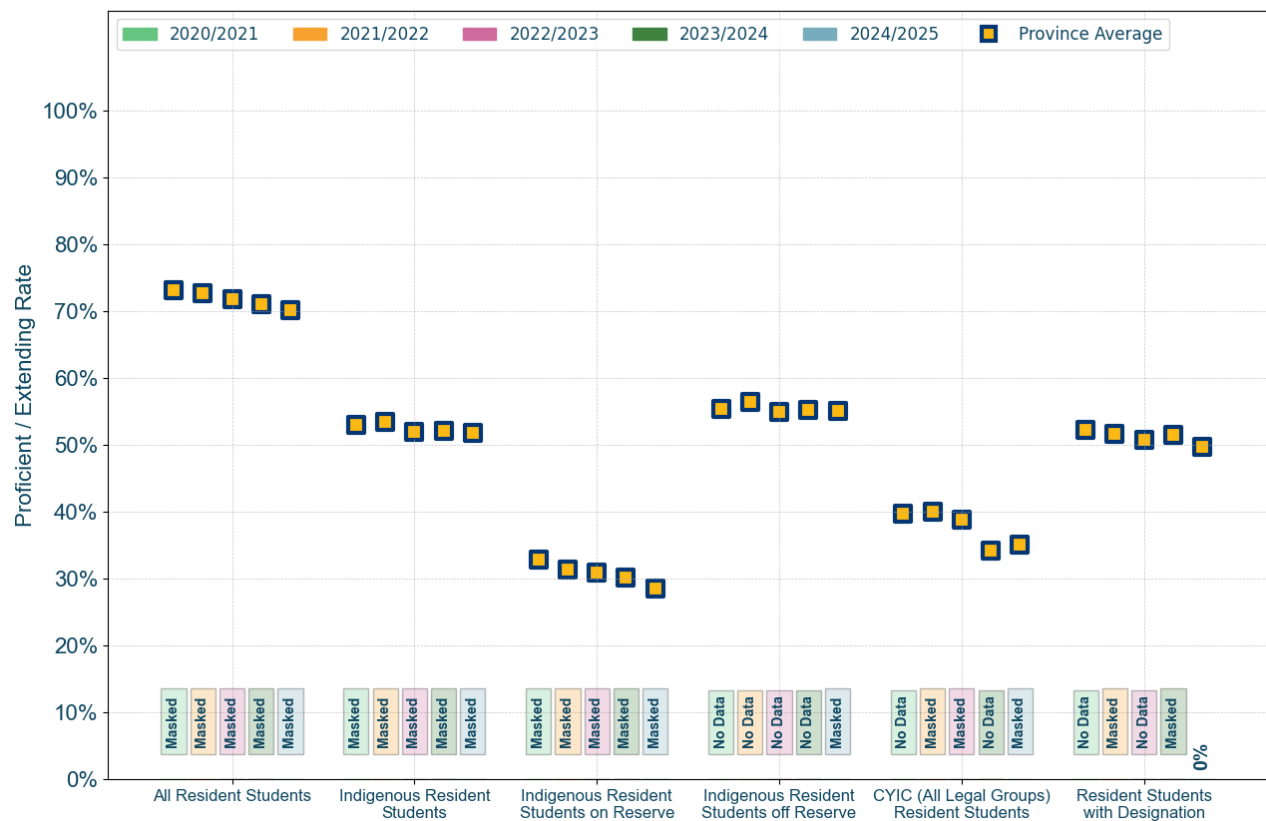


Measure 1.2: Grade 10 Literacy Expectations

Grade 10 Graduation Assessment Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	33 0%	24 79%	35 0%	28 0%	37 76%
Indigenous Resident Students	33 0%	24 79%	35 0%	28 0%	37 76%
Indigenous Resident Students on Reserve	33 0%	24 79%	35 0%	28 0%	Masked
Indigenous Resident Students off Reserve	0	0	0	0	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	11 0%	Masked	Masked

Grade 10 Graduation Assessment Literacy - Proficient / Extending Rate Nisga'a



Analysis and Interpretation:

Outcome 1 - Literacy



Grade 4, 7, and 10 Literacy Expectations

1. Key context:

- Nisga'a School District is a small district, so literacy results for Grades 4, 7, and 10 should be interpreted with caution. In a small district, year-to-year results can shift quickly, so the most important story is the overall pattern across several years rather than one single result.
- Provincial literacy participation in Grades 4 and 7 was generally strong enough to support broad trend analysis. Grade 10 is best interpreted through overall proficiency patterns rather than year-to-year changes.

2. What new information emerged when comparing the provincial data with relevant local data?

- When looking at localized assessment data in reading and writing alongside provincial literacy measures, a consistent pattern emerges across reading, writing, and classroom-based proficiency evidence: many students are developing literacy skills, while a smaller proportion are consistently demonstrating proficiency across Grades 4, 7, and 10.
- The provincial results show that literacy performance remains below the provincial pattern across Grades 4, 7, and 10. Localized evidence supports this concern, especially in reading, where many students are still building foundational skills.
- Localized writing and classroom evidence show a somewhat stronger picture than the provincial literacy measures. This suggests that some students can show literacy skills in class more consistently than they do on provincial assessments. Taken together, the evidence suggests both a continuing literacy challenge and a need to strengthen how students apply their literacy skills across different settings, including formal assessment tasks.

3. What strengths were identified?

- Participation in provincial literacy assessment has generally been a strength in the elementary years. This supports confidence in the broad literacy trends seen in Grades 4 and 7.
- Localized classroom evidence shows that many early learners (K-3) are moving beyond the earliest stages of literacy development. This suggests there is a foundation to build on across all elementary and secondary year grades.
- Localized writing results are generally stronger than localized reading results. This suggests that many students are showing more success in written classroom tasks than in reading measures, which can help guide next steps for instruction.
- When looking at year to year trends, some cohorts have shown stronger literacy performance than others. While these gains have not yet been consistent over time, they show that

improvement is possible within the district context.

4. What areas for growth were identified:

- **For all Indigenous learners?**

- Because Nisga'a School District is a predominantly Indigenous district, the district wide literacy pattern for all learners is also the pattern for the district's priority learners. This suggests a continued need for sustained, culturally grounded literacy support across Grades 4, 7, and 10.
- Many students are working in the emerging or developing range across reading and writing skill development when looking at classroom evidence and local assessment data. The next step is to move more students from developing to proficient performance and help them show proficiency more consistently across settings as well as providing stronger support in foundational and developing reading skills in the intermediate grade levels.
- Grade 10 literacy remains an important concern. The evidence suggests a need for continued support in comprehension, written expression, and students' ability to show their learning on formal literacy assessments.

- **For children and youth in care?**

- Not applicable for this reporting period. The district had no children and youth in care cohort to report across all areas of this report.

- **For students with disabilities or diverse abilities?**

- The Grade 7 FSA Literacy results suggest that students with disabilities or diverse abilities require continued targeted literacy support, differentiated instruction, and close monitoring to help more students move toward consistent proficiency.

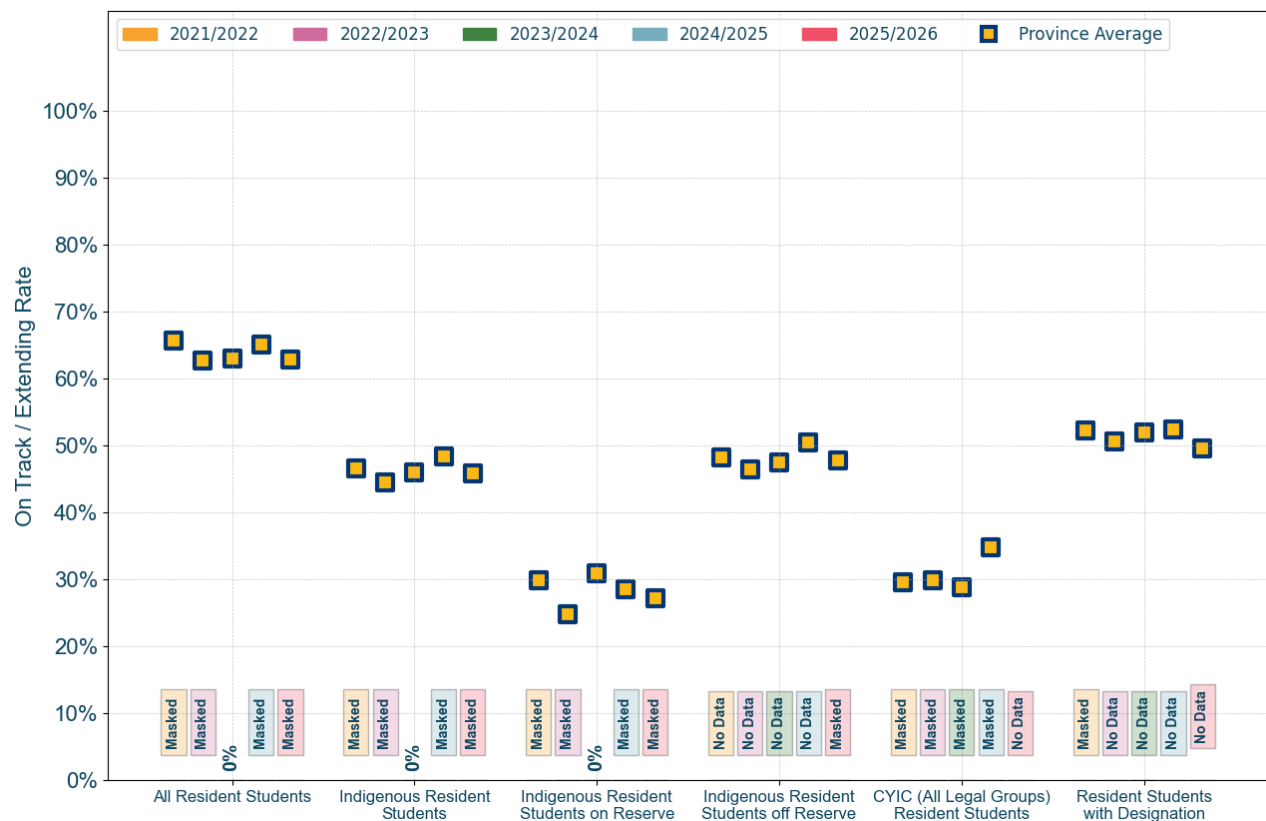
Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

Grade 4 FSA Numeracy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	34 68%	30 90%	24 96%	27 81%	34 65%
Indigenous Resident Students	34 68%	30 90%	24 96%	27 81%	34 65%
Indigenous Resident Students on Reserve	34 68%	Masked	24 96%	27 81%	Masked
Indigenous Resident Students off Reserve	0	Masked	0	0	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	Masked	0	0	Masked	Masked

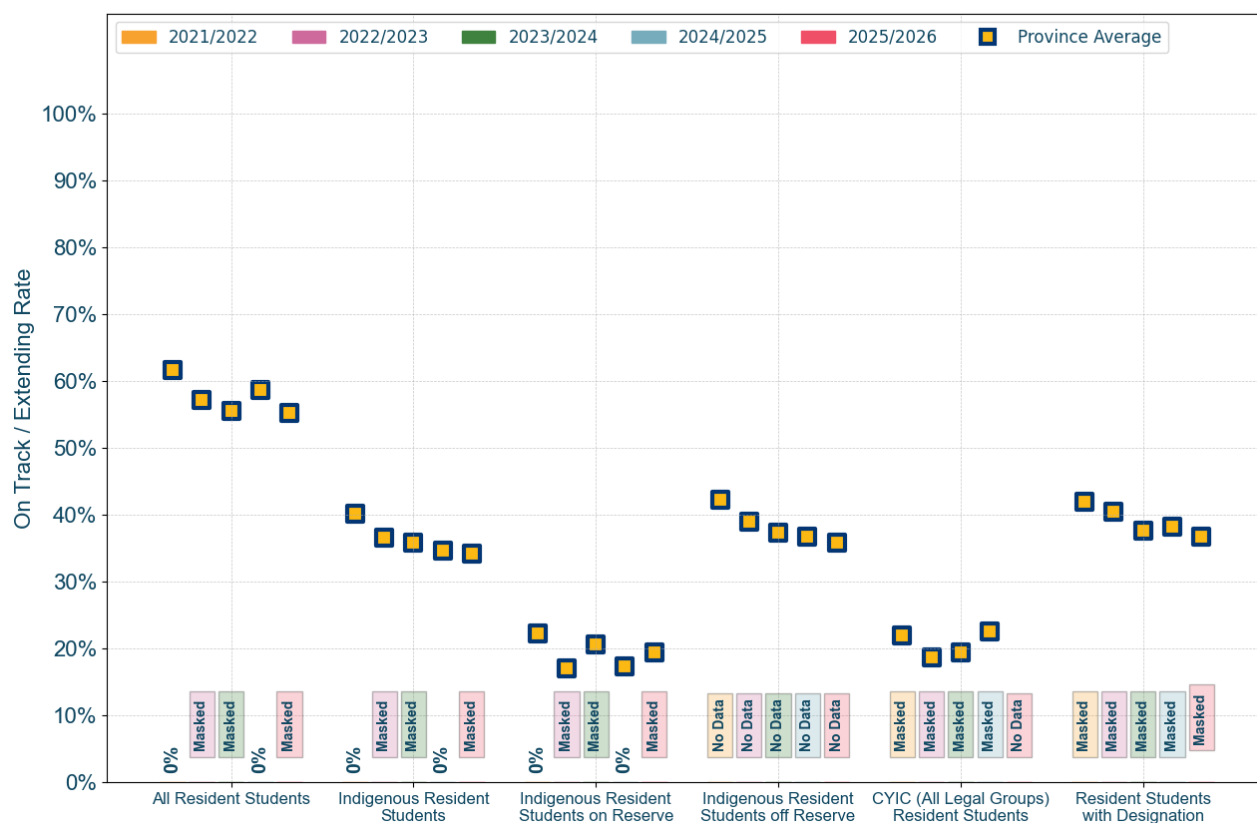
Grade 4 FSA Numeracy - On Track / Extending Rate Nisga'a



Grade 7 FSA Numeracy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	40 80%	34 85%	17 76%	34 94%	31 71%
Indigenous Resident Students	40 80%	34 85%	17 76%	34 94%	31 71%
Indigenous Resident Students on Reserve	40 80%	34 85%	17 76%	34 94%	31 71%
Indigenous Resident Students off Reserve	0	0	0	0	0
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked

Grade 7 FSA Numeracy - On Track / Extending Rate Nisga'a

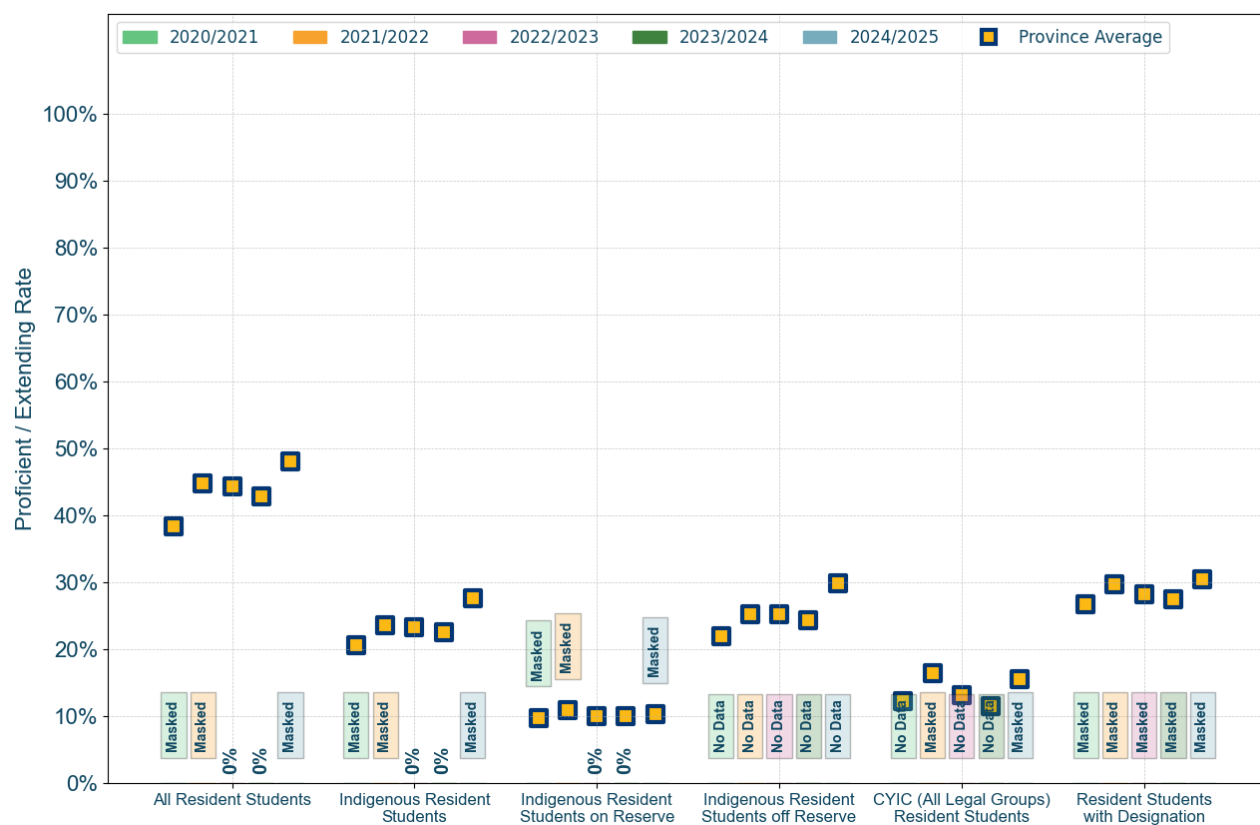


Grade 10 Graduation Assessment Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	33 0%	Masked	35 0%	28 0%	36 58%
Indigenous Resident Students	33 0%	Masked	35 0%	28 0%	36 58%
Indigenous Resident Students on Reserve	33 0%	Masked	35 0%	28 0%	36 58%
Indigenous Resident Students off Reserve	0	0	0	0	0
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	11 0%	Masked	Masked

Measure 2.2: Grade 10 Numeracy Expectations

Grade 10 Graduation Assessment Numeracy - Proficient / Extending Rate Nisga'a

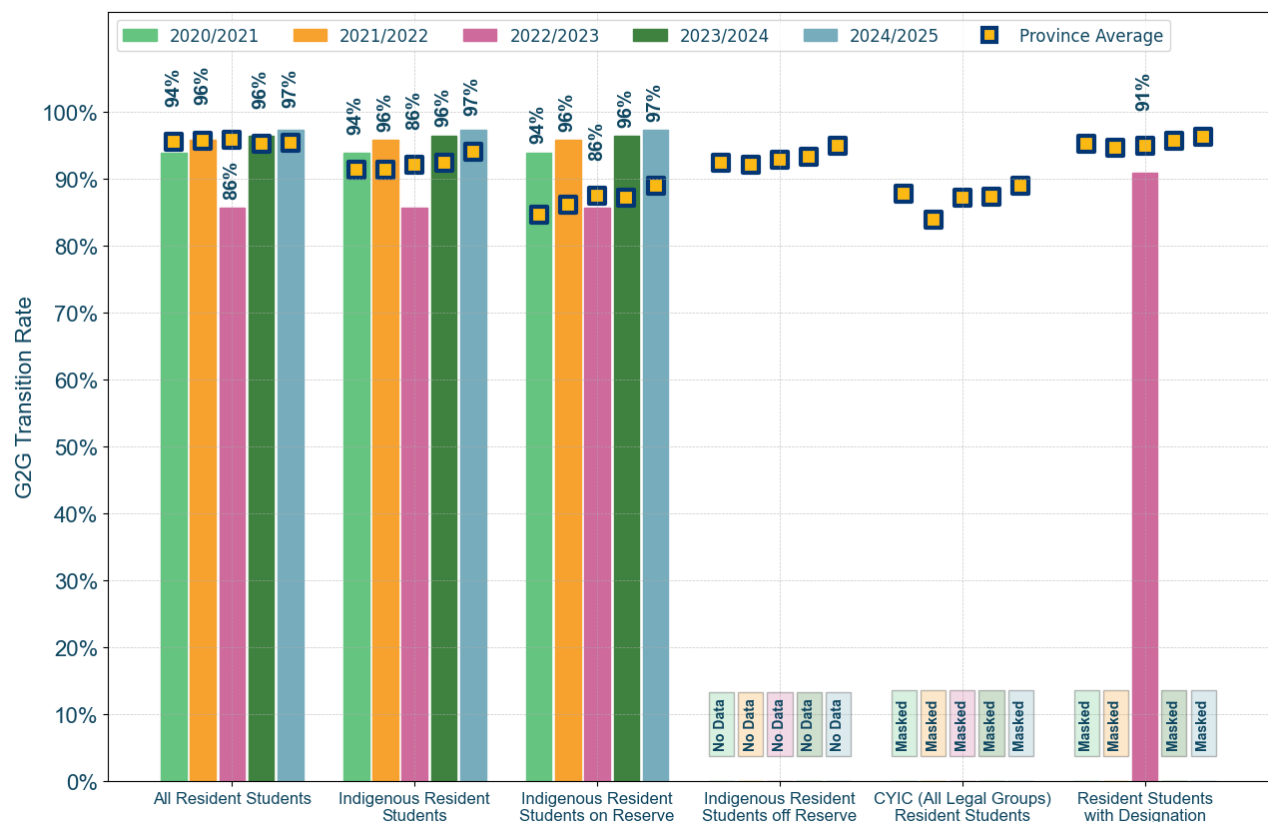


Measure 2.3: Grade-to-Grade Transitions

Grade 10 to 11 Transition - Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	33	24	35	28	37
Indigenous Resident Students	33	24	35	28	37
Indigenous Resident Students on Reserve	33	24	35	28	37
Indigenous Resident Students off Reserve	0	0	0	0	0
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	11	Masked	Masked

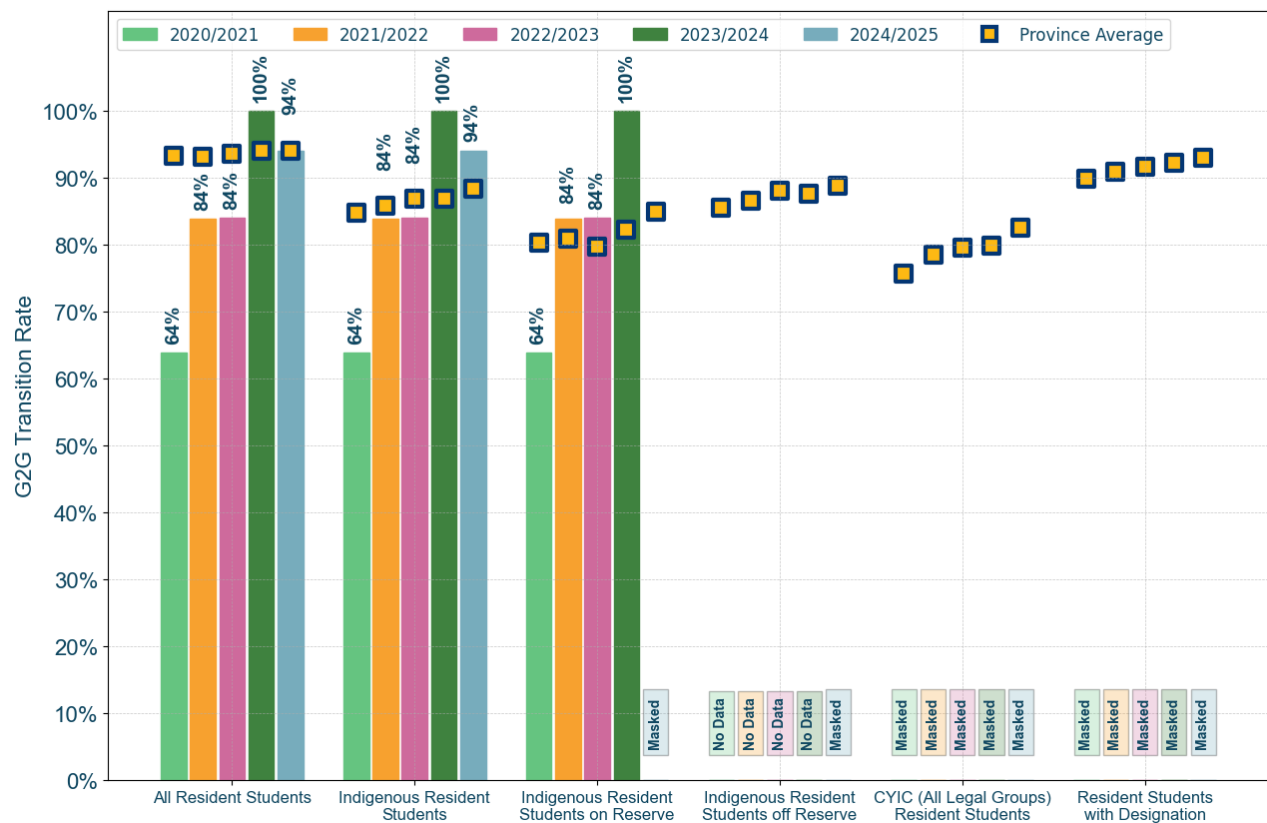
Grade 10 to 11 Transition Rate Nisga'a



Grade 11 to 12 Transition - Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	36	31	25	27	34
Indigenous Resident Students	36	31	25	27	34
Indigenous Resident Students on Reserve	36	31	25	27	Masked
Indigenous Resident Students off Reserve	0	0	0	0	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked

Grade 11 to 12 Transition Rate Nisga'a



Analysis and Interpretation:

Outcome 2 - Numeracy



Grade 4, 7, and 10 Numeracy Expectations and Grade-to-Grade Transitions

1. Key context:

- Nisga'a School District is a small district, so numeracy results for Grades 4, 7, and 10 should be interpreted with caution. In a small district, year-to-year results can shift quickly, so the most important story is the overall pattern across several years rather than one single result.
- Provincial numeracy participation in Grades 4 and 7 was generally strong enough to support broad trend analysis. Grade 10 is best interpreted through overall proficiency patterns rather than year-to-year changes.
- When looking at localized assessment data, the district reviewed SNAP, classroom-based numeracy report card data for Grades 4 and 7, and Grade 10 report card performance to build a fuller picture of student learning.

2. What new information emerged when comparing the provincial data with relevant local data?

- When looking at localized assessment data alongside provincial numeracy measures, a clear pattern emerges across Grades 4, 7, and 10: provincial numeracy results remain below the provincial pattern over time, while localized classroom evidence suggests that many students are working in the developing range with some stronger performance in classroom settings.
- Localized evidence suggests that Grade 4 numeracy is stronger than Grade 7 numeracy, especially in SNAP, where more Grade 4 students reached proficient or extending than Grade 7. This suggests that early gains in numeracy may not yet be sustained as strongly into the later elementary grades.
- Classroom based numeracy results for Grades 4 and 7 are somewhat stronger than the provincial FSA pattern. This suggests that some students show numeracy understanding more consistently in classroom work than on provincial assessments.
- Grade 10 shows a similar pattern. Provincial numeracy proficiency remains very low over time, while classroom evidence shows a mixed profile with some students demonstrating moderate to strong achievement. This suggests that students may be able to show some numeracy skills in class, but fewer are consistently demonstrating them on the provincial assessment.

3. What strengths were identified?

- Provincial numeracy participation has generally been a relative strength in the elementary years. This supports confidence in the broad Grade 4 and Grade 7 trend lines.
- When looking at localized classroom evidence, many students are working beyond the earliest stage of numeracy development. Across Grades 4 and 7, most students are in the developing or proficient range in classroom-based numeracy reporting.

- Localized evidence suggests that Grade 4 numeracy is a relative strength. In SNAP, Grade 4 students showed the strongest pattern of proficient performance among the elementary measures reviewed.
- Grade 10 classroom evidence shows that a meaningful group of students is achieving at moderate to strong levels in basic numeracy (Workplace Math) This suggests there is a foundation to build on in the secondary years, even though provincial proficiency remains low.

4. What areas for growth were identified:

- **For all Indigenous learners?**
 - Because Nisga'a School District is a predominantly Indigenous district, the district wide numeracy pattern is also the pattern for the district's priority learners. The evidence suggests a continued need for sustained, culturally grounded numeracy support across Grades 4, 7, and 10.
 - Provincial numeracy results show an ongoing pattern below the province across Grades 4, 7, and 10. This suggests that numeracy remains a district wide area for growth, not a concern in only one grade.
 - Grade 7 and Grade 10 numeracy are key areas for improvement. The provincial pattern suggests that numeracy growth is not yet sustained strongly enough through the middle years and into secondary school.
 - When looking at localized assessment data, many students are working in the developing range. The next step is to move more students from developing to proficient performance and help them show that learning across different settings, including provincial assessments.
 - Grade 10 numeracy remains an important concern. The evidence suggests a need for continued support in number sense, problem solving, and students' ability to demonstrate their numeracy learning in formal assessment settings.

For students with disabilities or diverse abilities?

- Public conclusions for this group should be made with caution because subgroup numbers are very small, and there were no students with designations in Grade 4 or Grade 10 who took the provincial numeracy assessments. The available Grade 7 FSA Numeracy pattern suggests that students with disabilities or diverse abilities require continued targeted numeracy support, differentiated instruction, and close monitoring to help more students move toward consistent proficiency.

Measure 2.3: Grade-to-Grade Transitions

1. Key context:

- Grade to grade transition results should also be interpreted with caution because Nisga'a School District is a small district. In a small district, one cohort can have a noticeable effect on the yearly pattern, so the most important message is the overall trajectory across several years.
- This measure looks at transition success from Grade 10 to 11 and from Grade 11 to 12. Together, these data provide a useful picture of student progression through the senior years.
- Grade to grade transitions are best interpreted alongside other student learning measures, including numeracy achievement, because successful progression from one grade to the next does not always mean that students are meeting provincial expectations in foundational learning such as numeracy.

2. What new information emerged when comparing the provincial data with relevant local data?

- When looking at grade to grade transition data alongside provincial and localized numeracy evidence, a clear picture emerges: many students are moving successfully from Grade 10 to 11 and from Grade 11 to 12, but this stronger transition pattern is not yet matched by strong provincial numeracy proficiency.
- Grade 10 to 11 transitions have generally been strong and close to the provincial pattern, while Grade 11 to 12 transitions showed more variation earlier in the period and improved in recent years. This suggests stronger continuity in senior student progression over time.
- Compared with the numeracy evidence, the transition data suggests that students are continuing through grades at higher rates than they are demonstrating provincial numeracy proficiency. This points to a need to strengthen numeracy learning while students are progressing through the senior years.

3. What strengths were identified?

- Grade 10 to 11 transitions were generally strong across the reporting period and were often close to the provincial pattern. This suggests that most students are continuing into the next grade successfully.
- Grade 11 to 12 transitions showed improvement over time and reached a much stronger pattern in the more recent years. This suggests better continuity and support for students as they move toward graduation.
- When looked at together, the transition data suggests that Nisga'a School District has built stronger student progression in the senior years, especially in the most recent part of the trend.

4. What areas for growth were identified:

- **For all Indigenous learners?**
 - While grade to grade transitions are generally stronger than numeracy proficiency, the district should continue to focus on making sure successful progression is matched by stronger achievement in numeracy.

- Grade 11 to 12 transitions showed more variation earlier in the reporting period, which suggests a need to continue monitoring and supporting students as they move into the final years of secondary school.
- The transition data suggests that students are staying on track for grade progression more consistently than they are demonstrating provincial numeracy proficiency. This highlights the importance of strengthening numeracy support before and during senior grades.
- **For students with disabilities or diverse abilities?**
 - Grade-to-grade transition data suggests that many students with disabilities or diverse abilities are continuing from Grade 10 to 11 and from Grade 11 to 12, but the district should continue to monitor transitions closely and ensure students have individualized planning, course access, credit tracking, and learning supports as they move through the graduation pathway.

Note: This report uses broad public-facing language to protect privacy in a small district context and avoids reporting exact small cohort counts.

Human and Social Development

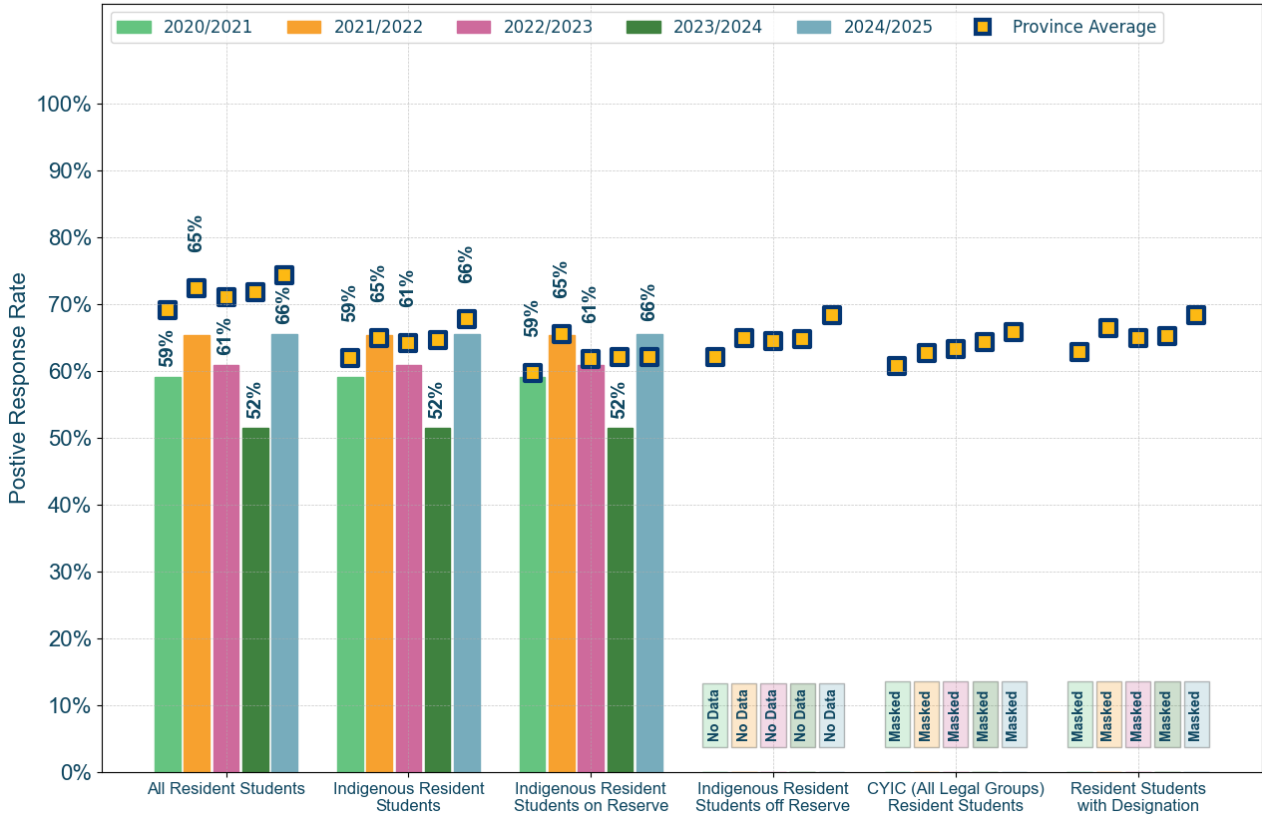
Educational Outcome 3: Feel Welcome, Safe, and Connected

Measure 3.1: Students Feel Welcome and Safe, and Have a Sense of Belonging at School

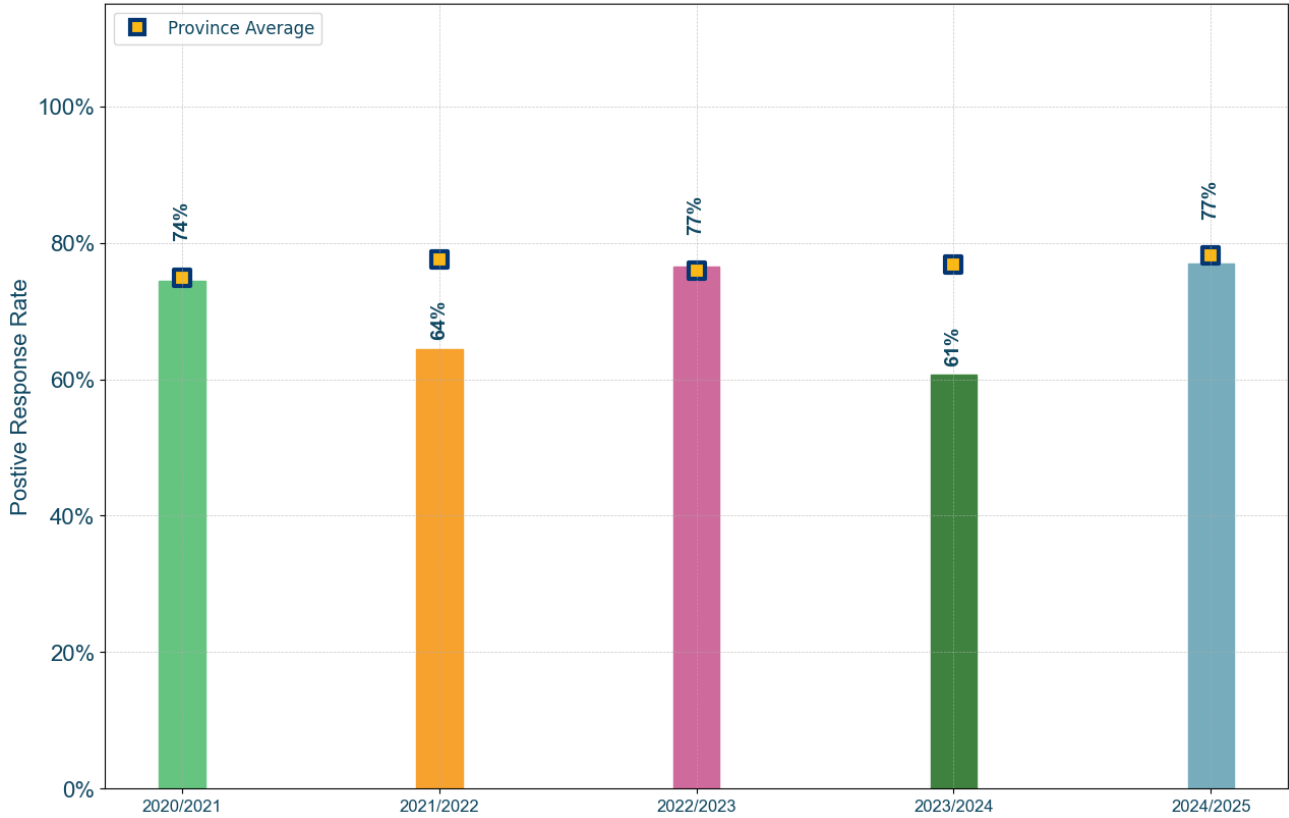
Student Learning Survey - Expected Count | Participation Rate for Grades 4, 7, and 10

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	88 56%	97 80%	99 65%	68 50%	98 65%
Indigenous Resident Students	88 56%	97 80%	99 65%	68 50%	98 65%
Indigenous Resident Students on Reserve	88 56%	97 80%	Masked	68 50%	98 65%
Indigenous Resident Students off Reserve	0	0	Masked	0	0
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	20 70%	Masked	Masked	Masked

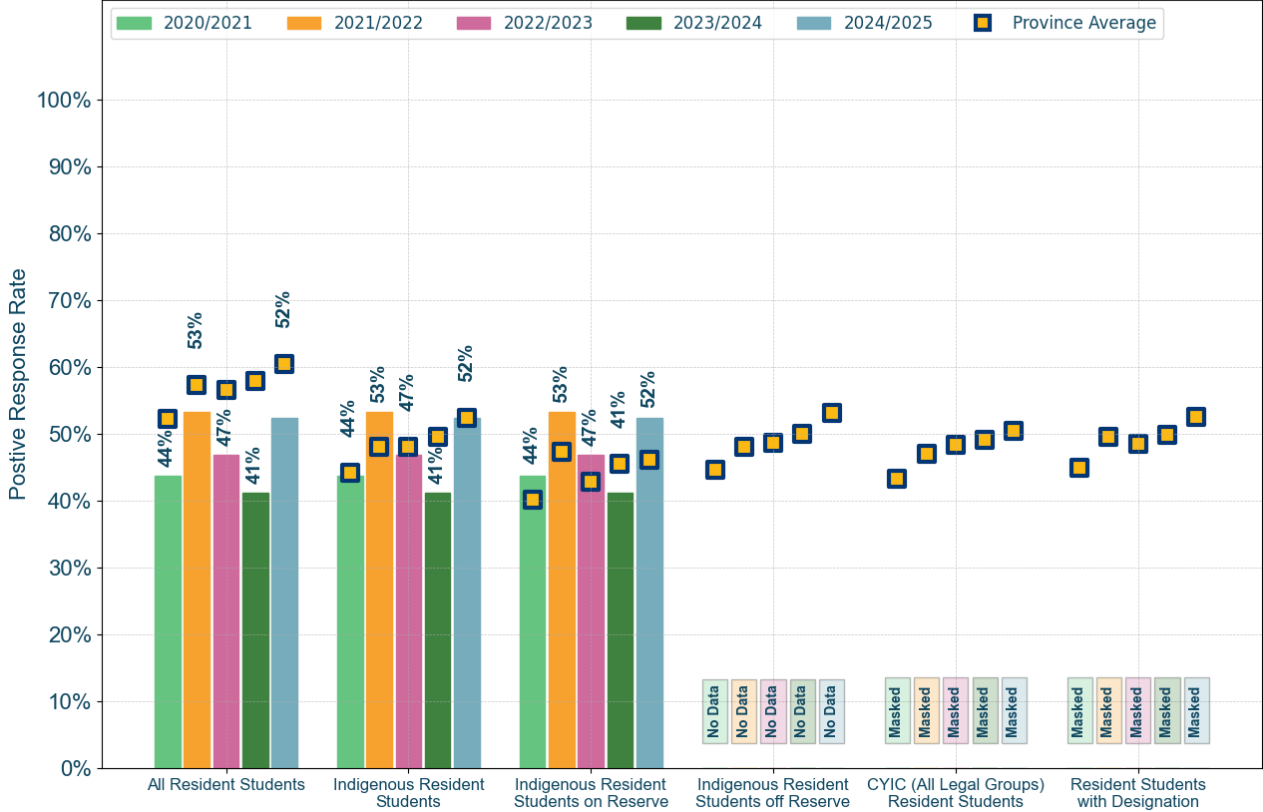
Feel Welcome - Positive Response Rate for Grades 4, 7, and 10 Nisga'a



Feel Safe - Positive Response Rate for Grades 4, 7, and 10
Nisga'a

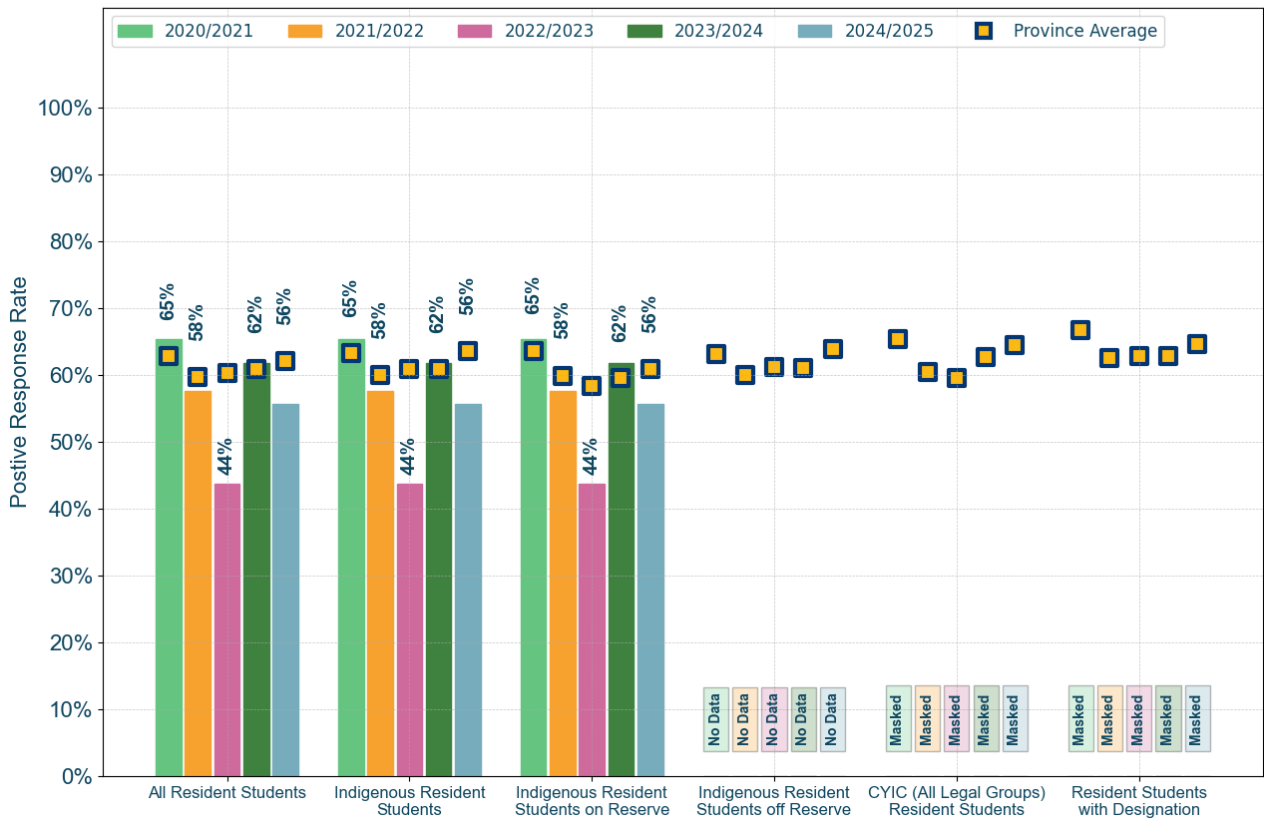


Sense of Belonging - Positive Response Rate for Grades 4, 7, and 10 Nisga'a



Measure 3.2: Students Feel that Adults Care About Them at School

2 or more Adults Care - Positive Response Rate for Grades 4, 7, and 10
Nisga'a



Analysis and Interpretation:

Outcome 3 - Feel Welcome, Safe, and Connected



Feel Welcome, Feel Safe, Sense of Belonging

1. Key context:

- Student Learning Survey results should be interpreted with caution as the district has a small student population. Year to year results can shift because of small respondent groups, so the most important information is the overall pattern across several years.
- The district reviewed provincial Student Learning Survey measures for students feeling safe, welcome, a sense of belonging, and whether adults care about them at school. These measures were considered alongside the Grade 6 Middle Years Development Instrument to provide a fuller view of student well-being and connectedness.
- The MDI provides a Grade 6 & 8 snapshot of well-being, belonging, adult relationships, peer relationships, and school experiences. Because the MDI sample is small the information should be used to support broad themes rather than detailed public reporting.
- Across the Student Learning Survey measures, students' sense of safety is generally stronger than their sense of welcome and belonging. Adult care results vary over time but remain an important part of the overall connectedness picture.

2. What new information emerged when comparing the provincial data with relevant local data?

- When comparing the Student Learning Survey with the MDI, a consistent pattern emerges: many students report positive connections but belonging and school connectedness remain areas that need continued attention.
- The Student Learning Survey shows that students' sense of safety is a relative strength and is closer to the provincial pattern than some other measures. The MDI also shows positive peer relationships and school belonging as important assets for students.
- The Student Learning Survey results in feeling welcome and school belonging remains below the provincial pattern over time. The MDI supports this by showing that school climate and belonging are important areas to keep strengthening.
- The adults care measure and the MDI both show that adult relationships matter for student well-being. The MDI identifies adult relationships as a positive asset, while the Student Learning Survey shows the need to make caring adult connections more consistent for all learners.

3. What strengths were identified?

- Feeling safe at school is a relative strength. The most recent Student Learning Survey results show improvement after a lower result the year before, and this measure is generally stronger than welcome and belonging.

- The MDI shows strong peer relationships and positive adult relationships as important assets for Grade 6 students. These relationships provide a foundation for student well-being and school connection.
- The adults care measure has shown years where Nisga'a School District was close to or above the provincial pattern. This suggests that many students are experiencing positive connections with adults at school.
- The most recent Student Learning Survey shows some improvement in students feeling welcome and in their sense of school belonging after lower results last year. This suggests there is a foundation to build on through continued school climate work.

4. What areas for growth were identified:

- For all students?
 - School belonging remains a key area for growth. Results continue to be below the provincial pattern, even though there was improvement in the most recent year.
 - Feeling welcome at school also remains an area for continued attention. Results improved most recently but continue to trail the provincial pattern over time.
 - Adult care and connection should remain a focus. While many students report positive adult relationships, the data suggests that these experiences are not yet consistent for all learners.
 - The MDI well-being data suggests that some Grade 6 students are experiencing lower well-being. This reinforces the need for continued attention to belonging, relationships, social emotional learning, and supportive school environments.
 - Because the district is predominantly composed of Indigenous learners, the district wide pattern is also the pattern for the district's priority learners. The evidence suggests a continued need for culturally grounded approaches that strengthen belonging, safety, identity, and trusting relationships with adults at school.
- **For students with disabilities or diverse abilities?**
 - The available Student Learning Survey evidence suggests that students with disabilities or diverse abilities may not yet be experiencing a consistent sense of welcome, belonging, and adult connection at school. This points to a need for continued targeted attention to inclusive school culture, trusted adult relationships, and supports that help students feel known, valued, and connected.

Career Development

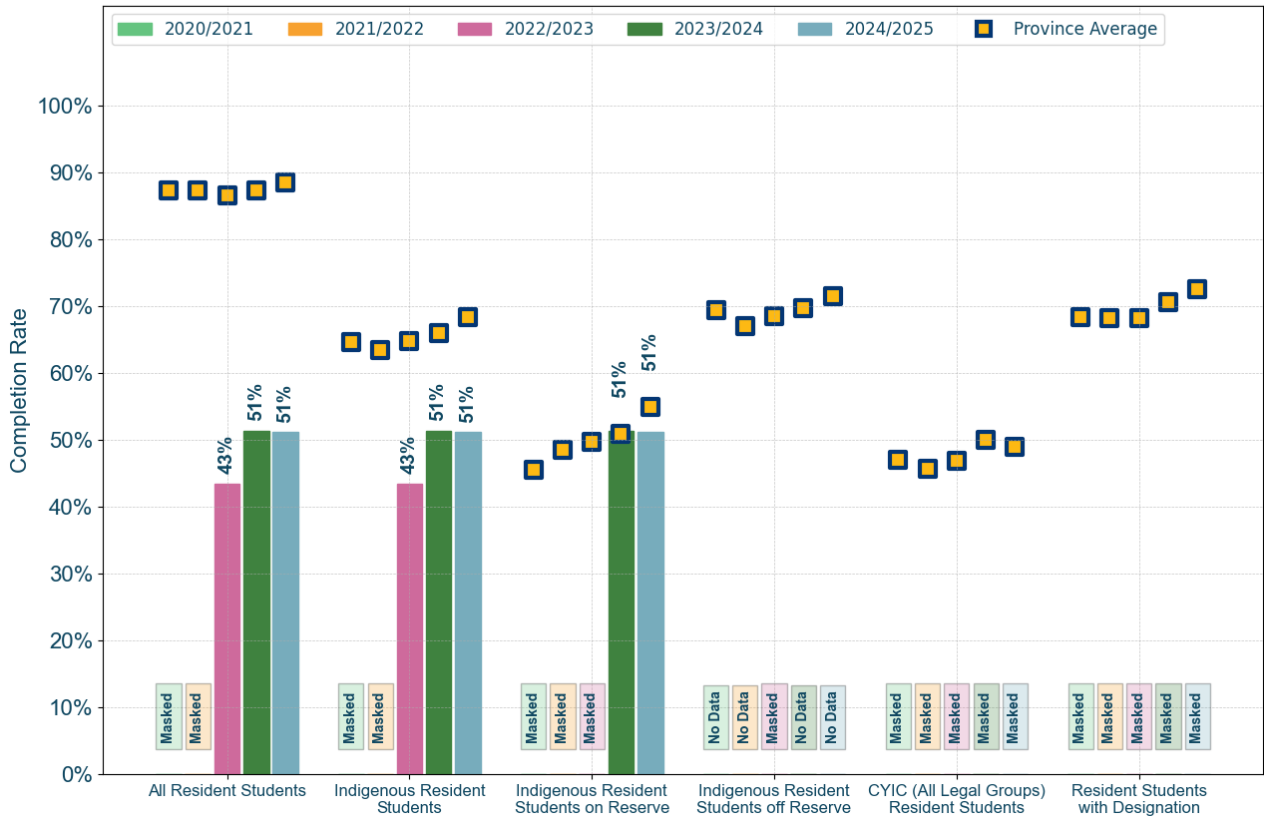
Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

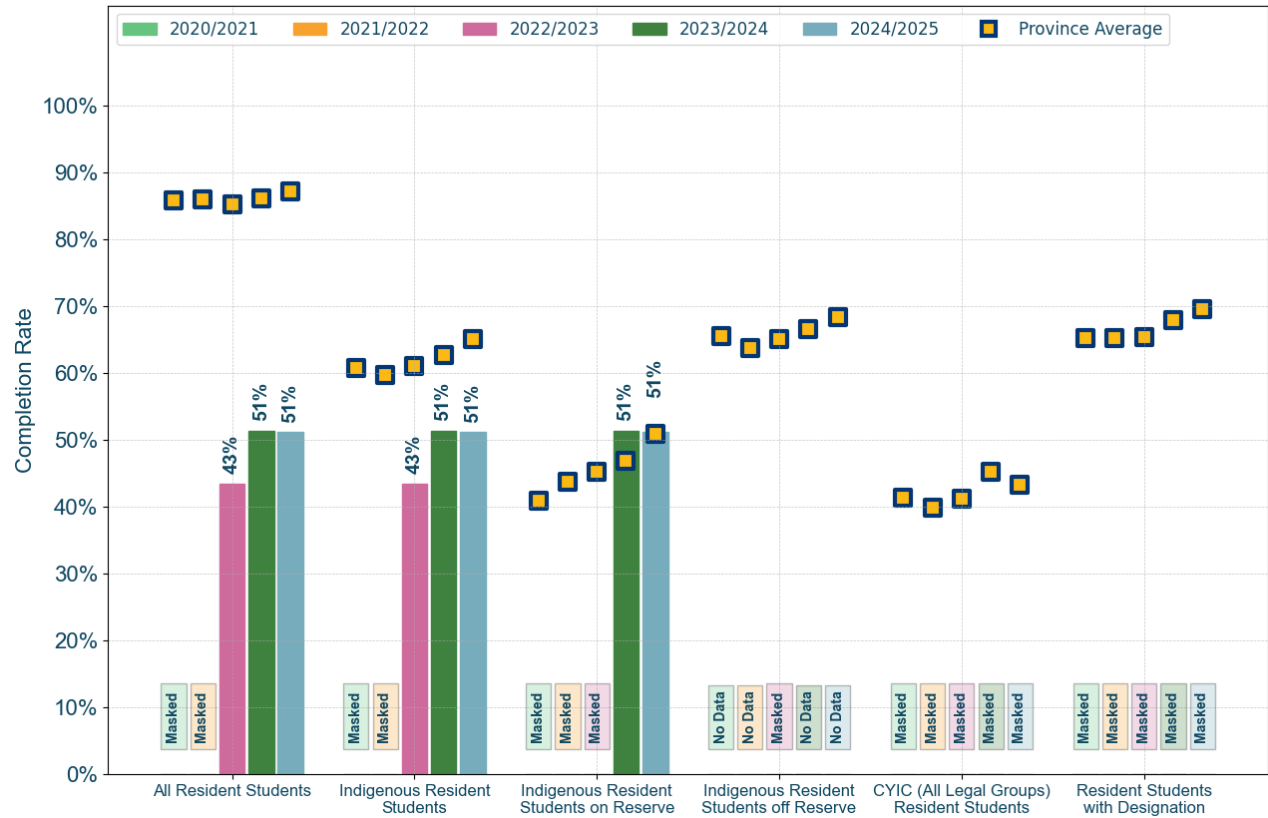
Completion Rate - Cohort Count | Outmigration Estimation

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	Masked	Masked	31 1	24 1	30 3
Indigenous Resident Students	Masked	Masked	31 1	24 1	30 3
Indigenous Resident Students on Reserve	Masked	Masked	Masked	24 1	30 3
Indigenous Resident Students off Reserve	0	0	Masked	0	0
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked

5-Year Completion Rate - Dogwood + Adult Dogwood
Nisga'a



5-Year Completion Rate - Dogwood Nisga'a



Analysis and Interpretation:

Outcome 4 - Graduation



Achieved Dogwood Within 5 Years

1. Key context:

- The 5-year Dogwood completion rate follows students who entered Grade 8 five years earlier and reports whether students completed a Dogwood Diploma within that five-year period. In Nisga'a School District, small cohort sizes mean results should be interpreted with caution, and some years are masked to protect student privacy.
- The overall provincial Dogwood completion rate remains an important reference point, but the Indigenous Ever provincial comparison provides a more meaningful lens for Nisga'a School District because the district is predominantly Indigenous.
- The 6-year completion rate provides important additional context because not all learners move through graduation requirements at the same pace. This measure helps show students who complete graduation requirements with additional time and support.
- Local context is important when interpreting these results. The previous secondary timetable practice did not always maximize the number of credits students could earn each year, which in some cases affected timely completion.

2. What new information emerged when comparing the provincial data with relevant local data?

- When Nisga'a School District's graduation results are compared with Indigenous Ever students across all public-school districts in the province, the data shows that the district has been closing the graduation gap in recent years, especially after a low point in the trend in 2021/22.
- The 5-year Dogwood completion rate shows recent improvement and a narrowing gap with the Indigenous Ever provincial comparison. This suggests that more students are completing graduation requirements within the standard timeline than in earlier years.
- The 6-year completion pattern shows that some students continue toward graduation beyond the standard 5-year window. This provides a more complete picture of student success in a district where some learners need additional time.
- When the 5-year and 6-year data are considered together, the evidence suggests that graduation outcomes are influenced by both student learning needs and system structures, including course access, credit accumulation, scheduling, and pathway planning.

3. What strengths were identified?

- Nisga'a School District has shown improvement in graduation outcomes over the most recent years, particularly when results are compared with Indigenous Ever students across public school districts in the province.

- The gap between Nisga'a School District and the Indigenous Ever provincial comparison has narrowed in recent years. This suggests that district efforts related to graduation tracking, pathway planning, and improved secondary structures may be supporting better outcomes.
- The 6-year completion data shows that some students complete graduation requirements when given additional time. This supports a more inclusive understanding of student success and recognizes that learners may need different timelines to graduate.
- Looking at both 5-year and 6-year completion rates gives the district a fairer and more complete view of graduation success than relying on the 5-year rate alone.

4. What areas for growth were identified:

- **For all Indigenous learners?**
 - Because Nisga'a School District is a predominantly Indigenous district, the district-wide graduation pattern is also the pattern for what the Ministry identifies as priority learners. While recent results show improvement and a narrowing gap with Indigenous Ever students provincially, graduation remains an area for continued focus.
 - The 5-year Dogwood completion rate remains below both the overall provincial pattern and the Indigenous Ever provincial comparison. The district should continue to strengthen early graduation planning, credit tracking, and timely completion of graduation requirements.
 - Secondary timetable design and credit accumulation should remain key system priorities. Students need access to the courses and credit opportunities required to stay on track for graduation each year.
 - Graduation planning should begin early and be monitored regularly, especially from Grades 10 to 12, so that students, families, and staff have a clear understanding of each student's pathway to graduation.
 - The district should continue to monitor both 5-year and 6-year completion rates, as the 6-year rate provides important context for students who need additional time to graduate.
- **For students with disabilities or diverse abilities?**
 - The available graduation data suggests that students with disabilities or diverse abilities are graduating at rates below the provincial pattern, although there is some evidence of recent improvement. This points to a continued need for early individualized graduation planning, careful credit tracking, course access, flexible pathways, and coordinated learning support so more students can complete graduation requirements successfully.

Note: This report uses broad public-facing language to protect privacy in a small district context and avoids reporting exact small cohort counts.

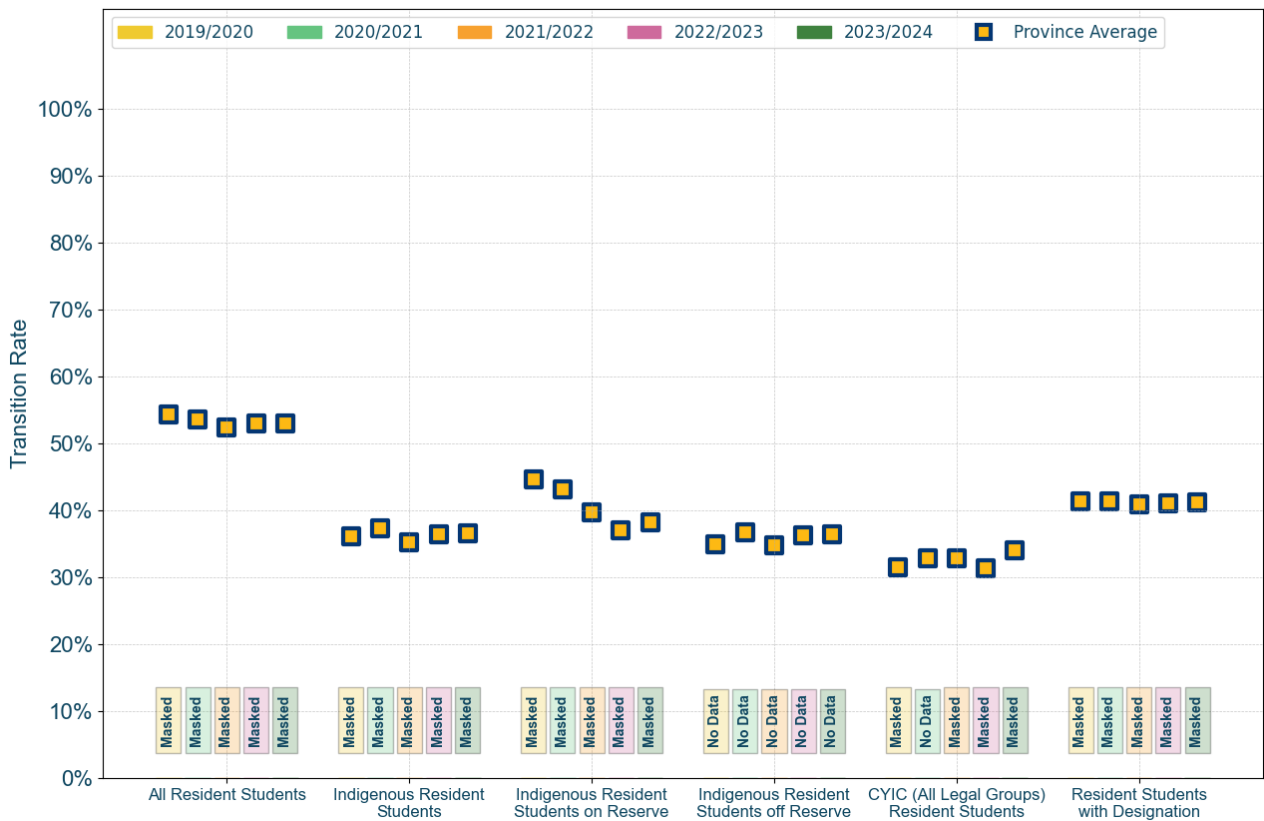
Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

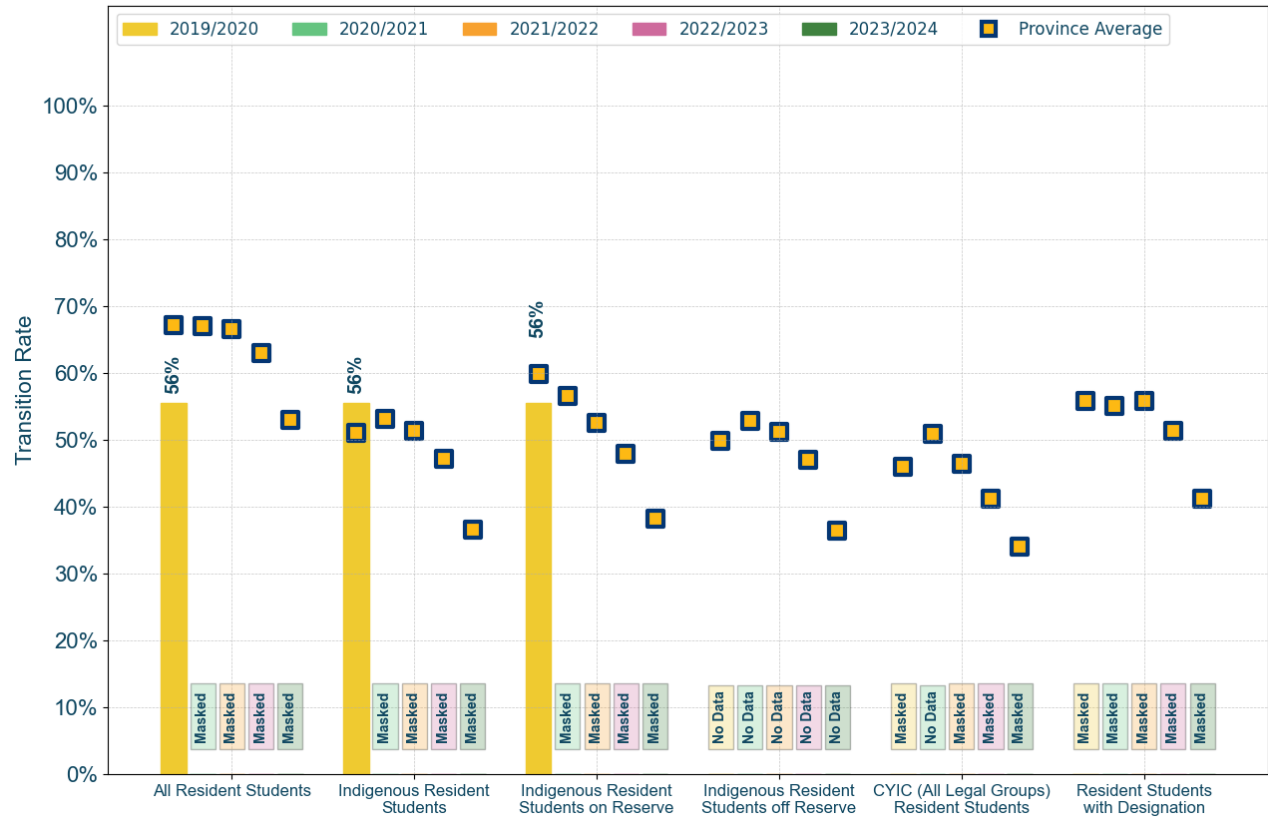
Transition to Post-Secondary - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	0	0	0	0	0
CYIC (All Legal Groups) Resident Students	Masked	0	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	Masked	Masked	Masked

Immediate Transition to Post-Secondary
Nisga'a



Within 3 Years Transition to Post-Secondary Nisga'a



Analysis and Interpretation:

Outcome 5 - Life and Career Core Competencies



Post-Secondary Transitions

Post-secondary transition data for Nisga'a School District is masked due to small cohort sizes and student privacy requirements. As a result, the district is unable to report or analyze post-secondary transition rates for this measure. Because the data is masked both publicly and internally, no reliable trend analysis, provincial comparison, or subgroup analysis can be provided for this reporting period. The district will continue to support students through career education, graduation planning, course selection, and transition conversations with students and families, while monitoring any future data that becomes available in a way that protects student privacy.

Respond to Results

Continuous Improvement



Please reference the district team's analysis and interpretation summaries provided in **Review Data and Evidence** to complete **Respond to Results**.

Respond to Results Provides:

- **Continuous improvement information.** As per the Framework Policy and the Enhancing Student Learning Reporting Order, the Report must include information on the board's approach to continuous improvement of student achievement and equity of outcomes for all learners.

District Context

In the spirit of **Sayt K'ilim Goot**, Nisga'a School District serves learners in a place where Nisga'a Ayuukw, language, adaawak, culture, land, and community are central to identity and learning. The district was created through the long-standing efforts of the Nisga'a people to shape an education system that honours Nisga'a children, families, and communities. Today, the district serves students across the four Nisga'a Villages, Gingolx, Laxgalts'ap, Gitwinksihlkw, and Gitlaxt'aamiks, with a student population that is almost entirely Indigenous. This context means that district-wide results are, in practice, also the results for the district's priority learners.

The district's work is grounded in a holistic view of education. Learning includes the mind, heart, body, and spirit, and is strengthened through relationships with family, school, community, language, culture, and place. The district's vision is "To become a learning community where courage and collaboration empower everyone to thrive," and its mission is to grow minds, hearts, and spirits through culture, compassion, and connection. These commitments guide daily decision-making, school planning, district operations, and continuous improvement.

Nisga'a School District also faces important contextual challenges that affect student learning and achievement. These include small cohort sizes, the need to protect student privacy in public reporting, ongoing recruitment and retention challenges, staff turnover, historical inconsistency in school and district leadership, and the continuing impacts of colonization, including residential and day school harms. At the same time, the district has significant strengths, including deep community knowledge, strong cultural foundations, the commitment of families and staff, and the opportunity to provide learning experiences that are uniquely Nisga'a and grounded in place.

The Board of Education's 2025-2030 Strategic Plan sets four priorities that guide the district's response to student learning evidence and continuous improvement:

Language and Culture: The Mind, Heart, Body and Spirit of Learning

Establish learning environments where Nisga'a language, culture, values, and knowledge systems are deeply embedded and nurture the whole learner.

Empowered and Inspired Learners: Well-being, Belonging, and Futures

Support holistic learner success through well-being, cultural identity, future-ready competencies, and a continued focus on literacy and numeracy.

Thriving Staff and Collaborative Leadership: Growth and Innovation

Build a culturally grounded and collaborative professional culture where staff are supported, inspired, and equipped to lead, learn, and innovate.

Strengthening Foundations: Sustainability and Improvement

Strengthen district systems, operational effectiveness, sustainability, accountability, and learner-centered practices across all levels.

Together, these priorities align the district's improvement efforts with the evidence reviewed in this report. They support a clear focus on improving literacy, numeracy, belonging, graduation, and life opportunities while remaining rooted in Nisga'a identity, community, and collective responsibility.

A copy of the Nisga'a School District's Strategic Plan 2025-2030 can be found on our district website at the following link: https://www.nisgaa.bc.ca/links/PLAN-SD92_y6myj67akd.pdf

Reflect and Adjust



The Reflect and Adjust section allows district teams to reflect on strategies and identify adjustments to these strategies to improve student learning outcomes. This section highlights key district strategies that address the areas for growth identified in the data and evidence review. It allows district teams to demonstrate how their existing strategies are working to achieve the district's Strategic Plan objectives and priorities that specifically focus on improving student learning outcomes. With this focus of enhancing student learning, this section will not include every strategy implemented within the district.

Empowered and Inspired Learners: Well-being, Belonging, and Futures				
Champion holistic learner success by fostering well-being, cultural identity, and future-ready competencies, particularly literacy and numeracy, so every student is engaged in meaningful, inclusive, and empowering learning pathways.				
Area for Growth	Strategy	Targeted Learners	Strategy Impact (Pre-Existing Strategies Only)	Adjustments and Adaptions (Pre-Existing Strategies Only)
What gap or problem of practice identified in the Data and Evidence Review does this strategy aim to address?	What targeted action is being taken? Why was this particular strategy chosen?	Which cohort(s) of learners does this strategy target? Including, - All learners - Indigenous learners - Children and youth in care - Students with disabilities and diverse abilities	How effectively has this strategy addressed the identified gap or problem of practice to impact student learning? Please include qualitative and quantitative data from: - Data and evidence review - Ongoing engagement feedback	Based on the impact, how will the district team move forward with this strategy: - Continue? - Discontinue? - Adapt? (For each strategy, please indicate which action applies. Additional information is not required.)
Literacy and numeracy results show that many students are working in the emerging and	Continue a district-wide literacy and numeracy improvement cycle that uses provincial assessments, localized assessments, report card data, and	All learners (Indigenous learners), Students with	The evidence review shows that literacy and numeracy remain district-wide areas for growth, but localized classroom evidence	Adapt. Strengthen the use of common assessment cycles, targeted intervention, use of the use of the district literacy framework to increase teacher

developing ranges, with fewer students consistently demonstrating proficiency across provincial and localized measures.	classroom evidence to identify student needs, guide instruction, and monitor progress. This strategy was chosen because the data shows a need for consistent, evidence-informed instruction and intervention across grades.	disabilities and diverse abilities.	also shows that many students are developing skills that can be built upon. Writing and classroom evidence are somewhat stronger than provincial assessment results, suggesting that targeted instruction and better transfer to formal assessment settings remain important.	collaboration and instructional competency/consistency, and progress monitoring so more students move from developing to proficient performance. Support the implementation of a literacy numeracy lead teacher role to collaborate with educators to co-construct instructional strategies, provide resources and supports and build capacity in instruction and assessment.
Student Learning Survey and MDI evidence show that many students report positive experiences of safety and connection, but belonging, feeling welcome, and consistent adult connection remain areas for continued growth.	Continue school-based belonging and well-being strategies, including intentional adult connection, inclusive practices, student voice, social emotional learning, and culturally grounded approaches to identity, belonging, and relationships. This strategy was chosen because well-being and belonging are necessary conditions for student learning.	All Indigenous learners; students with disabilities or diverse abilities.	The evidence review shows that feeling safe is a relative strength, while feeling welcome, school belonging, and adult connection are less consistent. MDI results also show that peer and adult relationships are important assets, while well-being and school climate require continued attention.	Adapt. Increase intentional monitoring of belonging and adult connection, with a particular focus on inclusive school culture, trusted adult relationships, and supports for students with disabilities or diverse abilities through school Learning Improvement Plans, Directors coaching/mentoring PVP to implement and monitor progress throughout the year. Create opportunities for learning and inquiry to support belonging and welcoming school and classroom environments
Graduation outcomes are improving, but the district remains below the Indigenous Ever provincial comparison. Local review also identified that previous secondary timetabling practices did not always maximize student credit accumulation	Continue strengthening secondary graduation systems through early graduation planning, credit tracking, timetable review, course access, flexible pathways, and regular monitoring of students in Grades 10 to 12. This strategy was chosen because timely graduation depends on both student support and strong system structures.	All Indigenous learners; students with disabilities or diverse abilities.	The evidence review highlights the need for additional contextualized data specific to individual learners to build in equity supports; as well as the continued development of building capacity toward an equity lens to learner decision making to address barriers and inequity of outcomes	Adapt. Continue timetable redesign, strengthen credit tracking, formalize graduation pathway meetings, and monitor both five year and six year completion rates to support timely and successful graduation.

Language and Culture				
Establish learning environments where Nisga'a language, culture, values, and knowledge systems are deeply embedded and nurture the whole learner: mind, heart, body, and spirit.				
Area for Growth	Strategy	Targeted Learners	Strategy Impact	Adjustments and Adaptions)
			(Pre-Existing Strategies Only)	(Pre-Existing Strategies Only)
What gap or problem of practice identified in the Data and Evidence review does this strategy aim to address?	What targeted action is being taken? Why was this particular strategy chosen?	Which cohort(s) of learners does this strategy target? Including, - All learners - Indigenous learners - Children and youth in care - Students with disabilities and diverse abilities	How effectively has this strategy addressed the identified gap or problem of practice to impact student learning? Please include qualitative and quantitative data from: - Data and evidence review - Ongoing engagement feedback	Based on the impact, how will the district team move forward with this strategy: - Continue? - Discontinue? - Adapt? (For each strategy, please indicate which action applies. Additional information is not required.)
Literacy, numeracy, belonging, and graduation data show that students need learning experiences that are culturally grounded, connected to identity, and meaningful to their lives.	Continue embedding Nisga'a language, culture, Ayuukw, land-based learning, and community knowledge into classroom instruction and school learning experiences. This strategy was chosen because culture and identity are foundations for belonging, engagement, and student success.	All Indigenous learners; students with disabilities or diverse abilities.	The data review shows that belonging, literacy, numeracy, and graduation remain areas for growth. Student Learning Survey and MDI evidence also show that identity, relationships, and belonging remain important conditions for student success.	Adapt. Strengthen the connection between cultural learning, core instruction, and assessment so that language and culture are not separate from literacy, numeracy, belonging, and graduation goals. Build capacity in understandings of Nisga'a ways of knowing through explicit learning opportunities for educational teams
Provincial and localized evidence show that many students are working in	Continue developing culturally responsive literacy and numeracy learning tasks that connect skills to place, language, land, stories, community knowledge, and real-life problem solving. This strategy was	All Indigenous learners; students with disabilities or diverse abilities.	Localized assessment data shows that many students are developing skills, while fewer are consistently demonstrating proficiency. Culturally responsive instruction can help increase	Adapt. Build common examples of culturally grounded literacy and numeracy tasks across grades, and include these in school learning plans and collaborative teacher planning.

developing stages of literacy and numeracy.	chosen to support skill development through meaningful and culturally affirming learning.		engagement and support students to apply learning in meaningful contexts	
Student Learning Survey and MDI evidence show that belonging and feeling welcome remain areas for continued attention.	Continue strengthening school-wide cultural identity, language visibility, student voice, and community connection activities. This strategy was chosen because students are more likely to engage in learning when they feel known, valued, and connected to who they are.	All Indigenous learners; students with disabilities or diverse abilities.	The evidence review shows that feeling safe is a relative strength, while feeling welcome, belonging, and adult connection are less consistent. MDI evidence also highlights the importance of peer and adult relationships for student well-being.	Continue and Adapt. Continue cultural identity and belonging work while strengthening how schools structure systems of support and monitor which students feel connected and which students need additional support. Reinforce and multiply existing promising practices of culturally responsive approaches to welcoming and belonging spaces

Strengthening Foundations: Sustainability and Improvement

Advance resilient and future-focused district systems by enhancing operational effectiveness, sustainability, accountability, and learner-centered practices across all levels.

Area for Growth	Strategy	Targeted Learners	Strategy Impact	Adjustments and Adaptions)
			(Pre-Existing Strategies Only)	(Pre-Existing Strategies Only)
What gap or problem of practice identified in the Data and Evidence review does this strategy aim to address?	What targeted action is being taken? Why was this particular strategy chosen?	Which cohort(s) of learners does this strategy target? Including, - All learners - Indigenous learners - Children and youth in care - Students with disabilities and diverse abilities	How effectively has this strategy addressed the identified gap or problem of practice to impact student learning? <i>Please include qualitative and quantitative data from:</i> - Data and evidence review - Ongoing engagement feedback	Based on the impact, how will the district team move forward with this strategy: - Continue? - Discontinue? - Adapt? <i>(For each strategy, please indicate which action applies. Additional information is not required.)</i>
The evidence review shows a need for	Continue developing district data routines that bring together provincial	All Indigenous learners	The data review showed that multiple measures are needed to	Adapt. Create a more regular district review cycle so school and district teams can

better system-wide use of data to track progress and respond earlier.	data, localized assessments, report card information, attendance, student voice, graduation tracking, and school-based evidence.		understand student progress, especially in a small district. Triangulation helped identify patterns in literacy, numeracy, belonging, transitions, and graduation that one data source alone would not show	identify students needing support earlier and adjust strategies throughout the year.
Students with disabilities or diverse abilities need coordinated supports across academics, belonging, transitions, and graduation.	Continue strengthening systems for inclusive education planning, including case reviews, transition planning, classroom adaptations, and regular monitoring of student progress.	Students with disabilities and diverse abilities	Evidence from literacy, numeracy, belonging, grade-to-grade transitions, and graduation shows that students with disabilities or diverse abilities require continued targeted support. Small subgroup numbers limit public reporting, but the overall pattern supports stronger system coordination.	Adapt. Strengthen inclusive education tracking across school years so supports are better connected from classroom learning to graduation planning.

Thriving Staff and Collaborative Leadership

Cultivate a culturally grounded and collaborative professional culture where all staff are supported, inspired, and equipped to lead and innovate through continuous learning, shared leadership, and strong community partnerships

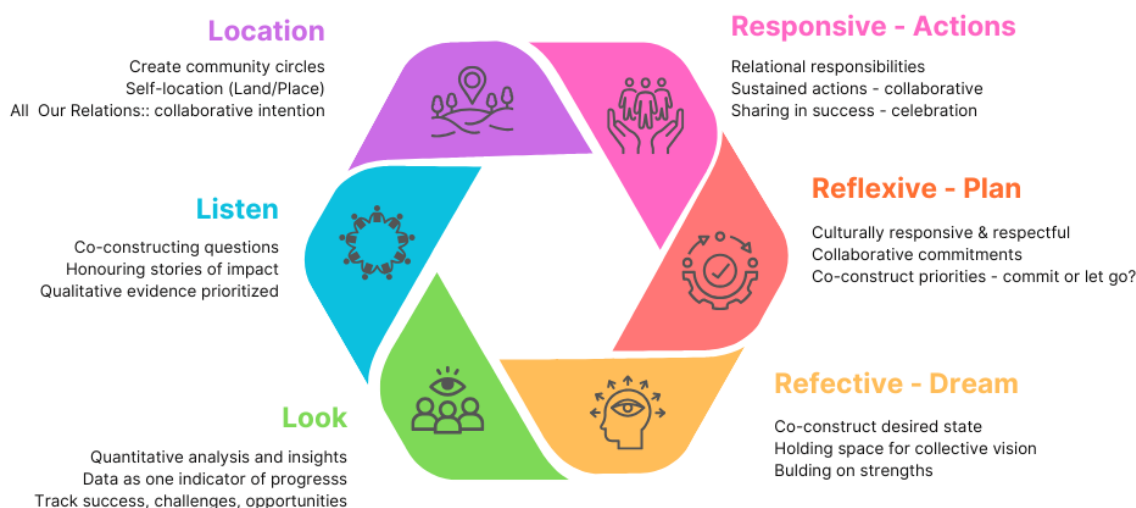
Area for Growth	Strategy	Targeted Learners	Strategy Impact	Adjustments and Adaptions)
			(Pre-Existing Strategies Only)	(Pre-Existing Strategies Only)
What gap or problem of practice identified in the Data and Evidence review does this strategy aim to address?	What targeted action is being taken? Why was this particular strategy chosen?	Which cohort(s) of learners does this strategy target? Including, - All learners - Indigenous learners - Children and youth in care	How effectively has this strategy addressed the identified gap or problem of practice to impact student learning? <i>Please include qualitative and quantitative data from:</i> Data and evidence review	Based on the impact, how will the district team move forward with this strategy: - Continue? - Discontinue? - Adapt? <i>(For each strategy, please indicate which action applies. Additional information is not required.)</i>

		• Students with disabilities and diverse abilities	• <i>Ongoing engagement feedback</i>	
Literacy and numeracy results show a need for more consistent instruction, intervention, and progress monitoring across grades.	Continue strengthening collaborative teacher teams focused on literacy and numeracy data cycles. Teams review provincial data, localized assessment data, report card evidence, and classroom observations to plan instruction and monitor progress.	All Indigenous learners	The evidence review shows that many students are working in emerging and developing ranges, while fewer are consistently reaching proficiency. Collaboration supports more consistent instructional responses across classrooms and schools.	Adapt. Make collaboration cycles more focused and consistent across schools, with common expectations for data review, instructional planning, intervention, and follow-up. Create learning opportunities within communities of practice to support district alignment in building capacity and strengthening approaches to instruction, intervention and assessment in literacy teams of support
Staff turnover and variation in instructional practice affect continuity for students.	Continue using mentoring, instructional coaching, onboarding, and leadership support for teachers, school leaders, and new staff. This strategy was chosen because stable, supported, and confident staff are essential to improving learning outcomes.	All Indigenous learners	Literacy and numeracy data, student learning surveys and achievement data indicate that additional alignment of approaches and supports could benefit continuity of learning. Mentorship, communities of practice, and professional learning opportunities could support gains toward alignment with achievement goals.	Adapt. Strengthen onboarding and coaching so that new and returning staff have clearer expectations, access to district resources, and regular support with culturally grounded instruction, with additional measures of support and learning throughout the year.
Students with disabilities or diverse abilities require more consistent targeted support in literacy, numeracy, belonging, transitions, and graduation planning.	Continue building staff capacity in inclusive education, differentiated instruction, classroom adaptations, and collaborative case management. This strategy was chosen because subgroup data shows the need for targeted and coordinated support.	Students with disabilities or diverse abilities	Designation data in literacy, numeracy, belonging, transitions, and graduation shows that students with disabilities or diverse abilities need continued targeted support. Qualitative data suggests that some staff feel under supported, they believe they lack skills and tools to support learners with designations.	Continue and Adapt. Continue targeted inclusive education supports and strengthen shared case management, classroom-based intervention, and progress monitoring. Working toward shared understandings of an explicit tiered system of support in literacy, and the building of literacy teams would create a more comprehensive approach to barrier reduction.

District Continuous Improvement Overview



Continuous Improvement Braid Nisga'a School District



District Continuous Improvement Overview

Nisga'a School District uses a continuous improvement cycle to monitor progress, review evidence, adjust strategies, and align district operations with the Board of Education's Strategic Plan. This process is grounded in the district's commitment to culture, compassion, connection, and the holistic development of learners: mind, heart, body, and spirit. The district's improvement work focuses on the areas identified through the data and evidence review, including literacy, numeracy, belonging, graduation, student transitions, and supports for students with disabilities or diverse abilities.

1. How does the district monitor strategies for effectiveness?

Nisga'a School District monitors strategies through a combination of provincial data, local evidence, school-based information, and ongoing leadership review. The district uses EdPlan Insight, an internal data dashboard implemented this year, to support more timely access to

student information. EdPlan Insight is currently used extensively at the district level, and the next phase of implementation will focus on onboarding principals and vice-principals. This will support school leaders to monitor attendance, literacy and numeracy proficiency, class-by-class RTI groupings, and information used by the Indigenous Education team.

The Superintendent and Directors also monitor Ministry Power BI data on a monthly basis as part of the district's regular leadership routines. Data is reviewed through multiple governance and leadership structures, including the Board of Education's Education Committee, in-camera Board meetings, and public Board meetings where appropriate. The district also reviews the How Are We Doing Report, Early Development Instrument, and Middle Years Development Instrument data with principals and vice-principals to support planning and response.

Because Nisga'a School District is a small district, data is interpreted with caution and reviewed alongside local knowledge, student context, and evidence from schools. This helps the district focus on patterns over time rather than relying on a single data point.

2. How does the district review strategies and respond based on data and evidence?

The district reviews strategies through school and district learning conversations, leadership meetings, school learning plan reviews, and ongoing engagement with staff, students, families, the Board of Education, and Nisga'a communities. Evidence is reviewed to identify what is working, where progress is emerging, and where strategies need to be adapted.

This process supports evidence-informed decision-making and helps the district respond to student needs in a timely and focused way.

3. How does the district align operations to implement adapted strategies?

The district develops and aligns its yearly operational plan with the Board of Education's Strategic Plan. The strategic plan provides the overall direction for district priorities, while the operational plan identifies the actions, responsibilities, timelines, and supports needed to move those priorities into practice. This ensures that district operations are directly connected to student learning, well-being, equity, and continuous improvement.

From the operational plan, each district leader and department manager develops a workplan. These workplans are submitted to their supervisor for review to ensure alignment, clarity, and accountability to the commitments identified in the operational plan. This process helps connect district priorities to the day-to-day work of education, Indigenous education, inclusive education, human resources, finance, operations, facilities, and school leadership.

Workplans are reviewed and adapted throughout the year during regular department and leadership meetings, including education, human resources, finance, operations, and facilities meetings. These review cycles allow the district to respond to emerging evidence, adjust timelines, address barriers, and ensure that operational decisions continue to support the intended student learning outcomes.

The district also uses weekly reporting routines to strengthen accountability and implementation. Leaders submit weekly reports to the Superintendent on key areas of focus, actions taken, progress made, and emerging impact. Microsoft Teams tool "Updates" is used to track actions,

progress, and impact over time. This information is also used as part of performance review conversations, helping to connect leadership accountability with the district's improvement priorities.

4. How does the district implement adapted strategies?

The district implements adapted strategies through the operational plan, department workplans, school learning plans, professional learning, school-based intervention processes, and regular leadership monitoring. Adapted strategies are not treated as one-time changes. They are implemented, reviewed, refined, and monitored throughout the school year.

The district's implementation process is supported by regular meetings between supervisors and district leaders or department managers. These meetings review progress on workplan commitments, identify supports needed, and adjust actions where evidence shows that a strategy is not yet having the intended impact. This creates a direct connection between evidence review, operational planning, leadership action, and improved support for learners.

Our next step of implementation will include using assessment evidence to adjust instruction and intervention, supporting teachers and school teams to use data more consistently, strengthening inclusive practices for students with disabilities or diverse abilities, and increasing focus on belonging, adult connection, and culturally safe learning environments. In the secondary years, implementation also includes earlier credit checks, graduation pathway meetings, flexible supports, and stronger monitoring of student progress toward graduation.

Through this continuous improvement cycle, Nisga'a School District aims to ensure that strategies are planned, implemented, monitored, and adapted in ways that improve student learning outcomes. The district's approach keeps improvement work connected to the Board of Education's Strategic Plan while remaining grounded in Nisga'a language, culture, identity, community, and collective responsibility.

Ongoing Strategic Engagement



Nisga'a School District 92

Ongoing Strategic Engagement Listening, Learning and Responding Intentionally



Nisga'a School District 92 recognizes that improving student outcomes requires ongoing and meaningful engagement with students, families, staff, school leaders, the Board of Education, Nisga'a Lisims Government, Nisga'a Village Governments, the Nisga'a Indigenous Education Council, Elders, community partners. During the 2025/26 school year, the district engaged stakeholders through Board and committee meetings, school learning planning processes, district and school leadership collaboration sessions, Indigenous Education Council meetings, community engagement opportunities, and ongoing partnership discussions with the Nisga'a Valley Health Authority and the Nisga'a Language and Culture Directorate. These engagements provided important perspectives on student learning, attendance, well-being, belonging, literacy, numeracy, graduation, and culturally grounded education.

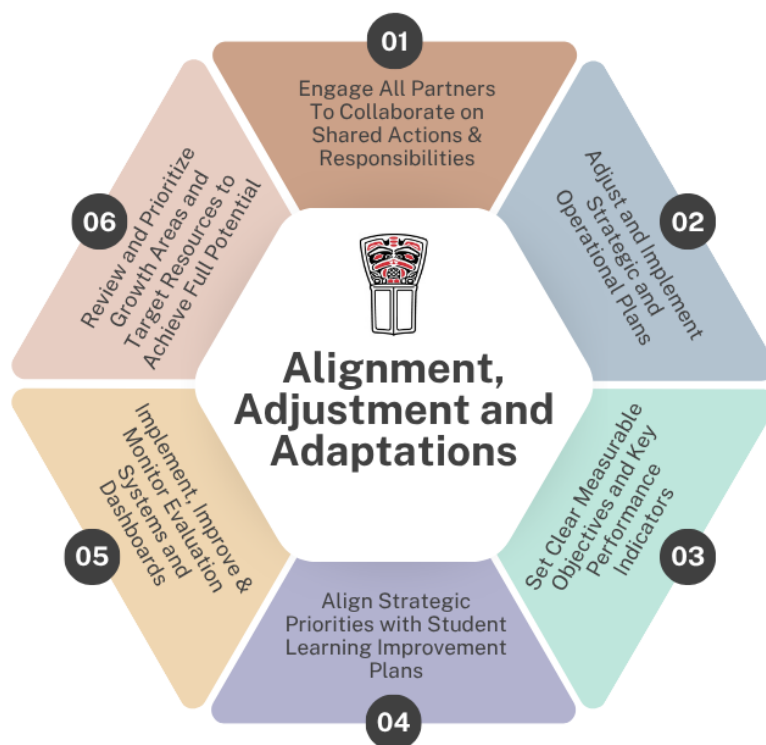
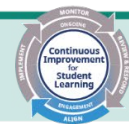
Several common themes emerged through engagement activities. Participants consistently expressed the importance of strengthening literacy and numeracy achievement while ensuring learning remains connected to Nisga'a language, culture, Ayuukw, land, and identity. Students emphasized the importance of caring relationships with adults, feeling welcomed and valued at school, and having learning experiences that are relevant and engaging. Families and communities highlighted the importance of attendance, student well-being, graduation success, and preparing learners for future education, employment, and life opportunities while maintaining strong cultural connections. Staff and school administration identified the need for continued professional learning, collaborative planning, consistent instructional practices, inclusive education supports, and effective use of student learning evidence to inform teaching and intervention.

Feedback from engagement processes affirmed many of the findings identified in the Data and Evidence Review. Stakeholders recognized that literacy, numeracy, belonging, and graduation remain important areas for continued improvement. At the same time, engagement participants acknowledged existing strengths, including strong relationships within schools, growing use of culturally responsive practices, improving graduation outcomes, expanding data-informed decision making. Stakeholders acknowledged positive progress in strengthening district systems, improving governance and accountability, expanding culturally responsive learning opportunities, developing literacy and numeracy frameworks, and improving graduation planning processes. At the same time, they identified ongoing concerns related to attendance, student belonging, literacy and numeracy achievement, and support for students with disabilities or diverse abilities.

The district has also used this engagement feedback to refine priorities, strategies, and implementation plans. Stakeholder input influenced the district's focus on culturally grounded literacy and numeracy improvement, strengthening attendance and student well-being initiatives, enhancing inclusive education practices, expanding opportunities for student voice, improving graduation pathway planning, and building greater consistency across schools. Engagement findings also informed the development of district and school operational priorities, ensuring improvement efforts remain responsive to local context, community aspirations, and student needs.

NSD 92 remains committed to ongoing strategic engagement as part of its continuous improvement cycle. The district will continue to create opportunities for authentic dialogue, shared decision making, and collaborative problem solving so that students, families, staff, communities, and educational partners remain active contributors to improving outcomes for every learner. Through this ongoing engagement, the district strengthens accountability, builds trust, and ensures that improvement efforts remain grounded in Nisga'a values, community voice, and the collective responsibility for student success.

Create Alignment to Enhancing Student Learning



Nisga'a School District 92 (NSD 92) aligns its improvement efforts through a comprehensive planning and accountability framework that connects student learning evidence directly to district priorities, operational actions, resource allocation, and performance monitoring. The district's Enhancing Student Learning Report serves as a key source of evidence for determining priorities and identifying areas requiring focused improvement. Findings related to literacy, numeracy, belonging, attendance, graduation, and learner support are used to guide decision-making at all levels of the organization.

The Board of Education's 2025-2030 Strategic Plan provides the overall direction for district improvement through four interconnected priorities: Language and Culture; Empowered and Inspired Learners; Thriving Staff and Collaborative Leadership; and Strengthening Foundations. These priorities are intentionally aligned with the student learning needs identified through provincial and local evidence. Annual operational plans translate strategic priorities into specific actions, timelines, measurable outcomes, and assigned responsibilities. District departments,

school leaders, and managers then develop annual workplans aligned to both the Strategic Plan and Operational Plan, ensuring a clear line of sight from district priorities to daily practice.

At the school level, Learning Improvement Plans align with district priorities while responding to individual school contexts and learner needs. Principals and vice-principals monitor progress through regular review of literacy, numeracy, attendance, well-being, and student success evidence, while district leaders provide coaching, support, and accountability throughout the year. This approach promotes coherence across schools while maintaining flexibility to respond to local conditions.

Resource allocation is also aligned to student learning priorities. Investments in literacy and numeracy frameworks, Response to Intervention (RTI), Multi-Tiered Systems of Support (MTSS), Inclusive Education, Indigenous Education, attendance improvement, graduation pathway planning, professional learning, and student well-being are informed by evidence and focused on areas where the greatest impact can be achieved. Partnerships with the Nisga'a Valley Health Authority, Nisga'a Language and Culture Directorate, Provincial School Outreach Program, Nisga'a Indigenous Education Council, Nisga'a Village Governments, and Nisga'a Lisims Government further strengthen the district's capacity to respond to student needs through coordinated supports and shared responsibility for learner success.

The district monitors implementation and impact through weekly education leadership meetings, monthly operations meetings, Board committee reviews, school learning reviews, attendance monitoring, achievement data reviews, EdPlan Insight dashboards, Ministry reporting tools, and weekly leadership updates. Progress is reviewed throughout the year and strategies are adjusted as evidence emerges. This continuous improvement process helps ensure that district operations, planning, and resources remain aligned with the goal of improving outcomes for every learner.

Through this integrated approach, NSD 92 creates alignment between evidence, engagement, planning, implementation, and accountability. The district's work remains grounded in Nisga'a language, culture, identity, and community while maintaining a relentless focus on improving literacy, numeracy, belonging, attendance, graduation, and future opportunities for all learners.



NISGA'A SCHOOL DISTRICT NO. 92

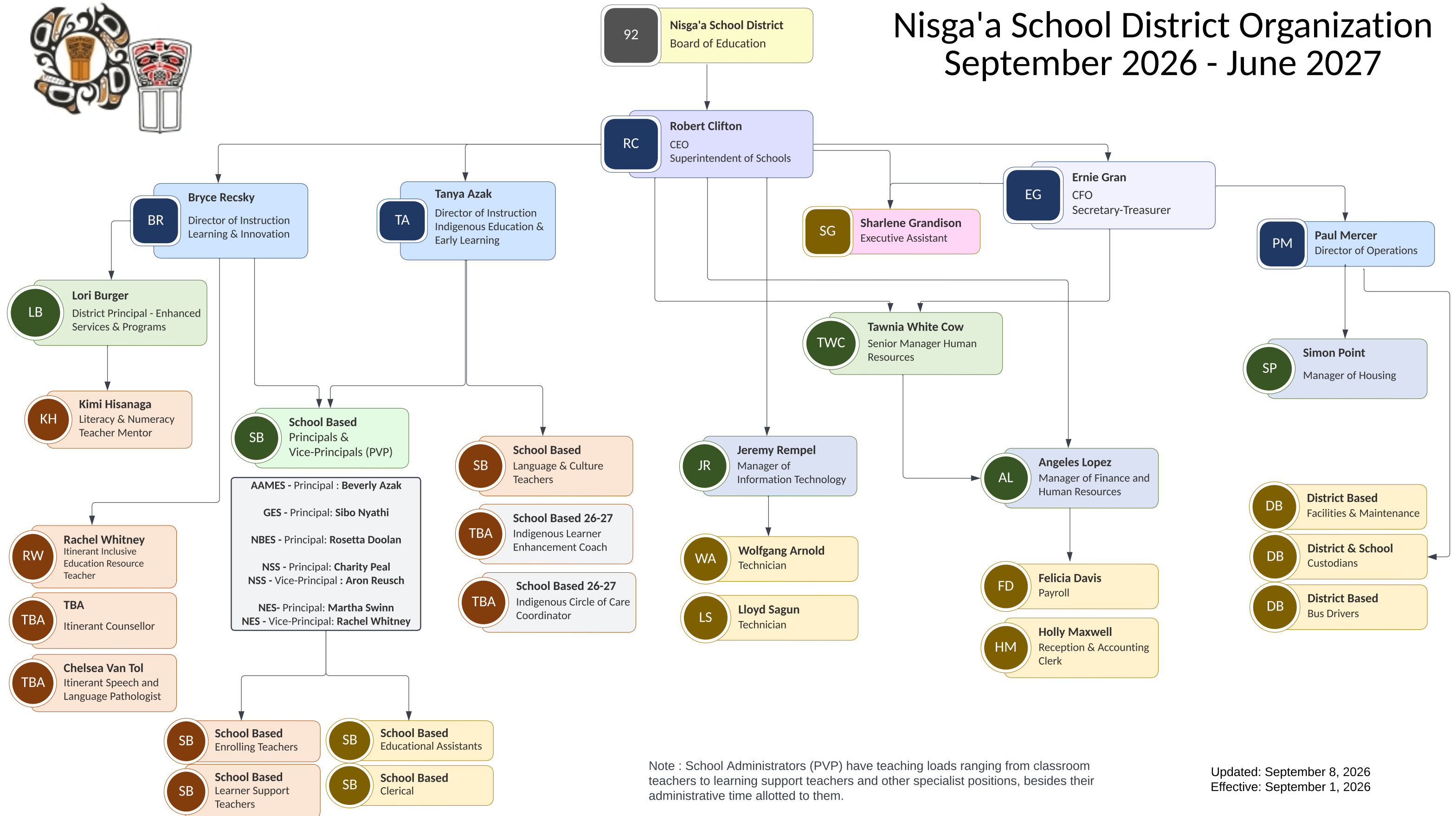
MEETING AGENDA ITEM 8.4

Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 15, 2026
Topic:	Staffing Overview – Organizational Chart 26/27		
Background/Discussion:			
2026/2027 Organizational Chart attached.			
Recommended Action:			
For information only.			
Presented by: Superintendent			



Nisga'a School District Organization

September 2026 - June 2027





NISGA' A SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM 8.6

Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 15, 2026
Topic:	Operational Plan 2026-2027		
Background/Discussion:			
Operational Plan 2026-2027 attached.			
Recommended Action:			
For information only.			
Presented by: Superintendent			



Operations Plan – Strategic Initiatives 2026–2027

Year Two: Deepening Practice

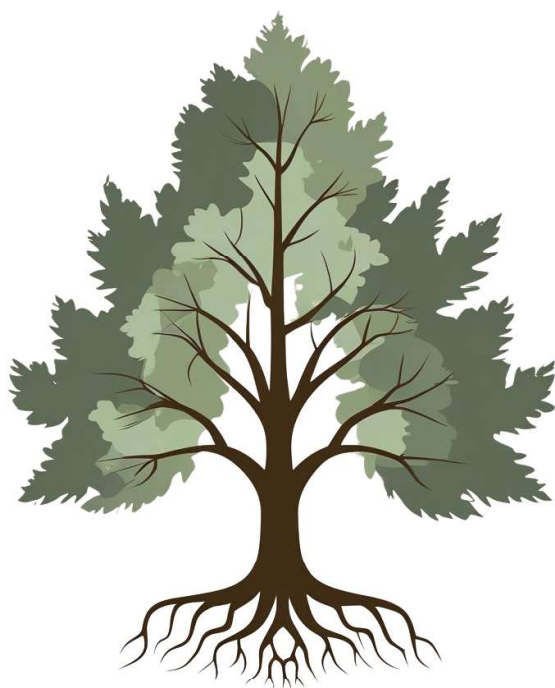
September 2026

Nisga'a School District 92



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Rooted in Culture.
Grounded In Community.
Growing Every Learner.

Executive Summary



Year Two – Strategic Theme – "Deepening Practice"

The 2026-2027 Operational Plan represents Year Two of the Board of Education's 2025-2030 Strategic Plan. During Year One, Nisga'a School District 92 focused on system stabilization, planning, governance renewal, framework development, and establishing the foundational conditions required for long-term improvement. Significant progress was made in strengthening leadership structures, implementing literacy and numeracy frameworks, developing district data systems, modernizing policies and procedures, strengthening partnerships, and creating greater alignment between district operations and student learning outcomes.

Year Two shifts the district's focus from building foundations to deepening implementation, strengthening consistency, and demonstrating measurable impact. The district's work is anchored in its vision of becoming a learning community where courage and collaboration empower everyone to thrive, and its mission of growing minds, hearts, and spirits through culture, compassion, and connection. This Operational Plan responds directly to evidence gathered through the Enhancing Student Learning Report, attendance analysis, school learning reviews, community engagement, and district performance monitoring. The evidence continues to highlight important opportunities for growth in literacy, numeracy, attendance, belonging, Grade 10 assessment performance, and graduation outcomes. At the same time, the evidence confirms important strengths across the district, including growing cultural integration, stronger system leadership, improved supports for learners, enhanced partnerships, and increasing organizational coherence.

The district's work during 2026-2027 will remain focused on four interconnected strategic priorities.

Looking Ahead

This Operational Plan establishes a clear roadmap for the 2026-2027 school year and provides the structure, accountability, and focus necessary to achieve the Board's long-term strategic goals. Through a commitment to continuous improvement, culturally grounded learning, strong relationships, and evidence-informed action, NSD 92 will continue to honour Nisga'a learners while creating the conditions for every student to thrive academically, socially, emotionally, culturally, and spiritually.

A central belief within NSD 92's Strategic Plan and Operational Plan is that student success is a shared responsibility. While schools play a critical role in teaching and learning, many of the barriers and opportunities that influence student achievement, attendance, wellbeing, belonging, graduation, and future success extend beyond the classroom. Strong partnerships create a "Circle of Care" around learners whereby schools, families, communities, village, local, provincial governments, health professionals, and cultural leaders work together to support the whole child: mind, heart, body, and spirit.

Partnerships ensure that student success is not viewed solely as an educational outcome, but as a collective commitment to wellness, identity, belonging, achievement, and lifelong success.

Together, we will deepen practice, strengthen impact, and advance our shared commitment to ensuring that every learner experiences success, connection, belonging, and opportunity in Nisga'a School District 92.



Priority 1

Language and Culture: The Mind, Heart, Body and Spirit of Learning



Year Two Objective

Embed Nisga'a language, culture, Ayuukw, identity, and land-based learning throughout instruction, assessment, intervention systems, and school culture.

Year Two Targets

By June 2027:

- 100% of School Learning Impact Plans for Year 3 demonstrate explicit integration of language and culture.
- Nisga'a Language Proficiency Continuum developed and published for K-12.
- Language proficiency baseline established for all students.
- Every school delivers a minimum of one seasonal land-based learning experience per term.
- Every school hosts Elders and Knowledge Holders throughout the year.
- Student belonging improves by 5 percentage points.
- Every classroom demonstrates evidence of language and culture integration.

Strategic Initiative 1

Nisga'a Language Proficiency Finalization

Actions

- Finalize and implement the Nisga'a Language Proficiency Continuum.
- Develop common performance tasks and assessment tools.
- Establish annual language proficiency reporting.
- Create minimum language learning expectations by grade band.
- Implement student language portfolios.

Success Indicators

- Language continuum introduced across all schools.
- All learners assessed using scanning tool.
- Baseline proficiency data established.

Strategic Initiative 2

Language and Culture Across Curriculum

Actions

- Complete curriculum mapping in every school.
- Develop culturally grounded literacy and numeracy exemplars.
- Build a district cultural resource repository.
- Establish classroom walkthrough indicators.
- Expand co-teaching opportunities between classroom teachers, language teachers, and Elders.

Success Indicators

- Increased evidence of cultural integration.
- Increased teacher confidence and implementation.

Priority 1

Language and Culture: The Mind, Heart, Body and Spirit of Learning



Strategic Initiative 3

Land, Water, Community – Place Based Learning

Actions

- Develop a seasonal learning framework.
- Formalize Elder and Knowledge Holder partnerships.
- Expand place-based and land-based learning opportunities.
- Integrate cultural learning into graduation pathways.

Success Indicators

- Increased student participation.
- Improved attendance during cultural activities.
- Stronger indicators of belonging and identity.

Strategic Initiative 4

Cultural Identity and Belonging

Actions

- Expand Nisga'a language visibility throughout district facilities.
- Increase student leadership opportunities connected to culture.
- Implement annual belonging and identity surveys.
- Integrate cultural belonging measures into School Learning Improvement Plans.

Success Indicators

- Improved belonging indicators.
- Increased trusted adult connections.
- Increased student engagement.

Priority 2

Empowered and Inspired Learners Well-being, Attendance, Achievement and Futures



Year Two Objective

Improve literacy, numeracy, attendance, belonging, graduation, and future readiness through evidence-informed instructional practices and coordinated systems of support.

Year Two Targets

Literacy

- Reduce the proportion of students in the Emerging category by 10%.
- Increase literacy proficiency by 5%.

Numeracy

- Increase numeracy proficiency by 10%.
- Improve Grade 7 and Grade 10 performance.

Attendance

- Increase Tier 1 attendance from 16% to 30%.
- Reduce chronic absenteeism below 40%.
- Reduce severe chronic absenteeism by 15%.

Graduation

- Achieve 90% participation in Literacy 10 and Numeracy 10 Assessments.
- Improve Grade 10 proficiency.
- Improve five-year completion rates.
- Reduce credit deficiencies.

Belonging

- Increase student belonging by 5 percentage points.
- Increase trusted adult connection indicators.

Strategic Initiative 1

Literacy Improvement Strategy

Actions

- Deploy Literacy Mentor Teacher model.
- Implement coaching cycles in every school.
- Establish literacy intervention teams.
- Strengthen K-2 literacy screening participation.
- Implement district-wide RTI literacy practices.
- Complete three literacy data review cycles annually.

Success Indicators

- Improved literacy proficiency.
- Increased movement from Emerging to Developing and Proficient.
- Improved intervention outcomes.

Priority 2

Empowered and Inspired Learners Well-being, Attendance, Achievement and Futures



Strategic Initiative 2

Numeracy Turnaround Strategy

Actions

- Finalize and implement the District Numeracy Framework.
- Establish common district numeracy tasks.
- Focus instruction on reasoning, analyzing, and mathematical communication.
- Conduct pre and post assessment cycles.
- Implement classroom walkthroughs focused on numeracy practices.
- Complete two numeracy inquiry cycles annually in Grades 4-7.

Success Indicators

- Improved provincial and local numeracy outcomes.
- Improved transfer of learning between classroom tasks and provincial assessments.
- Increased numeracy proficiency.

Strategic Initiative 3

Grade 10 Success Strategy

Actions

- Develop Grade 8-10 graduation assessment preparation plans.
- Implement participation calendars and make-up opportunities.
- Conduct precision teaching cycles for Literacy 10 and Numeracy 10.
- Review and strengthen Science 10 achievement supports.
- Improve assessment literacy and test-readiness practices.

Success Indicators

- 90% participation in graduation assessments.
- Increased proficiency rates.
- Improved Science 10 achievement.

Strategic Initiative 4

Learner Success Plans

Actions

- Implement Learning Success Plans for every learner.
- Include strengths, needs, literacy goals, numeracy goals, attendance considerations, intervention plans, and graduation pathways where appropriate.
- Review plans three times annually.
- Integrate Learning Success Plans with EdPlan Insight.

Success Indicators

- 100% student coverage.
- Improved intervention coordination.
- Improved learner outcomes.

Priority 2

Empowered and Inspired Learners Well-being, Attendance, Achievement and Futures



Strategic Initiative 5 District Attendance Strategy Every Student, Every Day, Connected To Learning

Actions

- Include attendance goals within every School Learning Improvement Plan.
- Monitor attendance monthly at district leadership meetings.
- Provide quarterly Board attendance reports.
- Include attendance indicators on district dashboards.

Early Warning Attendance System Actions

- Weekly attendance reviews.
- Automated attendance alerts through EdPlan Insight.
- Same-week outreach to families when concerns emerge.

Universal Prevention Actions (Tier 1) - Green - Above 90%

- Ensure every student is connected to a trusted adult.
- Attendance recognition and improvement programs.
- Culturally responsive and engaging learning environments.
- Family attendance awareness initiatives.

Targeted Intervention Actions (Tier 2) - Yellow - 80-90%

- Attendance Success Plans.
- Attendance mentors.
- Student success reviews.
- Family partnership meetings.

Intensive Re-engagement Actions (Tier 3) - Red - Below 80%

- Individual attendance plans.
- Wraparound supports.
- Community agency collaboration.
- Flexible learning pathways.
- Monthly case reviews.

Attendance Through Culture and Belonging Actions

- Expand Elder involvement.
- Increase land-based learning opportunities.
- Connect attendance interventions to identity and belonging.
- Increase student engagement through cultural programming.

Success Indicators

- Improved attendance.
- Reduced chronic absenteeism.
- Improved literacy, numeracy, graduation, and belonging outcomes.

Priority 2

Empowered and Inspired Learners
Well-being, Attendance, Achievement and Futures



Strategic Initiative 6

Graduation and Transitions

Actions

- Quarterly graduation reviews.
- Individual pathway planning.
- Credit monitoring.
- Expanded work experience opportunities.
- Enhanced transition planning for Grades 7 to 8, and 10 to 11.
- Circle of Care supports for vulnerable learners.

Success Indicators

- Improved completion rates.
- Improved transition outcomes.
- Increased student engagement in future pathways.

Strategic Initiative 7

Multi-Tiered Systems of Support (MTSS)

Actions

- Formalize Student Success Team processes.
- Implement district RTI and MTSS practices.
- Monitor intervention effectiveness.
- Utilize attendance, literacy, numeracy, behaviour, and graduation indicators.

Success Indicators

- Earlier identification of learners requiring support.
- Improved intervention effectiveness.
- Better student outcomes.

Priority 3

Thriving Staff and Collaborative Leadership Growth and Innovation



Year Two Objective

Build instructional consistency, leadership capacity, mentorship systems, and succession pathways across the district.

Year Two Targets

- Every school operates an active Community of Practice.
- 100% of new staff participate in mentorship and onboarding.
- All administrators participate in leadership coaching.
- Leadership succession plans established.
- Staff engagement and retention improve.

Strategic Initiative 1

Professional Learning and Inquiry

Actions

- Implement district inquiry cycles aligned to district goals.
- Use common collaboration and inquiry protocols.
- Focus Communities of Practice on literacy, numeracy, attendance, belonging, inclusion, and culture.

Success Indicators

- Evidence of classroom impact.
- Improved instructional alignment.
- Increased collaborative practice.

Strategic Initiative 2

Leadership Program

Actions

- Launch Leadership Program.
- Identify emerging teacher and staff leaders.
- Provide mentorship, shadowing, coaching, and leadership projects.

Success Indicators

- Minimum six participants annually.
- Expanded leadership pipeline.
- Increased leadership readiness.

Priority 3

Thriving Staff and Collaborative Leadership Growth and Innovation



Strategic Initiative 3

Mentorship and Induction

Actions

- Implement teacher mentorship program.
- Strengthen onboarding practices.
- Establish leadership development pathways.
- Implement cultural orientation for all new staff.

Success Indicators

- Improved staff retention.
- Increased staff confidence and effectiveness.

Strategic Initiative 4

Inclusive Education Capacity Building

Actions

- Professional learning in inclusive practices.
- Shared case-management structures.
- Enhanced educator and EA supports.
- MTSS and intervention training.

Success Indicators

- Improved staff confidence.
- Improved learner support practices.
- Increased consistency across schools.

Strategic Initiative 5

Leadership Growth and Accountability

Actions

- Annual professional growth plans for all exempt leaders.
- Quarterly supervisor reviews.
- Leadership evidence portfolios.
- Strategic Plan accountability reviews.

Success Indicators

- Improved leadership effectiveness.
- Consistent implementation across schools.
- Stronger organizational coherence.

Priority 4

Strengthening Foundations Sustainability and Improvement



Year Two Objective

Develop a responsive district improvement system that supports evidence-informed decision making, accountability, stewardship, and continuous improvement.

Year Two Targets

- District Improvement Dashboard under development.
- 100% of administrators trained in EdPlan Insight.
- Monthly evidence reviews implemented.
- Early Warning Systems operational.
- Nisga'a Education Agreement finalized.
- 50% policy modernization completed.
- Core district process mapping completed.

Strategic Initiative 1

District Learning and Improvement Dashboard

Actions

Develop integrated dashboards for:

- Literacy
- Numeracy
- Attendance
- Graduation
- Belonging
- Language Proficiency
- Inclusive Education
- Finance
- Human Resources
- Facilities

Success Indicators

- Quarterly Board reporting.
- Real-time access to district evidence.
- Public annual scorecard.

Priority 4

Strengthening Foundations Sustainability and Improvement



Strategic Initiative 2 District Data Review Cycle

September

- Baseline reviews.
- Student Success Reviews.

January

- Mid-year progress reviews.
- Intervention effectiveness reviews.

April

- Improvement planning reviews.

June

- Annual evaluation and planning review.

Success Indicators

- Three formal evidence review cycles annually.
- Evidence-based action plans in every school.

Strategic Initiative 3 Early Warning Student Success System

Monitor

- Attendance
- Literacy
- Numeracy
- Behaviour
- Graduation Progress
- Belonging Indicators

Actions

- Monthly student success reviews.
- Case conferencing.
- Intervention monitoring.

Success Indicators

- Earlier intervention.
- Reduced student risk.
- Improved outcomes.

Priority 4

Strengthening Foundations Sustainability and Improvement



Strategic Initiative 4 Inclusive Education Monitoring

Actions

Track:

- IEP completion
- IEP goal attainment
- Assessments
- Student transitions
- Intervention participation
- Graduation progress

Success Indicators

- Improved designation processes.
- Improved IEP outcomes.
- Improved transitions.

Strategic Initiative 5 Governance and Accountability

Actions

- Finalize the Nisga'a Education Agreement.
- Establish annual reporting to Nisga'a Lisims Government.
- Implement bi-monthly strategic monitoring reports to Board.
- Strengthen Board Education and Business Advisory Committee processes.
- Implement annual Strategic Plan review processes.

Success Indicators

- Improved governance oversight.
- Stronger accountability.
- Consistent reporting cycles.

Strategic Initiative 6 Operational Excellence and Systems Modernization

Actions

- ERP modernization planning.
- Student information system enhancement.
- Workflow automation.
- Facilities and transportation planning.
- Monthly financial reporting.
- Internal control strengthening.
- Cybersecurity modernization.

Success Indicators

- Improved service delivery.
- Increased organizational efficiency.
- Improved stewardship and accountability.

Priority 4

Strengthening Foundations Sustainability and Improvement



Strategic Initiative 7

Policy and Operational Procedures Modernization

Actions

- Review one policy at each Board meeting.
- Continue operational procedure modernization.
- Align policies with BCSTA standards and reconciliation commitments.
- Expand use of plain-language formats.

Success Indicators

- Twelve policies reviewed annually.
- Twenty-five percent of operational procedures updated.

Strategic Initiative 8

Partnership and Circle of Care Framework

Nisga'a Valley Health Authority Actions

- Monthly integrated service meetings.
- Joint attendance and wellness supports.
- Shared case management.
- Mental health collaboration.

Nisga'a Language and Culture Directorate Actions

- Resource co-development.
- Elder and Fluent Speaker programming.
- Cultural learning partnerships.

Nisga'a Indigenous Education Council Actions

- Indigenous Education funding review.
- Strategic advice and monitoring.

Nisga'a Village Governments Actions

- Governance engagement sessions.
- Attendance and community planning collaboration.

Nisga'a Lisims Government Actions

- Annual reporting commitments.
- Nisga'a Education Agreement implementation.

Nisga'a Child and Family Services Actions

- Family-centred support planning.
- Shared intervention and re-engagement strategies.

Success Indicators

- Annual joint partnership priorities set.
- Bi-yearly partnership reviews.
- Improved student success, attendance, belonging, wellbeing, and service coordination.

Success Measures Summary



By June 2027 the district will demonstrate:

Learner Success

- Improved literacy achievement.
- Improved numeracy achievement.
- Improved Grade 10 proficiency.
- Reduced chronic absenteeism.
- Improved graduation and transition outcomes.

Language and Culture

- Nisga'a Language Proficiency Continuum fully implemented.
- Language proficiency baseline established.
- Increased participation in culturally grounded learning.

Belonging and Wellness

- Improved student belonging.
- Increased trusted adult connections.
- Improved attendance and engagement.

Staff and Leadership

- Strong Communities of Practice.
- Functioning Aspiring Leaders Program.
- Improved staff retention.
- Strengthened leadership succession.

Systems and Accountability

- Complete a District Improvement Dashboard.
- Early Warning Systems implemented.
- Modernized governance policy and operational procedures.
- Strengthened partnerships with Nisga'a organizations and community partners.

Strategic Outcome

NSD 92 will demonstrate measurable progress toward the Board of Education's 2025-2030 Strategic Plan through culturally grounded learning, improved student achievement, stronger attendance and belonging, leadership development, and a sustainable system of continuous improvement that supports every learner to thrive.

*Key Performance Indicators (KPI's) will be published internally and connected to each departmental yearly workplan.





NISGA'A SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM #9.1

Action:	Board Resolution – Approval of Draft Audited Financial Statements 2025/26	Information: Audited Financial Statements 2025/26
Meeting:	Public Meeting	Meeting Date: September 15, 2026
Topic:	Approval of Audited Financial Statements for the Year Ended June 30, 2026	

Background/Discussion:

Audited Financial Statements - Year Ended June 30, 2026

In accordance with section 157 of the School Act, the Board is required to prepare annual financial statements in the form directed by the Minister of Education and Child Care.

MNP LLP has completed its audit of the financial statements of School District No. 92 (Nisga'a) for the year ended June 30, 2026. The statements include the Statement of Financial Position, Statement of Operations, Statement of Changes in Net Debt, Statement of Cash Flows, notes, and supporting schedules.

The Independent Auditor's Report concludes that the financial statements present the School District's financial position and results in compliance, in all material respects, with the applicable financial reporting framework. The report includes an emphasis-of-matter paragraph regarding the basis of accounting described in Note 2(a); this does not modify the audit opinion.

Upon approval, the financial statements must be signed by the Chairperson of the Board of Education, the Superintendent, and the Secretary-Treasurer, and submitted to the Ministry of Education and Child Care.

Recommended Action:

That the Board approve the Audited Financial Statements of School District No. 92 (Nisga'a) for the year ended June 30, 2026, authorize the required signatories to execute the statements, and authorize the Secretary-Treasurer to submit the finalized financial statements and related documentation to the Ministry of Education and Child Care.

Motion:

R01-0926– THAT the Board of Education of School District No. 92 (Nisga'a) approve the Audited Financial Statements for the year ended June 30, 2026, as presented;

AND THAT the Board authorize the Chairperson of the Board of Education, the Superintendent, and the Secretary-Treasurer to sign the financial statements;

AND THAT the Board authorize the Secretary-Treasurer to submit the finalized financial statements, and all required supporting documentation to the Ministry of Education and Child Care.

BOARD RESOLUTION AND AUTHORIZATION

The Board of Education resolves as follows:

- 1. The Audited Financial Statements of School District No. 92 (Nisga'a) for the year ended June 30, 2026, prepared in accordance with section 157 of the School Act, are hereby approved.
- 2. The Chairperson of the Board of Education, the Superintendent, and the Secretary-Treasurer are authorized to sign the financial statements.
- 3. The Secretary-Treasurer is authorized to submit the finalized financial statements and all required supporting documentation to the Ministry of Education and Child Care.

R01-0926 - THAT the Board of Education of School District No. 92 (Nisga'a) approve the Audited Financial Statements for the year ended June 30, 2026, as presented;

AND THAT the Board authorize the Chairperson of the Board of Education, the Superintendent, and the Secretary-Treasurer to sign the financial statements;

AND THAT the Board authorize the Secretary-Treasurer to submit the finalized financial statements and all required supporting documentation to the Ministry of Education and Child Care.

Moved by: _____ / _____

Carried

Chairperson of the Board of Education

Superintendent

Secretary-Treasurer

CERTIFIED as a true and correct copy of the resolution approving the Audited Financial Statements of School District No. 92 (Nisga'a) for the year ended June 30, 2026, passed by the Board on September 15, 2026.

Secretary-Treasurer

Audited Financial Statements of

School District No. 92 (Nisga'a)

And Independent Auditors' Report thereon

June 30, 2026

School District No. 92 (Nisga'a)

June 30, 2026

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School District No. 92 (Nisga'a)

MANAGEMENT REPORT

DRAFT

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, MNP 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 Superintendent of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

To the Board of School District No. 92 (Nisga'a) and to the Minister of Education and Child Care:

Opinion

We have audited the financial statements of School District No. 92 (Nisga'a) (the "School District"), which comprise the statement of financial position as at June 30, 2026, 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 the financial position of the School District as at June 30, 2026, and the results of its operations, remeasurement gains and losses, changes in its net financial assets and its cash flows for the year then ended in compliance with, in all material respects, the financial reporting framework based on Section 23.1 of the Budget Transparency and Accountability Act and the Province of British Columbia's Treasury Board Regulations 257/2010 and 198/2011.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2(a) to the financial statements, which describes the financial reporting framework being followed by the School District.

Other Information

Management is responsible for the other information. The other information obtained at the date of this auditor's report comprises Unaudited Schedules 1-4D attached to the audited financial statements and Financial Statement Discussion and Analysis, but does not include the financial statements and our auditor's report thereon.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting framework based on Section 23.1 of the Budget Transparency and Accountability Act and the Province of British Columbia's Treasury Board Regulations 257/2010 and 198/2011, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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 management either intends to liquidate the School District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School District's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment 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.

Terrace, British Columbia

September 15, 2026

Chartered Professional Accountants

School District No. 92 (Nisga'a)

Statement of Financial Position

As at June 30, 2026

Statement 1

	2026 Actual	2025 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	8,494,176	7,997,230
Accounts Receivable		
Other (Note 3)	311,969	816,816
Total Financial Assets	8,806,145	8,814,046
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	787,067	1,034,842
Deferred Revenue (Note 5)	3,989,890	2,830,300
Deferred Capital Revenue (Note 6)	24,045,292	22,072,918
Employee Future Benefits (Note 7)	33,942	34,369
Asset Retirement Obligation (Note 13)	512,192	512,192
Total Liabilities	29,368,383	26,484,621
Net Debt	(20,562,238)	(17,670,575)
Non-Financial Assets		
Tangible Capital Assets (Note 8)	30,512,596	27,281,297
Prepaid Expenses	64,548	111,466
Total Non-Financial Assets	30,577,144	27,392,763
Accumulated Surplus (Deficit) (Note 16)	10,014,906	9,722,188

Approved by the Board

Signature of the Chairperson of the Board of Education

Signed

Signature of the Superintendent

Signed

Signature of the Secretary Treasurer

Date Signed

DRAFT

School District No. 92 (Nisga'a)

Statement 2

Statement of Operations

Year Ended June 30, 2026

	2026 Budget (Note 12) \$	2026 Actual \$	2025 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	795,438	534,825	329,520
Other		13,312	
Other Revenue	13,036,886	11,813,132	12,284,020
Rentals and Leases	220,000	230,357	219,334
Investment Income	175,000	202,167	207,737
Amortization of Deferred Capital Revenue	687,442	744,754	661,005
Total Revenue	<u>14,914,766</u>	<u>13,538,547</u>	<u>13,701,616</u>
Expenses			
Instruction	9,689,279	7,494,393	7,467,656
District Administration	2,847,593	2,064,130	2,185,773
Operations and Maintenance	2,958,388	2,853,360	2,509,837
Transportation and Housing	881,740	833,946	924,128
Total Expense	<u>16,377,000</u>	<u>13,245,829</u>	<u>13,087,394</u>
Surplus (Deficit) for the year	<u>(1,462,234)</u>	<u>292,718</u>	<u>614,222</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		9,722,188	9,107,966
Accumulated Surplus (Deficit) from Operations, end of year		<u>10,014,906</u>	<u>9,722,188</u>

School District No. 92 (Nisga'a)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2026

	2026 Budget (Note 12)	2026 Actual	2025 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(1,462,234)	292,718	614,222
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(470,000)	(4,363,378)	(3,380,867)
Amortization of Tangible Capital Assets	1,057,332	1,132,079	1,010,224
Total Effect of change in Tangible Capital Assets	587,332	(3,231,299)	(2,370,643)
Acquisition of Prepaid Expenses		(64,549)	(111,466)
Use of Prepaid Expenses		111,467	52,159
Total Effect of change in Other Non-Financial Assets	-	46,918	(59,307)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(874,902)	(2,891,663)	(1,815,728)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(2,891,663)	(1,815,728)
Net Debt, beginning of year		(17,670,575)	(15,854,847)
Net Debt, end of year		(20,562,238)	(17,670,575)

School District No. 92 (Nisga'a)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2026

	2026 Actual	2025 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	292,718	614,222
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	504,847	(435,842)
Prepaid Expenses	46,918	(59,307)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(247,775)	438,231
Deferred Revenue	1,159,590	796,883
Employee Future Benefits	(427)	2,877
Amortization of Tangible Capital Assets	1,132,079	1,010,224
Amortization of Deferred Capital Revenue	(744,754)	(661,005)
Total Operating Transactions	2,143,196	1,706,283
Capital Transactions		
Tangible Capital Assets Purchased	(4,363,378)	(3,380,867)
Total Capital Transactions	(4,363,378)	(3,380,867)
Financing Transactions		
Capital Revenue Received	2,717,128	4,596,323
Total Financing Transactions	2,717,128	4,596,323
Net Increase (Decrease) in Cash and Cash Equivalents	496,946	2,921,739
Cash and Cash Equivalents, beginning of year	7,997,230	5,075,491
Cash and Cash Equivalents, end of year	8,494,176	7,997,230
Cash and Cash Equivalents, end of year, is made up of:		
Cash	8,494,176	7,997,230
	8,494,176	7,997,230

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026**

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.

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 that:

- the government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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

a) Basis of Accounting (*continued*)

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

Year-ended June 30, 2025 – increase in annual surplus by \$3,935,318

June 30, 2025 – increase in accumulated surplus and decrease in deferred contributions by \$22,072,918

Year-ended June 30, 2026 – increase in annual surplus by \$1,972,374

June 30, 2026 – increase in accumulated surplus and decrease in deferred contributions by \$24,045,292.

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 Receivables

Accounts receivables 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 (k).

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.

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026**

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

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. 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, 2025 and projected to March 31, 2028. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. 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.

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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

g) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- 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.

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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

j) Funds and Reserves

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

k) Revenue Recognition

Revenues are 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.

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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

k) Revenue Recognition (*continued*)

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

l) Expenditures

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

Categories of Salaries

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

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.

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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

m) Financial Instruments *(continued)*

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

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

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

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

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, asset retirement obligations, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	2026	2025
Other	\$ 311,969	\$ 816,816

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	<u>2026</u>	<u>2025</u>
Trade payables	\$ 325,394	\$ 581,977
Salaries and benefits payable	226,408	83,284
Accrued vacation pay	197,933	237,787
Other	37,332	131,794
	<u>\$ 787,067</u>	<u>\$ 1,034,842</u>

NOTE 5 DEFERRED REVENUE

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

	<u>2026</u>	<u>2025</u>
Balance, beginning of year	\$ 2,830,300	\$ 2,033,417
Increases:		
Provincial Grant – MOE	2,226,111	1,968,562
Other	2,502,305	2,770,947
Investment income	843	38,054
	<u>4,729,259</u>	<u>4,777,563</u>
Decreases:		
Transfers to Revenue	2,098,419	2,249,236
Recovered	1,471,250	1,731,444
	<u>3,569,669</u>	<u>3,980,680</u>
Net Changes for the year	<u>1,159,590</u>	<u>796,883</u>
Balance, end of year	<u>\$ 3,989,890</u>	<u>\$ 2,830,300</u>

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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 as follows:

	Deferred Capital Revenue	Unspent Deferred Capital Revenue	Total 2026	2025
Balance, beginning of year	19,555,854	2,517,064	22,072,918	18,137,600
Increases:				
Transfer from DC – Capital additions	3,933,536	-	3,933,536	2,489,990
Provincial Grants – MECC	-	2,717,128	2,717,128	4,596,323
	\$3,933,536	2,717,128	6,650,664	7,086,313
Decreases:				
Amortization	744,754	-	744,754	661,005
Transfers to DCR – Capital Additions	-	3,933,536	3,933,536	2,489,990
	744,754	3,933,536	4,678,290	3,150,995
Net Changes	3,188,782	-1,216,408	1,972,374	3,935,318
Balance, end of the year	22,744,636	1,300,656	24,045,292	22,072,918

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, 2026

NOTE 7 EMPLOYEE FUTURE BENEFITS (continued)

	June 30, 2026	June 30, 2025
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	35,312	25,662
Service Cost	5,411	2,797
Interest Cost	1,485	1,182
Benefit Payments	-7,202	-1,291
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	-1,389	6,962
Accrued Benefit Obligation – March 31	<u>33,617</u>	<u>35,312</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	33,617	35,312
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	-33,617	-35,312
Employer Contributions After Measurement Date	0	0
Benefits Expense After Measurement Date	-1,727	-1,724
Unamortized Net Actuarial (Gain) Loss	1,403	2,667
Accrued Benefit Asset (Liability) - June 30	<u>-33,942</u>	<u>-34,369</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	34,369	31,491
Net Expense for Fiscal Year	6,775	4,169
Employer Contributions	-7,202	-1,291
Accrued Benefit Liability (Asset) - June 30	<u>33,942</u>	<u>34,369</u>
Components of Net Benefit Expense		
Service Cost	5,359	3,451
Interest Cost	1,540	1,258
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	-125	-539
Net Benefit Expense (Income)	<u>6,775</u>	<u>4,169</u>
Assumptions		
Discount Rate - April 1	4.00%	4.25%
Discount Rate - March 31	4.50%	4.00%
Long Term Salary Growth - April 1	2.50%	2.50%
Long Term Salary Growth - March 31	2.50%	2.50%
EARS L - March 31	10.8	10.8

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 8 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2026	Net Book Value 2025
Sites	\$ 1,168,081	\$ 1,168,081
Buildings	27,916,955	24,836,323
Furniture & Equipment	462,529	442,946
Vehicles	744,294	647,634
Computer Hardware	220,736	186,313
Total	\$ 30,512,596	\$ 27,281,297

June 30, 2026

	Opening Cost	Additions	Disposals	Total 2025
Sites	\$ 1,168,081	\$ -	\$ -	\$ 1,168,081
Buildings	40,813,228	3,952,408	-	44,765,636
Furniture & Equipment	777,308	97,966	84,926	790,348
Vehicles	1,096,122	217,128	-	1,313,250
Computer Hardware	259,326	95,876	-	355,202
Total	\$ 44,114,065	\$4,363,378	\$ 84,926	\$ 48,392,517

	Opening Accumulated Amortization	Additions	Disposals	Total 2025
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	15,976,905	871,776	-	16,848,681
Furniture & Equipment	334,362	78,382	84,926	327,818
Vehicles	448,488	120,468	-	568,956
Computer Hardware	73,013	61,453	-	134,466
Total	\$ 16,832,768	\$1,132,079	\$ 84,926	\$ 17,879,921

June 30, 2025

	Opening Cost	Additions	Disposals	Total 2025
Sites	\$ 1,168,081	\$ -	\$ -	\$ 1,168,081
Buildings	37,700,133	3,113,095	-	40,813,228
Furniture & Equipment	736,331	57,308	16,331	777,308
Vehicles	1,063,331	76,050	43,259	1,096,122
Computer Hardware	124,912	134,414	-	259,326
Total	\$ 40,792,788	\$3,380,867	\$ 59,590	\$ 44,114,065

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 8 TANGIBLE CAPITAL ASSETS (Continued)

	Opening Accumulated Amortization	Additions	Disposals	Total 2025
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	15,188,759	788,146	-	15,976,905
Furniture & Equipment	275,012	75,681	16,331	334,362
Vehicles	383,774	107,973	43,259	448,488
Computer Hardware	34,589	38,424	-	73,013
Total	\$ 15,882,134	\$ 1,010,224	\$ 59,590	\$ 16,832,768

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 plans, including investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2024, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2024, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 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, 2023, indicated a \$4,572 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, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$413,794 for employer contributions to the plans for the year ended June 30, 2026 (2025: \$643,437).

The next valuation for the Teachers' Pension Plan will be December 31, 2026. The next valuation for the Municipal Pension Plan will be December 31, 2027.

Employers participating in the plans record their pension expense as the amount of employer

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

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, 2026, were as follows:

- \$ 429,843 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 were approved by the Board through the adoption of an amended annual budget on February 3, 2026. The Board adopted a preliminary annual budget on June 3, 2025. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The Difference between the two budgets is as follows:

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 12 BUDGET FIGURES (Continued)

	2026 Amended	2026 Preliminary	Difference
Revenues			
Provincial Grants			
Ministry of Education and Child Care	795,438	424,832	370,606
Other Revenue	13,036,886	12,488,576	548,310
Rentals and Leases	220,000	140,000	80,000
Investment Income	175,000	268,900	(93,900)
Amortization of Deferred Capital Revenue	687,442	751,956	(64,514)
Total Revenue	14,914,766	14,074,264	840,502
Expenses			
Instruction	9,689,279	9,011,399	677,880
Direct Administration	2,901,908	2,390,202	511,706
Operating and Maintenance	2,904,073	2,898,428	5,645
Transportation and Housing	881,740	921,425	(39,685)
Total Expense	16,377,000	15,221,454	1,155,546
Net Revenue (Expense)	(1,462,234)	(1,147,190)	(315,044)
Budgeted Allocation (Retirement) of Surplus (Deficit), for the year	1,562,344	1,284,890	277,454
Budgeted Surplus (Deficit), for the year comprised of:	100,110	137,700	(37,590)
Operating Fund Surplus (Deficit)			
Special Purpose Fund Surplus (Deficit)			
Capital Fund Surplus (Deficit)	100,110	137,700	(37,590)
Budgeted Surplus (Deficit) for the year	100,110	137,700	(37,590)

NOTE 13 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials 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. 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.

	2026
Asset Retirement Obligation, July 1, 2025	\$ 512,192
Settlements during the year	-
Asset Retirement Obligation, closing balance June 30, 2026	<u>\$ 512,192</u>

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 14 EXPENSE BY OBJECT

	2026	2025
Salaries and benefits	\$ 9,290,499	\$ 9,005,059
Services and supplies	2,823,251	3,072,111
Amortization	1,132,079	1,010,224
	<u>\$ 13,245,829</u>	<u>\$ 13,087,394</u>

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

Restricted Operating Surplus

Board Retreat	15,000	
Leadership/Mentorship – Supt/ST/Board/PROD	35,000	
Refurbish NESS Auto Shop upgrade	100,000	
IT Infrastructure	25,000	
Grizzly House and 2 multi-unit apartments	450,000	
Replace vehicle (e-vehicle)	75,000	
Land Based Learning	50,000	
Literacy & Numeracy Resource	150,000	
Recruitment & Retention	125,000	
Website Updates	25,000	
Leadership Development - Administrators	25,000	
Strategic Plan - Learner's Success	75,000	
Dual Credit Enhancement	15,000	
DESS Assessments	10,000	
EV Charge Station	15,000	
Open Purchase Orders Operating	263,483	
Sub-Total Internally Restricted	1,453,483	
Unrestricted Operating Surplus	925,500	
TOTAL Available for Future Operations		\$2,128,782
Capital Funds		7,886,122
ACCUMULATED Surplus (Deficit) End of Year		<u>\$10,014,906</u>

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 17 RISK MANAGEMENT

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

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

a) Credit risk:

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

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

b) Market risk:

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

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

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

c) Liquidity risk:

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

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

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026

NOTE 17 RISK MANAGEMENT (*continued*)

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2025 related to credit, market or liquidity risks.

School District No. 92 (Nisga'a)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Actual	2025 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,128,782		7,593,406	9,722,188	9,107,966
Changes for the year					
Surplus (Deficit) for the year	680,043		(387,325)	292,718	614,222
Interfund Transfers					
Tangible Capital Assets Purchased	(429,842)		429,842	-	
Net Changes for the year	250,201	-	42,517	292,718	614,222
Accumulated Surplus (Deficit), end of year - Statement 2	2,378,983	-	7,635,923	10,014,906	9,722,188

School District No. 92 (Nisga'a)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2026

	2026 Budget (Note 12)	2026 Actual	2025 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	226,750	335,015	124,801
Other		13,312	
Other Revenue	9,841,497	9,915,365	10,275,376
Rentals and Leases	220,000	230,357	219,334
Investment Income	175,000	201,324	161,150
Total Revenue	<u>10,463,247</u>	<u>10,695,373</u>	<u>10,780,661</u>
Expenses			
Instruction	5,979,517	5,423,244	5,272,735
District Administration	2,847,593	2,064,130	2,185,773
Operations and Maintenance	1,956,353	1,814,478	1,553,271
Transportation and Housing	772,128	713,478	816,155
Total Expense	<u>11,555,591</u>	<u>10,015,330</u>	<u>9,827,934</u>
Operating Surplus (Deficit) for the year	<u>(1,092,344)</u>	<u>680,043</u>	<u>952,727</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>1,562,344</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(470,000)	(429,842)	(890,877)
Total Net Transfers	<u>(470,000)</u>	<u>(429,842)</u>	<u>(890,877)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>250,201</u>	<u>61,850</u>
Operating Surplus (Deficit), beginning of year		2,128,782	2,066,932
Operating Surplus (Deficit), end of year		<u>2,378,983</u>	<u>2,128,782</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		1,453,483	1,453,483
Unrestricted		925,500	675,299
Total Operating Surplus (Deficit), end of year		<u>2,378,983</u>	<u>2,128,782</u>

School District No. 92 (Nisga'a)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2026

	2026 Budget (Note 12)	2026 Actual	2025 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	9,239,528	9,224,183	9,153,519
ISC/LEA Recovery	(9,123,389)	(9,123,389)	(9,126,216)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,469	1,469	538
Student Transportation Fund	1,635	1,635	599
Support Staff Benefits Grant			9
Foundation Skills Assessment (FSA) Scorer Grant	51	51	19
Labour Settlement Funding		123,325	346
Indigenous Education Councils (IEC) Funding	107,456	107,456	95,987
Teacher Annual Fee Reimbursement		285	
Total Provincial Grants - Ministry of Education and Child Care	226,750	335,015	124,801
Provincial Grants - Other		13,312	
Other Revenues			
Funding from First Nations	9,371,293	9,371,293	10,253,850
Miscellaneous			
Other Revenues	464,804	544,072	16,126
Art Starts	5,400		5,400
Total Other Revenue	9,841,497	9,915,365	10,275,376
Rentals and Leases	220,000	230,357	219,334
Investment Income	175,000	201,324	161,150
Total Operating Revenue	10,463,247	10,695,373	10,780,661

School District No. 92 (Nisga'a)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2026

	2026 Budget (Note 12)	2026 Actual	2025 Actual
	\$	\$	\$
Salaries			
Teachers	2,708,248	2,446,967	2,312,658
Principals and Vice Principals	1,511,884	1,606,680	1,184,501
Educational Assistants	485,036	311,924	267,026
Support Staff	1,375,874	1,249,315	1,245,212
Other Professionals	1,280,435	1,092,578	1,176,840
Substitutes	45,000	235,727	253,453
Total Salaries	7,406,477	6,943,191	6,439,690
Employee Benefits	1,704,037	1,465,382	1,345,242
Total Salaries and Benefits	9,110,514	8,408,573	7,784,932
Services and Supplies			
Services	973,838	515,650	769,151
Student Transportation	13,200	207	24,220
Professional Development and Travel	337,697	295,442	360,622
Rentals and Leases		3,600	
Dues and Fees	39,500	28,744	45,017
Insurance	33,500	31,837	31,748
Supplies	822,342	420,114	492,791
Utilities	225,000	311,163	319,453
Total Services and Supplies	2,445,077	1,606,757	2,043,002
Total Operating Expense	11,555,591	10,015,330	9,827,934

School District No. 92 (Nisga'a)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	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	2,258,992	220,018				162,310	2,641,320
1.03 Career Programs	79,725						79,725
1.07 Library Services		2,301					2,301
1.08 Counselling							-
1.10 Inclusive Education		113,702	303,788			35,863	453,353
1.30 English Language Learning			3,097				3,097
1.31 Indigenous Education	108,250	139,688	5,039				252,977
1.41 School Administration		675,336		162,276		159	837,771
1.60 Summer School							-
Total Function 1	2,446,967	1,151,045	311,924	162,276	-	198,332	4,270,544
4 District Administration							
4.11 Educational Administration		455,635		20,707	262,227		738,569
4.40 School District Governance					56,700		56,700
4.41 Business Administration				88,546	407,900		496,446
Total Function 4	-	455,635	-	109,253	726,827	-	1,291,715
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					145,237		145,237
5.50 Maintenance Operations				685,426	117,350	37,168	839,944
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	685,426	262,587	37,168	985,181
7 Transportation and Housing							
7.41 Transportation and Housing Administration					26,141		26,141
7.70 Student Transportation				236,119		227	236,346
7.73 Housing				56,241	77,023		133,264
Total Function 7	-	-	-	292,360	103,164	227	395,751
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,446,967	1,606,680	311,924	1,249,315	1,092,578	235,727	6,943,191

School District No. 92 (Nisga'a)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Actual	2026 Budget (Note 12)	2025 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	2,641,320	620,437	3,261,757	107,793	3,369,550	3,153,270	3,301,830
1.03 Career Programs	79,725	18,929	98,654	215	98,869	20,016	
1.07 Library Services	2,301	507	2,808	54	2,862	40,483	1,459
1.08 Counselling	-		-		-	111,276	13,585
1.10 Inclusive Education	453,353	99,440	552,793	14,529	567,322	841,637	358,869
1.30 English Language Learning	3,097	697	3,794		3,794		6,314
1.31 Indigenous Education	252,977	52,309	305,286	10,239	315,525	654,580	700,523
1.41 School Administration	837,771	178,465	1,016,236	47,217	1,063,453	1,120,130	890,155
1.60 Summer School	-		-	1,869	1,869	38,125	
Total Function 1	4,270,544	970,784	5,241,328	181,916	5,423,244	5,979,517	5,272,735
4 District Administration							
4.11 Educational Administration	738,569	140,459	879,028	222,030	1,101,058	1,432,495	1,120,367
4.40 School District Governance	56,700	2,490	59,190	61,983	121,173	343,779	148,805
4.41 Business Administration	496,446	98,188	594,634	247,265	841,899	1,071,319	916,601
Total Function 4	1,291,715	241,137	1,532,852	531,278	2,064,130	2,847,593	2,185,773
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	145,237	23,536	168,773	3,912	172,685	254,259	76,540
5.50 Maintenance Operations	839,944	162,943	1,002,887	310,945	1,313,832	1,440,094	1,110,140
5.52 Maintenance of Grounds	-		-	24,767	24,767	25,000	45,544
5.56 Utilities	-		-	303,194	303,194	237,000	321,047
Total Function 5	985,181	186,479	1,171,660	642,818	1,814,478	1,956,353	1,553,271
7 Transportation and Housing							
7.41 Transportation and Housing Administration	26,141	2,195	28,336		28,336	34,098	30,638
7.70 Student Transportation	236,346	36,468	272,814	150,458	423,272	390,259	391,896
7.73 Housing	133,264	28,319	161,583	100,287	261,870	347,771	393,621
Total Function 7	395,751	66,982	462,733	250,745	713,478	772,128	816,155
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	6,943,191	1,465,382	8,408,573	1,606,757	10,015,330	11,555,591	9,827,934

School District No. 92 (Nisga'a)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2026

	2026 Budget (Note 12)	2026 Actual	2025 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	568,688	199,810	204,719
Other Revenue	3,195,389	1,897,767	2,008,644
Investment Income		843	35,873
Total Revenue	<u>3,764,077</u>	<u>2,098,420</u>	<u>2,249,236</u>
Expenses			
Instruction	3,709,762	2,071,149	2,194,921
Operations and Maintenance	54,315	27,271	54,315
Total Expense	<u>3,764,077</u>	<u>2,098,420</u>	<u>2,249,236</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>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<u><u>-</u></u>

School District No. 92 (Nisga'a)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2026

Schedule 3A (Unaudited)

	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	-	14,709	55,701	82,878	23,845	131,168	53,567	278,787	55,398
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	54,315	31,974		34,000	9,800	158,239	129,999	733,604	57,000
Other	53,632	31,572	56,453			156,250	124,627	703,284	56,284
Investment Income			843						
	107,947	63,546	57,296	34,000	9,800	314,489	254,626	1,436,888	113,284
Less: Allocated to Revenue	27,271	15,690	15,761	-	-	7,219	55,853	471,404	43,929
Recovered	53,632	31,572				156,250	124,627	703,284	56,284
Deferred Revenue, end of year	27,044	30,993	97,236	116,878	33,645	282,188	127,713	540,987	68,469
Revenues									
Provincial Grants - Ministry of Education and Child Care	683	402				1,989	1,586	8,953	716
Other Revenue	26,588	15,288	14,918			5,230	54,267	462,451	43,213
Investment Income			843						
	27,271	15,690	15,761	-	-	7,219	55,853	471,404	43,929
Expenses									
Salaries									
Teachers								412,556	
Principals and Vice Principals							15,239		
Educational Assistants		12,753				181			
Support Staff							31,039		
Other Professionals									
	-	12,753	-	-	-	181	46,278	412,556	-
Employee Benefits		2,937				38	9,575	58,848	
Services and Supplies	27,271		15,761			7,000			43,929
	27,271	15,690	15,761	-	-	7,219	55,853	471,404	43,929
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, 2026

Schedule 3A (Unaudited)

	Student & Family Affordability (SFAF)	Early Care & Learning (ECL)	Feeding Futures Fund	Professional Learning Grant	National School Food Program	School Foods Coordinated Procurement	DeCoda District/Communit Plan	NLG/NLC Enhancement Fund	FNESC Skills Link Program
Deferred Revenue, beginning of year	\$ 166,901	\$ 171,190	\$ 262,252	\$ 247,553	\$ 12,306	\$	\$ 51,344	\$ 29,254	\$ 3,951
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care		525,000	350,000		62,180	80,000			
Other			345,601				18,167		
Investment Income									
	-	525,000	695,601	-	62,180	80,000	18,167	-	-
Less: Allocated to Revenue	75,675	105,407	461,027	11,360	-	-	2,323	-	-
Recovered			345,601						
Deferred Revenue, end of year	91,226	590,783	151,225	236,193	74,486	80,000	67,188	29,254	3,951
Revenues									
Provincial Grants - Ministry of Education and Child Care	75,675	105,407	4,399						
Other Revenue			456,628	11,360			2,323		
Investment Income									
	75,675	105,407	461,027	11,360	-	-	2,323	-	-
Expenses									
Salaries									
Teachers									
Principals and Vice Principals		88,874							
Educational Assistants									
Support Staff									
Other Professionals			119,649						
	-	88,874	119,649	-	-	-	-	-	-
Employee Benefits		16,533	26,927						
Services and Supplies	75,675		314,451	11,360			2,323		
	75,675	105,407	461,027	11,360	-	-	2,323	-	-
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, 2026

Schedule 3A (Unaudited)

	FNESC Language Program	TOTAL
	\$	\$
Deferred Revenue, beginning of year	1,189,496	2,830,300
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care		2,226,111
Other	956,436	2,502,306
Investment Income		843
	956,436	4,729,260
Less: Allocated to Revenue	805,501	2,098,420
Recovered		1,471,250
Deferred Revenue, end of year	1,340,431	3,989,890
Revenues		
Provincial Grants - Ministry of Education and Child Care		199,810
Other Revenue	805,501	1,897,767
Investment Income		843
	805,501	2,098,420
Expenses		
Salaries		
Teachers	44,028	456,584
Principals and Vice Principals		104,113
Educational Assistants	27,197	40,131
Support Staff		31,039
Other Professionals		119,649
	71,225	751,516
Employee Benefits	15,551	130,409
Services and Supplies	718,725	1,216,495
	805,501	2,098,420
Net Revenue (Expense) before Interfund Transfers	-	-
Interfund Transfers	-	-
Net Revenue (Expense)	-	-

School District No. 92 (Nisga'a)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2026

	2026 Budget (Note 12)	2026 Actual			2025 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	-			-	10,714
Amortization of Deferred Capital Revenue	687,442	744,754		744,754	661,005
Total Revenue	687,442	744,754	-	744,754	671,719
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	947,720	1,011,611		1,011,611	902,251
Transportation and Housing	109,612	120,468		120,468	107,973
Total Expense	1,057,332	1,132,079	-	1,132,079	1,010,224
Capital Surplus (Deficit) for the year	(369,890)	(387,325)	-	(387,325)	(338,505)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	470,000	429,842		429,842	890,877
Total Net Transfers	470,000	429,842	-	429,842	890,877
Total Capital Surplus (Deficit) for the year	100,110	42,517	-	42,517	552,372
Capital Surplus (Deficit), beginning of year		7,213,252	380,154	7,593,406	7,041,034
Capital Surplus (Deficit), end of year		7,255,769	380,154	7,635,923	7,593,406

School District No. 92 (Nisga'a)

Tangible Capital Assets
Year Ended June 30, 2026

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	1,168,081	40,813,228	777,308	1,096,122		259,326	44,114,065
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		3,716,408		217,128			3,933,536
Operating Fund		236,000	97,966			95,876	429,842
	-	3,952,408	97,966	217,128	-	95,876	4,363,378
Decrease:							
Deemed Disposals			84,926				84,926
	-	-	84,926	-	-	-	84,926
Cost, end of year	1,168,081	44,765,636	790,348	1,313,250	-	355,202	48,392,517
Work in Progress, end of year							-
Cost and Work in Progress, end of year	1,168,081	44,765,636	790,348	1,313,250	-	355,202	48,392,517
Accumulated Amortization, beginning of year		15,976,905	334,363	448,488		73,012	16,832,768
Changes for the Year							
Amortization for the Year		871,776	78,382	120,468		61,453	1,132,079
		871,776	78,382	120,468	-	61,453	1,132,079
Deemed Disposals			84,926				84,926
Written-off During Year							-
District Entered							-
	-		84,926	-	-	-	84,926
Accumulated Amortization, end of year		16,848,681	327,819	568,956	-	134,465	17,879,921
Tangible Capital Assets - Net	1,168,081	27,916,955	462,529	744,294	-	220,737	30,512,596

School District No. 92 (Nisga'a)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2026

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	19,127,075	428,779		19,555,854
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	3,933,536			3,933,536
	3,933,536	-	-	3,933,536
Decrease:				
Amortization of Deferred Capital Revenue	715,935	28,819		744,754
	715,935	28,819	-	744,754
Net Changes for the Year	3,217,601	(28,819)	-	3,188,782
Deferred Capital Revenue, end of year	22,344,676	399,960	-	22,744,636
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	22,344,676	399,960	-	22,744,636

School District No. 92 (Nisga'a)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2026

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	2,517,064					2,517,064
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,717,128					2,717,128
	2,717,128	-	-	-	-	2,717,128
Decrease:						
Transferred to DCR - Capital Additions	3,933,536					3,933,536
	3,933,536	-	-	-	-	3,933,536
Net Changes for the Year	(1,216,408)	-	-	-	-	(1,216,408)
Balance, end of year	1,300,656	-	-	-	-	1,300,656



NISGA'A SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM #9.2

Action:	Board Resolution – Approval of Minor Capital Plan Submission	Information: 2027/28 Minor Capital Projects
Meeting:	Public Meeting	Meeting Date: September 15, 2026
Topic:	Approval of the 2027/28 Minor Capital Plan Submission	

Background/Discussion:

Section 142(4) of the School Act requires the Board to approve the proposed minor capital plan by resolution before it is submitted to the Minister for approval. A capital bylaw under section 143 is prepared after the Minister approves the capital plan or approves it with modifications.

Proposed 2027/28 Minor Capital Projects:

Project	Program	Program	Estimated Cost
1	Building Envelope for Nisga'a Elementary Secondary School (NESS) – ref. 9.2A	SEP	\$1,010,000
2	Upgrade Fire Panels for NBES and AAMES – Ref 9.2B	CNCP*	\$250,000

Total estimated cost: \$1,260,000

Recommended Action:

That the Board approve the proposed 2027/28 Minor Capital Plan submission, including the two projects listed above, and authorize the Secretary-Treasurer to submit the plan and supporting documentation to the Ministry.

Motion:

R02-0926 THAT, in accordance with section 142(4) of the School Act, the Board of Education of School District No. 92 (Nisga'a) approve the 2027/28 Minor Capital Plan submission, as presented;

AND THAT the Board authorize the Secretary-Treasurer to submit the Minor Capital Plan and all required supporting documentation to the Ministry of Infrastructure.

BOARD RESOLUTION AND AUTHORIZATION

The Board of Education resolves as follows:

1. In accordance with section 142(4) of the School Act, the proposed 2027/28 Minor Capital Plan of School District No. 92 (Nisga’a), including the projects identified below, is hereby approved for submission to the Minister:

- a. Building Envelope for Nisga’a Elementary Secondary School (NESS) - School Enhancement Program – estimated cost of \$1,010,000;
- b. Upgrade Fire Panels for NBES and AAMES - proposed minor capital program classification to be confirmed - estimated cost of \$250,000.

2. The Secretary-Treasurer is authorized to submit the approved Minor Capital Plan and all required supporting documentation to the Ministry of Infrastructure.

3. If the Minister approves the capital plan or approves it with modifications, a capital bylaw will be prepared in the form specified by the Minister in accordance with section 143 of the School Act.

R02-0926 THAT, in accordance with section 142(4) of the School Act, the Board of Education of School District No. 92 (Nisga’a) approve the 2027/28 Minor Capital Plan submission, with a total estimated project cost of \$1,260,000, as presented;

AND THAT the Board authorize the Secretary-Treasurer to submit the Minor Capital Plan and all required supporting documentation to the Ministry of Infrastructure.

Moved by: _____ / _____

Carried

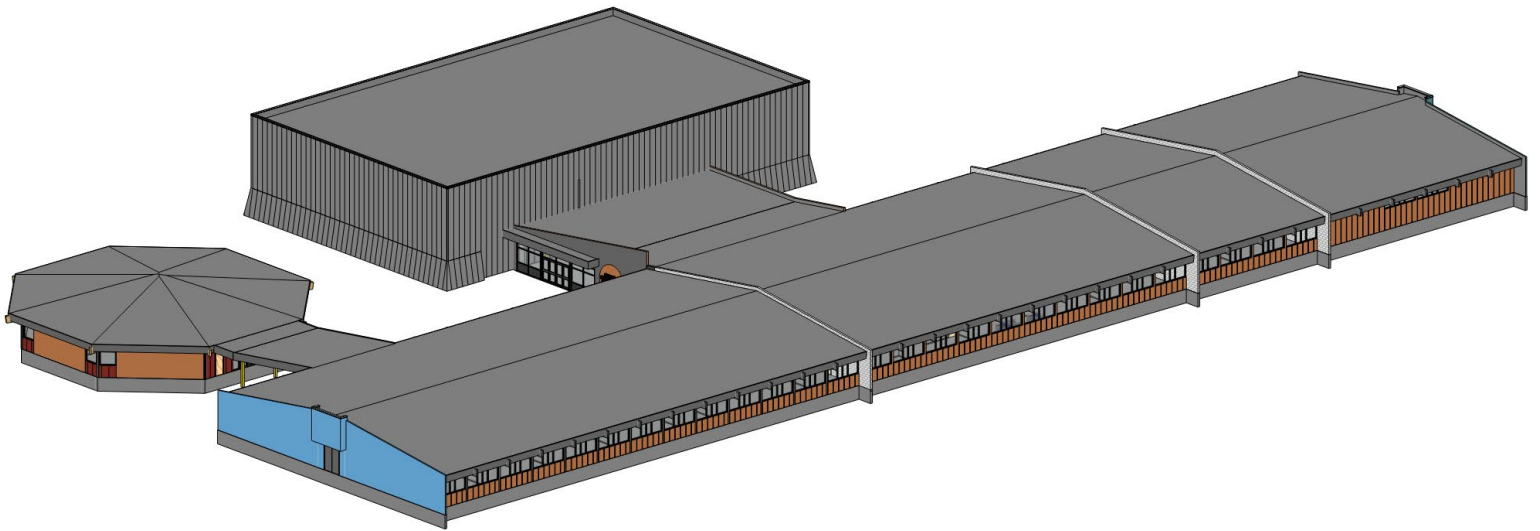
Chairperson of the Board of Education

Superintendent

Secretary-Treasurer

CERTIFIED as a true and correct copy of the resolution approving the 2027/28 Minor Capital Plan submission of School District No. 92 (Nisga’a), passed by the Board on September 15, 2026.

Secretary-Treasurer



Project Planning

Class 'D' Cost Estimation

NESS

Exterior Envelope Upgrades

August 25, 2026

Prepared by:



Kitimat
250-639-1111

Terrace
250-638-1111
office@technicon-ind.com

Prince Rupert
250-624-1111

General Information

Project: **Nisga'a SD92 – NESS Exterior Envelope Upgrades**

Proponent's name: **Technicon Industries Ltd.**

Proponent's address: **2809 Kalum St, Terrace, BC V8G 2M4**

Name of authorized representatives: **Tim Henschel**

Signatures of authorized representative:



Submission Date: **August 25, 2026**

Statement: Technicon is committed to hiring local, providing apprenticeship opportunities, and using local suppliers.

Technicon confirms it has the resources to commit to projects it undertakes to ensure successful completion and is bondable up to \$30-million.



CLASS 'D' COST ESTIMATE

GENERAL INFORMATION

A Class D cost estimate is a rough, high-level financial approximation used near the beginning of a project's conceptual design stage to check feasibility and secure early funding.

Based on the information provided, we expect our estimate to fall within an expected accuracy range of **±25%**.

This cost estimate was based on the information provided through architectural drawings and email clarifications, supplied by SOA, and a site visit completed by Technicon.

For the purpose of this estimate the following assumptions were made:

1. No HAZMAT concerns or testing required.
2. No RCABC contractor requirement.
3. No work to the existing roofing, flashings, soffits, fascia, beams, openings and glazings.
4. No thermal clips.
5. No fire suppression, fire alarm, or electronic security control with Staff Room renovation scope.
6. Typical interior finishes, door and hardware, millwork, and plumbing fixture appointments in renovated Staff Room.
7. Wood-framed wall construction for new Storage room within Staff Room area.
8. Electrical, lighting and plumbing systems to be tied into existing within Staff Room renovation with no work required outside of immediate area of work.
9. Utility costs responsibility of client.
10. Bonding, COC insurance, and wrap-up policy responsibility of the prime contractor or construction managers (estimated costs included in this estimate). Excludes any building permit fee.
11. Architectural, engineering, and construction management fees are not included in this estimate.
12. Fenestration testing is not included in this estimate.

Cost Estimate Summary on following page.

COST ESTIMATE SUMMARY

01-General Requirements		
	Management & Coordination	52,000.00
	Bonding & Insurances	28,000.00
	Submittals & Close-out Docs	9,000.00
	Site Facilities & Operations	23,000.00
	Equipment	35,000.00
	Mobilization/Demobilization	6,000.00
	Progress & Final Site Clean	8,000.00
02-Existing Conditions		
	Demolition	58,000.00
	Staff Room Renovation	21,000.00
06-Woods, Plastics, & Composites		
	Rough Carpentry	68,000.00
	Staff Room Renovation	50,000.00
07-Thermal & Moisture Protection		
	Insulation	97,000.00
	Moisture Barrier	45,000.00
	Cladding	166,000.00
08-Openings		
	Staff Room Renovation	5,000.00
09-Finishes		
	Staff Room Renovation	134,000.00
22-Plumbing		
	Staff Room Renovation	8,000.00
26-Electrical		
	Staff Room Renovation	5,000.00
Other		
	Logistics	100,000.00
	Contingency	92,000.00
Estimated Project Costs		\$1,010,000.00
+25%		\$1,262,500.00
-25%		\$808,000.00

Notes:

1. Site visit findings:
 - i. Multiple areas of wood soffit showed signs of damage and penetration. We have included contingency pricing to allow for repair of unforeseen damage to the underlying wall assembly.
 - ii. Multiple areas of existing lava rock siding showed inadequate and compromised weather sealing. We have included contingency pricing to allow for repair of unforeseen damage to the underlying wall assembly.
 - iii. Multiple areas of existing flashings showed signs of damage and inadequate water protection. We have included contingency pricing to allow for improvement of flashings, and repairs from unforeseen damage to the underlying wall assembly.

2. Other:
 - i. Logistic costs can be greatly reduced if the client can supply appropriate crew accommodation(s) nearby at no or reduced cost to contractor forces.
 - ii. A 10% contingency has been included in this estimate.
 - iii. We estimate a 4-month schedule from mobilization to full completion of project.
3. GST not included in noted values.

SPECIFICATIONS

The following is a limited description of the work details included within each Work Division.

Divisions 01 – General Requirements

- Mobilization and demobilization.
- Project management and coordination.
- Site safety and planning.
- Construction site supervision.
- 6' secure construction fencing for laydown area.
- Construction/first aid trailer.
- Porta-potty toilets and servicing.
- Lift equipment and operators.
- Progress cleaning and post-construction final cleaning.
- Safe, secure waste disposal bins and removal to WMF.
- Bonding, course of construction insurance, wrap-up policy.
- Shop drawings and mockups.
- Close-out documents and O&M manual.
- Warranty.

Division 02 – Existing Conditions

- Cut back trees and shrubbery to facilitate work.
- Prepare existing metal cladding for paint refresh.
- Prime (DTM bonding primer) and paint existing metal cladding.
- Remove existing lava rock siding and deliver to owner.
- Demolish existing wood cladding.
- Demolish existing building wrap.
- Detach and reset chain link fencing to facilitate works.
- Temporarily relocate garbage bins, storage containers, concrete barriers, etc, to facilitate work.
- Demolish existing lean-to roof over garbage bin and storage enclosure on west wing of building.
- Prepare existing surfaces for new assemblies.

Division 06 – Woods, Plastics, and Composites

- 2"x4" wood framed partition walls for new Storage Room within Staff Room renovation
- 2"x10" ceiling joists c/w ¾" sheathing to top side of new Storage Room within Staff Room renovation.
- 2"x6" wood framing to infill existing doorway between Corridor and existing Storage Room.
- Typical wood casings for new doorway to Storage Room within Staff Room renovation.

- Custom upper and base cabinets to kitchen within Staff Room renovation c/w laminate countertops and back splash.
- 1"x2" P.T. vertical strapping to exterior envelope.

Division 07 – Thermal and Moisture Protection

- 1" Roxul Comfortboard 110 rigid stone wool insulation.
- Fibre cement vertical siding board and batten c/w caulk.
- Commercial building wrap and tapes (self-adhesive).
- R22 fibreglass batt insulation.

Division 08 – Openings

- Solid wood door c/w typical frame, trim, and hardware.

Division 09 – Finishes

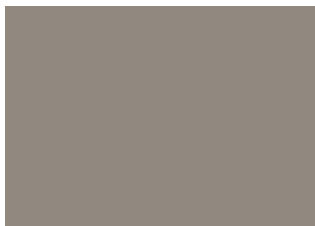
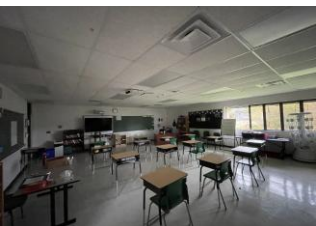
- Typical sheet vinyl floor covering c/w rubber base trim.
- Fire-rated gypsum wall board c/w trims to walls.
- Fire-rated gypsum wall board to ceiling of new Storage Room within Staff Room renovation.
- Typical painting of interior finishes.
- Mineral wool insulation to cavity of infilled doorway at Staff Room.

Division 22 – Plumbing

- Allowance for typical plumbing components related to Staff Room.

Division 26 – Electrical

- Temporary removal and reinstallation of electrical devices to facilitate envelope upgrades.
- Allowance for typical electrical and lighting components related to Staff Room and Storage Room renovation.



Alvin A. McKay Elementary School Nathan Barton Elementary School

Fire Alarm System Upgrades

Date: September 10, 2026

School District No. 92 (Nisga'a)

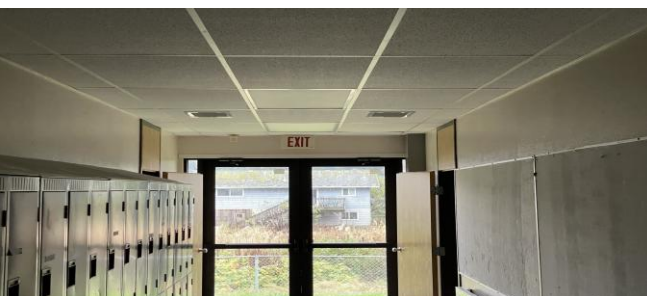


Table of Contents

1. Alvin McKay Elementary

- .1 Overview
- .2 Fire Alarm System
- .3 Project Budget

2. Nathan Barton Elementary

- .1 Overview
- .2 Fire Alarm System
- .3 Project Budget

1. Alvin McKay Elementary

.1 Overview

AMES is a one-storey structure constructed in the 1976 with gym and classrooms addition in 1991. The total floor area of the building is approximately 1,228 m² and consists of 4 classrooms, kindergarten classroom, Library, main office, teacher resource room, staff room, Nisga'a language room, and gymnasium. There is a separate boiler plant building at the west end of the school and one portable on the site. The building is wood frame construction over a crawlspace. The electrical room is centrally located near the main entrance to the school.

.2 Fire Alarm System

The fire alarm system is an Edwards 6616 conventional hard wired control panel with an LED annunciator the main entry lobby. The control panel has capacity for 16 zones, 7 zones are in use for initiating devices. Initiating devices are heat detectors, smoke detectors and manual pull stations. Signaling devices are 10 inch gongs. There are no fire protection sprinklers in the building. The Edwards 6616 is obsolete and no longer supported by Chubb Edwards. Spare parts are difficult to source. The fire alarm is monitored through the intrusion alarm panel which does not meet current BC Building Code and CAN/ULC S561 requirements. The fire alarm power circuit is from panel A and is shared with receptacles. The Canadian Electrical Code requires the fire alarm power supply be from the MDP and dedicated.

The fire alarm system is obsolete and beyond its rated life expectancy. The system should be replaced. Existing wiring will have to be replaced as it most likely does not include ground conductor.

.3 Project Budget

Fire Alarm Upgrade Budget Cost: \$150,000

2. Nathan Barton Elementary

.1 Overview

NBES is a one-storey structure constructed in the 1976 with an upgrade completed in 2014. The total floor area of the building is approximately 1,045 m² and consists of 4 classrooms, a main office, resource area, special ed, and gymnasium. The building is steel stud, steel joists and deck with some wood frame infill. The east classroom block is built over a crawlspace. The electrical room is centrally located close the main entrance to the school.

.2 Fire Alarm System

The fire alarm system is a GE EST FireShield conventional hard wired control panel with an LED annunciator the main entry lobby. The control panel is in the Mechanical Room and has capacity for 5 zones. Only one zone is in use for initiating devices. Initiating devices are heat detectors, smoke detectors and manual pull stations. Signaling devices are 10-inch gongs. There are sprinkler tamper and flow switches installed on the sprinkler tree in Storage Room 104, the switches are not connected to the fire alarm system as the sprinkler system installation has not been completed. The GE EST FireShield is obsolete and no longer supported by Chubb Edwards. There are no spare parts available. The fire alarm is monitored through the intrusion alarm panel which does not meet current BC Building Code and CAN/ULC S561 requirements.

The fire alarm system is obsolete and beyond its rated life expectancy. The system should be replaced. Existing wiring can be reused providing it has a ground conductor.

.3 Project Budget

Fire Alarm Upgrade Budget Cost: \$100,000



NISGA'A SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM #9.3

Action:	Board Resolution – Approval of Executive Compensation Disclosure 2025/26	Information: Executive Compensation Disclosure Report 2025/26
Meeting:	Public Meeting	Meeting Date: September 15, 2026
Topic:	Approval of the 2025/26 Executive Compensation Disclosure Report	

Background/Discussion:

Public Sector Executive Compensation Disclosure Report - 2025/26

School District No. 92 (Nisga'a) is a public sector employer under the Public Sector Employers Act and is required to disclose executive compensation annually in accordance with the B.C. Public Sector Executive Compensation Disclosure Guidelines. The 2025/26 disclosure report describes the district's compensation philosophy and administration and reports the compensation paid to eligible executive employees for the fiscal year ended June 30, 2026.

The submission includes an attestation by the Board Chair confirming the Board's awareness of the compensation paid, the accuracy and completeness of the disclosure, and compliance with the district's approved compensation plan and applicable disclosure requirements.

A bylaw and three readings are not required. The disclosure may be approved by Board resolution, after which the Board Chair may sign the attestation and the report may be submitted to the Public Sector Employers' Council Secretariat.

Recommended Action:

That the Board approve the 2025/26 Public Sector Executive Compensation Disclosure Report, confirm the statements contained in the Board Chair's attestation, authorize the Board Chair to sign the attestation, and authorize the Secretary-Treasurer to submit the report and required documentation to the Public Sector Employers' Council Secretariat.

Motion:

R03-0926 - THAT the Board of Education of School District No. 92 (Nisga'a) approve the 2025/26 Public Sector Executive Compensation Disclosure Report, as presented;

AND THAT the Board confirm its awareness of the total compensation paid to executive staff during the 2025/26 fiscal year and verify that the compensation disclosed is accurate, complete, and within the district's approved compensation plan;

AND THAT the Board authorize the Board Chair to sign the required attestation and authorize the Secretary-Treasurer to submit the report and all required documentation to the Public Sector Employers' Council Secretariat.

BOARD RESOLUTION AND AUTHORIZATION

The Board of Education resolves as follows:

- 1. The 2025/26 Public Sector Executive Compensation Disclosure Report of School District No. 92 (Nisga’a), prepared in accordance with the Public Sector Employers Act and the B.C. Public Sector Executive Compensation Disclosure Guidelines, is hereby approved.
- 2. The Board confirms its awareness of the total compensation paid to executive staff during the 2025/26 fiscal year and verifies that the compensation disclosed is accurate, complete, and within the District’s approved compensation plan.
- 3. The Board Chair is authorized to sign the required attestation, and the Secretary-Treasurer is authorized to submit the report and all required documentation to the Public Sector Employers’ Council Secretariat.

R03-0926 - THAT the Board of Education of School District No. 92 (Nisga’a) approve the 2025/26 Public Sector Executive Compensation Disclosure Report, as presented;

AND THAT the Board confirm its awareness of the total compensation paid to executive staff during the 2025/26 fiscal year and verify that the compensation disclosed is accurate, complete, and within the District’s approved compensation plan;

AND THAT the Board authorize the Board Chair to sign the required attestation and authorize the Secretary-Treasurer to submit the report and all required documentation to the Public Sector Employers’ Council Secretariat.

Moved by: _____ / _____

Carried

Chairperson of the Board of Education

Superintendent

Secretary-Treasurer

CERTIFIED as a true and correct copy of the resolution approving the 2025/26 Public Sector Executive Compensation Disclosure Report of School District No. 92 (Nisga’a), passed by the Board on September 15, 2026.

Secretary-Treasurer



NISGA'A SCHOOL DISTRICT NO. 92

4702 Huwilp Road
PO Box 240
Gitlaxt'aamiks, BC
V0J 1A0

Phone: 250-633-2228
Fax: 250-633-2401

September 11, 2026

Mr. John Davison
President and CEO
Public Sector Employers' Council Secretariat
Suite 201, 880 Douglas Street
Victoria, BC V8W 287

Dear Mr. Davison,

This will confirm that the Board of Education of School District No. 92(Nisga'a) is aware of the total compensation paid to executive staff during the 2025-2026 fiscal year and further, that we verify the amount of compensation paid was within the compensation plan as approved by the Board and reported to the Public Sector Employers' Council Secretariat.

Yours sincerely,

Winnifred Morven-Hansen
Board Chair



NISGA'A SCHOOL DISTRICT NO. 92

4702 Huwilp Road
PO Box 240
Gitlaxt'aamiks, BC
V0J 1A0

Phone: 250-633-2228
Fax: 250-633-2401

Public Sector Executive Compensation Disclosure Report 2025–2026

School District No. 92 Nisga'a

Overview

The Board of Education is committed to attracting and retaining high-performing employees essential to delivering quality public education. To support this, the Board maintains a compensation framework for executive and exempt staff that is rational, competitive, and effectively administered.

Compensation Philosophy

The Board's philosophy aligns with the statutory framework for exempt staff compensation in BC's K-12 sector, guided by the BC Public School Employers' Association (BCPSEA) Policy 95-06 and mandates from the Public Sector Employers' Council Secretariat (PSEC).

Compensation is viewed holistically, integrating salary, benefits, career development, work environment, and organizational culture. This approach supports the Board's strategic goals and helps attract and retain qualified, motivated staff.

Core Principles:

- Performance: Supports career growth and a merit-based culture.
- Differentiation: Reflects role scope and individual/team contributions.
- Accountability: Decisions are objective, documented, and fiscally responsible.
- Transparency: Programs are clearly communicated while respecting privacy.

Labour Market Comparators

Competitiveness is maintained by referencing relevant labour markets, defined as:

- Recruitment and destination sectors for employees.
- Other BC school districts (primary market).
- BC public sector organizations.
- Canadian school districts (notably Alberta and Ontario).
- Select private sector organizations.

Factors considered include organizational size, location, skill transferability, qualifications, and accountability.

The district's salary structure was developed through the BCPSEA Sectoral Exempt Staff Compensation Review Project, ensuring alignment with market comparators and internal structure.

Total Compensation Structure

Cash Compensation:

- Base Salary: Positioned within a structured range based on performance and qualifications.
- Vehicle Allowance: Provided to senior staff due to geographic demands, aligned with similar districts.

Non-Cash Compensation:

- Health and welfare benefits (medical, dental, short- and long-term disability, EFAP).
- Pension (Teachers' or Municipal Pension Plan).
- Paid time-off including 40 days vacation entitlement. Unused vacation is paid out, or can be carried forward for one year only, subject to contract terms (or a combination of both).

Compensation Administration

The Board regularly reviews compensation to ensure alignment with philosophy and equity. BCPSEA and PSEC provide benchmarking and guidance.

Salary Administration:

- Placement within salary ranges reflects market competitiveness and internal equity.
- Progression is based on performance and competency.
- New hires are recruited at a highly competent level and can be placed at the median rate based on qualifications and/or experience.

Superintendent Compensation:

- The Board has sole discretion over the Superintendent's salary.
- Decisions consider performance, market data, and internal equity.
- BCPSEA approval is not required for changes to the Superintendent's compensation.

Accountability

Compensation practices comply with:

- **Public Sector Employers Act**
- **BCPSEA Policy 95-06**
- **PSEC mandates**

School District 92 (Nisga'a)

Summary Compensation Table at 2026

Name and Position	Salary	Holdback/Bonus/ Incentive plan Compensation	Benefits	Pension	All Other Compensation (expanded below)	2025/2026 Total Compensation	Previous Two years Totals Total Compensation	
							2024/2025	2023/2024
Robert Clifton - Superintendent	\$ 229,555.87	\$ -	\$ 15,325.36	\$ 25,939.86	\$ 18,901.70	\$ 289,722.79	\$ 257,491.00	\$ -
Ernesto Gran - Secretary Treasurer	\$ 140,277.72	\$ -	\$ 18,199.70	\$ 13,059.81	\$ 15,863.64	\$ 187,400.87	\$ -	\$ -
Bryce Recsky - Director of Instruction Learning and Innovation	\$ 178,212.00	\$ -	\$ 19,311.36	\$ 20,137.92	\$ 10,200.00	\$ 227,861.28	\$ 56,654.00	\$ -
Tanya Michelle Azak - Director of Instruction	\$ 171,749.04	\$ -	\$ 13,658.38	\$ 19,407.60	\$ 7,737.01	\$ 212,552.03	\$ 210,135.00	\$ -

Summary Other Compensation Table at 2025

Name and Position	All Other Compensation	Severance	Vacation Payout	Paid Leave	Vehicle/Transportation Allowance	Perquisites/Other Allowances	Other
Robert Clifton - Superintendent	\$ 18,901.70	\$ -	\$ 12,901.70	\$ -	\$ 6,000.00	\$ -	\$ -
Ernesto Gran - Secretary Treasurer	\$ 15,863.64	\$ -	\$ 11,613.64	\$ -	\$ 4,250.00	\$ -	\$ -
Bryce Recsky - Director of Instruction Learning and Innovation	\$ 10,200.00	\$ -	\$ 2,700.00	\$ -	\$ 7,500.00	\$ -	\$ 550.00
Tanya Michelle Azak - Director of Instruction	\$ 7,737.01	\$ -	\$ 1,737.00	\$ -	\$ 6,000.00	\$ -	\$ -

Notes

Robert Clifton - Superintendent	General Note: Received salary Increase in December as per board approval of 2.8 %
Ernesto Gran - Secretary Treasurer	General Note: Employee was hired by the school district on October 20 2025 and there is no salary increase.
Bryce Recsky - Director of Instruction Learning and Innovation	General Note: Employee was hired March 31 2025. 294.0% change is resulting from the first complete year reported in the period. The \$550 in the "Other" column under the summary compensation table is related to FSA Marking.
Tanya Michelle Azak - Director of Instruction	General Note: Her salary did not change from last year



NISGA'A SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM #9.4

Action:	Board Resolution – Approval of Board Election and Swearing In Schedule	Information: 2026 Trustee Election and Board Transition
Meeting:	Public Meeting	Meeting Date: September 15, 2026
Topic:	Board Election and Trustee Swearing in Date	

Background/Discussion:

2026 Trustee Election and Board Transition Schedule

Section 35(2) of the School Act establishes general voting day for the 2026 general school election as Saturday, October 17, 2026. Under section 49 of the School Act, the term of office of trustees elected at the general school election begins Monday, November 2, 2026, or when the trustee takes office in accordance with section 50(3), whichever is later.

Section 50 requires each elected trustee to make the prescribed oath or solemn affirmation of office. A trustee elected by voting must do so within 45 days after the declaration of election results; a trustee elected by acclamation must do so within 50 days after October 17, 2026. The oath may be administered by the Secretary-Treasurer.

Under section 67, the Secretary-Treasurer must convene the first meeting of the new Board as soon as possible and no later than December 2, 2026. At that meeting, the Board must elect a Chair and may elect a Vice-Chair. A bylaw is not required.

Recommended Action:

That the Board approve _____, 2026, at _____ as the planned date and time for the trustee swearing-in ceremony and inaugural meeting of the new Board, subject to the declaration of election results and completion of the prescribed oaths, and authorize the Secretary-Treasurer to finalize the arrangements and convene the meeting in accordance with the School Act.

Motion:

R04-0926 - THAT the Board of Education of School District No. 92 (Nisga'a) approve _____, 2026, at _____ as the planned date and time for the trustee swearing-in ceremony and inaugural meeting of the new Board;

AND THAT the approved date remain subject to the declaration of election results and each elected trustee completing the prescribed oath or solemn affirmation of office in accordance with section 50 of the School Act;

AND THAT the Board authorize the Secretary-Treasurer to finalize the arrangements and convene the first meeting of the new Board in accordance with section 67 of the School Act.

BOARD RESOLUTION AND AUTHORIZATION

The Board of Education resolves as follows:

- 1. General voting day for the 2026 general school election is Saturday, October 17, 2026, in accordance with section 35(2) of the School Act.
- 2. The term of office of the newly elected trustees begins Monday, November 2, 2026, or when each trustee takes office in accordance with section 50(3) of the School Act, whichever is later.
- 3. The trustee swearing-in ceremony and inaugural meeting are planned for _____, 2026, at _____, subject to the declaration of election results and completion of the prescribed oaths. The Secretary-Treasurer is authorized to finalize the arrangements and convene the meeting in accordance with section 67 of the School Act.

R04-0926 - THAT the Board of Education of School District No. 92 (Nisga’a) approve _____, 2026, at as the planned date and time for the trustee swearing-in ceremony and inaugural meeting of the new Board;

AND THAT the approved date remain subject to the declaration of election results and each elected trustee completing the prescribed oath or solemn affirmation of office in accordance with section 50 of the School Act;

AND THAT the Board authorize the Secretary-Treasurer to finalize the arrangements and convene the first meeting of the new Board in accordance with section 67 of the School Act.

Moved by: _____ / _____

Carried

Chairperson of the Board of Education

Superintendent

Secretary-Treasurer

CERTIFIED as a true and correct copy of the resolution approving the planned trustee swearing-in ceremony and inaugural meeting date for School District No. 92 (Nisga’a), passed by the Board on September 15, 2026.

Secretary-Treasurer



NISGA'A SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM 9.5

Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 15, 2026
Topic:	Board Meeting Calendar – 2026-2027		
Background/Discussion:			
Board of Education Meeting Calendar for September 2026 to June 2027 attached.			
Recommended Action:			
For information only.			
Presented by: Secretary Treasurer			



Nisga'a School District 92 Board of Education Meeting Calendar September 2026 to June 2027

Month	Education Committee	Business Committee	Board Packages Delivered	In-Camera Meeting & Public Board Meeting
September 2026	September 29 at 3:30 PM	September 8 at 3:30 PM	Sept 10	September 15 at 3:00 PM & 5:30 PM
October 2026		October 6 at 3:30 PM	Oct 7	October 13 at 3:00 PM & 5:30 PM
November 2026	Nov 3 at 3:30 PM	November 10 at 3:30 PM	Nov 12	November 17 at 3:00 PM & 5:30 PM
December 2026		December 1 at 3:30 PM		<i>December 15 at 3:00 PM</i>
January 2027		January 12 at 3:30 PM	Jan 14	January 19 at 3:00 PM & 5:30 PM
February 2027	Feb 2 at 3:30 PM	February 9 at 3:30 PM	Feb 11	February 16 at 3:00 PM & 5:30 PM
March 2027	No meetings scheduled in March			
April 2027	April 6 at 3:30 PM	April 13 at 3:30 PM	Apr 15	April 20 at 3:00 PM & 5:30 PM
May 2027		May 11 at 3:30 PM	May 13	May 18 at 3:00 PM & 5:30 PM
June 2027		June 8 at 3:30 PM	June 10	June 15 at 3:00 PM & 5:30 PM

Note: The In-Camera December 15th Board Meeting is not officially scheduled on the calendar but is held on our calendar in case we need to meet. There are no public board meetings in December and March.



NISGA'A SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM 10.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 15, 2026
Topic:	Policy 8 – Board Committees and Representatives		
Background/Discussion:			
Policy 8: Board Committees and Representatives attached.			
Recommended Action:			
That the Board of Education for Nisga'a School District 92 approves Policy 8 – Board Committee and Representatives as presented.			
Moved by:			
Seconded by:			
Presented by: Superintendent			



Nisga'a School District 92 - Policy

POLICY 8: BOARD COMMITTEES AND REPRESENTATIVES

Policy Statement

The Board of Education recognizes that advisory committees and Board representatives support effective governance by providing advice, information, stakeholder perspectives, and recommendations to the Board.

The Board may establish committees and appoint Board representatives in accordance with the School Act. Committees and Board representatives support the Board in carrying out its responsibilities for student success, strategic planning, accountability, stewardship of resources, and engagement with educational partners and the broader community.

The Board retains sole authority for decision-making and the exercise of its statutory responsibilities. Committees and individual trustees shall not exercise the rights, duties, or powers of the Board.

1. Guiding Principles

- 1.1 The improvement of student success, well-being, language, culture, identity, and educational outcomes is the primary focus of all committee work.
- 1.2 Effective governance is strengthened through informed discussion, collaboration, and consideration of diverse perspectives.
- 1.3 Advisory committees provide advice and recommendations to the Board but do not exercise the powers, duties, or authority of the Board.
- 1.4 The authority of the Board may only be exercised by the Board acting collectively at a duly constituted meeting.
- 1.5 Advisory committees shall support meaningful engagement with students, families, employees, educational partners, the Indigenous Education Council, and community representatives.
- 1.6 Advisory committee activities shall respect the distinction between governance and administration.

- 1.7 Board representatives serve the interests of the Board as a whole and shall act in a manner consistent with Board policy and Board direction.
- 1.8 Advisory committees shall support informed Board decision-making while respecting authority delegated by the Board to the Superintendent.

2. Standing Advisory Committees

- 2.1 The Board establishes the Education Advisory Committee and the Business Advisory Committee.
- 2.2 The Education Advisory Committee shall provide advice and recommendations to the Board on educational matters within its Board-approved Terms of Reference.
- 2.3 The Business Advisory Committee shall provide advice and recommendations to the Board on financial, business, operational, and related governance matters within its Board-approved Terms of Reference.
- 2.4 The Board shall approve and maintain Terms of Reference for each standing advisory committee.

3. Advisory Committee Membership

- 3.1 Committee membership shall be established through Board-approved Terms of Reference.
- 3.2 Membership may include trustees, district staff, school administrators, students, parents and caregivers, employee group representatives, representatives from the Indigenous Education Council where appropriate, community representatives, and other individuals whose expertise contributes to the committee mandate.

4. Indigenous Education Council

- 4.1 The Board recognizes the Indigenous Education Council as a legislatively established advisory body.
- 4.2 The Board values the contributions of the Indigenous Education Council and its role in supporting educational outcomes.

- 4.3 The Board acknowledges that the Indigenous Education Council advises the Board on matters prescribed by legislation, ministerial orders, and provincial policy.
- 4.4 The Indigenous Education Council is not a committee of the Board.
- 4.5 The Board shall maintain ongoing communication and opportunities for collaboration with the Indigenous Education Council.

5. Appointment of Trustees

- 5.1 The Board Chair shall annually recommend trustee appointments, including Chairs and Alternate Chairs, for standing advisory committees.
- 5.2 Trustee appointments shall be confirmed by Board resolution.
- 5.3 Trustee appointments shall normally occur following the annual election of Board officers.
- 5.4 Trustees not appointed to a committee may attend committee meetings in accordance with applicable Terms of Reference.

6. Authority of Advisory Committees

- 6.1 Advisory committees act solely in an advisory capacity.
- 6.2 Advisory committees may review matters referred by the Board, receive information, discuss matters within their mandate, and provide recommendations.
- 6.3 Advisory committees shall not make decisions on behalf of the Board, exercise statutory powers, direct employees, or interfere with authority delegated to the Superintendent.
- 6.4 Recommendations become effective only upon Board approval.

7. Ad Hoc Committees

- 7.1 The Board may establish ad hoc committees.
- 7.2 The Board shall determine the purpose, membership, authority, reporting expectations, and duration of each ad hoc committee.

- 7.3 Ad hoc committees shall be dissolved upon completion of their purpose or by Board resolution.

8. Board Representatives

- 8.1 The Board may appoint trustees to serve as Board representatives to external organizations, agencies, committees, partnerships, advisory bodies, or working groups.
- 8.2 Appointments shall be reviewed annually.

9. Responsibilities of Board Representatives

- 9.1 Attend meetings whenever reasonably possible.
- 9.2 Represent Board-approved positions and interests.
- 9.3 Foster positive relationships.
- 9.4 Keep the Board informed by delivering updates at board meetings.
- 9.5 Bring forward recommendations and issues requiring Board consideration.
- 9.6 Respect confidentiality requirements.
- 9.7 Refrain from presenting personal opinions as positions of the Board.

10. Reporting

- 10.1 The Chair of each standing advisory committee shall report committee activities, recommendations, and matters requiring Board consideration.
- 10.2 Board representatives shall provide reports or updates as appropriate.
- 10.3 The Board may request annual reports.

11. Policy Review

- 11.1 The Board shall review this policy at least once during each Board term of office or more frequently as required.

Legal References

- School Act, RSBC 1996, c. 412, Sections 65, 85, and 87.001–87.005
- Ministerial Order 217/2024, Indigenous Education Council Order
- Indigenous Education Council Policy

- Board Bylaws
- Trustee Code of Conduct

Appendices

Appendix A – Education Advisory Committee Terms of Reference

Appendix B – Business Advisory Committee Terms of Reference



NISGA'A SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM 10.2

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 15, 2026
Topic:	Policy 9 – Policy Development and Review		
Background/Discussion:			
Policy 9: Policy Development and Review attached.			
Recommended Action:			
That the Board of Education for Nisga'a School District 92 approves Policy 9 – Policy Development and Review as presented.			
Moved by:			
Seconded by:			
Presented by: Superintendent			



Nisga'a School District 92 - Policy

POLICY 9: POLICY DEVELOPMENT, REVIEW, AND OPERATIONAL PROCEDURES

Policy Statement

Policy development, review, and monitoring are among the Board's most important governance responsibilities.

Board policies communicate the Board's values, beliefs, expectations, and strategic direction. Policies provide governance direction to the Superintendent and establish the framework through which the Board fulfills its responsibilities under the School Act. Board policies articulate the Board's expectations and desired outcomes but do not prescribe the operational methods used to achieve those outcomes.

Operational Procedures established by the Superintendent provide the operational direction necessary to implement Board policy and support the effective administration and operation of the district.

The Board is committed to maintaining a policy framework that supports student success, reflects community values, aligns with the Strategic Plan, and complies with applicable legislation.

Policies shall be developed, reviewed, and amended through processes that promote transparency, accountability, and meaningful engagement with rights holders, educational partners, students, staff, parents, caregivers, and community members, where appropriate.

1. Definitions

1.1 Policy

A policy is a broad governance statement adopted by the Board that communicates the Board's values, expectations, strategic direction, and desired outcomes.

Policies establish what is to be achieved while allowing the Superintendent appropriate discretion in determining how those outcomes will be achieved.

1.2 Operational Procedure

An Operational Procedure is an operational direction established by the Superintendent to implement Board policy and support the effective operation of the district.

Operational Procedures describe the processes, responsibilities, and actions necessary to carry out Board policy and ensure the effective, efficient, safe, and compliant operation of the district.

2. Principles of Effective Policy

- 2.1 Place student learning, well-being, and success at the center of decision-making.
- 2.2 Reflect the Board's Vision, Mission, Values, Strategic Plan, and governance priorities.
- 2.3 Support continuous improvement and effective governance.
- 2.4 Are developed in response to identified needs, legislative requirements, emerging issues, or strategic priorities.
- 2.5 Are informed through appropriate consultation and engagement.
- 2.6 Are written clearly and are accessible to those who rely upon them.
- 2.7 Provide sufficient governance direction while allowing operational flexibility.
- 2.8 Comply with applicable legislation, regulations, Ministerial Orders, collective agreements, Board bylaws, and applicable governance requirements.
- 2.9 Are regularly reviewed to ensure ongoing relevance, effectiveness, and compliance.

3. Policy Development

- 3.1 The Board may develop, amend, rescind, or replace policies as required to fulfill its governance responsibilities.

- 3.2 A policy may be developed or reviewed in response to legislative or regulatory changes, emerging governance or operational needs, strategic priorities, recommendations, or Board direction.
- 3.3 At the direction of the Board, the Superintendent or designate shall prepare draft policies or proposed amendments for Board consideration.
- 3.4 The Board may refer draft policies to a Board committee, advisory committee, rights holders, educational partners, or other stakeholders for review and feedback.
- 3.5 The Board shall determine the process for policy consideration and adoption.
- 3.6 Only policies approved by resolution of the Board and recorded in the minutes of a duly constituted Board meeting shall constitute official Board policy.

4. Policy Review

- 4.1 The Board shall maintain a program of regular policy review.
- 4.2 The Superintendent shall support the Board by monitoring legislation, regulations, Ministerial Orders, governance developments, and emerging issues that may require policy review or amendment.
- 4.3 The Board shall maintain a cyclical policy review process to ensure policies remain relevant, effective, and compliant with applicable legislation.
- 4.4 The Board may review any policy at any time.
- 4.5 Following a review, the Board may confirm, amend, rescind, or replace the policy.
- 4.6 Public Availability: Board policies shall be maintained in a format that is accessible to trustees, employees, students, parents, caregivers, rights holders, educational partners, and members of the public.

5. Policy Implementation

- 5.1 The Board is responsible for implementing policies governing Board operations and governance processes.

- 5.2 The Board and Superintendent share responsibility for implementing policies that govern the Board-Superintendent relationship.
- 5.3 The Superintendent is responsible for implementing all Board policies not otherwise assigned to the Board and for establishing, monitoring, amending, and rescinding Operational Procedures as necessary to support implementation.
- 5.4 The Superintendent shall inform the Board of substantive changes to Operational Procedures.

6. Operational Procedures

- 6.1 The Superintendent shall establish such Operational Procedures as are necessary to implement Board policies and support effective district operations.
- 6.2 Operational Procedures must be consistent with Board policy and applicable legislation.
- 6.3 Operational Procedures are not subject to Board approval and may be established, amended, or rescinded by the Superintendent, except where Board approval is expressly required by legislation or Board policy.
- 6.4 The Board may rescind a policy where it determines that governance direction is no longer required and the matter is appropriately managed through operational processes.

7. Monitoring and Evaluation

- 7.1 The Board, with the support of the Superintendent, shall periodically evaluate the effectiveness of Board policies.
- 7.2 Policy evaluation may consider alignment with Board priorities, legislative compliance, effectiveness of implementation, stakeholder feedback, achievement of intended outcomes, and alignment with the Board's Vision, Mission, Values, and Strategic Plan.
- 7.3 The Superintendent shall bring forward recommendations for policy amendments where evaluation indicates that revisions may be warranted.

Legal References

- School Act, RSBC 1996, c. 412, Sections 65, 74, and 85.
- Board Bylaws.
- Trustee Code of Conduct.
- Board Governance Policies.