



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

TUESDAY, SEPTEMBER 12, 2023 – 6:30 pm

A G E N D A

1. PROTOCOL			
2. CALL TO ORDER			
3. DECLARATION OF QUORUM			
4. APPROVAL OF AGENDA FOR SEPTEMBER 12, 2023	Motion		
5. ADOPTION OF MINUTES OF PRIOR MEETING:			
5.1 Regular Meeting – June 13, 2023	Motion	Attachment	Page 1-5
6. BUSINESS ARISING FROM THE MINUTES:			
7. PRESENTATION:			
7.1 2022/2023 Year End Audited Financial Statements – Auditors			
7.2 NBES			
8. EDUCATION:			
SUPERINTENDENT			
8.1 Framework for Enhancing Student Learning Review	Motion	Attachment	Page 6-30
8.2 Approve Annual Work Plan	Motion	Attachment	Page 31-33
8.3			
9. BUSINESS:			
SECRETARY-TREASURER			
9.1 2022/2023 Year End Audited Financial Statements	Motion	Attachment	Page 34-85
9.2 Minor Capital – 2024/2025	Motion	Attachment	Page 86-92
9.3 Director of Operations Report	Information	Attachment	Page 93-95
9.4			
10. POLICY DEVELOPMENT:			
11. TRUSTEE REPORTS:			
11.1			
11.2			
11.3			
12. CORRESPONDENCE RECEIVED:			
13. PUBLIC QUESTION PERIOD:			
14. ADJOURNMENT:			

Next Board Meeting – October 17, 2023, GES



NISGA'S SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM 5.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 12, 2023
Topic:	Minutes of the Regular Meeting of the Board – June 13, 2023		

Background/Discussion:

Minutes as attached.

Recommended Action:

THAT the Minutes of the Regular Meeting of the Board held on June 13, 2023 be approved.

Presented by: Board Chair

**NISGA'A SCHOOL DISTRICT NO. 92
BOARD OF EDUCATION
REGULAR BOARD MEETING
BOARD OFFICE - TEAMS**

TUESDAY, JUNE 13, 2023 – 1:30 PM

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

1. PROTOCOL

Board Chair acknowledges Wilps Luuxhoon on the passing of a loved one.

2. CALL TO ORDER

The meeting was called to order at 1:00 p.m.

3. DECLARATION OF QUORUM:

There is a declaration of quorum.

4. APPROVAL OF AGENDA:

R02-1443

That the Board of Education approve the June 13, 2023, Agenda as presented.

Trustee Nelson/Trustee Moore

5. ADOPTION OF MINUTES OF PRIOR MEETING:

5.1 Minutes of May 16, 2023, Regular Meeting Minutes

R02-1444

That the Minutes of the Regular Meeting of the Board held on May 16, 2023, be approved.

Trustee Moore/Trustee Nelson

Carried

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

No business arising from the May 16, 2023 Regular Minutes.

7. **PRESENTATION:**

No presentation.

8. **EDUCATION:**

Superintendent

8.1 Superintendent Update

Superintendent Jensen's report:

- Lip Wila Loom
- Learning Feasts:
 - o NESS – today
 - o AAMES – June 14
 - o GES – June 26
 - o NBES – June 28
- District celebration – June 20th, all elementary schools will be coming together for a first annual Nisga'a song and dance celebration
- Gratitude and Appreciation for staff
- Graduation June 24
- Celebration of Learning

9. **BUSINESS:**

Secretary-Treasurer

9.1 Long Range Facilities Plan Presentation

School District No. 92 (Nisga'a) Long Range Facilities Plan (2023-2032) presented by Joel Palmer and Mitch Vanaller.

R02-1445

That the Board of Education approve the Long Range Facilities Plan 2023-2032 as presented.

Trustee Nelson/Trustee Moore

Carried

9.2 2023/2024 Annual Budget – 2nd and 3rd Reading

For the 2023/2024, the Board must prepare an Annual Budget, and have it adopted by Bylaw before June 30, 2023. As per Section 113 of the School Act and submit to the Minister of Education by this date.

Attached is a copy of the 2023/2024 Annual Budget, Version: 2710-1965-8982.

R02-1446

That the 2023/2024 Annual Budget Bylaw Version: 2710-1965-8982 be read a second time the 16th day of June 2023.

Trustee Moore/Trustee Nelson

Carried

R02-1447

That the 2023/2024 Annual Budget Bylaw Version: 2710-1965-8982 be read a third and final time the 16th day of June 2023.

Trustee Nelson/Trustee Moore

Carried

9.3 Capital Bylaw No. One – 2024/2025

The 2024/2025 Major Capital Plan as outlined by the Ministry of Education's Resource Management Division addresses funding requests for capital projects which involves new space, replacements, renovations, site acquisitions, seismic mitigation projects. Boards of Education are expected to have a School District Facilities Plan in place that supports projects being submitted to the Ministry for capital investment considerations. For the 2024/2025 school year there was no request made for Major Capital Projects.

R02-1448

That the Board of Education approve three readings in one sitting for the Capital Bylaw No. One – 2024/2025.

Trustee Moore/Trustee Nelson

Carried

R02-1449

That the Board of Education approve the 2024/2025 Major Capital Plan with zero submission as presented.

Trustee Nelson/Trustee Moore

Carried

9.4 Trustee By-Election for Gitwinksihlkw Area

A Chief Election Officer and Deputy Election Officer need to be appointed for the By-Election for Gitwinksihlkw area due to the Trustee stepping down.

R02-1550

That the Board of Education appoint Cathy Jackson as Chief Election Officer and Sharlene Grandison as Deputy Election Officer effective July 13, 2023, for the upcoming By-Election for the Gitwinksihlkw Area.

Trustee Nelson/Trustee Moore

Carried

10. **POLICY DEVELOPMENT:**
No Policies.

11. **TRUSTEE REPORTS:**
No Trustee Reports

12. **CORRESPONDENCE RECEIVED:**
No correspondence.

13. **PUBLIC QUESTION PERIOD:**
No questions.

14. **ADJOURNMENT:**

The meeting adjourned at 2:30 pm

Certified correct,
Winnie Morven-Hansen,
Board Chair

Certified correct,
Kory Tanner,
Secretary Treasurer



NISGA'S SCHOOL DISTRICT NO. 92

MEETING AGENDA ITEM 8.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 12, 2023
Topic:	Framework for Enhancing Student Learning Review – September 2023		

Background/Discussion:

Focus is on the educated citizen and ensuring that our students are ready for work, post-secondary, and careers they choose. Our priorities for the year are literacy, numeracy, a sense of belonging, well-being, identity, and graduation pathways.

Recommended Action:

That the Board of Education approve the Framework for Enhancing Student Learning Review for 2021 – 2025.

Presented by: Superintendent

Nisga'a School District #92



Enhancing Student Learning Report September 2023

In Review of Year Two of Dim luu-ts'ipkw hli gawisit 2021 – 2025



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Introduction: District Context

In the spirit of Sayt K'ilim Goot, the Nisga'a Nation is a sovereign treaty nation where Ayuukw, language, adaawak, and culture are the foundation of identity, and learning is a way of life. *Ts'im gan wilaak'ils wil luu sgihl gandidils*. We work together, recognizing that education is holistic and involves all aspects of being – body, heart, mind, and spirit.

The Nisga'a School District was created on January 1, 1976, the result of 100 years of effort by the Nisga'a people to gain control over their educational destiny and to allow their children to be educated in a bilingual and bicultural environment. Each of the four Nisga'a Villages – Gingolx, Laxgalts'ap, Gitwinksihlkw, and Gitlaxt'aamiks – has their own school and as a district we proudly serve approximately 400 students. Our student population is almost entirely Indigenous. The voices of these students, their families, and their communities inform and guide our work. We are here to provide educational opportunities that are uniquely Nisga'a and that prepare our students with the skills, attitudes, knowledge, and abilities to confidently take their place in the world.

Our story honours the past and looks to the future. We are challenging ourselves to be better for our learners. Teaching and learning are symmetrical, reciprocal endeavours that are closely tied to language, culture, and place. A clear, strong, collective vision, created by Nisga'a leaders, guides our learning journey. We recognize that each one of us is responsible for the education of Nisga'a students – family, child, teacher, district staff, local governments. Families are a child's first and most important teachers, and partnership between home and school is important for students to realize their educational goals. *Dim daxgat nuum*.

While there are endless possibilities for rich learning connected to place and Nisga'a culture, our district has struggled with recruitment and retention of staff. We have faced critical shortages of qualified teaching and support staff for many years, and this impacts student and family engagement and student achievement. This is a reality that we confront daily. In addition to significant staff turnover, our district has faced inconsistency in school and district administration, a lack of adequate programming and explicit instruction, and ongoing intergenerational trauma from the genocide and harms of colonization, including the abuses inflicted at residential and day school, and the entrenched colonial practices that persist in our local, provincial, and global understanding of what a school system ought to be.

We know that classroom teachers have a powerful influence on student well-being, learning, achievement, and positive engagement with school. Having healthy connections with adults is critical to children's wellness. When our adults are engaged, caring, invested learners along with our students, we see more joyful learning experiences and environments. We have been working to build the collective efficacy and capacity of our staff as well as exploring ways to incentivize staff to join our district team and maintain interest in staying. School District No. 92 has the potential to provide exemplary, unique, and sought-after learning experiences for all children.

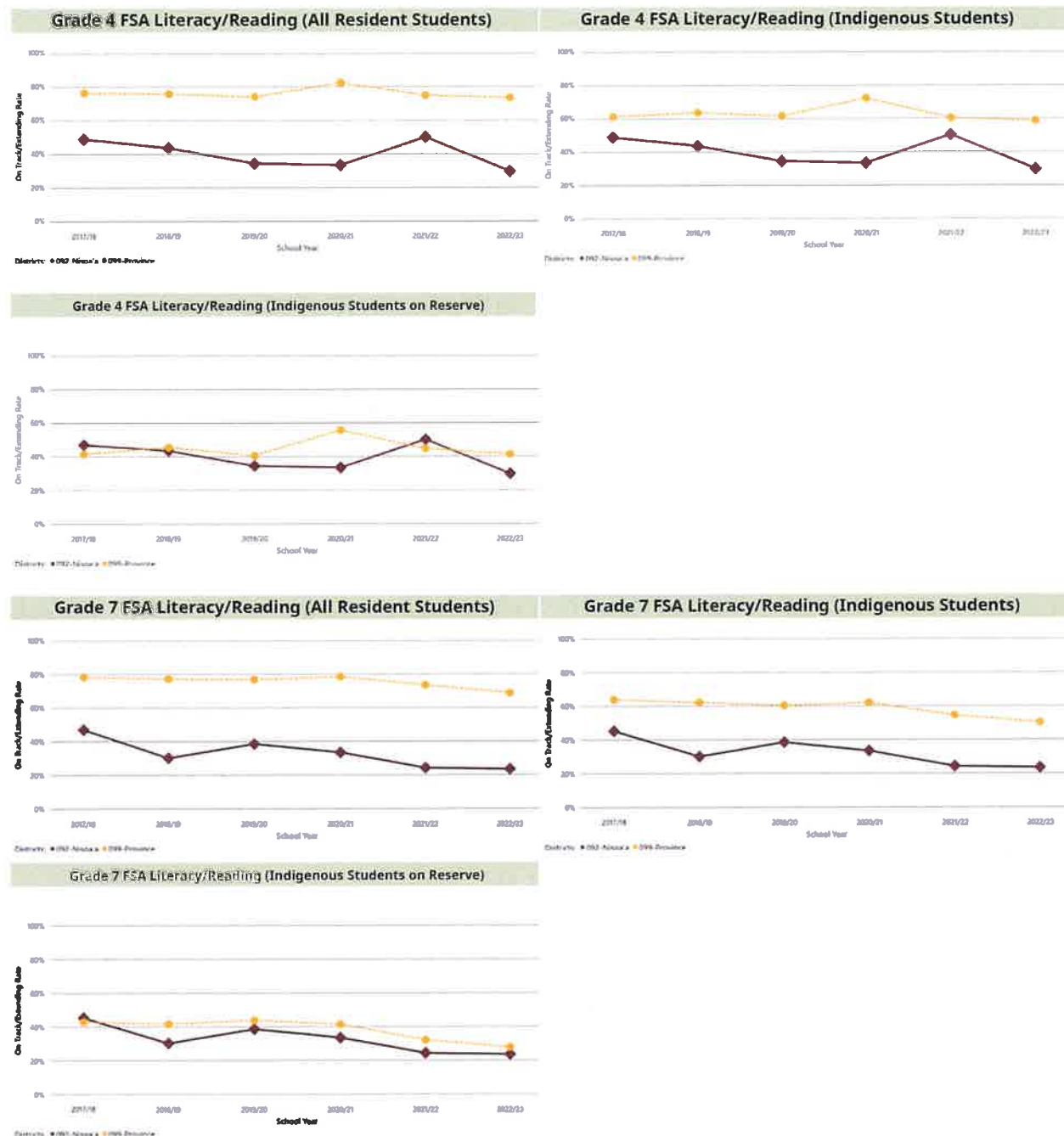
Section A: Reflecting Back

2022-23 Student Learning Outcomes

Intellectual Development

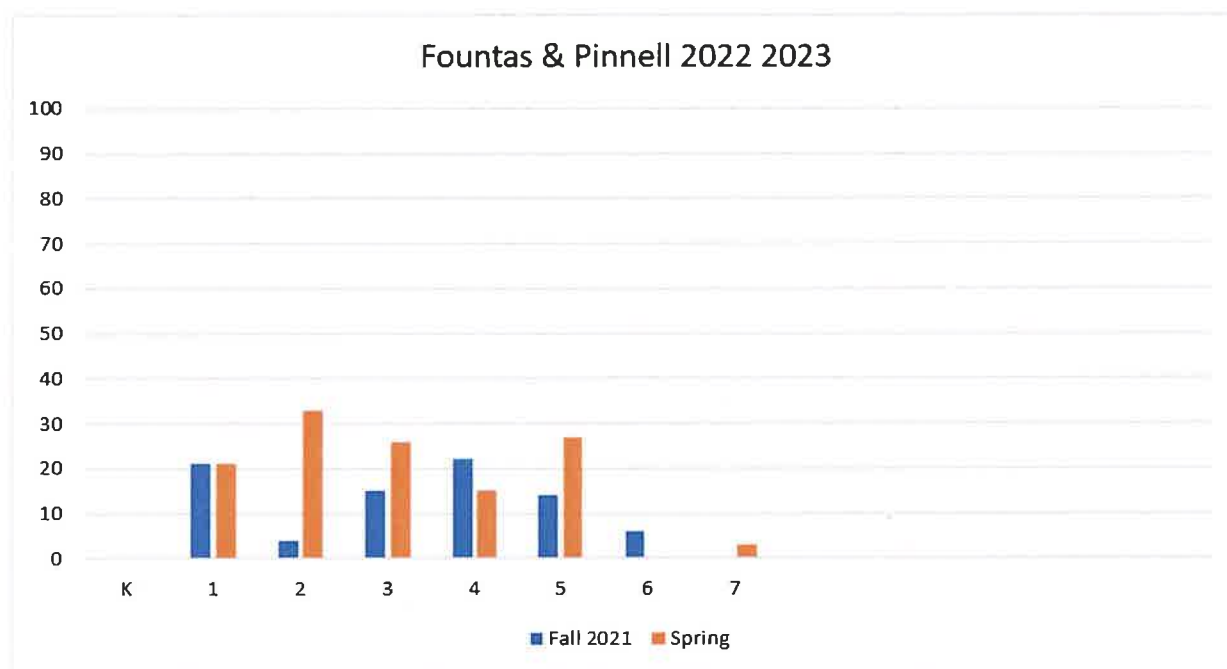
Educational Outcome 1: Literacy

Measure 1: Grade 4 & Grade 7 Literacy Expectations



Reading at Grade Level F&P Assessments 2022 – 2023

Grade	Fall 2022	%	Spring 2023	%
K	0/25	0	0/26	0
1	6/28	21	6/29	21
2	1/26	4	10/30	33
3	4/27	15	7/27	26
4	7/32	22	5/33	15
5	5/35	14	9/34	27
6	1/18	6	0/18	0
7	0/35	0	1/34	3



Analysis and Interpretation: What Does this Mean?

Our students, overall, are not yet reading at a satisfactory level of proficiency and reading achievement has been relatively static for many years, comparable to Indigenous students' results across the province who are living on-reserve. Our students' achievement is not improving as substantially as it should. There are several possible reasons for this including attendance, engagement, significant staff turnover, inconsistency and turnover in school and district administration, a lack of adequate programming and explicit instruction, and ongoing intergenerational trauma from the genocide and harms of colonization, including the abuses

inflicted at residential and day school and the entrenched colonial practices that persist in our schooling system.

Our students need to be able to read. Literacy, specifically the skill of reading, is important for several reasons:

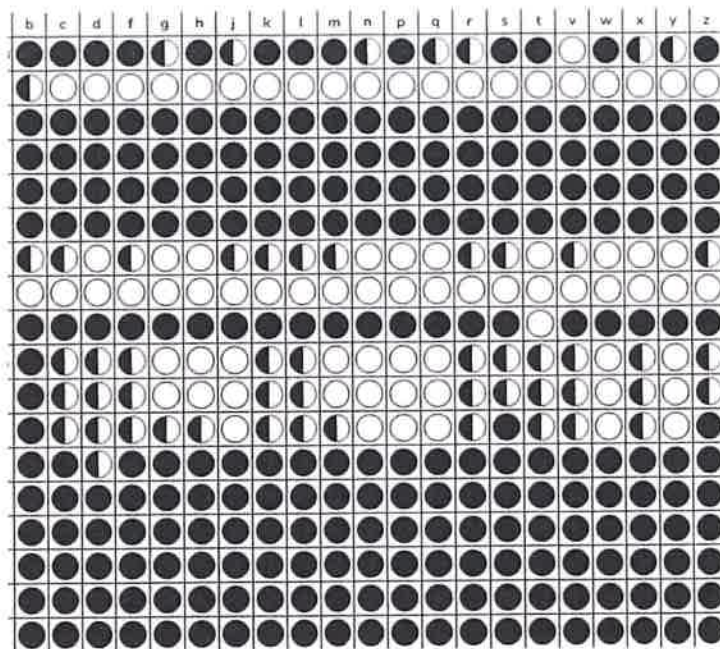
1. Literacy is among the major antidotes for poverty.
2. Literacy makes your life better.
3. Literate people have more choices in their work and personal lives, leading to greater freedom.
4. Literacy is great at teaching you how to think successively – that is, making meaning one step at a time to then build a story.
5. Literacy soon becomes the currency of other learning.

(Visible Learning for Literacy, 2016)

Our students are capable and intelligent, and we (educators) need to make sure our students are acquiring the skills needed to become confident, competent, and fluent readers. We have begun using the Joyful Literacy Framework which tracks each reading skill and supports teacher planning and instruction to ensure student mastery of these skills. We also have some work to do in ensuring that our district assessment, Fountas and Pinnell, is consistently and similarly administered to each student in the fall and spring each year.

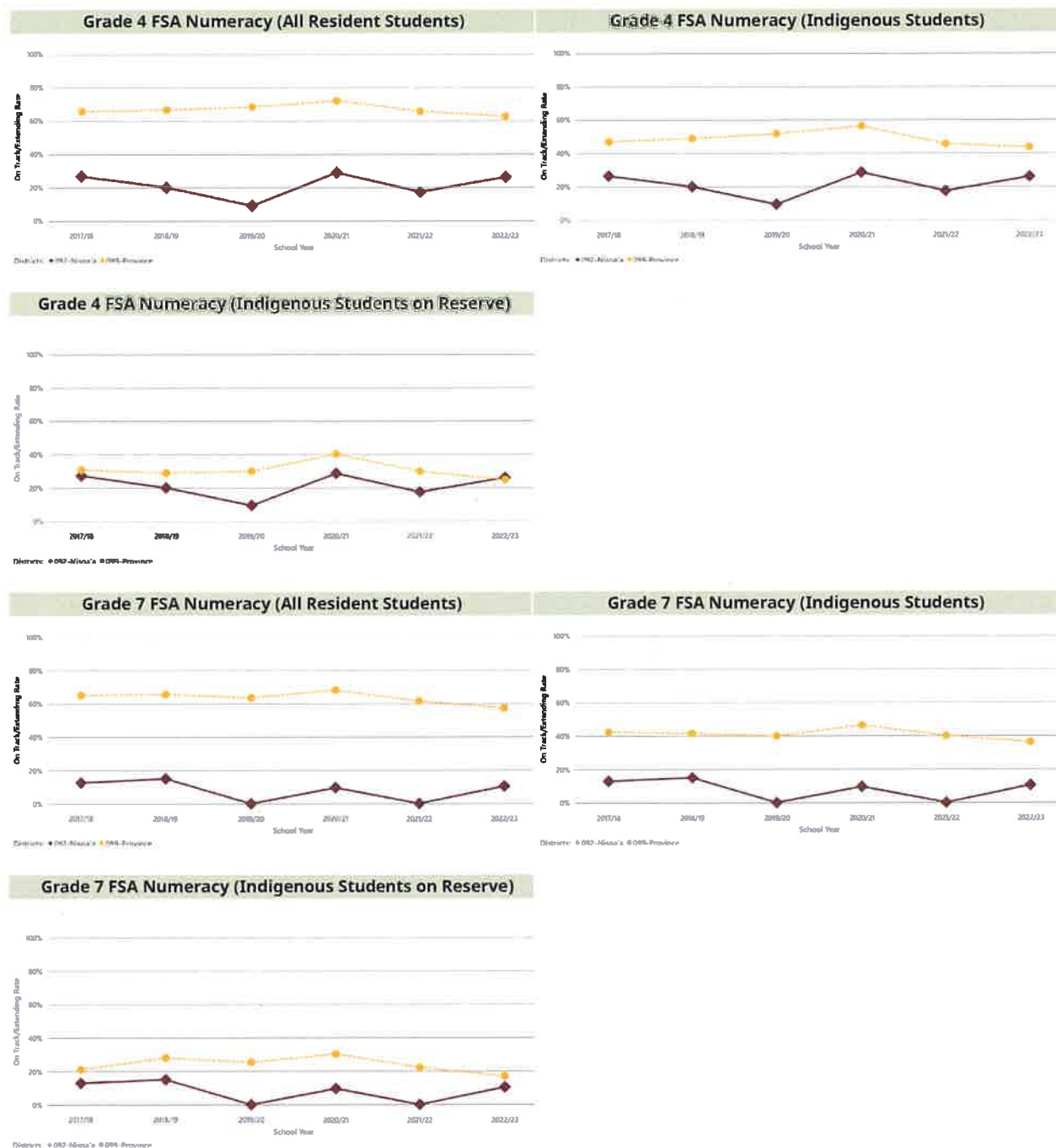
Every educator K-12 has responsibility for growing our students' reading proficiency and we are actively engaged in building our capacity as educators to become better teachers of reading. All of us, teachers, and students, can pay more attention to reading strategies (questioning, predicting, connecting, visualizing, inferring) and how they weave through all learning by building critical and creative thinking.

We have noticed a correlation between attendance and the acquisition of reading skills. Those students K-3 who attend school regularly, are developing and growing their reading skills. The example below is from a grade one class in December. The students who have mastered knowledge of lower-case letters and their corresponding sounds, are those students who have been at school regularly. Those students who have missed a significant amount of school have also missed out on learning. Attendance matters.



Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations



Relevant Additional/Local Data and Evidence

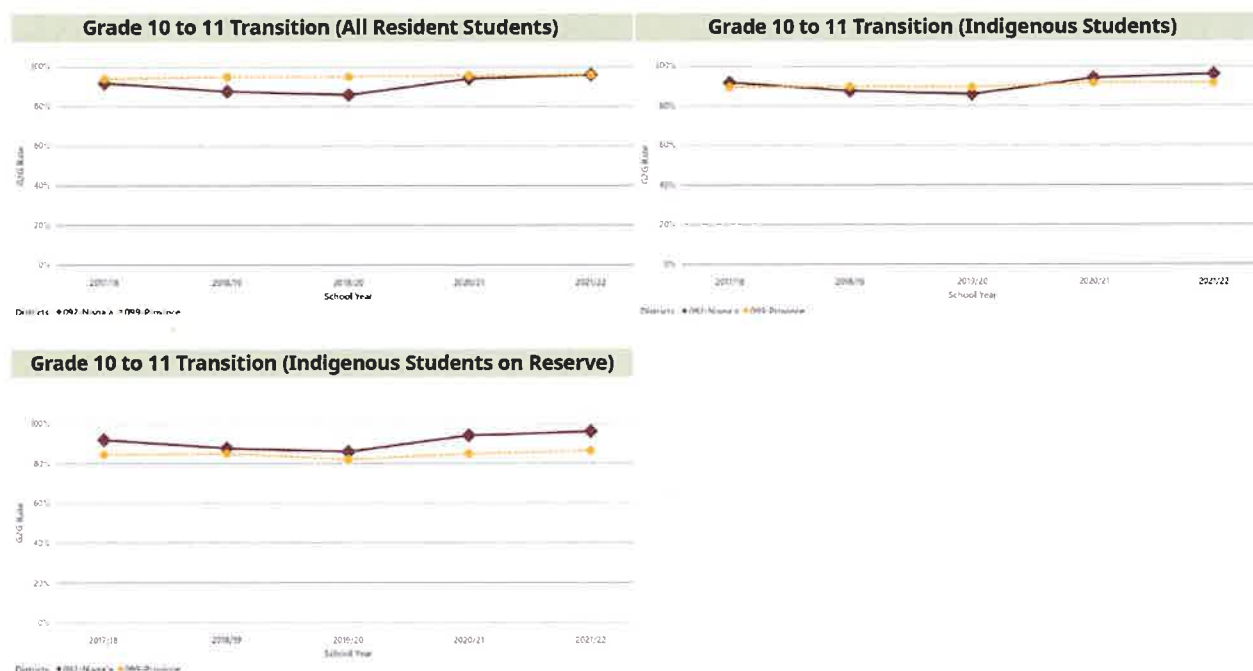
We do not yet have reliable quantitative local data about student numeracy. However, we do know that our students are focused more on the procedural aspects of math rather than the conceptual aspects, as evidenced in our students' limited number sense which "is the foundation

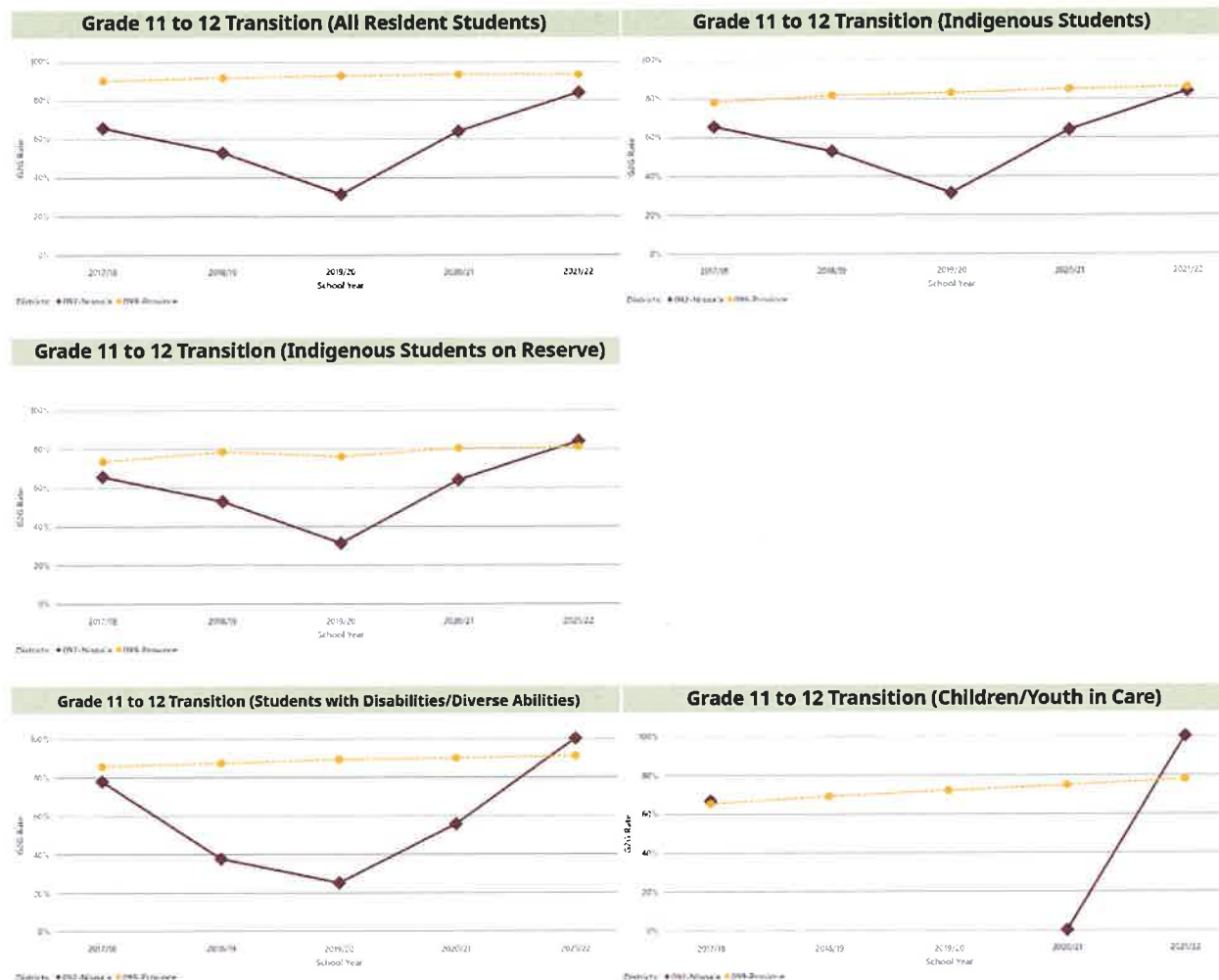
for all higher-level mathematics” (Feikes & Schwingendorf, 2008). It is important that we shift our instruction and assessment practices to focus on growing number sense and our students’ understanding of the conceptual aspect of mathematics. Working with Nikki Lineham, *Educating Now* developer, we are establishing daily number sense routines, conceptual thinking, and assessments that inform instruction.

Analysis and Interpretation: What Does this Mean?

For many years our students have struggled to achieve well with mathematics as it has been put forward in the curriculum. Achievement in math has been chronically and consistently low as it has been for on-reserve students across the province. Our current curriculum requires critical and creative thinking, opening space for the importance of mathematical concepts over procedures. As we work to alter this trend, we are working to build the confidence and capacity of our adults who are teaching math. We can no longer teach math the way we were taught math; using worksheets, textbooks (moving through unit by unit), and task completion are insufficient. Number sense, critically important to students’ mathematical development, is inhibited by over-emphasis on the memorization of math facts in classrooms and homes. The more we emphasize memorization to students the less willing they become to think about numbers and their relations and to use and develop number sense (Boaler, 2009). Our students need to have well-developed number sense which is developed through thoughtful, daily number sense routines. The challenges our children are facing will require far more than rote memorization and scoring well on tests.

Measure 2.2: Grade-to-Grade Transitions





Relevant Additional/Local Data and Evidence

Very few of our grade 10 students are fulfilling their grade 10 requirements during their grade 10 year. The result is that few are on-track for graduation five years after entering grade 8. COVID-19 had an impact on student attendance and engagement, and students in our district missed a great deal more school due to COVID than most students across the province. However, our completion rates have been far lower than the provincial average for many years.

Analysis and Interpretation: What Does this Mean?

Our students are consistently transitioning from grade to grade until grade twelve. The graduation program takes longer to execute when engagement is limited. That our graduation rates are low, is connected to the fact that grade 10 students are not fulfilling grade 10 graduation requirements in their grade 10 year.

There are several possible reasons for this including attendance, engagement (lack of), attitudes toward reading and math, significant staff turnover, inconsistency and turnover in school and

district administration, a lack of adequate programming and explicit instruction, and ongoing intergenerational trauma from the genocide and harms of colonization, including the abuses inflicted at residential and day school and the entrenched colonial practices that persist in our schooling system.

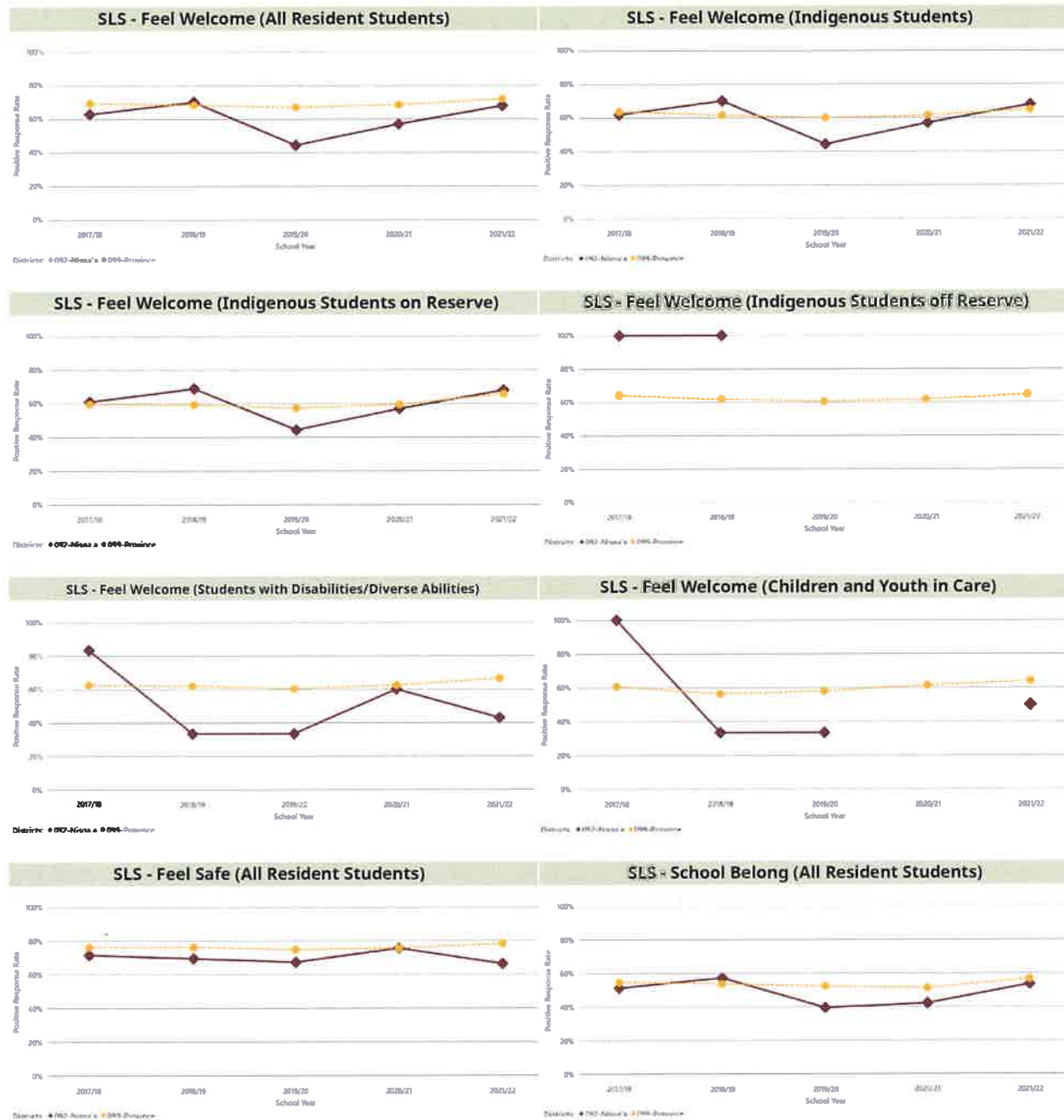
We are exploring ways to be flexible with meeting the requirements of the graduation program, including Board Authorized Courses, independent study, dual credit through Coast Mountain College, work experience, and working with North Island Distance Education to provide a variety of options and experiences for our students.

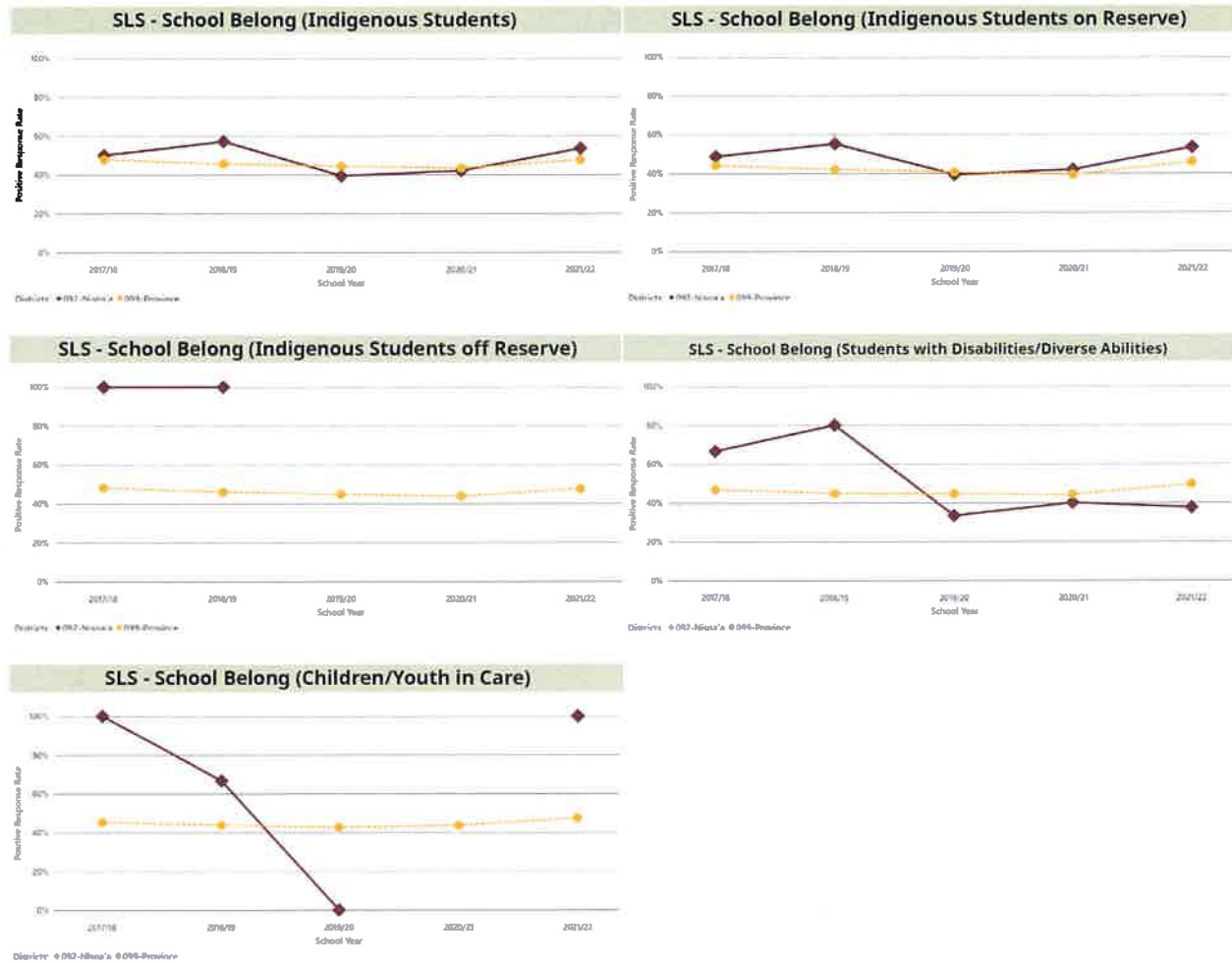


Human and Social Development

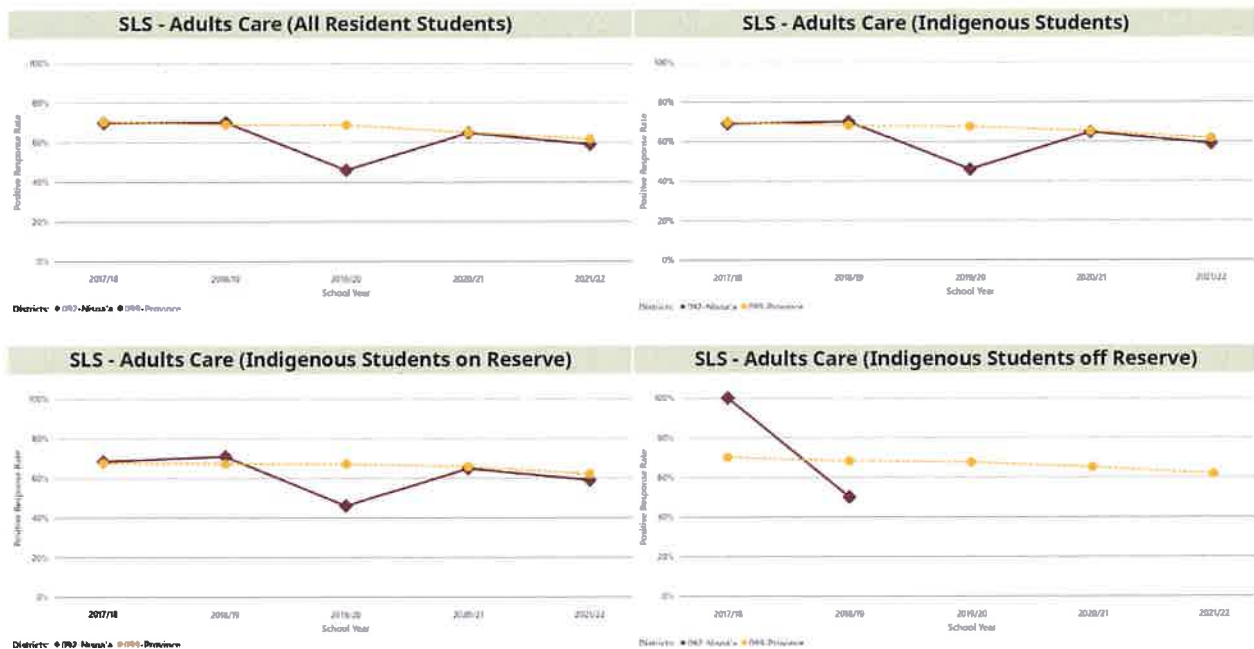
Educational Outcome 3: Students Feel Welcome, Safe, and Connected

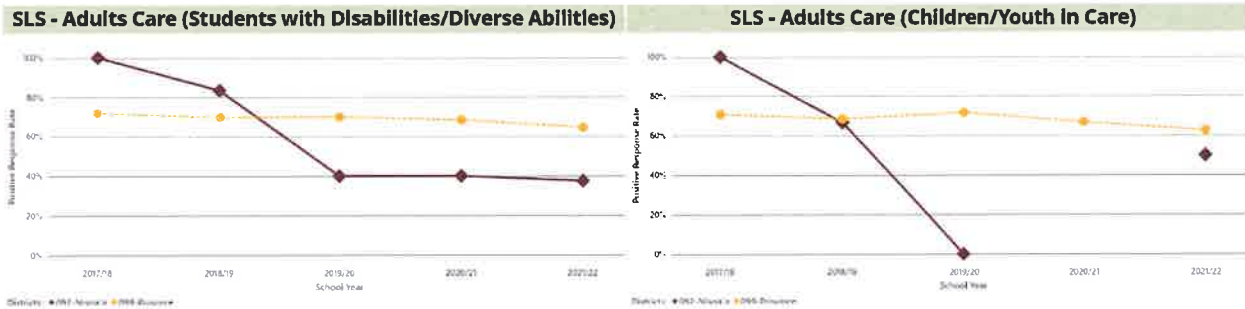
Measure 3.1: Student Sense of Belonging





Measure 3.2: Two or More Adults who Care About Them





Relevant Additional/Local Data and Evidence

EDI (Early Years Developmental Instrument)

Child development is influenced by many individual and contextual elements: from inherited biological and family factors to larger social, economic, and policy contexts. The characteristics of the environments in which children live and grow influence their development and readiness to learn as they enter school for the first time. Decades of HELP's research reinforces the value of investing more robustly in early childhood development – it is society's collective responsibility to provide the best possible start for all children.

School District 92 has participated in the EDI for several years and is able to use this data to better understand where our students are at when they arrive to kindergarten.

SCHOOL DISTRICT SUMMARY TABLE

EDI vulnerability rates for participating schools in SD 92 Nisga'a for the 2022/2023 academic year.

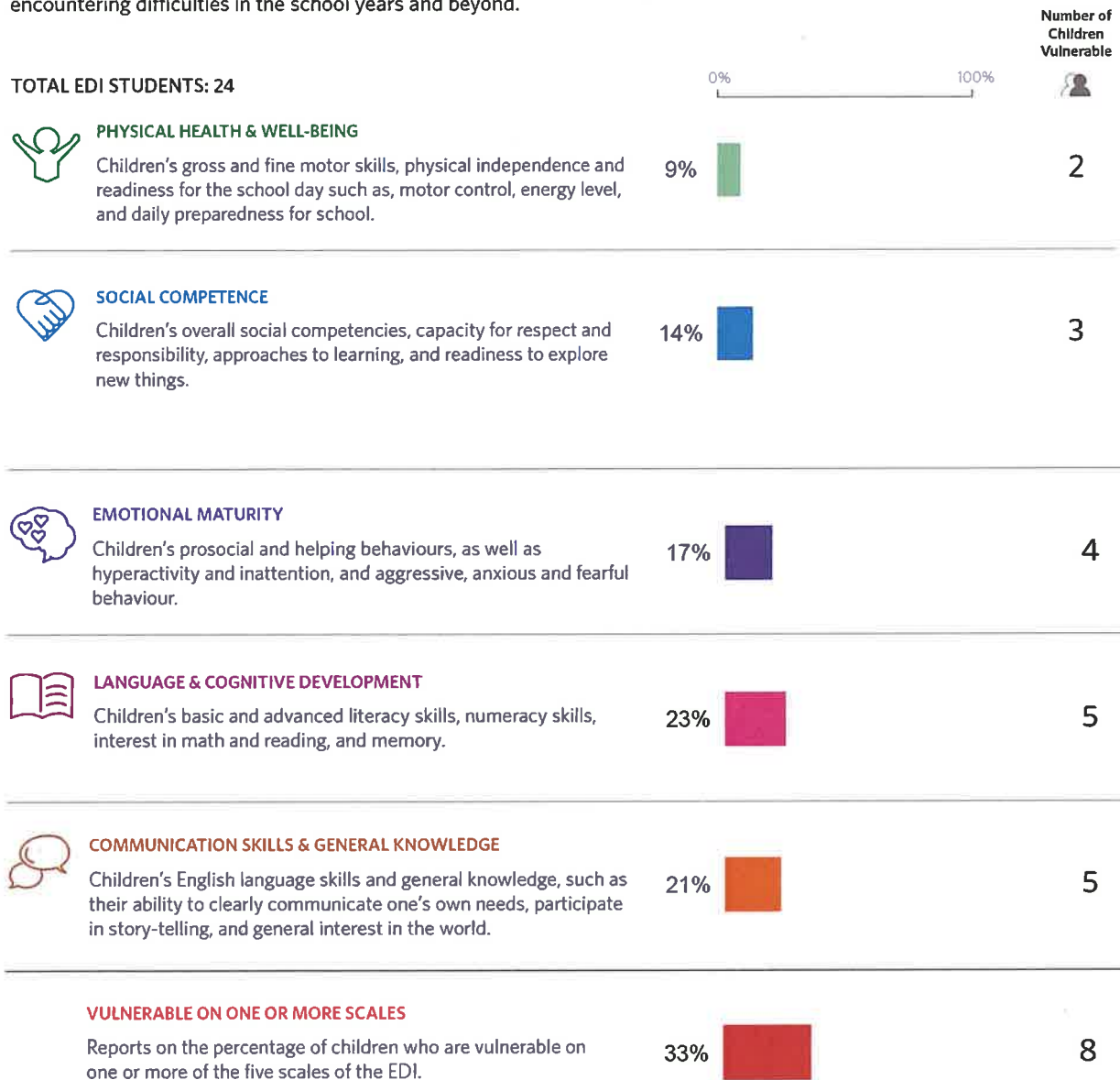
School Name	Total EDI Students	Percent Vulnerable					
		Physical Health & Well-being	Social Competence	Emotional Maturity	Language & Cognitive Skills	Communication Skills & General Knowledge	Vulnerable on One or More
Alvin A. McKay Elementary	6	0%	0%	0%	17%	0%	17%
Gitwinksihlkw Elementary	3						
Nathan Barton Elementary	4						
Nisga'a K-12	11	0%	9%	9%	27%	9%	27%
Nisga'a	24	9%	14%	17%	23%	21%	33%

MULTIPLE VULNERABILITIES

	NO SCALES	1 SCALE	2 SCALES	3 SCALES	4 SCALES	5 SCALES
# Students	16	4	0	1	3	0
% Students	66.7%	16.7%	0%	4.2%	12.5%	0%

EDI VULNERABILITY RATES BY SCALE

Without additional support or care, children who are vulnerable on the EDI have, on average, an increased risk of encountering difficulties in the school years and beyond.



Analysis and Interpretation: What Does this Mean?

Our K-12 students arrive with different experiences and supports in their homes and from their families. We know how important a healthy home environment is and schools can do much to bridge communication and build positive relationships between home and school. We also know

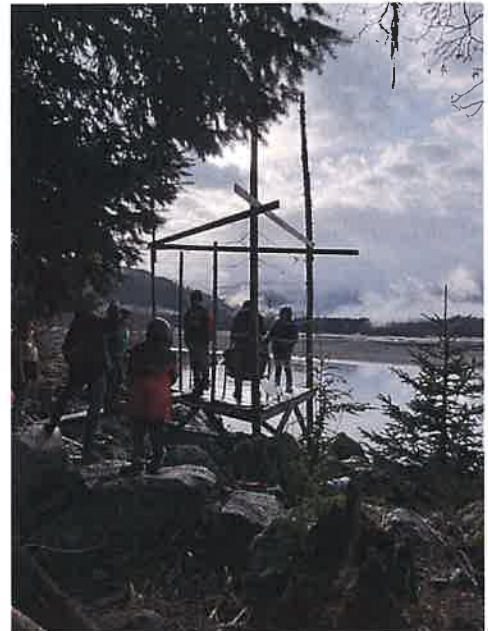


that the environment created in the school and particularly in the classroom, has a significant impact on student welfare and well-being which influences their ability and readiness to learn. Vivian Robinson (2011) reminds us that “when students feel that teachers know and care about them, they feel more connected to the school, and their emotional engagement provides a platform from which teachers can more readily foster their cognitive engagement....”

Opportunities to speak Nisga’a language and live Nisga’a culture as part of school experience makes a difference to our students’ sense of belonging and identity. Connecting to land-based learning, Ayuukw, adaawak - story and story-telling, to traditional, seasonal harvesting, to weaving, carving, drawing, painting, to dance, singing, drumming, and many other cultural practices makes learning experiences engaging for our students. There are many talented community members who work with our students sharing their knowledge and skills. We are working to build

these important partnerships for the benefit and learning of our students as well as for the continuity, and the sustainability and flourishing of Nisga’a knowledge, language, and culture.

We are in the process of developing an assessment tool to track growth of Nisga’a language and the impact of infusing Nisga’a culture throughout our work.



Career Development

Educational Outcome 4: Students will Graduate

Measure 4.1: Achieved Dogwood Within 5 Years



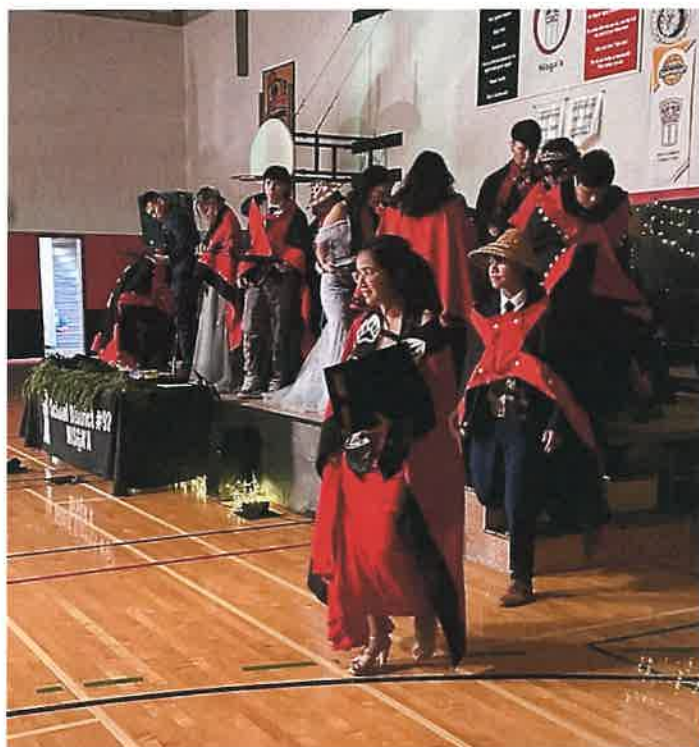
Analysis and Interpretation: What Does this Mean?

Very few of our grade 10s are fulfilling their grade 10 requirements during their grade 10 year. The result is that few are on-track for graduation in five years of entering grade 8. COVID-19 had an impact on student attendance and engagement, and students in our district missed a great deal more school due to COVID than most students across the province (and world). However, our completion rates have been far lower than the provincial average for many years prior to COVID.

As mentioned previously, we are confronting the realities and complexities of our students' lived experiences as well as their families' and communities' experiences post-contact. When we

return to a notion of being – of living in harmony with place and with each other, we grow our ability to live as thriving and flourishing communities. Acknowledging the truth of our history opens hearts and our ability to move forward together in a good way.

The Declaration on the Rights of Indigenous Peoples Act (Declaration Act) establishes the [United Nations Declaration on the Rights of Indigenous Peoples \(UN Declaration\)](#) as the Province's framework for reconciliation, as called for by the Truth and Reconciliation Commission's [Calls to Action](#).



Operating on sovereign treaty lands, and as the only Indigenous school district in the province, **equity, truth, and reconciliation** are central to our work. We are battling patterns of behaviour and seemingly indomitable structures that make up our “educational” systems, not only in this province, but across the globe. While there is attention given to transformation, and we know it must happen if our children will be prepared to address the challenges we are leaving them, the will to transform and do things differently is glacially slow at best and invisible or non-existent at worst. Our students deserve more.

Some of our barriers include but are certainly not limited to: poor attendance, limited engagement, significant staff turnover, inconsistency and turnover in school and district administration, a lack of adequate programming and explicit instruction, and ongoing intergenerational trauma from the genocide and harms of colonization, including the abuses inflicted at residential and day school and the entrenched colonial practices that persist in our schooling system.

Our greatest responsibility is to be good ancestors.

Dr. Jonas Salk



Section B: Moving Forward

Planning and Adjusting for Continuous Improvement

Current Strategic Plan Priorities

Nisga'a Vision for Education

Hlaxwhl hli ganwilaak'ilshl Nisga'a, gan wilhl daxgat wil dip hooxhl Sayt-K'ilim-Goot, Yuuhlimk'askw, Ayuukhl Nisga'a ganhl Hawahlkws; nihl haniihitkwhl Nisga'a tgun ahl ts'im-ganwilaak'ils, ganwilxo'oskw ganhl kwhlixoosa'anskw sit'aatkwsit wil sgathl hlgutk'ihlkw.

Nisga'a Education is a way to learn and live the principles of life which entails Sayt-K'ilim Goot, Nisga'a Ayuuk and the Yuuhlimk'askw system. Living Sayt-K'ilim-Goot creates a secure foundation that respects a balance between Nisga'a language and wisdom rooted in the land, and the languages and wisdom of other peoples. Education is a way to learn and live Nisga'a Ayuuk. The Yuuhlimk'askw system guides how to live. Nisga'a Education begins at birth. Motion to accept: Verna Williams (Ts'aagabin) Seconded by: Alice Azak (K'iigapks) Question: Herb Morven (K'eexkw) Adopted at Fluent Speakers meeting – June 23, 2010

LIP WILA LOOM

WELL-BEING and IDENTITY are the roots that nurture each person's ability to take care of themselves, each other, and this place. Our aim is to nourish the body, heart, spirit, and mind of each member of our school district community – children and adults – preparing them to be confident, capable leaders and learners who thrive as individuals and who contribute to the well-being of the Nisga'a Nation as a whole.

Learning is holistic, reflexive, reflective, experiential, and relational (focused on connectedness, on reciprocal relationships, and a sense of place).

GANWILAAK'ILS

We support each student in developing their unique gifts on their educational journey. The BC curriculum focuses on students' ability to KNOW, DO, and UNDERSTAND; additionally, we want students to BE and BECOME who they hope to be. We want students to develop and have confidence in their strengths and gifts and understand the responsibility of sharing those gifts with others for the benefit of the community.

Learning involves patience and time.

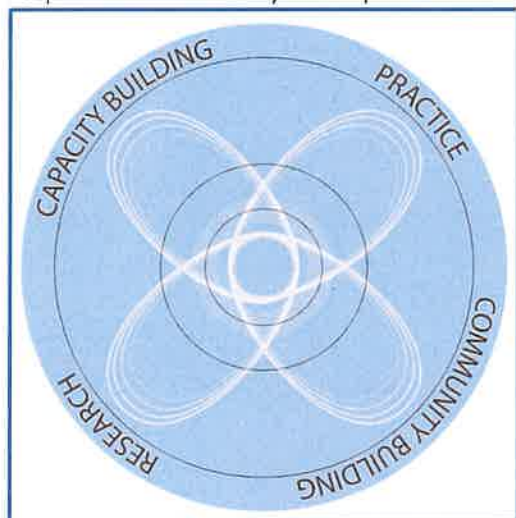
Improving Student Outcomes and Achieving Equity

We are actively working to improve student learning, honour Nisga'a knowledge and worldviews, and build on the vast strengths of our students. They are motivated, intelligent, capable, and creative. Our priority is student well-being. Eurocentric, colonial systems of education have caused harm and have created the current inequities that we continue to confront. We aim to lift Nisga'a knowledge, ways of knowing and worldviews. Language and culture are inseparable, tied intimately to place, and essential to identity and well-being. Infusion of Nisga'a language in all areas of education is essential. "At risk is a vast archive of knowledge and expertise, a catalogue of the imagination, an oral and written literature composed of the memories of countless elders and healers.... In short, the artistic, intellectual and spiritual expression of the full complexity and diversity of the human experience" (Wade Davis) of being Nisga'a. We want our students to be immersed in language, culture, and Nisga'a place-based learning.

Learning ultimately supports the well-being of the self, the family, the community, the land, the spirits, and the ancestors.

EQUITY

School District 92 has been involved in the Equity in Action work for two years. It is important work. All of us have been colonized and identifying/recognizing the many tacit ways this is so requires our curiosity and openness to living, doing, and being otherwise. Our current reality is



not serving children or our world and our future. The space between have and have not, wealth and poverty, is growing. Living well together requires dialogue, openness, and listening to all voices, not only those with power, influence, and money/resources.

System-wide planning & Cycle of Review

The theory of change we are using to guide our school and district planning is the mandala for systems change which focuses on capacity building, community building, practice, and research in an ongoing cycle. We use a planning cycle that starts with curiosity about data from a variety of sources. Through collaborative

conversation, reflection, and research (using data), we generate knowledge that informs plans for action which we implement thoughtfully and monitor regularly. We use street, map, and satellite data to inform our plans, and continue to look for culturally appropriate data.

CAPACITY BUILDING

We are providing opportunities for staff to grow their personal understanding and instructional practice around social-emotional literacy and well-being, Nisga'a language and culture, reading, and numeracy. We know that the weaving of language and culture throughout students' daily learning at school contributes to a sense of belonging, well-being, and identity. Specifically, our Nisga'a language teachers and principals will be finding ways to infuse language and culture, explore learning on the land, and inviting Elders, knowledge keepers, artists, and other community experts to share their knowledge with our students and educational team. Ceremony and celebration are additional ways we create belonging.

Learning requires exploration of one's identity.

In efforts to build personal and collective capacity and efficacy, we will focus on the [Core Competencies](#) and [First Peoples Principles of Learning](#) as a lens for instructional planning. Opening and closing gatherings (meetings), assemblies, regular classroom time spent in circle allow everyone to have a voice and participate. We infuse Nisga'a language, drumming, song, and dance, as much as possible to build everyone's knowledge and confidence.

COMMUNITY BUILDING

Schools continue to build relationships with families, community, and with Village Governments and Education Coordinators. The Superintendent reports regularly to Nisga'a Lisims Government, and the Program and Services Committee. While relationships with our partners are critical to the success of our children, we need to have strong relationships internally as well. Our school-based leadership team, principals and vice-principals, are central to creating the welcoming, safe, and inclusive school environments we need for learning to take root. They are key to working with school-based staff to create an open, caring, family-like environment where children and adults can thrive and flourish, and where lines between school, home, and community are blurred because everyone is involved and contributes.

PRACTICE

We know that learning is reciprocal. If adults are engaged and learning, children are engaged and learning. We are turning our attention to the adult learning environment. Through Compassionate Systems Awareness and the Deeper Learning Dozen, we will work directly with principals and interested teaching staff to build practices that create space for thinking and learning with each other as interconnected beings. We know it is only when we understand the complexity of systems and implement personal and collective practices that foster awareness of these systems that we can transform and shift. We also know that teaching and learning happens everywhere, not just in classrooms. All our staff – bus drivers, custodians, clerical, principals, finance, educational assistants, teachers, maintenance workers – can contribute to the learning environment. Everyone has knowledge and insights to share. We are in a particularly unique context, as each one of our Nisga'a staff have invaluable cultural and language

knowledge to share, and that will benefit all (adults and children). We need to create spaces for everyone to listen and to learn, spaces to practice new (old) ways of knowing and understanding the world and our connection to it and to each other. As we develop practices that connect us more with ourselves, more with each other, more with place, everyone will be nourished by the result, and we will be able to begin decolonizing some of the practices that have contributed to the inequity we are striving to combat. We need practices that truly complement and support the idea that:

Learning involves generational roles and responsibilities.

Learning recognizes the role of Indigenous knowledge.

These are the practices we will be developing and that will allow our students (and adults) to experience enriched learning and engagement.

Celebrating our Successes for the Past Year

Though we struggled with staffing shortages throughout the year, our district lived and experienced many notable and joyful successes.

We had 29 students graduate in June. 23 received their Dogwood and 6 received their Adult Dogwood. This was the largest group of graduates in many years and cause for great celebration. We are proud of all our students for their dedication and determination. It was heartwarming and inspiring to see adults return to complete their Adult Dogwood requirements.

Our work with the Joyful Literacy Framework is beginning to take root and we are seeing increased focus across elementary classrooms, especially our primary classrooms, teaching the essential skills of reading and tracking student progress daily.

We saw more classes than ever heading outdoors for learning and engaging with place-based learning.

We had many elders and knowledge holders working in our schools to share their wisdom, offer support, and help to create safe, caring, welcoming, spaces for our students. We are thrilled to have a district elder in residence. When we are immersed in living Nisga'a culture and speaking Nisga'a language, well-being and healing follows. We see this regularly in our schools.

Growing the capacity of our adults is a priority as we know that learning is symmetrical and reciprocal – if our adults are passionate about learning and actively engaged, our students will be as well. We need to be a learning organization – an organization of learners.

We witnessed the learning of many staff as we participated in Compassionate Systems Awareness training. We now have two Master Practitioners and one more in-training, as well as ten staff and a few Elders who have completed the introductory workshop. As we become more aware of how we show up and how we hold space for each other, we are better able to work

and learn together and better positioned to engage in deep system transformation that can challenge many of the patterns that perpetuate systemic and structural inequities.

In collaboration with post-secondary partners, we are working to provide in-community training for educational assistants and for would-be teachers.

Strategic Engagement

We are in continual dialogue with students, families, staff, and community to revisit our common purpose, values, and direction. In developing [Dim luu-ts'ipkw hli gawisit](#), consultation was done through virtual and in-person meetings as well as with surveys. School and district leaders had discussions throughout the year about priorities and direction. We held meetings with all staff in the district, principals held additional meetings with school staff to continue the conversation, and families were invited to share feedback in the form of a survey. We met with students face-to-face to gather their insights and suggestions. Additionally, the superintendent reports regularly to the Nisga'a Lisims Government, and meets, as invited, with Village Governments. As a district, we are working to build relationships with partners so we can work together for the benefit of children. We know, from our consultation on the strategic plan, that families want their children to be happy, engaged, and be prepared with the skills, attitudes, and knowledge to achieve the goals they set for themselves as contributing members of society.

The focus in all engagement is to provide the best learning experiences possible for children, and to keep children at the heart of all decision making.

Adjustment and Adaptations: Next Steps

Our next step is another step towards our North Star – we want every student in our district to have a sense of belonging and well-being and we want every one of them to be a reader and a critical and creative thinker.

We will continue our focus on students growing the essential skills they need to become readers. We want to get students more connected with place and get outside where they can learn on and from the land. All curricular and core competencies can be taught outside the four walls of a classroom, and we will be growing the confidence and capacity of our adults, so they are comfortable taking students outside for learning. As we connect students and staff to place, to land and culture, we know that Nisga'a language will naturally emerge and develop. Language, culture, and place are intimately connected and cannot be “taught” as discrete and distinct subject. Using the First Peoples Principles of Learning as a lens assists in keeping our focus on Nisga'a perspectives and worldviews.

Working with data to inform planning, instruction, and assessment is an area for continued growth as we work on developing thoughtful, learner-focused school and district plans. The following are questions guide our thinking:

- How's the learning?
- How do you know?
- What are you doing about it?

We want to make sure that we understand the learning that is, or is not, happening for our students, have appropriate tools and strategies for assessing the learning, and then have ideas about how to do better.

There will necessarily be continued focus on recruitment and retention of staff. Teachers make the biggest difference in student success and life chances.

Alignment for Successful Implementation

Our planning for enhancing student learning is aligned with [Dim luu-ts'ipkw hli gawisit](#). Ongoing communication and engagement take place through the creation, implementation, and monitoring of school plans.

With five new trustees, making up an entirely fresh Board of Education, we have spent a significant amount of time on in-service and professional learning to ensure good governance and a continued student-centered focus.



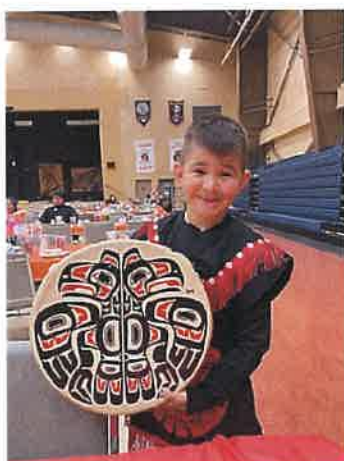
Conclusion

While we continue to face barriers around recruitment, retention, housing, infrastructure, attendance, and engagement, this is not how we want to be defined. School District 92 is uniquely situated to deliver exemplary world class learning experiences for our students. Not only do Indigenous worldviews, knowledge, and perspective hold keys to improved well-being for all, including the planet, this knowledge and way of being is essential for our students, particularly as it relates to Nisga'a knowledge and perspectives. The knowledge that exists in Nisga'a culture, language, and place needs to inform the teaching and learning we engage in in our schools. There is much to be learned from the land, Elders, knowledge holders, and local experts, as well as teachers. There is much that Nisga'a can contribute to our shared knowledge and understanding.

Whether or not it has been acknowledged by the Eurocentric mainstream, Indigenous knowledge has always existed. The recognition and intellectual activation of Indigenous knowledge today is an act of empowerment by Indigenous people. The task for Indigenous academics has been to affirm and activate the holistic paradigm of Indigenous knowledge to reveal the wealth and richness of Indigenous language, worldviews, teachings, and experiences, all of which have been systematically excluded from contemporary educational institutions and from Eurocentric knowledge systems. (Marie Battiste)

We honour the past and looks to the future. We are challenging ourselves to be better for our learners. Teaching and learning are symmetrical, reciprocal endeavours that are closely tied to language, culture, and place. A clear, strong, collective vision, created by Nisga'a leaders, guides our learning journey. We recognize that each one of us is responsible for the education of Nisga'a students – family, child, teacher, district staff, local governments. Families are a child's first and most important teachers, and partnership between home and school is important for students to realize their educational goals. There is work to do but we know that we are stronger together.

Dim daxgat nuum.





MEETING AGENDA ITEM 8.2

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 12, 2023
Topic:	Annual Work Plan		

Background/Discussion:

Annual Work Plan – 2023/2024 attached.

Recommended Action:

That the Board of Education approve the 2023/2024 Annual Work Plan as presented.

Presented by: Superintendent



Nisga'a School District No. 92

Board of Education

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

ANNUAL WORK PLAN

SEPTEMBER

- ✓ Approve Annual Board Work Plan
- ✓ Review Board Strategic Plan
- ✓ Approve Framework for Enhancing Student Learning (FESL) Report
- ✓ Review Audit Report
- Approve Audited Financial Statements
- District Staffing Report
- Minor capital
- Review trustee remuneration & duties

OCTOBER

- ✓ Recognize World Teachers' Day
- ✓ Working session – policy review & in-service
- ✓ Represent Board at BCPSEA Symposium
- ✓ Represent Board at BCSTA Provincial Council
- ✓ Represent Board at Ministry of Education and Child Care Annual Liaison meeting

NOVEMBER

- ✓ Complete Board Performance Review (self-assessment)
- ✓ Complete superintendent Performance Review (self-assessment)
- ✓ In-service
- ✓ Election of Board Chairperson and Vice Chairperson
- ✓ Approve School Plans
- ✓ Attend BCSTA Trustee Academy

DECEMBER

- ✓ Statement of Financial Information (SOFI)
- ✓ Consider Motions for BCSTA Annual General Meeting and Provincial Council

JANUARY

- ✓ Receive Ministry of Education Funding Update
- ✓ Represent the Board at BCPSEA Annual General Meeting

FEBRUARY

- ✓ Adopt the Amended Annual Budget Bylaw
- ✓ Represent the Board at BCSTA Provincial Council meeting

MARCH

- ✓ Receive Ministry of Education and Child Care Estimated Funding for upcoming year
- ✓ Approval of school district calendar

APRIL

- ✓ Receive proposed preliminary budget
- ✓ Adopt the Annual Facilities Grant Bylaw
- ✓ Approve the preliminary Budget for implementation
- ✓ Attend BCSTA Annual General Meeting
- ✓ Working session



Nisga'a School District No. 92

Board of Education

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

MAY

- ✓ Adopt the Annual Budget Bylaw

JUNE

- ✓ Review and celebrate school plans
- ✓ Receive the Indigenous Education Report
- ✓ Adopt the Board Calendar for the Upcoming year
- ✓ Review trustee remuneration
- ✓ Approve five-year Capital Plan for submission to the Ministry

OTHER ITEMS SCHEDULED AS NEEDED

Review and approve Board policies and bylaws

Review and approve capital project bylaws

Hear appeals as needed

Ratify Collective Agreements

Approve Exempt Compensation

Approve disposition of real property (land and buildings)

Recognize school and community highlights

Receive IT, Housing, Daycare updates

Represent Board at BCSTA Branch Meetings

Attend school functions when invited

Attend employee recognition events

Host community engagement events/meetings



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM 9.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 12, 2023
Topic:	Audited Financial Statements – 2022/2023 -Version: 2802-2056-9074		

Background/Discussion:

The Auditor has completed a final review of the Financial Statements and Notes to the Statements prior to the September 12, 2023, Board Meeting. The Statements must be approved and submitted to the Ministry of Education by September 30, 2023.

Also attached is the School District No. 92 (Nisga'a) Discussion & Analysis of Financial Statements for the year ended June 30, 2023 – for information only.

Recommended Action:

That the Board of Education approves the 2022/2023 Audited Financial Statements Version: 2802-2056-9074 of Nisga'a School District 92 as presented.

Presented by: Secretary Treasurer

Audited Financial Statements of

School District No. 92 (Nisga'a)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 92 (Nisga'a)

June 30, 2023

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School District No. 92 (Nisga'a)

MANAGEMENT REPORT

Version: 2802-2056-9074

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed



Vohora LLP
CPAs & Business Advisors

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Fax: (250) 635-2182
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www.vohora.ca

DRAFT

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of School District No. 92 (Nisga'a) which comprise the statement of financial position as at June 30, 2023 and the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of School District as at June 30, 2023 and the results of its operations and cash flows for the year then ended in accordance with section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

Responsibilities of Management and the Board for the Financial Statements

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

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

INTEGRITY EXCELLENCE

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



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CPAs & Business Advisors

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

We also:

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

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

Supplementary Information

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

Terrace, BC
September 12, 2023

School District No. 92 (Nisga'a)

Statement of Financial Position

As at June 30, 2023

Statement 1

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

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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School District No. 92 (Nisga'a)

Statement 2

Statement of Operations

Year Ended June 30, 2023

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

School District No. 92 (Nisga'a)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2023

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

School District No. 92 (Nisga'a)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2023

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

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

NOTE 1 AUTHORITY AND PURPOSE

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

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

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

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

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

Year-ended June 30, 2022 – increase in annual surplus by \$978,980

June 30, 2022 – increase in accumulated surplus and decrease in deferred contributions by \$11,083,279.

Year-ended June 30, 2023 – increase in annual surplus by \$5,176,870.

June 30, 2023 – increase in accumulated surplus and decrease in deferred contributions by \$16,260,149.

b) Cash and Cash Equivalents

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

c) Accounts Receivable

Accounts receivable are shown net of allowance for doubtful accounts.

d) Deferred Revenue and Deferred Capital Revenue

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

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

e) Employee Future Benefits

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

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

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

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

•
The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

f) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

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

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

g) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

h) Prepaid Expenses

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

i) Supplies Inventory

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

j) Funds and Reserves

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

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

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

k) Revenue Recognition

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

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

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

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

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

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

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

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

l) Expenditures

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

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

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

Categories of Salaries

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

Allocation of Costs

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

m) Financial Instruments

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

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

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

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

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

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

in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

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

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

n) **Measurement Uncertainty**

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

o) **Future Changes in Accounting Policies**

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

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

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

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

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

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

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

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2023	2022
Trade payables	\$ 1,063,223	\$ 119,067
Salaries and benefits payable	148,734	143,659
Accrued vacation pay	157,841	100,260
Other	582,447	376,423
	<u>\$ 1,952,245</u>	<u>\$ 730,530</u>

NOTE 5 DEFERRED REVENUE

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

NOTE 6 DEFERRED CAPITAL REVENUE

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

NOTE 7 EMPLOYEE FUTURE BENEFITS

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

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

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

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

NOTE 8 TANGIBLE CAPITAL ASSETS

Net Book Value:

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

June 30, 2023

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

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

June 30, 2022

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

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

NOTE 8 TANGIBLE CAPITAL ASSETS (Continued)

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

NOTE 9 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

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

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

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

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

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

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

NOTE 9 EMPLOYEE PENSION PLANS *(continued)*

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

NOTE 10 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023, were as follows:

- \$1,972,173 transferred from operating to capital assets

NOTE 11 RELATED PARTY TRANSACTIONS

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

NOTE 12 BUDGET FIGURES

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 14, 2023.

NOTE 13 ASSET RETIREMENT OBLIGATION

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

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

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

NOTE 14 EXPENSE BY OBJECT

	2023	2022
Salaries and benefits	\$ 7,024,672	\$ 7,302,928
Services and supplies	3,077,059	2,251,016
Amortization	743,315	596,769
	<u>\$ 10,845,046</u>	<u>\$ 10,150,713</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		
Language and Culture	100,000	
NLG Round Table	10,000	
Local Education Agreement	27,500	
Board Retreat	12,000	
Leadership/Mentorship – Supt/ST/Board/PROD	60,000	
Cabinet replacement – Teacherages	225,000	
Fencing	240,000	
Health & Safety – shared service/reporting/training	25,000	
Cayenta Financial Software upgrade	125,000	
Roofing on staff housing (21 units & Grizzly)/district buildings not cap	650,000	
Staff Housing-Asbestos rem./srpayfoam/heaters/hydro upgrades	600,000	
demo of old rotting portable	100,000	
Replace 2 Maintenance vehicle	150,000	
Signing Bonus/mental health wellness	85,000	
Upcoming DLD/CLS	60,000	
Equity in Action	79,000	
HVAC - NESS final	100,000	
Open Purchase Orders	943,617	
Sub-Total Internally Restricted	\$3,592,117	
Unrestricted Operating Surplus	480,136	
TOTAL Available for Future Operations		\$4,072,253
Capital Funds		5,677,100
ACCUMULATED Surplus (Deficit) End of Year		<u>\$9,749,353</u>

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

NOTE 17 PRIOR PERIOD ADJUSTMENT-CHANGE IN ACCOUNTING POLICY

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

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

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

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

NOTE 18 RISK MANAGEMENT

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

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

a) Credit risk:

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

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

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

NOTE 18 RISK MANAGEMENT (*continued*)

b) Market risk:

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

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

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

c) Liquidity risk:

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

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

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

School District No. 92 (Nisga'a)

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

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

School District No. 92 (Nisga'a)

Schedule of Operating Operations

Year Ended June 30, 2023

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

School District No. 92 (Nisga'a)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

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

School District No. 92 (Nisga'a)

Schedule 2B

Schedule of Operating Expense by Object

Year Ended June 30, 2023

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

School District No. 92 (Nisga'a)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C

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

School District No. 92 (Nisga'a)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

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

School District No. 92 (Nisga'a)

Schedule 3

Schedule of Special Purpose Operations

Year Ended June 30, 2023

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

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

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

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

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education and Child Care
Other
Investment Income

Less: Allocated to Revenue
Recovered

Deferred Revenue, end of year

Revenues
Provincial Grants - Ministry of Education and Child Care
Other Revenue
Investment Income

Expenses

Salaries
Teachers
Educational Assistants
Support Staff
Other Professionals
Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Net Revenue (Expense)

Student & Family Affordability	ECL (Early Care & Learning)	District Community Literacy Plan	Skills Trades	NLG/NLC Enhancement Fund	FNESC Skills Link Program	FNESC Language Program	TOTAL
\$	\$	\$	\$	\$	\$	\$	\$
		466	780	25,956	5,003	1,030,025	1,112,695
250,000	40,000						1,508,202
244,335	750	18,140		973		704,125	2,091,969
494,335	40,750	18,140	-	973	-	38,626	41,952
74,743	7,706	18,606	780	225	1,052	742,751	3,642,123
244,335						844,120	1,737,225
175,257	33,044	-	-	26,704	3,951	928,656	1,357,203
							1,660,390
5,666	6,956						96,098
69,077		18,606	780		1,052	805,494	1,600,402
	750			225		38,626	40,725
74,743	7,706	18,606	780	225	1,052	844,120	1,737,225
		5,512					
	-	5,512				218,265	787,944
		1,378				41,271	166,147
74,743	7,706	11,716	780	225	1,052	584,584	783,134
74,743	7,706	18,606	780	225	1,052	844,120	1,737,225
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)

Schedule 4

Schedule of Capital Operations

Year Ended June 30, 2023

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

School District No. 92 (Nisga'a)

Tangible Capital Assets
Year Ended June 30, 2023

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

School District No. 92 (Nisga'a)

Schedule 4C

Deferred Capital Revenue

Year Ended June 30, 2023

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

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

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



SCHOOL DISTRICT NO. 92 (NISGA'A) DISCUSSION & ANALYSIS OF FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2023

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The following is a discussion and analysis of School District No. 92 (Nisga'a) financial performance for the fiscal year ended June 30, 2023 and should be read in conjunction with the districts financial statements and accompanying notes. This report is a summary of the district's financial activities based on currently known facts, and conditions and is meant to provide information to enhance the readers understanding of the financial wellness of the district.

While the preparation of the Financial Statement Discussion and Analysis is not a legislative requirement, it is recommended by the Province of BC, Ministry of Education and Child Care (MECC). The preparation of the Financial Statement Discussion and Analysis is the responsibility of the management of the school district.

DISTRICT OVERVIEW

School District No. 92 (Nisga'a) is located in the beautiful Nass Valley, we are a small and very unique district in that our students are primarily of Nisga'a descent and therefore members of one language and cultural group. Our approximately 415 students are spread throughout four communities Gingolx, Laxgalts'ap, Gitwinksihlkw and Gitlaxt'aamiks along the Nass River. Each community hosts a K-7 elementary school with the high school being located in the largest community Gitlaxt'aamiks, as part of a K-12 school.

The lands of the Nisga'a Nation are blessed with soaring mountains, dramatic lava beds and thriving rivers and streams. The natural beauty of Nisga'a lands is complemented by the rich cultural traditions of the Nisga'a Nation. There is a wealth of outdoor activities to enjoy in the area, including fishing, hiking, cross-country skiing, snowmobiling and much more.

All decisions made by the Board of Education (The Board) both educational and financial are guided by the districts VISION statements:

"Nisga'a Education is a way to earn and live the principles of life which entails: Sayt- K'il'im Goot, Ayuukhl Nisga'a and Yuuhlimk'askw.

The Board of Education's primary focus is: "to work with students, families, staff and the community to ensure every student within the Nisga'a Nation graduates and leaves with dignity, purpose and opportunities."

This information (and more) can be found on our website www.nisgaa.bc.ca

OUR UNIQUE RELATIONSHIP

School District 92 has a very unique financial relationship with the Nisga'a Lisims Government due to the fact that the student body is almost 100% first nation from the Nisga'a culture. Under normal circumstances among all districts in the province, the Ministry of Education and Child Care (here on in referred to as MECC) funds the districts for their identified first nation students and then they recover any funding for which the districts have negotiated a Local Education Agreement (LEA) with one or all of the first nations bands within a

district. These agreements state that the band will pay the school district for all funding recovered by the MECC, it generally only includes Operating grants and does not affect funding for Special Purpose Funds (SPF)

However, this districts contract with the Nisga'a Lisims Government goes above and beyond other districts in that the Nisga'a Lisims Government has agreed to fund the MECCs recovery of Operating grants, as well as, Special Purpose Grants.

UNDERSTANDING SCHOOL DISTRICT FINANCIAL PERFORMANCE

Annual surplus and accumulated surplus are key financial statement performance indicators; however, interpreting the meaning of these figures is complicated by the use of funds and deferral accounting. The use of fund accounting means the financial statements of school districts are a consolidation of three separate funds (operating, special purpose & capital), and each of these funds differs with respect to the methods of accounting used and the legislative and other constraints on budgeting and financial results which can be found in Note 2 of the financial statements. Therefore, financial performance can only be understood by reviewing each fund separately.

Operating Funds – Operating Funds include grants and other revenue; they are not restricted in use and are recorded as revenue when received or receivable. These revenues are used to fund instructional programs; school and district administration; facilities operations; and transportation. As noted above, all other districts in the province generally receive more than 90% of there funding from the MECC, however, due to our districts uniqueness the Nisga'a Lisims Government actually provides 84% of these operating revenues as "Other Revenue". Program revenues and expenditures are reported with-in the operating funds. Annual and accumulated surplus with the funds are important indicators of financial performance and financial health. This is because school districts are not permitted to budget for or incur an accumulated deficit position. This means when a school district has accumulated operating surplus available it can be used to budget for future expenditures and to reduce financial risk associated with unforeseen expenditures.

Special Purpose Funds – This fund includes grants and school generated funds that are restricted for a specific purpose and are recorded as deferred contributions until the funds are expended. It should also be noted that similarly to the above statement all Special Purpose Fund contributions normally received from the Ministry are funded by the Nisga'a Lisims Government as "Other Revenue". Annual and accumulated surplus is always zero in these accounts because revenues are recognized only as related expenses occur (deferral method of accounting). If expenditures for a program within the special purpose fund exceed available revenues, the resulting deficit is transferred to operating fund reducing accumulated operating surplus. (2023 Revenue - \$3.6M)

Capital Fund - Investments in capital assets and their related financing activities are reported in this fund. Capital funding from the province is accounted for using the deferral method of accounting, where recognition of capital revenue is spread out over the life of the related capital assets to match the amortization expense which reflects the use of asset over its useful life. This means that capital fund revenues are not a reflection of funding actually received in any given year. Capital revenues only offset amortization expense in the fund to the extent assets were funded by provincial capital grants. As many

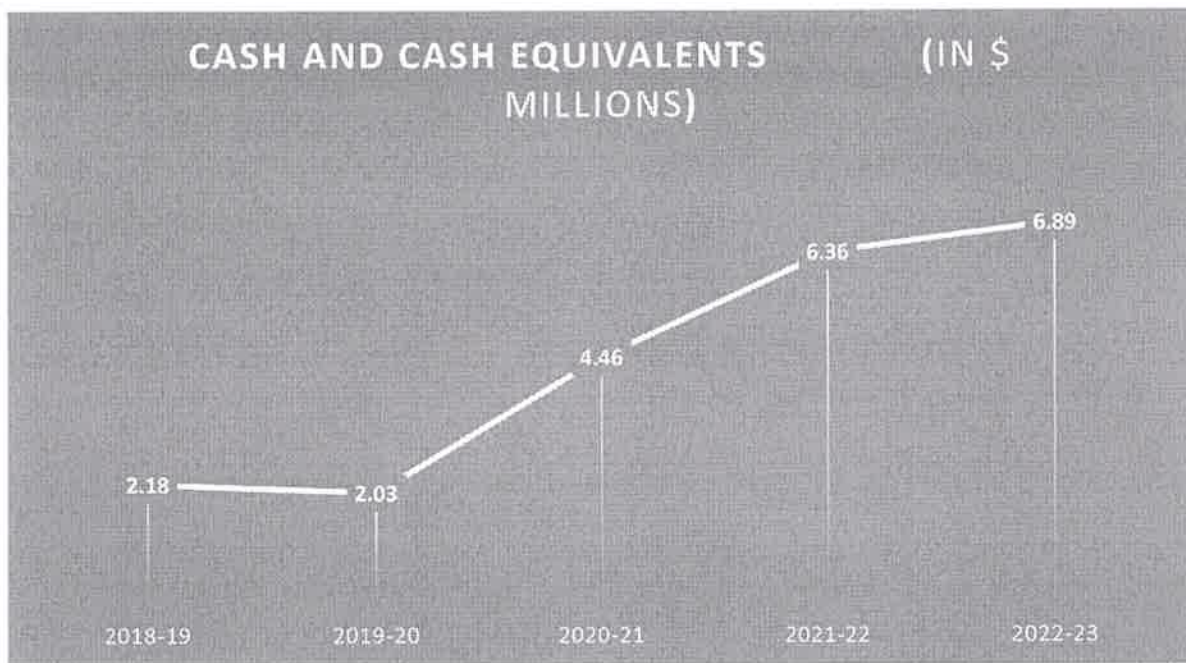
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capital investments are funded by operating revenue (recorded as transfers of accumulated operating surplus to the capital fund), this fund may report an annual deficit. Typically, capital fund revenues, expenses and annual deficit are not a meaningful indicator of annual financial performance. (2023 Revenue - \$5.7M)

ANALYSIS OF FINANCIAL STATEMENTS

FIVE YEAR TREND – STATEMENT OF FINANCIAL POSITION (Statement 1 – All Funds)

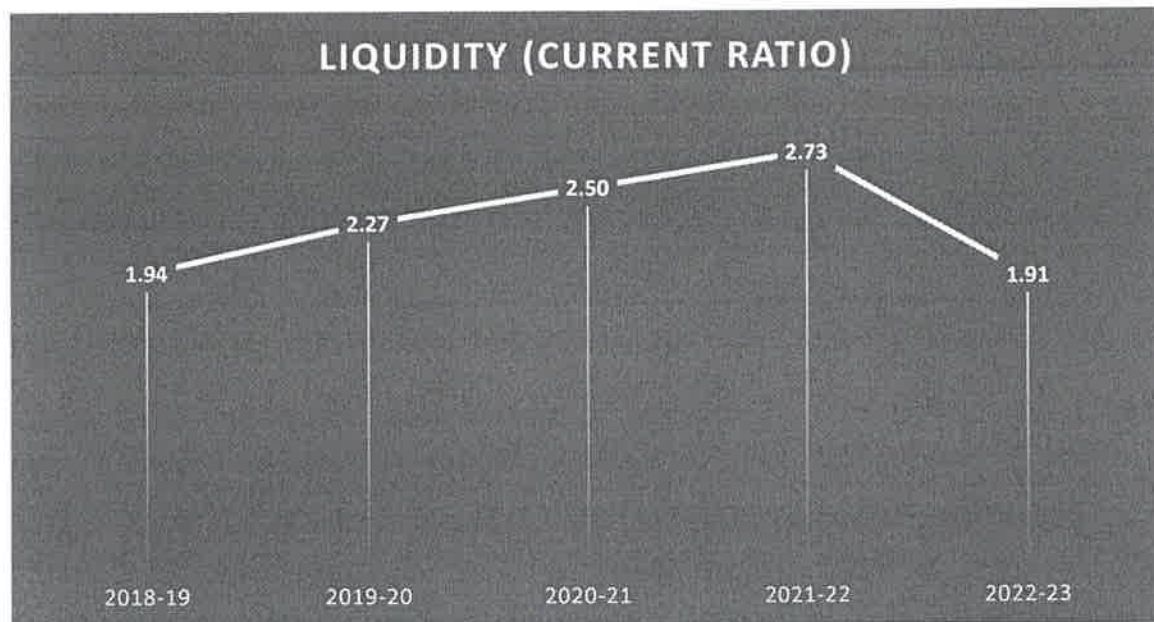
Cash and cash Equivalents have fluctuated over the past five years, this is in conjunction with new Ministerial guidelines for surplus policies, building of contingency funds (Internally Restricted Surplus) and the internal housing projects over the last few years. The district has a large proportion of cash this year as, there has been an inability to find contractors and staff, we were unable to complete several budgeted projects. At June 30, 2023 the district is reporting \$6.89M in cash and cash equivalents.



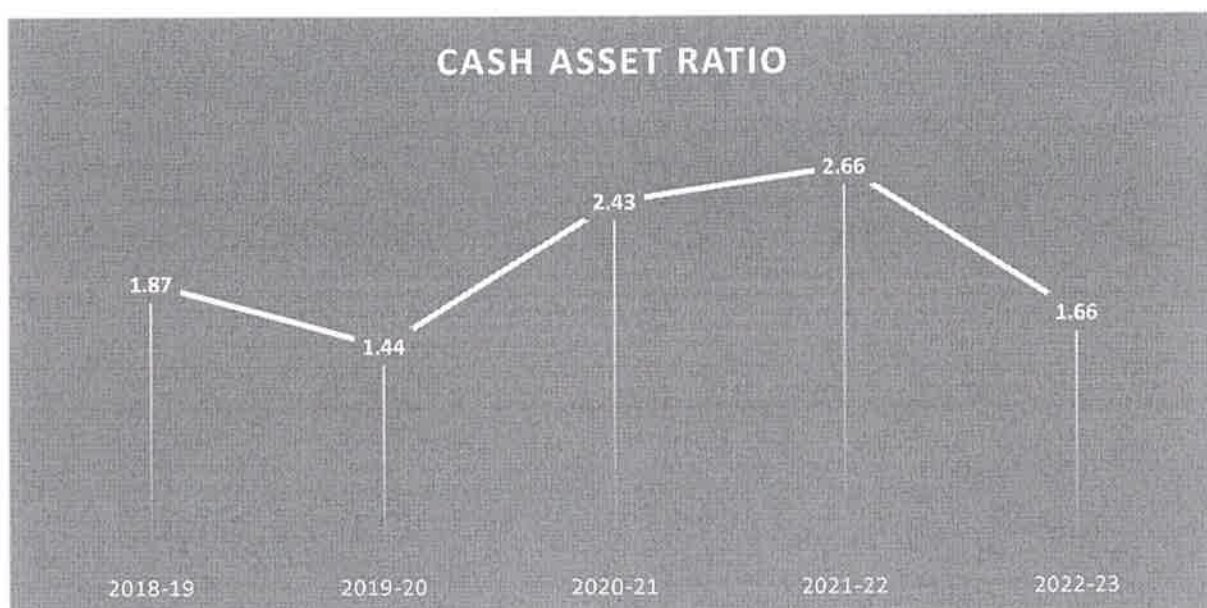
Cash on hand is not necessarily available for new initiatives as portions of it may come from unspent Special Purpose Funds and Capital funds that are for targeted purposes. Any initiatives will be decided by the Board through their policy 500-P Accumulated Operating Surplus.

Liquidity, or the current ratio, is calculated as current assets divided by current liabilities. If the current ratio is greater than or equal to 1, then there are sufficient assets on hand to meet current liabilities. In this case, current liabilities are equal to total liabilities less deferred capital revenue. As at June 30, 2023 the district is reporting a current ratio of 1.91. It must also be noted that the current ratio for 2022 has been

restated due to a prior period adjustment for Asset Retirement Obligations that came into effect in 2022 but were not recorded until now. The restatement moves 2022's current ratio from 3.48 to 2.73.



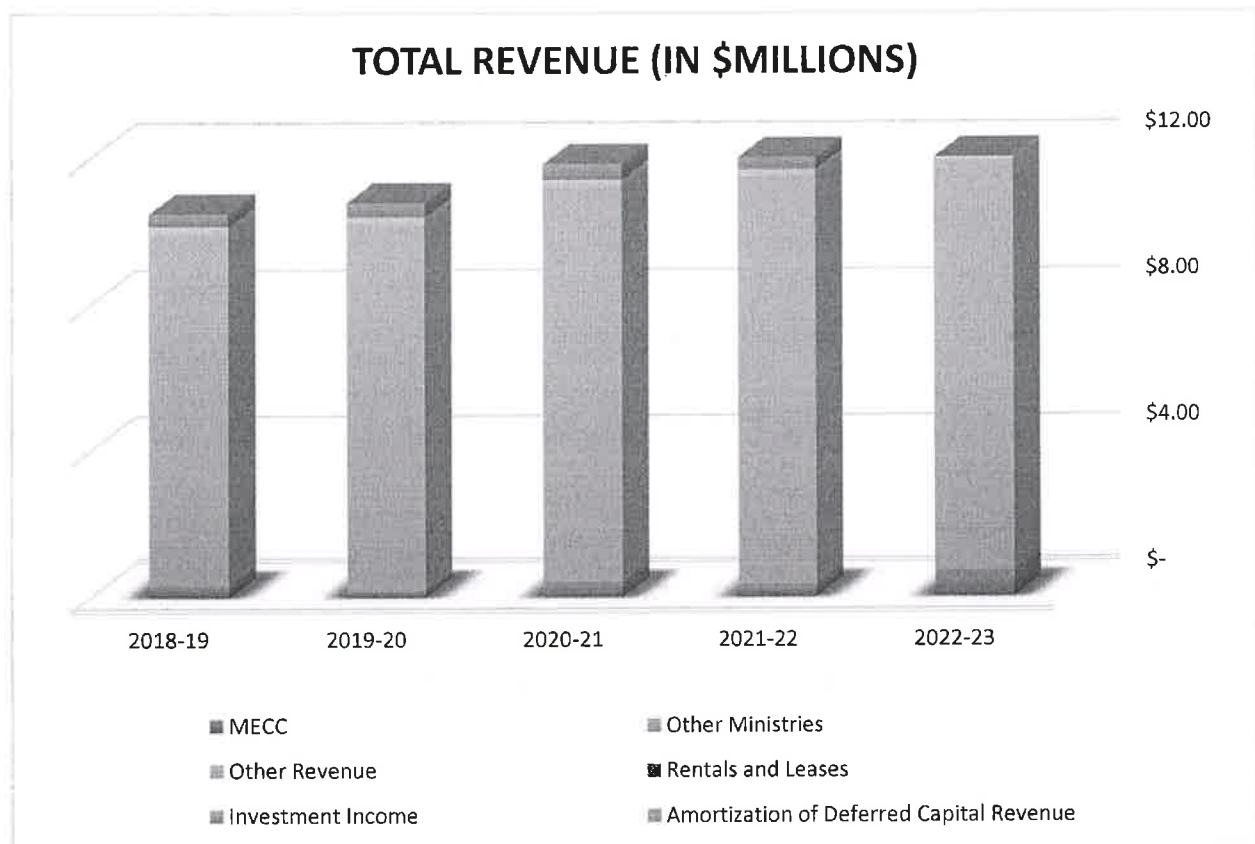
Cash Asset Ratio is another tool to assess the districts ability to meet their current liabilities. It is the result of cash and cash equivalents divided by current liabilities and determines how quickly obligations can be met. A ratio over 1 (100%) indicates that the district has more than enough cash on hand to satisfy all obligations.



As at June 30, 2023 the districted reported a cash asset ratio of 1.66 (166%) and can easily meet their obligations. Further 2022 was restated as noted above from 3.39 (339%) to 2.66 (266%)

FIVE YEAR TREND – STATEMENT OF OPERATIONS (Statement 2 – All Funds)

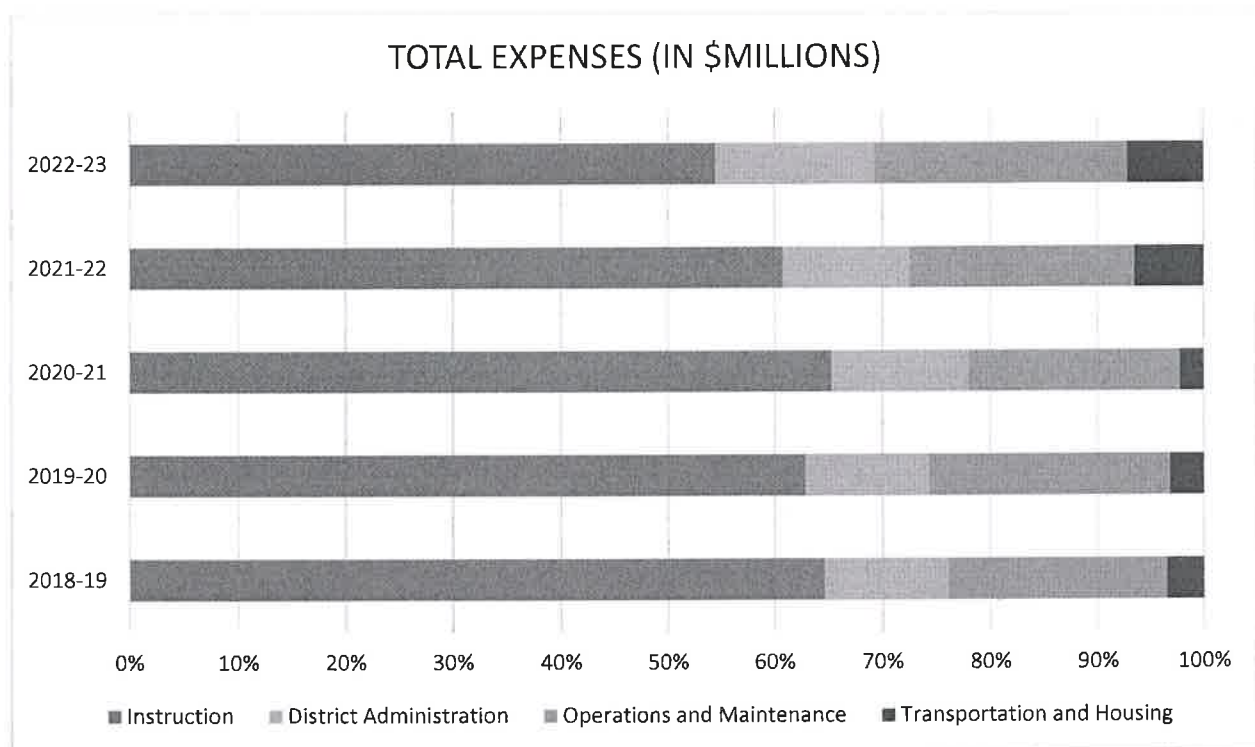
Total Revenues for all funds have been continually increasing over the past five years moving from \$10.49M in 2018-19 to \$12.84M in 2022-23. This is mainly due to Special Purpose Fund grants from FNEC and additional Ministry grants for new SPF initiatives Student & Family Affordability and Early Care & Learning (ECL) as well as the Labour Settlement grants. The Nisga'a Lisims Government provided 83.6% of the district's funding in 2022-23.



The MECC provides 5.69% and Rentals and Leases (the districts housing initiative) makes up 1.25%. The third main revenue amount is Amortization of Deferred Capital Revenue at 4.13%. It must be stated that this is not “real” money and is simply an accounting function that recognizes costs with the active life of an asset. Assets in this case are buildings; furniture and equipment; vehicles; and computer hardware and software as discussed in the capital fund descriptor above.

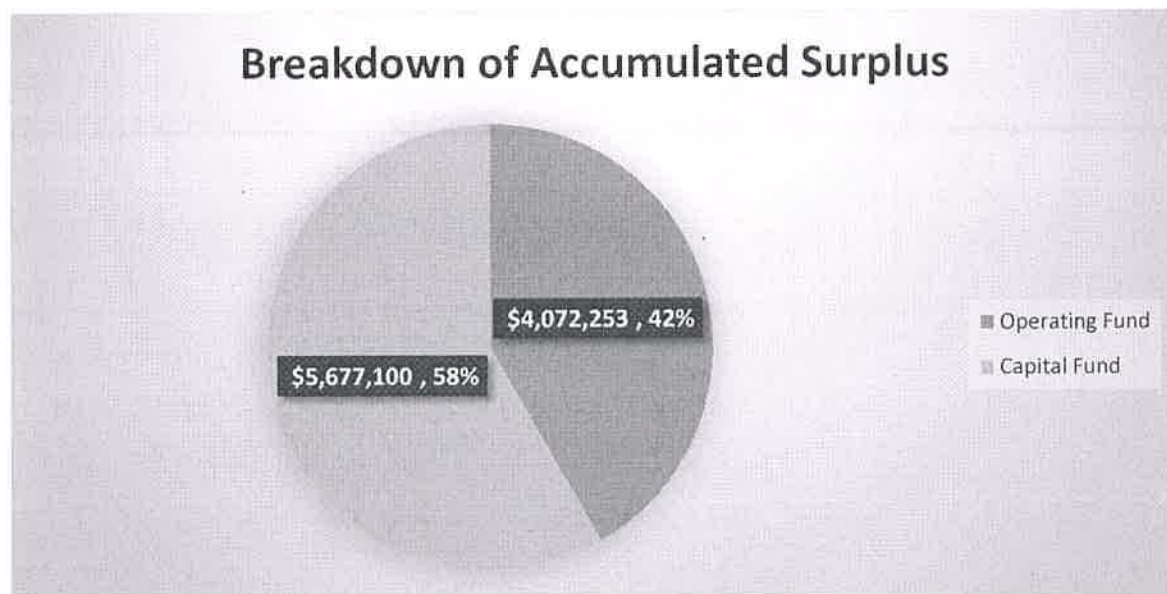
FIVE YEAR TREND – STATEMENT OF OPERATIONS (Statement 2 – All Funds)

Expenses are the second trend to examine on Statement 2. As you can see spending has been fairly consistent over the 4 main expense areas (departments). This year's 54.5% on Instruction has dropped compared with prior years as the district has experienced great difficulty in finding and maintaining teaching staff. 14.8% on Administration and 23.5% on Operations and Maintenance are consistent over the past 5 years. Transportation and Housing is maintaining about 7.2% of expenses due to the districts commitment to repairing and upgrading their housing facilities. Costs have fluctuated at essentially the same rate as increases in revenues, which is consistent when revenues are received in this grant format.



Accumulated surplus is the third item to examine on Statement 2, it is made up from all three funds. Capital funds are not “real money” as discussed above this is the difference between amortization recognition of revenue and costs over the useful life of assets plus local capital funds which are earmarked and should only be used on future capital projects. This leaves the operating surplus of \$4.07M, this amount can be used for many purposes but must be approved by the Board. This will be discussed further under the Operating Fund Analysis section.

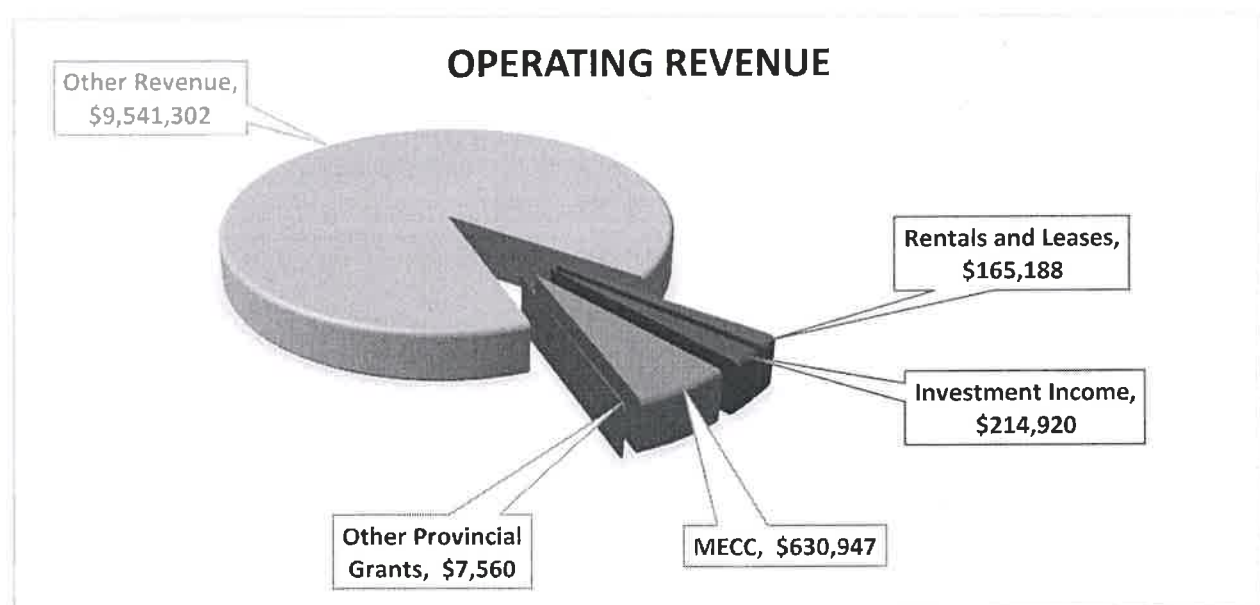
FIVE YEAR TREND – STATEMENT OF OPERATIONS (Statement 2 – All Funds)



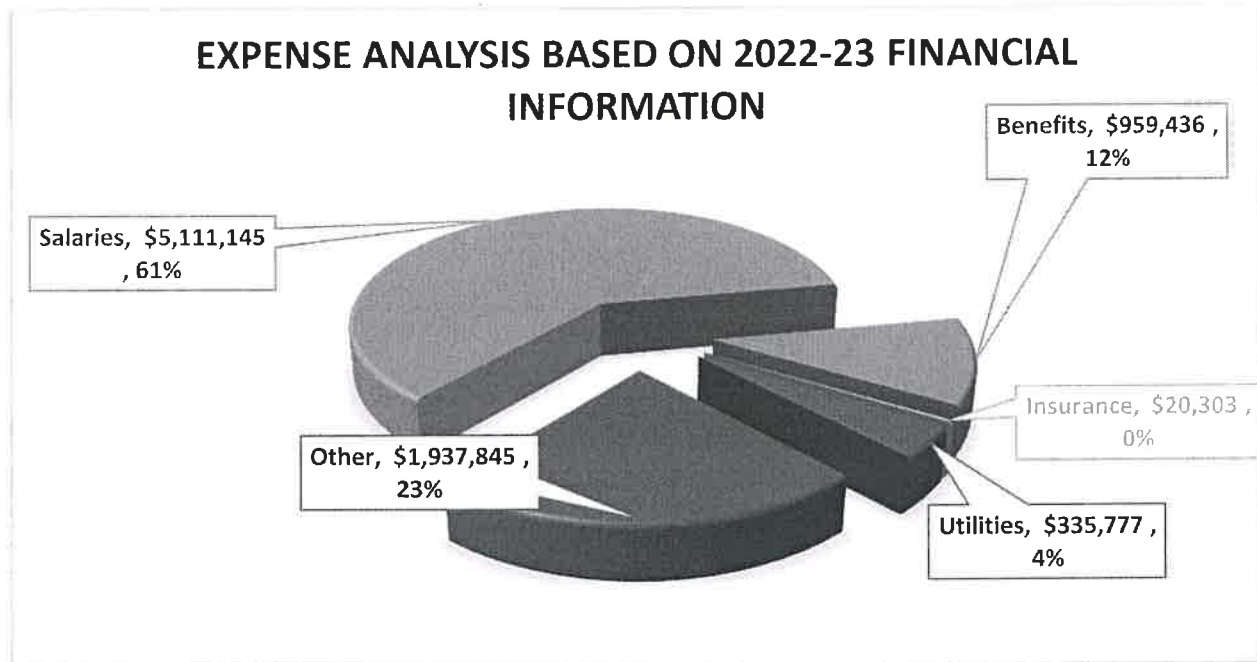
OPERATING FUND ANALYSIS (Schedule 2 to 2C)

A balanced Amended Annual budget was passed on February 14, 2023 and is included in the Financial Statements.

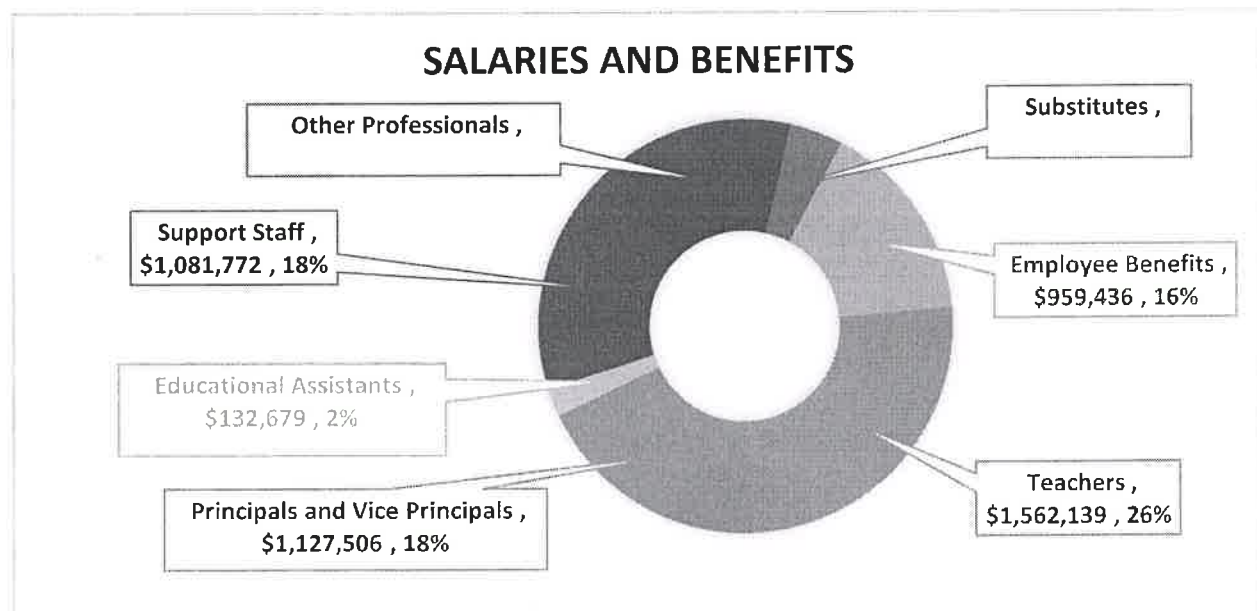
Total operating revenue received from all sources was \$10,559,917 (\$9,579,101 in 2021-22). This funding is in line with previous year including increased funding from Nisga'a Lisims Government based on an increase in general per student funding.



Total operating expenses were \$8,364,506 (\$7,432,579 in 2021-22). Operating expenses were higher in 2022-23 in most areas. Salaries overall were higher as the Labour Settlement was attained and received by employees. This is true except in the Teacher category which received increases but due to staffing issues this expense item was actually lower than prior year, this is also true of Benefits. All service and supplies were higher as a lot of projects were accomplished and other costs were just generally increased.

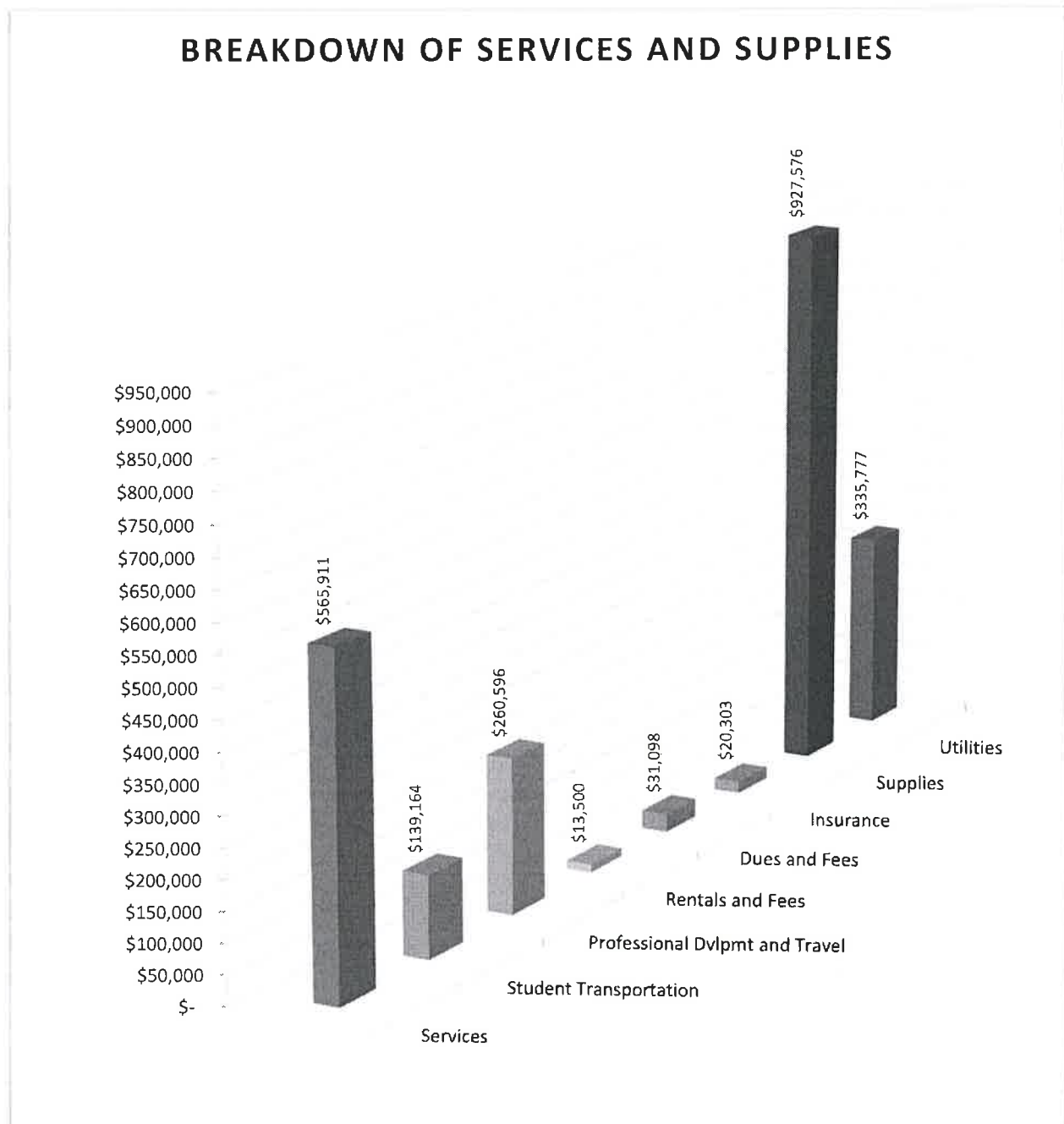


Salaries are up in general due to the Labour Settlement. However, there continues to be a severe lack of teachers and in spite of the salary incentives offered the District continues to be challenged. With teaching staff down, benefits naturally are down as well.



Salaries and Benefits total 73% of Expenses and are controlled by contracts and provincial negotiations. These amounts must be paid and the Board has no direct control over these costs.

Services and supplies make up the remaining 27% of expenses, however the Board also does not have control in how much is spent on insurance and utilities, these are established by those companies. When those costs are removed from the equations, the service and supplies expenses that the Board actually has control and choice over drops to 23% or \$1.9M. It is with this amount that they are expected to efficiently run this district and meet the needs of all students.



Operating surplus as noted above totals \$4.07M. It has been restricted by the Board of Education as per their Board Policy 500-P, further, all of their decisions in this regard have been considered with the districts vision and goals. See the districts website for more information. A breakdown of these restricted amounts follows and can also be found in Note 16 in the financial statements.

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

SPECIAL PURPOSE FUND ANALYSIS (Schedule 3 & 3A)

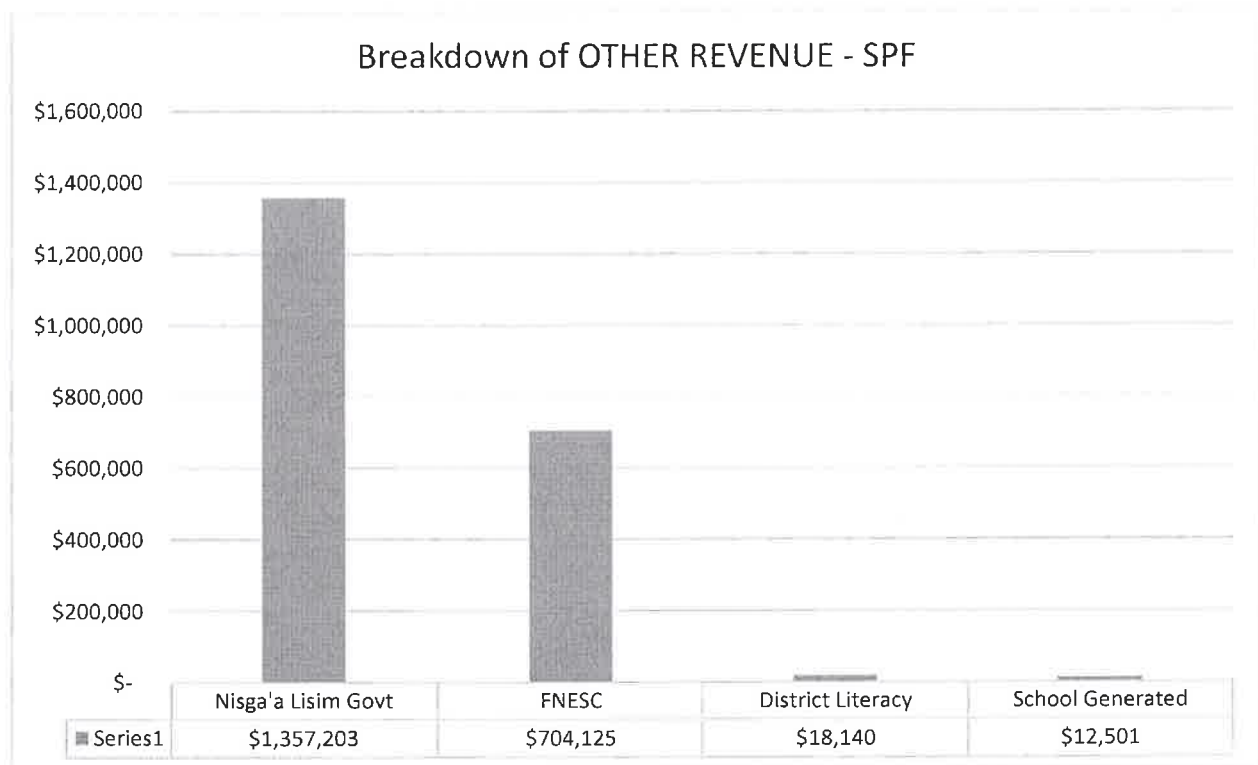
This fund shows amounts received for targeted programs such as annual facility grants, learning improvement funds, community links, CEF, FNEC Language/Culture programs, and this year Student & Family Affordability and Early Care Learning, amongst others. Each special purpose fund must be accounted for in accordance with the terms of that fund. A deferral accounting approach is taken with revenues matched to expenses thereby, showing neither a surplus nor a deficit. All monies received are accounted for

as contributions, any unspent funds at the end of the year will carry forward and recorded as “deferred contributions” and will not be recorded as surplus.

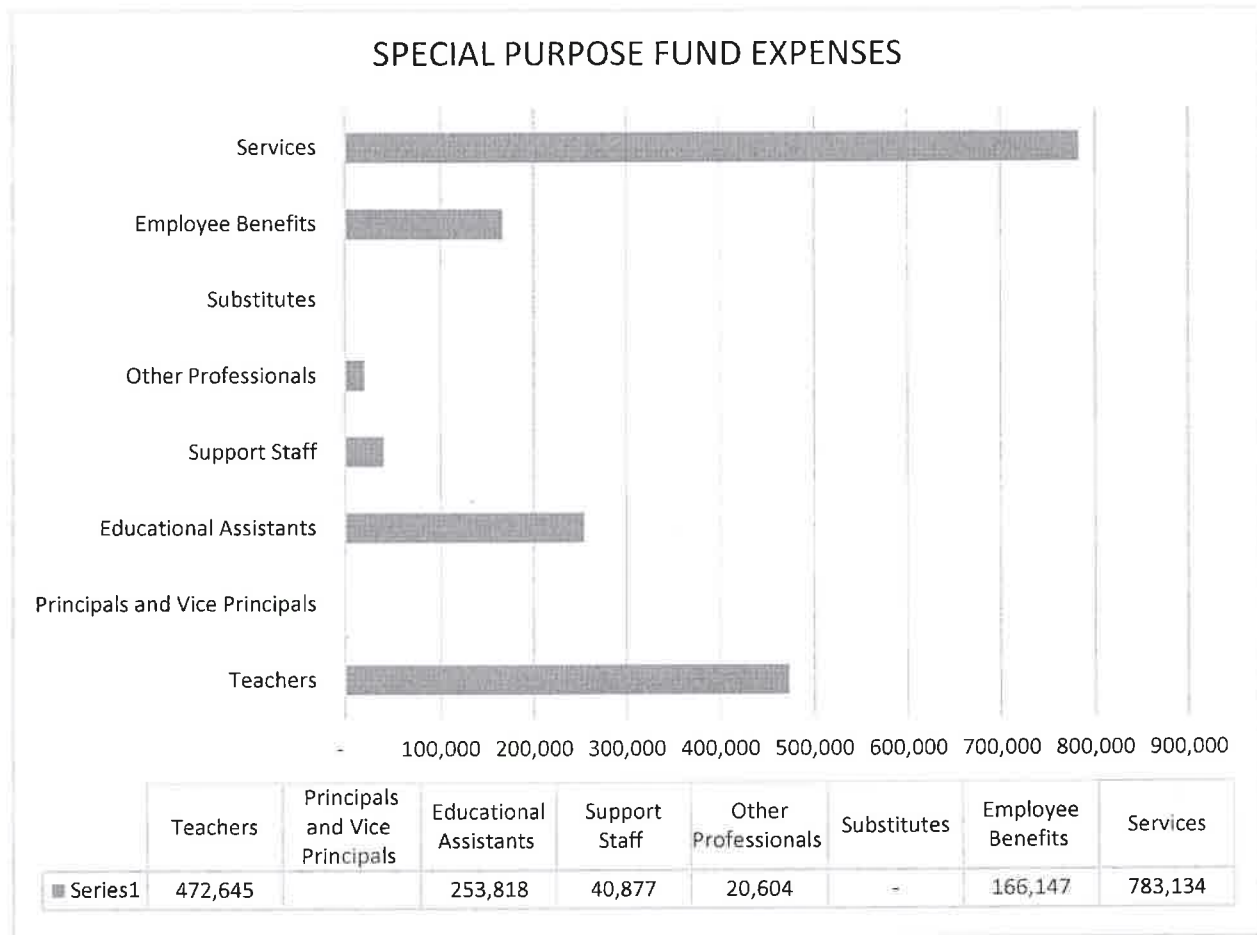


Actual special purpose contributions received were \$3,642,123. Funding for CEF and the FNESC language/culture program both continued in the 2022-23 year.

Other Revenue totaled 57.4% of the contributions which are broken down further below



Total expenses were in line with funding received and used for targeted purposes.



CAPITAL FUND ANALYSIS (Schedule 4 to 4 D)

Capital fund revenues are a blend of cash and non-cash items. The district received bylaw capital funding for projects as well as an annual facilities grant of \$5.7 Million; capital additions for the year amounted to \$8.3 Million (schedule 4A). These additions were as a result of works conducted at various schools on a number of capital projects such as electrical system upgrade and window replacements at NESS; a new accessible playground at Alvin McKay; new bus and maintenance vehicles; continuation of the gym upgrade at Gitwinksihlkw Elementary; other flooring and minor facility upgrades; and significant (\$1.7M) upgrades to district housing.

The non-cash portion reflects the annual revenue recognition of Deferred Capital Revenue (DCR) and amortization of tangible capital assets (schedule 4). Over the course of this year the Ministry has moved the

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district into PSAB compliance setting up a new liability for Asset Retirement Obligations which was recorded as a prior year adjustment and did result in restatement of some portion of the Financial Statements in 2021-22 opening entries.

CONTACTING THE DISTRICT'S MANAGEMENT

This report is designed to provide the reader with an overview of the school district's finances and to demonstrate the district's accountability for the funding it receives. If you need additional information or have questions about this report, please contact the Secretary Treasurer at ktanner@nsgaa.bc.ca or visit our website at www.nsgaa.bc.ca



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #9.2

Action:	x	Information:	
Meeting:	Regular	Meeting Date:	September 12, 2023
Topic:	Minor Capital Plan 2024-2025		

Background/Discussion:

The 2024/2025 Minor Capital Plan as outlined by the Ministry of Education's Resource Management Division addresses funding requests for capital projects which involves new space, replacements, renovations, site acquisitions, seismic mitigation projects and bus purchases. Boards of Education are expected to have a School District Facilities Plan in place that supports projects being submitted to the Ministry for capital investment considerations. The minor submission is attached.

Recommended Action:

That the Board of Education approve the 2024/2025 Minor Capital Plan as presented.

Presented by: Secretary Treasurer



SCHOOL DISTRICT NO. 92 (NISGA'A)
BOARD OFFICE

4702 Huwilp Road, Phone: 250-633-2228
PO Box 240 Fax: 250-633-2401
New Aiyansh, BC
V0J 1A0

Ministry of Education
Capital Management Branch

In accordance with provisions under section 142 (4) of the *School Act*,
the Board of Education of School District No. 92 (*Nisga'a*)
hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for
2024/2025, as provided on the Five-Year Capital Plan Summary for 2024/25
submitted to the Ministry of Education and Child Care.

I hereby certify this to be a true copy of the resolution for the approval of the
proposed Five-Year Capital Plan (Minor Capital Programs) for 2024/25 adopted by
the Board of Education,
on this the 12th day of September 2023.

Secretary-Treasurer Signature

Kory Tanner

Secretary-Treasurer Name

Capital Plan Submission for 2024/25

for

Ministry of Education and Child Care

**Prepared by staff of School District 92
(Nisga'a)**

Playground Equipment Program (PEP)- Supporting inclusion and accessibility for all children, the PEP is available to provide specific funding to purchase and install new or replacement playground equipment that is universal in design, and in compliance with accessibility measures as defined through the Canadian Standards Association CAN/CSA-Z614-14 (R2019): Children's Play spaces and Equipment.

Universal design aims to create environments that can be used by as many people as possible without special adaptations or modifications, and projects should include equipment and appropriate surfacing which create an inclusive and accessible playground concept. Universally designed playground spaces include adventure-style playground equipment that is designed to include all elementary-aged students regardless of ability.

To meet the range of students' needs in designing playgrounds to include every child, school districts should consider all physical, mental, intellectual, learning, communication or sensory impairment – or functional limitations – whether permanent, temporary or episodic in nature, that in interaction with a barrier, hinders a person's full and equal participation in society.

This equipment is to be permanently fixed on a school site and include appropriate ground cover for fall protection, improved access, and increased mobility.

The Rural Districts Program (RDP)

The Rural Districts Program (RDP) assists school districts with school facilities in rural communities. The intention of the RDP is to target funding for specific types of projects that would directly benefit school facilities in rural communities but are typically not included under the Ministry's Major Capital Program or Minor Capital Program. Specifically, RDP will provide funding for the full and partial demolition of board-owned buildings, and for capital projects associated with the consolidation of under-utilized schools.

Bus New/replacement

Where approved by the Ministry of Education, bus acquisition funding will be based on a capital allowance. School districts must procure their school buses using the annual Request for Standing Offer (RFSO) process managed by the Association of School Transportation Services of British Columbia (ASTSBC). Details of the RFSO can be found at <http://www.astsbcc.org/>. Bus funding requests that will be eligible funding will consider the following:
School bus age and/or mileage

Existing buses with safety and mechanical issues
New school buses to support new routes due to increased district enrolments that are without current service
School district's intention to create their own bussing services versus using third-party contracted services

RDP funding support will only be considered for schools in communities with a population of less than 15,000 inhabitants in those school districts located outside of the Lower Mainland, Greater Victoria, and Kelowna.

Replacement of an existing school bus will be considered for the following situations:

Type A2 buses (20-29 passengers), which are 10 years old and/or have more than 250,000 km.

Type C buses (34-76 passengers), which are 12 years old and/or have more than 325,000 km.

Type D-RE & Type D-FE (80+ passengers), which are 15 years old and/or have more than 400,000 km

None of the above applies, but the need for replacement can be substantiated with supplementary information by a qualified third-party.

Carbon Neutral Capital Program (CNCP)

The CNCP is a program which is available to provide specific funding to energy-efficiency projects that lower the school districts carbon emissions. When selecting priorities for CNCP funding, the school district shall consider the following:

The measurable emissions reductions and operational cost savings

Coordination with other capital program needs for the schools, such as Seismic Mitigation Program (SMP)

That the Long Range Facilities Plan (LRFP) demonstrates the school district is working towards optimizing available space

Priorities are identified that will do the greatest good for the greatest number of students

Previous recent projects have been delivered within the scope, schedule and budget

The school district has the resources to successfully deliver the project

School Enhancement Program (SEP) - The School Enhancement Program was launched in 2014 to help school districts extend the life of their facilities through a wide range of improvement projects, including:

Roofing upgrades (i.e., replacement, repair)

Exterior Wall System upgrades (i.e., cladding, insulation, windows, building envelope)

Interior Construction upgrades (i.e., interior accessibility, flooring, wall partitions)

HVAC upgrades (i.e., heating, ventilation, air conditioning)

Electrical upgrades (i.e., power supply, distribution systems, fire protection systems)

Plumbing upgrades (i.e., washrooms, water fountains, re-piping)

Consideration will also be given to whether the project proposals:

Address issues affecting safety or the effective functioning of the school

Are in schools with unique significant importance to the school district such as those in rural areas with limited alternatives

Where the benefits over the costs of the improvements are positive over the appropriate time horizon for the investment Eligible projects must be valued at more than \$100,000, but not exceed \$2,000,000. **It is also crucial to include at least one project valued at \$500,000 or less.** Projects valued over \$2,000,000 must be identified on MyCAPS as being phased over multiple years.

The *School Act* provides that the Minister of Education and Child Care may require a board of education to prepare and submit a capital plan for its school district to the Ministry. Under this authority, the Ministry has established that capital plans will be submitted annually for its review.

The current date for submissions for Minor Capital Programs **September 30, 2023(SEP, CNCP, PEP, BUS, FIP*)**.

***Note: FIP projects submitted as part of the June 30, 2023 intake will be approved in the 2023/24 fiscal year via an amended Capital Plan Response Letter. FIP projects submitted as part of the September 30, 2023 will follow the typical capital planning cycle, with approval provided via the 2024/25 Capital Plan Response Letter, which will be released in spring 2024.**

Staff have prepared a list of projects that outline the needs in the District

Playground Equipment Program (PEP)-

- 1) Nathon Barton Elementary, Approximate value \$165,000
- 2) Gitginsaa Daycare,

Bus New/replacement

- 1) replace unit A2920, C64 Bus, 287,000 km

Carbon Neutral Capital Program (CNCP)

- 1) NESS, replace all fixtures to LED, Approximate value \$340.000

School Enhancement Program (SEP)

- 1 NESS Mechanical upgrade, Approximate value \$1,875.000
 - 2) Ness, roofing sections 1, 3 and 6, Approximate value \$640.000
 - 3) Nathan Barton, Complete service upgrade, Approximate value \$365,000
-

The Rural Districts Program (RDP)

- 1) Dismantle and dispose of 3 portable units, Approximate value \$125,000
-



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #9.3

Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 12, 2023
Topic:	Director of Operations Report		

Background/Discussion:

Director of Operations Report – September 2023 attached.

Recommended Action:

For information only.

Presented by: Secretary Treasurer

September 6, 2023

Director of Operations: Paul Mercer Sr

Update for SD 92 Nisga'a Board

It is my pleasure to share the following update regarding the work the maintenance, custodians, and external contractors have undertaken to prep for a new school year.

Caveat: the contractors working on separate projects identified below under each school strived to complete their projects before schools re-opening-they were all hampered with the same problem of supply chain delays. Delays for parts that were required to allow them to complete one stage and then commence through the different phases of their projects.

At the time of crafting this update I can safely convey their respective goals are the same-to complete each project by the end of September.

NESS/AAMES/GES/NBES

- Annual ground maintenance (painting of columns, fascia board, posts, trimming of vegetation)
- Annual facility maintenance (painting of the walls in classrooms/hallway, washing and waxing of floors, thorough cleaning of the higher area of schools)
- Balancing and Commissioning of the heating systems for all four schools. To ensure the electronic controls match the setting in field when heat is called for a school.

Existing Projects for 2023:

NESS

- Upgrade of electric panels and wiring for first phase of switching to LED lights in the sections of the Primary Block and Gym complete.
- Refresh of entry way that included bringing the wheelchair ramp into code and replacing linoleum with vinyl flooring.
- Addition of a new Learning Stair for students to sit, gather, with ports that allow for recharging of mobile devices.
- Six new individual universal bathrooms and one handicap accessible washroom.
- Re-alignment of main 4" inch main waste line

GES

- New Gym is in final stages of completion; but is accessible for use

AAMES

- Renovation of two existing staff bathrooms to create:
 - o One handi-cap accessible bathroom for students/staff/visitors
 - o One storage area for custodial equipment
- Renovation of the Kindergarten Bathroom
- Re-alignment of connections to the recently re-aligned main sewer line.
- New Playground equipment set to be installed by the end of September.
- Re-fresh of exterior paint to be completed before end of September

NBES

- New Fence

*** Due to supply chain issues for the projects at AAMES and NESS caused delays preventing the contractors from finishing prior to the re-opening of the schools.