



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

TUESDAY, SEPTEMBER 28, 2021 – 6:30 PM

A G E N D A

1. CALL TO ORDER			
2. DECLARATION OF QUORUM			
3. APPROVAL OF AGENDA FOR SEPTEMBER 28, 2021	Action		
4. ADOPTION OF MINUTES OF PRIOR MEETING:			
4.1 Regular Meeting – June 15, 2021	Action	Attachment	Page 1-7
5. BUSINESS ARISING FROM THE MINUTES:			
6. PRESENTATION:			
6.1			
7. BUSINESS			
Secretary Treasurer			
7.1 Audited Financial Statements 2020/2021	Information	Attachment	Page 8-55
7.2 Maintenance Report	Information	Attachment	Page 56-57
7.3 Day Care Report	Information	Attachment	Page 58-59
8. EDUCATION:			
Superintendent			
8.1 Enrolment & Start Up	Information	Attachment	Page 60-67
8.2 Strategic Direction & Framework for Enhancing Student Learning	Information	Attachment	Page 68-70
8.3 2021/2022 School Calendar	Information	Attachment	Page 71-72
8.4 Operational Procedures	Information	Attachment	Page 73
8.5 Language & Culture – Peter McKay	Information	Attachment	Page 74-75
9. POLICY DEVELOPMENT:			
9.1			
10. TRUSTEE REPORTS:			
10.1			
11. CORRESPONDENCE RECEIVED:			
11.1			
12. PUBLIC QUESTION PERIOD:			
13. ADJOURNMENT:			

Note: Next Board Meeting date: October 19, 2021



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #4.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 28, 2021
Topic:	Minutes of the Regular Meeting of the Board – June 15, 2021		

Background/Discussion:

Minutes as attached.

Recommended Action:

THAT the Minutes of the Regular Meeting of the Board held June 15, 2021 be approved.

Presented by: Board Chair

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

TUESDAY, JUNE 15, 2021 – 6:30 PM

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

1. CALL TO ORDER:

The meeting was called to order at 6:30 pm

2. DECLARATION OF QUORUM:

Board Chair declared a quorum.

3. APPROVAL OF AGENDA:

R02-1357

That the Board of Education approve the June 15, 2021 Agenda as presented.

Trustee Ousey/Trustee Azak

Carried

4. ADOPTION OF MINUTES OF PRIOR MEETING:

R02-1358

That the Minutes of the Regular Meeting of the Board held on May 18, 2021 be approved as presented.

Trustee Azak/Trustee Ousey

Carried

5. BUSINESS ARISING FROM THE MINUTES:

None

6. PRESENTATION:

6.1 Student Leadership - Pearl Morrison

Student Leadership presentation by Pearl Morrison

Update to the Board on happenings with the group throughout the year.

- Red Dress event
- Handing out red cupcakes around the school

Board Chair Davis:

What does the Student Leadership do?

Pearl Morrison:

Organizing of the Red Dress event:

- Created a poster and hung up around the school
- To spread more awareness about the missing and murdered indigenous women, so people are more aware of it around our school
- Created a newsletter that was shared with community
- Part of a social justice campaign

Trustee Ousey:

Do you meet once a month, weekly, formal, informal, and were you elected into any positions?

Pearl Morrison:

No, we were not elected into any positions.

It is a class, we are getting credits for it.

We try to have weekly meetings. We try to have an event at least once a month.

There were 6 participants initially, but we now have 4.

Peter McKay

Welcome to you. I admire your strength and ability and your bravery to come and meet with us. The work you are doing is great, I saw your posters and it struck my eye and I want to know more.

Trustee Ousey,

Thank you for taking on such a great initiative for the missing and murdered indigenous woman. I am passionate about that cause as well.

Superintendent Jensen:

Thank you Pearl for volunteering to come today to the Board Meeting. I appreciate that and I am grateful to all of the Leadership students who have persevered throughout the year.

Alvin Azak:

Thank you very much for thinking of the Nation. That is what leadership is. You took it upon yourself to say "I will stand up and help the Nation walk in the right path", that is what leadership is. There have been many, many leaders in the past, very strong, very powerful, charismatic, knowledgeable leaders, whose path that you are now following. Their leadership is the reason why we are here today

enjoying the freedoms that they have won for us. This may be one of the first steps you have taken in leadership, but I am very sure it will not be the last. Keep up the good work.

Board Chair Davis

Thank you Pearl for coming, I too want to commend you on your bravery and your tenacity to put yourself out there and represent your school, your community, your peers. It is not an easy thing. I want to encourage you to keep attending our board meetings, even if you are not the representative. You learn a lot from watching people in leadership. Please extend my encouragement and my gratitude to your fellow student leadership group. It is an amazing initiative. Thank you. I am looking forward to seeing what your leadership group will do in the future.

7. EDUCATION: Superintendent

7.1 Annual Review of Strategic Plan 2018/2022

Superintendent presents a review of the Strategic Plan that has been in place for the last three years. There are six key areas of focus. Her attached report includes some of the highlights and successes that were accomplished in that Strategic Plan.

Additionally, we had our school plan celebrations last week with staff at each of our schools.

7.2 Strategic Priorities

Superintendent updates on the process and progress of the Strategic Priorities which will be put in place in the Fall. Hoping to have feedback by the end of June.

Board Chair Davis:

Thank you, Jill for all of the work that you have been putting into the strategic process.

Trustee Azak:

I'm really interested in our planning as per the new strategic plan. I am interested to see what kind of questions people are asking. As you know I have been wanting to see a lot of planning and evaluation of planning, and evaluation of how well we are doing against the goals that were set in our plan. To see our past goals and how they fit in to our education system.

Trustee Ousey:

Have you had any feedback from the community yet? When is the cut off.

Superintendent Jensen:

Yes. I will be receiving feedback through the survey until at least the end of the month.

- 7.3 Language and Culture
Peter McKay presented to the Board Language and Culture book resources that have been created for classrooms.

8. **BUSINESS:**
Secretary-Treasurer

8.1 Capital Plan Bylaw No. 2021-2022 CPSD92-01

First and second readings were done at the May 15, 2021 Board Meeting.

Third and final reading done today.

The Capital plan (including site acquisitions, Expansion Program, Replacement Program, Bus Acquisition Program, Seismic Mitigation Program, Building Envelope Program, School Enhancement Program, Carbon Neutral Capital Program, and Playground Equipment Program. Boards will prepare one bylaw for the annual capital plan. Capital plan bylaws must contain a provision by which the Board authorizes an appropriate official to execute project agreements related to the expenditures contemplated by the underlying capital plan.

R02-1359

THAT the Capital Plan Bylaw No. 2021/2022-CPSD92-01 (2021-2022 Capital Plan Bylaw) be read a third time, passed and adopted the 15th day of June, 2021.

Trustee Ousey/Trustee Hayduk

Carried

8.2 2021/2022 Annual Budget

For 2021/2022, the Board must prepare an Annual Budget, and have it adopted by Bylaw before June 30, 2021. As per Section 113 of the School Act and Submit it to the Minister of Education by this date.

Attached is a copy of the 2021/22 Annual Budget Version: 5298-4552-2570

First and Second readings were done at the May 15, 2021 Board Meeting.

Third and Final reading done today.

R02-1360

That the 2021/2022 Annual Budget Bylaw Version: 5298-4552-2570 be read a third time, passed and adopted the 15th day of June 2021.

Trustee Ousey/Trustee Azak

Carried

8.3 Monthly Financial Statements – May 31, 2021

Secretary Treasurer Tanner presents the Monthly Financial Statements ending May 31, 2021.

For information only

8.4 Day Care Report

Day Care Report for the Board's review.
For information only

8.5 Maintenance Report

Maintenance Report for the Board's review.
For information only.

9. POLICY DEVELOPMENT:

None

10. TRUSTEE REPORTS:

None

11. CORRESPONDENCE RECEIVED:

None

12. PUBLIC QUESTION PERIOD: (7:36 pm)

Taron Scott:

Aama yukwsa as nisim' t'ooyaksiy' nisim', in regards to the language and culture, it seems as though the resources only focus on the elementary age groups, will there be additional resources for the secondary students?

Taron Scott:

A quick fact is that the 3 minutes limit posed is not sufficient nor respectful to the public that are trying to respectfully word their questions as per your board rules and regulations.

Rich Hotson:

I was very impressed by Mr. McKay's presentation and in particular his comment that it won't be long before people around the province will be coming to see what our District is doing in terms of Aboriginal content. If my memory serves me well, people around the province were coming to our District to see what we were doing, this was when the late Bertram McKay was heading up our Nisga'a Language and Culture program, when I was just starting to teach here. My question is 'why did it take us so long? It is great what we are doing!

Taron Scott:

How many fluent speakers are being utilized for the opportunity to be connected with the resources before a published, as 'many' is not an adequate number.

Taron Scott:

Outdoor education has had some great reviews among the students, I did not or may have missed it in the strategic plan, can anyone clarify if it will continue?

Taron Scott:

Have the language and culture enhancements involved the Outdoor education piece?

13. **ADJOURNMENT:**

The meeting adjourned at 7:58 pm

Certified correct,
Elsie Davis,
Board Chair

Certified correct,
Kory Tanner,
Secretary Treasurer



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #7.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 28, 2021
Topic:	Audited Financial Statements – 2020/2021 – Version: 5584-4838-2856		

Background/Discussion:

The Auditor has completed a final review of the Financial Statements and Notes to the Statements prior to the September 28, 2021, Board Meeting. The Statements must be approved and submitted to the Ministry of Education by September 30, 2021. The Auditor will present the Audited Financial Statements to the Board of Education.

Also attached is the discussion and analysis for the Financial Statements for information only.

Recommended Action:

That the Board of Education approves the 2020/2021 Audited Financial Statements Version: 5584-4838-2856 of School District 92 (Nisga'a) as presented.

Presented by: Secretary Treasurer/Carlyle Shepherd & Co.

Audited Financial Statements of

School District No. 92 (Nisga'a)

And Independent Auditors' Report thereon

June 30, 2021

School District No. 92 (Nisga'a)

MANAGEMENT REPORT

Version: 5584-4838-2856

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 92 (Nisga'a)

Statement of Financial Position

As at June 30, 2021

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

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 92 (Nisga'a)

Statement of Operations

Year Ended June 30, 2021

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

School District No. 92 (Nisga'a)

Statement of Changes in Net Debt

Year Ended June 30, 2021

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

School District No. 92 (Nisga'a)

Statement of Cash Flows
Year Ended June 30, 2021

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

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

NOTE 1 AUTHORITY AND PURPOSE

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

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

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

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

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

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

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

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

b) Cash and Cash Equivalents

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

c) Accounts Receivable

Accounts receivable are shown net of allowance for doubtful accounts.

d) Deferred Revenue and Deferred Capital Revenue

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

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

e) Employee Future Benefits

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

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

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

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

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

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

f) Asset Retirement Obligations

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

g) Tangible Capital Assets

The following criteria apply:

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

h) Prepaid Expenses

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

i) Supplies Inventory

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

j) Funds and Reserves

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

k) Revenue Recognition

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

1) Expenditures

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

Categories of Salaries

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

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

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

Allocation of Costs

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

m) Financial Instruments

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

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

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

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

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n) Measurement Uncertainty

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

o) Future Changes in Accounting Policies

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

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

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

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

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

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

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

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

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

NOTE 5 DEFERRED REVENUE

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

NOTE 6 DEFERRED CAPITAL REVENUE

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

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

NOTE 7 EMPLOYEE FUTURE BENEFITS

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

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

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

NOTE 7 EMPLOYEE FUTURE BENEFITS (Continued)

Assumptions

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

NOTE 8 TANGIBLE CAPITAL ASSETS

Net Book Value:

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

June 30, 2021

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

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

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

NOTE 8 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2020

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

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

NOTE 9 EMPLOYEE PENSION PLANS

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

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

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

NOTE 9 EMPLOYEE PENSION PLANS *(continued)*

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

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

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

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

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

NOTE 10 INTERFUND TRANSFERS

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

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

NOTE 11 RELATED PARTY TRANSACTIONS

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

NOTE 12 BUDGET FIGURES

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

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

NOTE 13 ASSET RETIREMENT OBLIGATION

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

NOTE 14 EXPENSE BY OBJECT

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

NOTE 15 ECONOMIC DEPENDENCE

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

NOTE 16 RESTRICTED SURPLUS

Restricted Operating Surplus

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

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

NOTE 17 RISK MANAGEMENT

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

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

a) Credit risk:

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

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

b) Market risk:

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

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

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

c) Liquidity risk:

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

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

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

School District No. 92 (Nisga'a)

Schedule 1 (Unaudited)

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

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

School District No. 92 (Nisga'a)

Schedule of Operating Operations

Year Ended June 30, 2021

Schedule 2 (Unaudited)

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

School District No. 92 (Nisga'a)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

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

School District No. 92 (Nisga'a)

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

Schedule 2B (Unaudited)

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

School District No. 92 (Nisga'a)

Schedule 2C (Unaudited)

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

33

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

School District No. 92 (Nisga'a)

Schedule 2C (Unaudited)

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

34

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

School District No. 92 (Nisga'a)

Schedule of Special Purpose Operations

Year Ended June 30, 2021

Schedule 3 (Unaudited)

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2021

Deferred Revenue, beginning of year

Add: Restricted Grants

Provincial Grants - Ministry of Education

Other

Investment Income

Less: Allocated to Revenue

Covered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education

Provincial Grants - Other

Other Revenue

Investment Income

Expenses

Salaries

Teachers

Principals and Vice Principals

Educational Assistants

Support Staff

Other Professionals

Substitutes

Employee Benefits

Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Net Revenue (Expense)

[illegible]

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

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

School District No. 92 (Nisga'a)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

38

	Safe Return to School Grant	Federal Safe Return to Class Fund	District Community Literacy Plan	Skills Trades	WellAhead McConnell Foundation	NLGNLC Enhancement Fund	FNESC Skills Link Program	FNESC Language Program	TOTAL
Deferred Revenue, beginning of year	\$	\$	\$	\$	\$	\$	\$	\$	\$
Add: Restricted Grants									
Provincial Grants - Ministry of Education	42,381	333,024					11,970	945,937	1,519,487
Other	42,153		28,586					3,055	2,135,884
Investment Income									3,055
Less: Allocated to Revenue	84,534	333,024	28,586	-	-	-	11,970	948,992	3,658,426
Recovered	42,381	283,044	32,086	20,313	556	3,913	7,254	998,959	2,546,200
Deferred Revenue, end of year	42,153	49,980	20,152	45,184	713	28,155	5,951	614,176	1,138,505
	-								885,759
Revenues									
Provincial Grants - Ministry of Education	228	283,044							358,139
Provincial Grants - Other				20,313	556	3,913	7,254	995,904	20,313
Other Revenue	42,153		32,086					3,055	2,164,693
Investment Income									3,055
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									138,244
Educational Assistants	18,202	76,819							25,000
Support Staff	6,029	124,779							59,919
Other Professionals									186,848
Substitutes									40,781
Employee Benefits	24,231	201,598	-	-	-	-	-	223,163	708,375
Services and Supplies	4,837	29,337						43,395	1,245,360
	13,313	52,109	32,086	20,313	556	3,913	7,254	732,401	268,325
	42,381	283,044	32,086	20,313	556	3,913	7,254	998,959	1,032,515
									2,546,200
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2021

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

School District No. 92 (Nisga'a)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2021

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	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	1,168,081	23,082,091	287,713	666,237		58,047	25,282,169
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,427,638					1,427,638
Operating Fund				118,475			118,475
	-	1,427,638	-	118,475	-	-	1,546,113
Cost, end of year	1,168,081	24,509,729	287,713	804,712	-	58,047	26,828,282
Work in Progress, end of year							-
Cost and Work in Progress, end of year	1,168,081	24,509,729	287,713	804,712	-	58,047	26,828,282
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year		12,283,765	78,270	242,286	-	23,218	12,627,539
Accumulated Amortization, end of year		417,679	28,771	68,624	-	11,609	526,683
		12,701,444	107,041	310,910	-	34,827	13,154,222
Tangible Capital Assets - Net	1,168,081	11,808,285	180,672	493,802	-	23,220	13,674,060

School District No. 92 (Nisga'a)

Deferred Capital Revenue

Year Ended June 30, 2021

Schedule 4C (Unaudited)

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

School District No. 92 (Nisga'a)Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2021

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



SCHOOL DISTRICT NO. 92 (NISGA'A) DISCUSSION & ANALYSIS OF FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

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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, 2021 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. 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 370 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 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 Ministry of Education, 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 Ministry of Educations 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 Ministry of Education, however, due to our districts uniqueness the Nisga'a Lisims Government actually provides 95.4% 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.

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

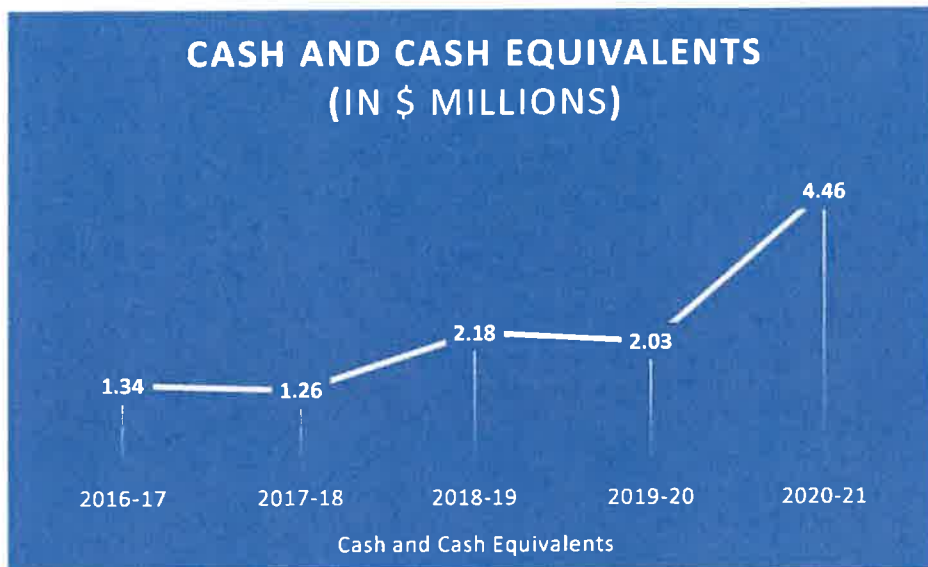
Page | 3

amortization expense in the fund to the extent assets were funded by provincial capital grants. As many 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.

ANALYSIS OF FINANCIAL STATEMENTS

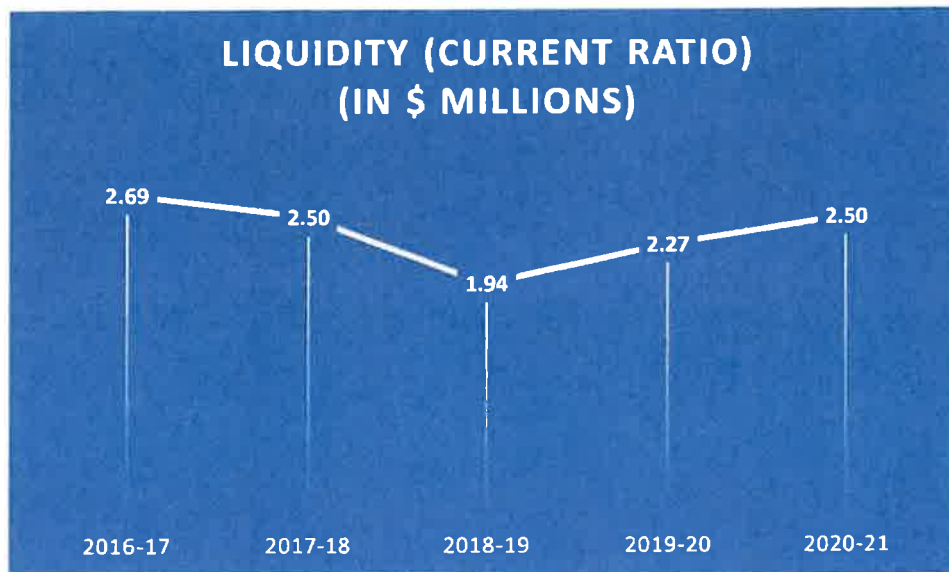
FIVE YEAR TREND – STATEMENT OF FINANCIAL POSITION (Statement 1 – All Funds)

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, due to Covid restrictions and inability to find contractors, we were unable to complete several budgeted projects. At June 30, 2021 the district is reporting \$4.46M in cash and cash equivalents.

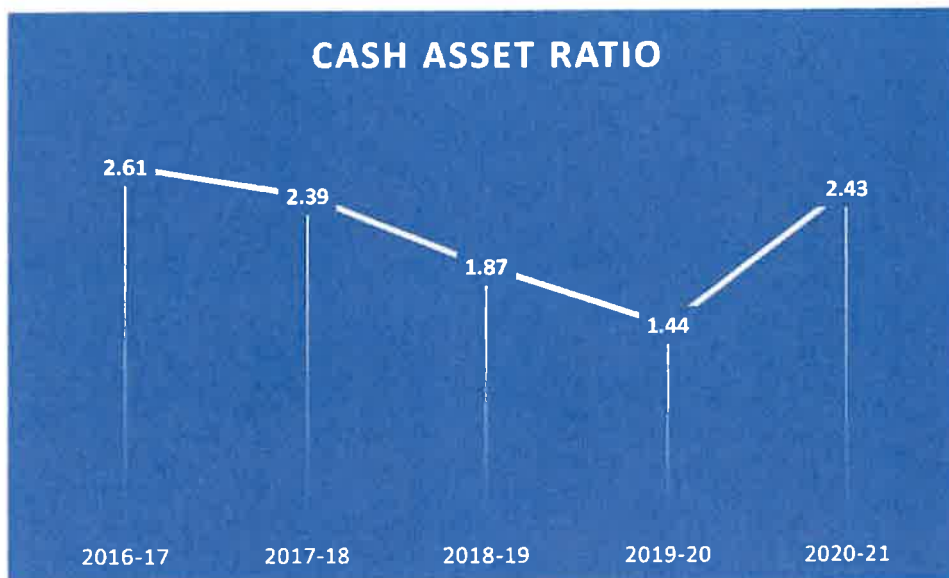


Cash on hand is not necessarily available for new initiatives as portions of it may come from unspent Special Purpose Funds and Capital funds that are for targeted purposes. Any initiatives will be decided by the Board through their policy 500-P Accumulated Operating Surplus.

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, 2021 the district is reporting a current ratio of 2.50.



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.

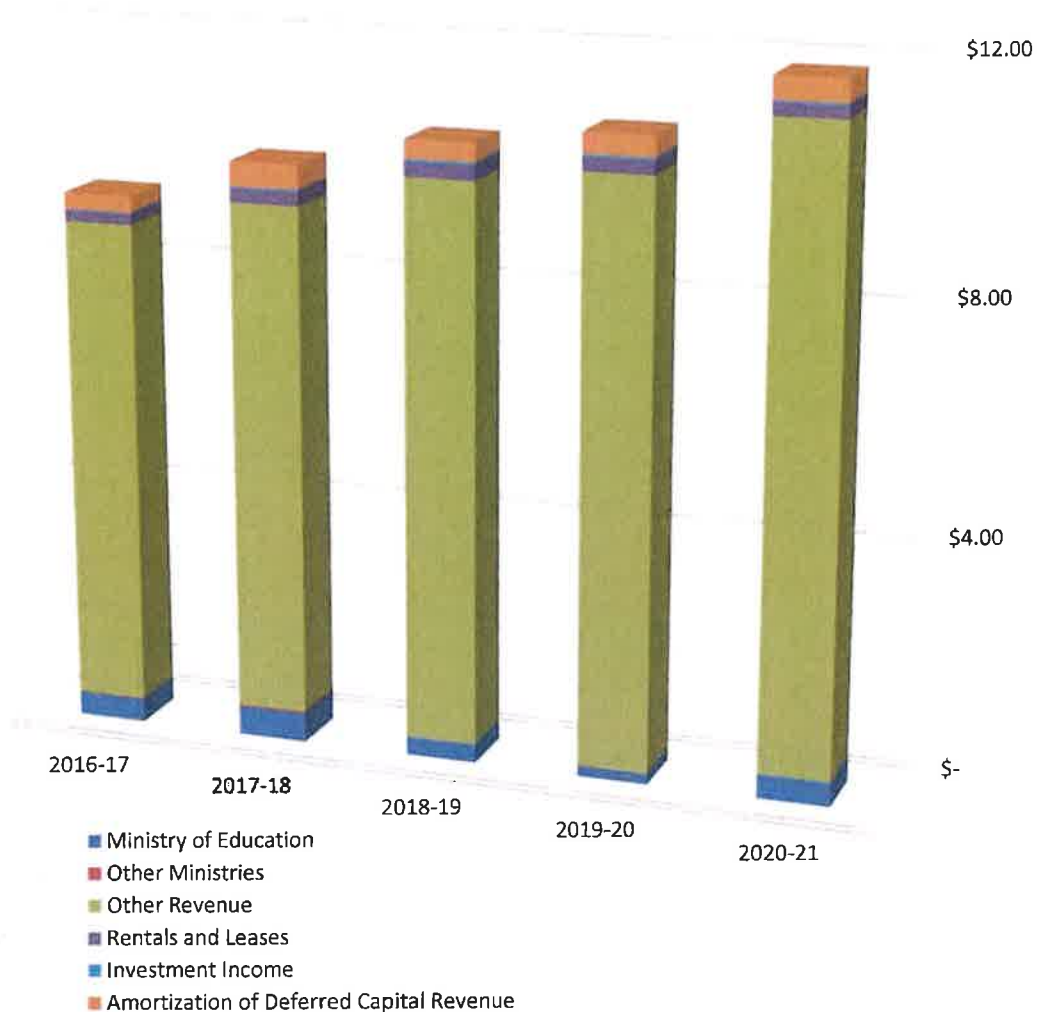


As at June 30, 2021 the districted reported a cash asset ratio of 2.43 (243%) and can easily meet their obligations.

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 \$9.25M in 2016-17 to \$11.81M in 2020-21. This is mainly due to settlements that have been reached with regard to the supreme court decision for the BCTF and the current labour settlements, which are funded. The Nisga'a Lisims Government provided 89.2% of the district's funding in 2020-21.

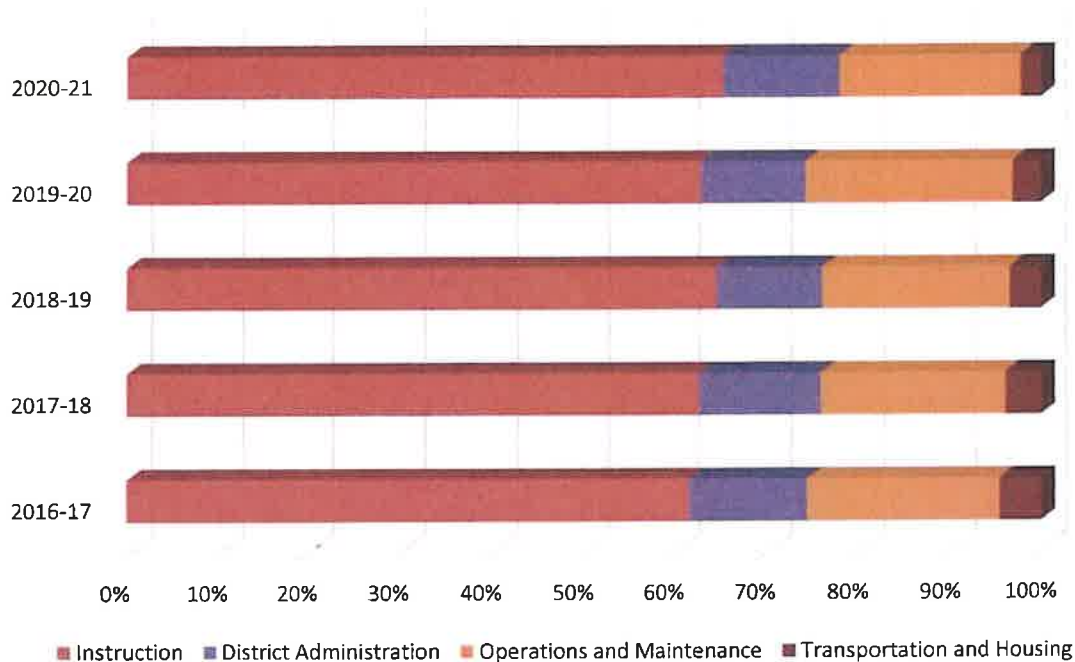
TOTAL REVENUE (IN \$MILLIONS)



The Ministry of Education provides 3.56% and Rentals and Leases (the districts housing initiative) makes up 1.86%. The third main revenue amount is Amortization of Deferred Capital Revenue at 3.30%. 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.

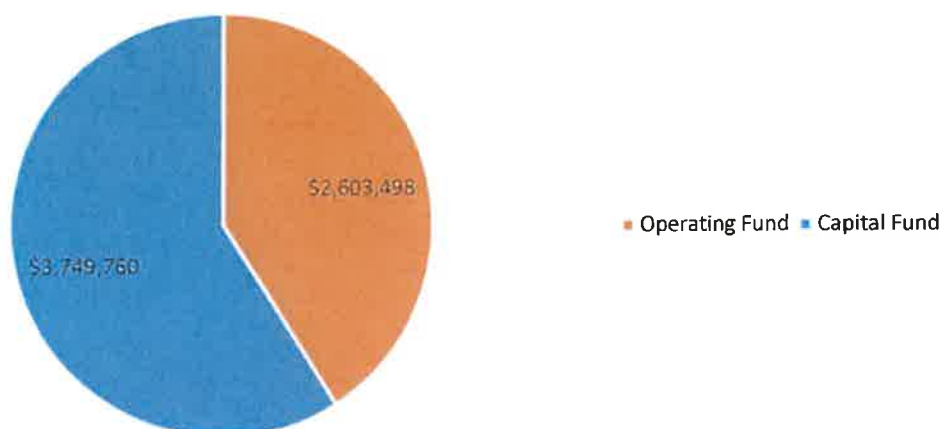
Expenses are the second trend to examine on Statement 2. As you can see spending has been fairly consistent over the 4 main expense areas (departments) with a consistent 65% on Instruction, 12% on Administration, 20% on Operations and Maintenance and 2% on Transportation and Housing. Instruction costs are up about 2% due mainly to increased vigilance due to students return to class within Covid 19 restrictions. Costs have fluctuated at essentially the same rate as increases in revenues, which is consistent when revenues are received in this grant format.

TOTAL EXPENSES (IN \$MILLIONS)



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 \$2.61M, 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.

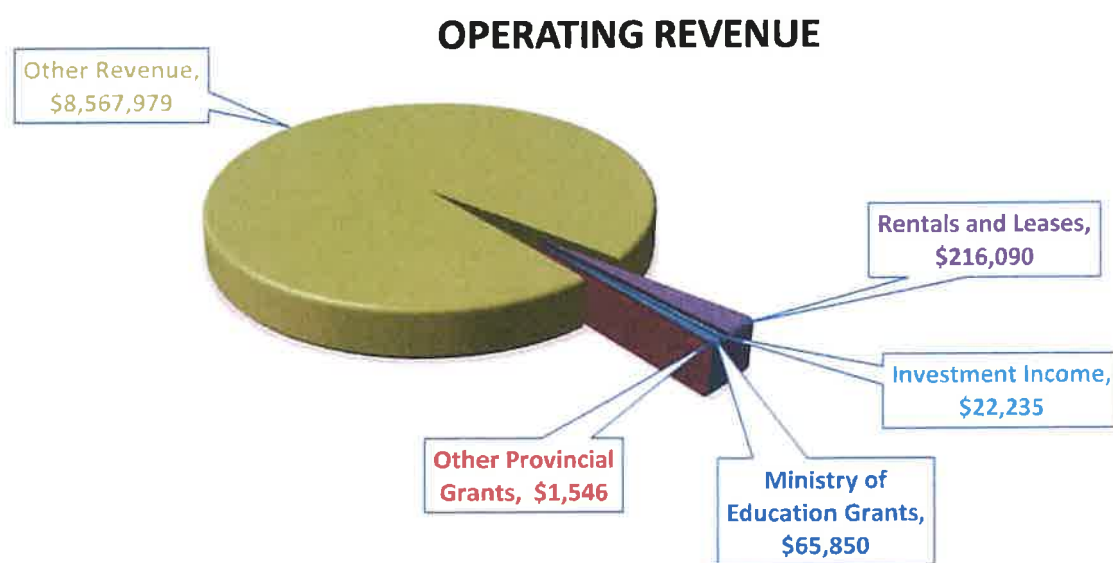
Breakdown of Accumulated Surplus



OPERATING FUND ANALYSIS (Schedule 2 to 2C)

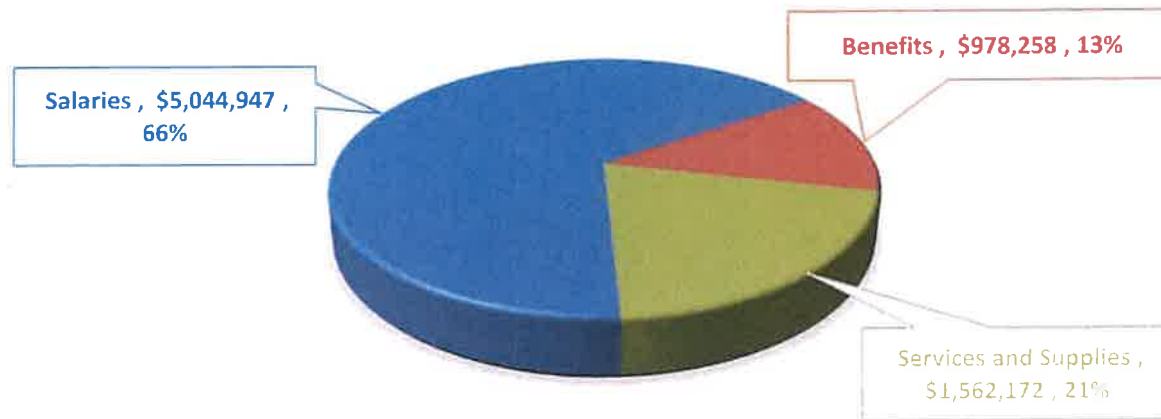
A balanced Amended Annual budget was presented to the Ministry which in 2020-21 as is further represented in the Financial Statements.

Total operating revenue received from all sources was \$ 8,873,700 (\$8,649,273 in 2019-20). 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.



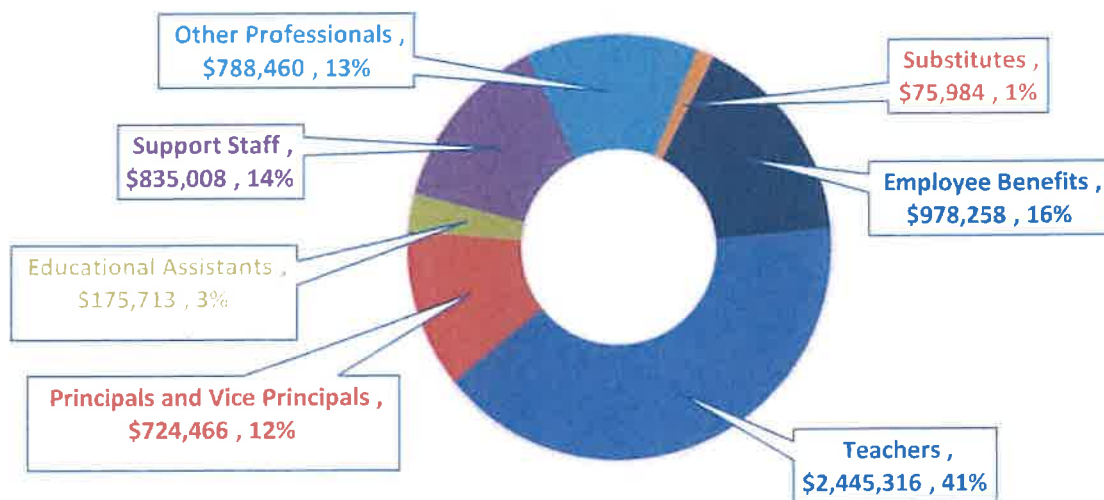
Total operating expenses were \$7,585,377 (\$7,206,179 in 2019-20). Operating expenses were higher in 2020-21 compared with the prior year due to the salary and benefit increases in all departments partly from labour settlements, partly from ability to fill positions. Spending in services and supplies remained constant when compared to the prior year.

BREAKDOWN OF OPERATING EXPENSES



Salaries increased in all areas with the exception of Educational Assistants and Substitutes. Labour settlements are the main reason for the increase in this area.

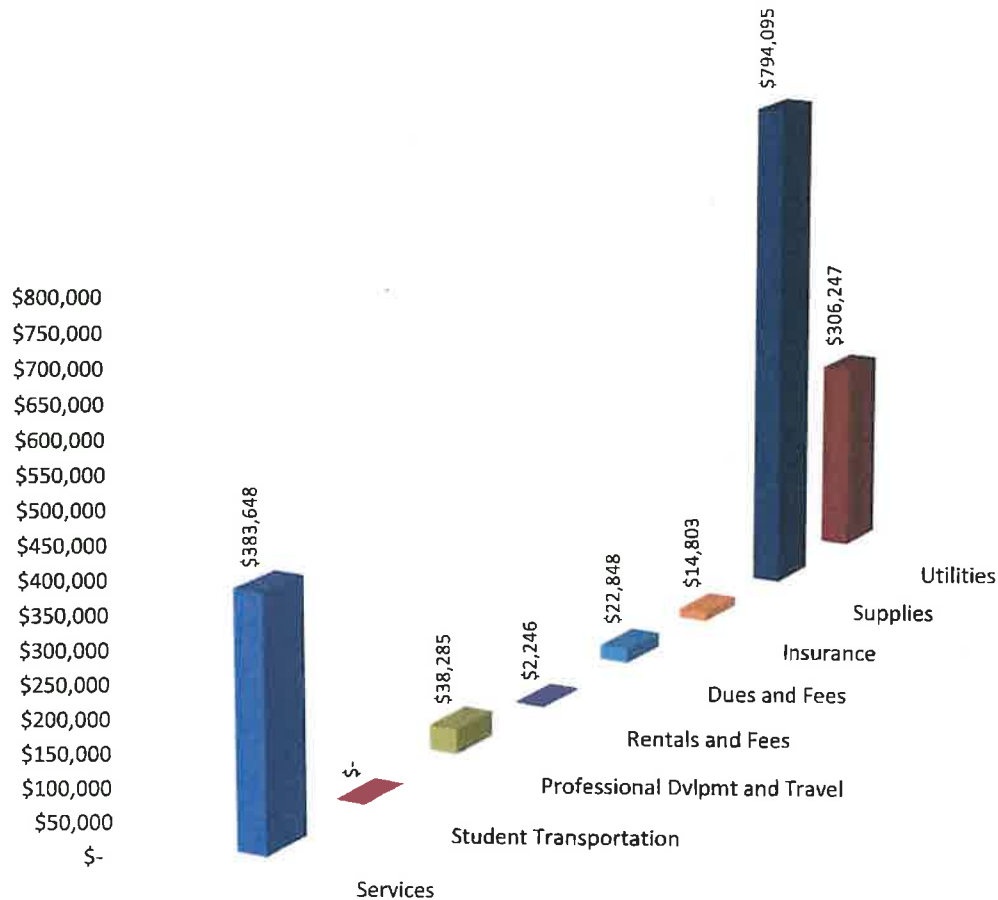
SALARIES AND BENEFITS



Salaries and Benefits total 79% 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 21% 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 16% or \$1.2M. It is with this amount that they are expected to efficiently run this district and meet the needs of all students.

BREAKDOWN OF SERVICES AND SUPPLIES



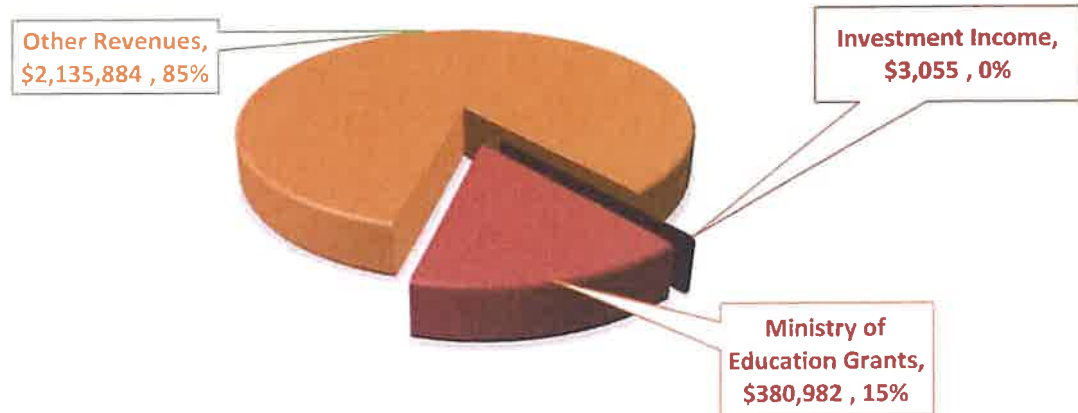
Operating surplus as noted above totals \$2.61M. It has been restricted by the Board of Education as per their Board Policy 500-P, further, all of their decisions in this regard have been considered with the districts vision and goals. See the districts website for more information. A breakdown of these restricted amounts follows and can also be found in Note 16 in the financial statements.

Restricted Operating Surplus	2020-21	
Language and Culture	\$20,000	
NLG Round Table	10,000	
Local Education Agreement	27,500	
Board Retreat	12,000	
Leadership/Mentorship – Supt/ST/Board	15,000	
Cabinet replacement – Teacherages	170,000	
Fencing	240,000	
Health & Safety – shared service/reporting	4,000	
Cayenta Financial Software upgrade	185,000	
Roofing on staff housing (15 units)	450,000	
Staff Housing-Asbestos rem./rotten decks & structure boards	500,000	
Front End loader - specialized attachments	76,845	
Replace 1 Maintenance vehicle	60,000	
Possible Ministry claw back for Daycare	350,000	
Open Purchase Orders	240,702	
Sub-Total Internally Restricted	\$2,361,047	
Unrestricted Operating Surplus	242,451	
TOTAL Available for Future Operations		\$2,603,498

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, FNEESC Language/Culture programs, and this year Safe Return to Class/School grants, 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.

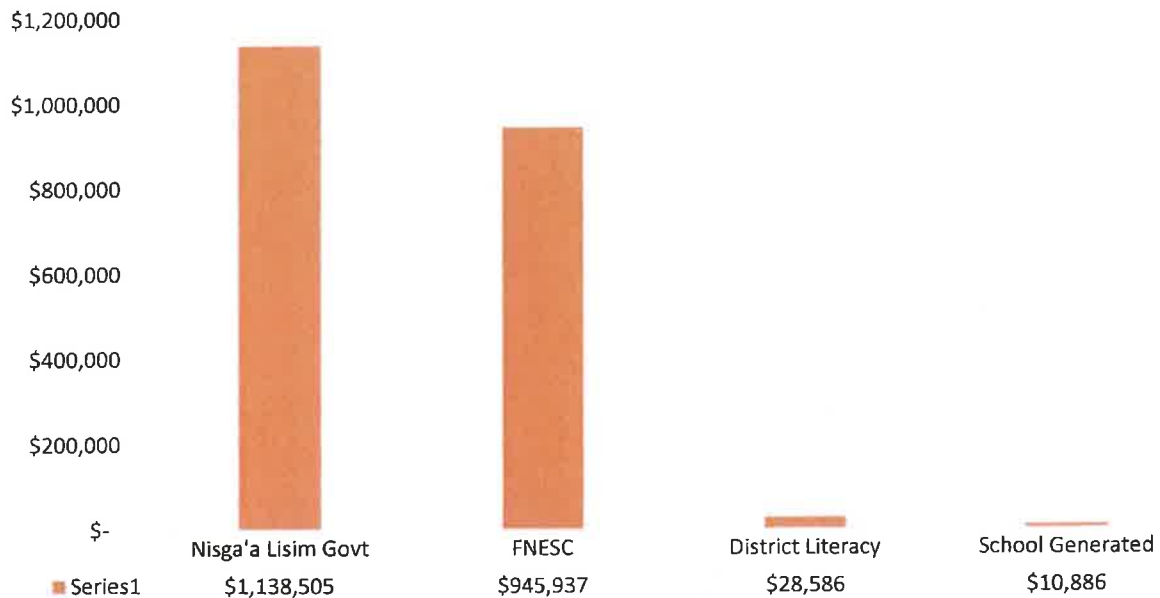
SPECIAL PURPOSE FUND GRANTS



Actual special purpose contributions received were \$2,519,921. Funding for CEF and the FNESC language/culture program both continued in the 2020-21 year.

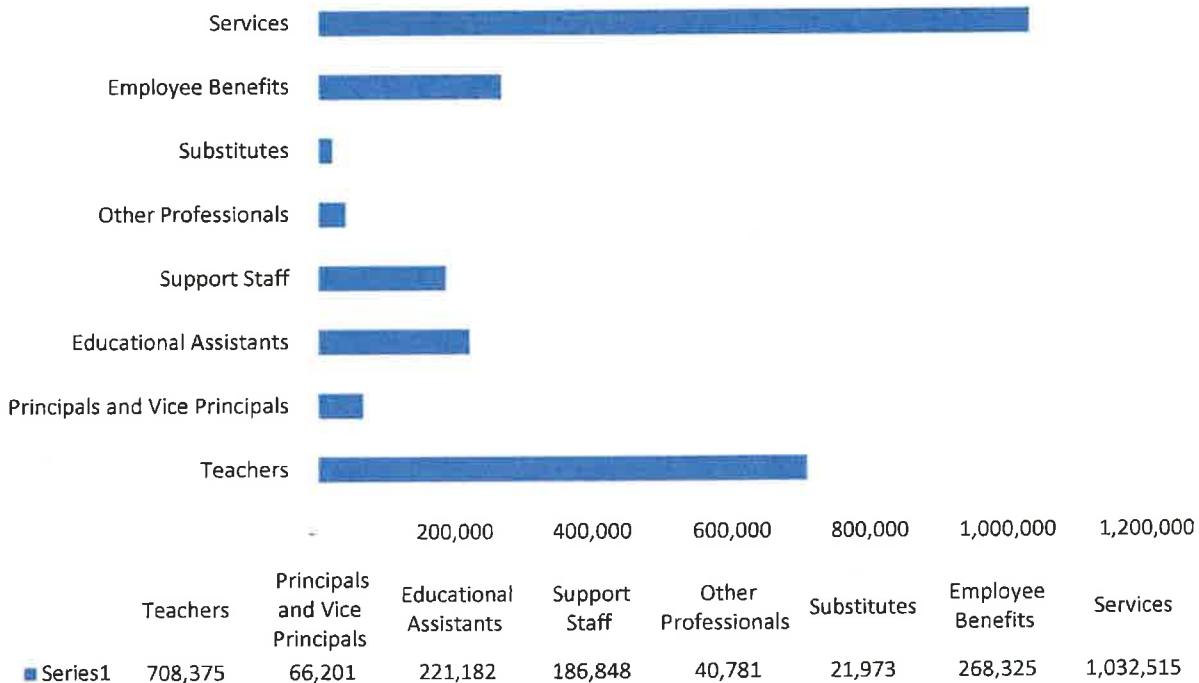
Other Revenue totaled 85% of the contributions which are broken down further below

Breakdown of OTHER REVENUE - SPF



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

SPECIAL PURPOSE FUND EXPENSES



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 \$1.43 Million; capital additions for the year amounted to \$1.55 Million (schedule 4A). These additions were as a result of works conducted at various schools on a number of capital projects such as HVAC system upgrades at Alvin A McKay Elementary, Nathan Barton Elementary and NESS; as well as a plumbing upgrade at NESS; other flooring and electrical facility upgrades; and new maintenance vehicles.

The non-cash portion reflects the annual revenue recognition of Deferred Capital Revenue (DCR) and amortization of tangible capital assets (schedule 4). Both items are consistent with budget and with prior year.

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@nisgaa.bc.ca or visit our website at www.nisgaa.bc.ca



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #7.2

Action:		Information:	X
Meeting:	Regular	Meeting date:	September 28, 2021
Topic:	Maintenance Report		
Background/Discussion:			
Maintenance Report – September 2021 attached.			
Recommended Action:			
For information only, no action required.			
Presented by: Secretary Treasurer			

September Maintenance Report – September 2021

Over the summer and into the beginning of the school year we continued work on houses and apartments, varying from full renovations to basic refresh.

All schools had HVAC cleaning done and yearly maintenance performed. NESS with the most extensive, having all ducts, air handlers and exhaust fans cleaned.

This is in addition to new fan motors and filter racks to accommodate MERV 13 filters more easily throughout the school.

Schools also had typical summer maintenance, floors fully refinished, paint touch ups, thorough cleaning.

Maintenance department had 2 student workers on during the summer showing them a little bit of what goes into keeping the schools operational behind the scenes.

Regards,

Martin Percival

Director of Operations

School District No.92 (Nisga'a)

SD Office: 250 633 2228 ext. 1301

Maintenance Office 250-633-2211

Cell: 250 975 0641



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #7.3

Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 28, 2021
Topic:	Day Care Report		

Background/Discussion:

Day Care Report – September 2021 attached.

RECOMMENDED ACTION:

For information only.

Presented by: Secretary Treasurer



Report September 2021

Enrollment

We are now licensed to offer care for 8 multi-age children and 12 school age children (5 to 12 years).

We have a total of 8 multi-age children enrolled at Gitginsaa Childcare Centre. 3 of those children are doing full-time while 5 are doing part-time.

Funding Options

Parents can apply for the affordable childcare benefit plan - funding is calculated based on family size, children who have special needs, type of childcare, amount of care needed and household income.

We are eligible for the Childcare Fee Reduction Initiative – Fees are reduced as follows:

- \$350/month – Group infant/toddler (under 36 months) care
- \$100/month – Group childcare for 3 years to kindergarten

Part-time enrolments will receive a pro-rated amount listed below:

- \$175/month – Group infant/toddler (under 36 months) care
- \$50/month – Group childcare for 3 years to kindergarten

We looked into the \$10/day initiative, however, at this point we do not meet all their requirements to apply.

****One of their requirements was that the daycare has to have been operating for 2 years prior to applying.**

Learning

We are working on offering more Nisga'a Language and Culture Immersion. Some of the activities we hope to include are baking/cooking, cultural dance, story/song sharing, and cultural art/craft projects. To make this a success, we have been sourcing out volunteers. Please note that All volunteers will have completed a criminal record check and vulnerable sector check before service as per licensing requirements. We welcome you to volunteer, participate and to share your culture, talents, and energy!



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #8.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 28, 2021
Topic:	Enrollment & Start Up		

Background/Discussion:

Recommended Action:

Presented by: Superintendent



Nisga'a School District #92
Superintendent's Report
Genuugwiikw 2021

Ts'im gan wilaak'is wil luu sgihl gandidils.

**We believe that an
EDUCATED person
models:**

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

Our School District is a place we:

- use Nisga'a language and practice Nisga'a culture with pride and confidence.
- listen and communicate respectfully.
- work and learn together, sharing our gifts and honouring the unique gifts of others.
- cultivate wellness and balance in all areas of being – heart, mind, body, and spirit.
- hold children at the heart of all we do.

Every child. Every day.



Gitwinksihlkw Walk to School 7 Genuugwiikw 2021



Nisga'a Elementary Secondary Walk to School

22 Genuugwiikw 2021

Nathan Barton Walk to School

29 Genuugwiikw 2021

Enrollment (as of September 15)

	NESS	GES	AAMES	NBES	Total
Elementary	95	30	64	38	373
Secondary	146				

*Final enrolment numbers will be verified with the Ministry 1701 Report September 30.

District Orientation Day (September 3) followed a format different than used in the past and had a Nisga'a language and culture focus. All staff were welcomed, announced and lead to a seat within their pdeek. The morning focused on introducing and recognizing staff and reviewing what is most important about who we are as a district – the concepts that guide our district prioriteis. The afternoon focused on Lip Wila Loom (as shared by Lydia Stephens), Sayt K'ilim Goot (as shared by Emily Tait) and a language lesson (shared by Dianna Rai).



Building Capacity & Wellness

1. District Leadership team invited to participate in in the Deeper Learning Dozen Community of Practice with the Harvard Graduate School of Education. Hope to have all principals and vice-principals engage in this learning. The project has the following aims:

- An overall increase in the number of *deeper learning experiences* for both students and adults;
- Increased equity of access to *deeper learning experiences and outcomes* of education;
- Supportive changes in the *processes, structures, and cultures* of the school district and their schools

2. MIT Centre for Systems Awareness - Compassionate Systems Leadership work with Peter Senge & Mette Boell

Five (of seven) principals have completed the introduction to the Compassionate Systems Framework and are using their learning in their schools. We are also using the practices and models as we build our district educational leadership team. Superintendent is taking the Certification Program for Master Practitioners.

The mandala for systems change is the foundation of the Compassionate Systems Framework and serves two particular functions.

First, it identifies a set of interconnected domains crucial for organic, self-sustaining, long-term change – research, practice, capacity building, and community building, each embodying a distinctive set of questions:

- What are we seeking to accomplish? (*Practice*)
- What are we seeking to learn, especially that can benefit others beyond ourselves? (*Research*)
- How do we need to learn and grow, individually and collectively, to be successful? (*Capacity building*)
- Who is the “we” and what is the quality of the relational space we create? (*Community building*)

<https://www.systemsawareness.org/>

3. *Ripple Effects of Resiliency* – Monique Gray Smith

All school district staff were invited to take Monique’s online course (district paying the registration). We have 45 registered. Monique will also be visiting our District April 22, 2022.

In completing the course, participants will be able to:

- Recognize & identify how stress & trauma impact the wellness of those we work with and why we may see various behavioural disruptions and challenges in attachment, attention, and attunement. We will also explore tips for supporting these individuals.

- Deepen your knowledge of the truth. This includes increasing your awareness of federal, provincial and territorial legislation and policies that have and continue to impact Indigenous people and the relationships between Indigenous and non-Indigenous people.
- Describe the historical role and importance of love and joy as it pertains to the raising up of children and working with Indigenous children, youth and families.
- Explore what Reconciliation means to you by developing your own personal definition, and identify action steps to weave the definition into your life.
- Be introduced to the Cultural Resilience Model Monique has created, the 4 Blankets of Resilience: Strong Sense of Self, Family, Community, Culture and Language. This will include choosing one of the Blankets to weave into your everyday ways of being, learning and doing.

<https://ripple-effect-of-resiliency-an-indigenous-perspective.teachery.co/landing-page>

4. Place-based Learning

We know that important learning is connected to place and can only happen when we are outdoors and in the place we are learning about. Language and culture are intimately connected to place.

All teachers were invited to participate in *Take Me Outside* challenge.

<https://takemeoutside.ca/>

Teachers were also encouraged to join the Environmental Educators Provincial Specialists Association with the school district covering membership fees.

<http://eepsa.org/>

Graduation Program

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

The BC Curriculum offers flexibility to students in creating their graduation pathway. Recognizing the difference between Dogwood graduation requirements and post-secondary program requirements is critical for students as they plan their high school program. Parents & students should review program progress at least **3 times each year** in grades 10, 11, and 12. **Graduating from high school with a Dogwood Graduation Diploma does NOT guarantee entry into post-secondary.** Students need to know the requirements of the program they wish to enter. Requirements vary from institution to institution and from program to program. If you have ANY questions about the graduation program or post-secondary program, contact Mark Koebel mkoebel@nisgaa.bc.ca Principal at NESS.

PATHWAY TO GRADUATION

***A MINIMUM of 52 credits are needed in the following areas.

Summary of Graduation Requirements: Dogwood Diploma

	Grade 10	Grade 11	Grade 12
English Language Arts	Any TWO of the following: (2 credit courses) Composition 10, Creative Writing 10, Spoken Language 10, Literary Studies 10, New Media 10, First Peoples New Media 10, First Peoples Spoken Language 10, First Peoples Studies 10	Any ONE of the following: Composition 11, Creative Writing 11, Spoken Language 11, Literary Studies 11, New Media 11, First Peoples Literary Studies & New Media 11, First Peoples Literary Studies & Writing 11	Any ONE of the following: English Studies 12, English First Peoples 12
Mathematics	Any ONE of the following: Foundations of Math & Pre-calculus 10, Workplace Math 10	Any ONE of the following: Foundations of Math 11, Pre-calculus 11, Workplace Math 11, History of Math 11, Computer Science 11, Foundations of Math 12, Apprenticeship Math 12, Pre-calculus 12, Geometry 12, Statistics, Computer Science 12	
Science	Science 10 (required)	Any ONE of the following: Physics 11, Earth Sciences 11, Chemistry 11, Biology 11, Science for Citizens 11, Environmental Science 11, Physics 12, Geology 12, Chemistry 12, Anatomy & Physiology 12, Specialized Science 12, Environmental Science 12	
Social Studies	Social Studies 10 (required)	Any ONE of the following: Explorations in Social Studies 11, BC First Peoples 12, Comparative Cultures 12, Contemporary Indigenous Studies 12, Comparative World Religions 12, Economic Theory 12, History 12, Human Geography 12, Urban Studies 12, Physical Geography 12, 20 th Century World History 12, Asian Studies 12, Genocide Studies 12, Political Studies 12, Law 12, Philosophy 12, Social Justice 12	
Arts Education/ ADST	Choose 4 credits at grade 10, 11, <u>or</u> 12 level: - Arts education : dance, drama, music, visual arts, media arts, musical theatre - ADST : business, home economics & culinary arts, information & communications technology (computer studies, media design, graphic production), technology (drafting, electronics, metalwork, woodwork, automotive technology, robotics, art metal & jewelry, engine & drivetrain, engineering, coding, cabinetry, ROVs & drones, machining & welding, mechatronics)		
Career Education	Required 8 credits in Career Education at grade 10, 11, <u>or</u> 12: - Career-Life Education - Career-Life Connections (including 30 hours of work experience or career-life exploration)		
Physical & Health Education	Required 4 credit course: - Physical & Health Education 10		

*** Electives: minimum 28 credits			
	Grade 10	Grade 11	Grade 12
Elective Courses			
TOTAL: 80 credits required for graduation.			
*At least 16 credits must be at the Grade 12 level, including the required Grade 12 ELA course. *Nisga'a Language 10, 11, & 12 are offered every year and count as elective courses. *Dual credit courses in Nisga'a Language 12 & WWNI's Nisga'a Level 1 are offered annually for grade 12 students.			
Graduation Program Assessments			
Required for Graduation	Grade 10 Literacy Grade 10 Numeracy		Grade 12 Literacy Beginning 2021/2022

Enriched Opportunities

Nisga'a Elementary Secondary is partnering with Coast Mountain College (CMC), the Industry Training Authority (ITA), and the UA Piping Industry College (PIC) to offer a Youth Explore College Sampler this fall. This program runs, in two sections, for the entire first term. As all students require a minimum of 28 elective credits to obtain their Dogwood Diploma, this is an amazing opportunity to explore the world of trades, especially if there is interest in trades as a career.

Section I. (Sept. – Oct.) Safety, Automotives, Concrete, Electrical, Brickwork, Ironwork/Welding, and Piping.

Section II. (Nov. – Dec.) Carpentry, Cooking, Hair, Freda Diesing School of Art
Each section also includes a one week stay in the dorms at CMC in Terrace. We have 17 students registered.



Improving Literacy

The district is working with Janet Mort and the **Joyful Literacy** program in a year-long professional development experience to implement literacy interventions (K-5). This is a targeted, research-based approach to developing foundational literacy skills. The highest impact skills as identified in the research include: alphabet knowledge, phonological awareness, sight words, shared reading and fluency, and word study/vocabulary.

The district has also hired a **Speech Language Pathologist**, Karin Smith, who will complete language and communication screenings on all kindergarten and grade one classes. She will also work with any other students who need support with language and communication.



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #8.2

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 28, 2021
Topic:	Strategic Direction & Framework for Enhancing Student Learning		

Background/Discussion:

Recommended Action:

Presented by: Superintendent

Dim luu-ts'ipkw hli gawisit

Ts'im ganwilaak'ils wil luu sgihl gandidils.

**We believe that an
EDUCATED person
models:**

Respect

Compassion

Integrity

Patience

Teamwork

Curiosity

Creativity

Sayt K'ilim Goot



*History will judge us by
the difference we make in
the everyday lives of
children.*

— Nelson Mandela

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 hanihitkwhl Nisga'a tgun ahl ts'im ganwilaak'ils, ganwilxo'oskw ganhl kwhlxooosa'anskw sit'aatkwsit wil sgathl hl gutk'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 2:42





Our School District is a place we:

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- listen and communicate respectfully.
- work and learn together, sharing our gifts and honouring the unique gifts of others.
- cultivate wellness and balance in all areas of being – heart, mind, body, and spirit.
- hold children at the heart of all we do. 

LIP WILAA LOOM'

WELL-BEING and IDENTITY come first for students and staff in our district. They 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, child and adult, preparing them to be confident, capable leaders who thrive as individuals and who contribute to the well-being of the Nisga'a Nation as a whole.

This is evidenced when:

- Every student feels a sense of belonging and confidence in identity.

Every child. Every day.

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.

This is evidenced when:

- Every student graduates prepared for the next path of their learning journey.
- Every student is literate.





SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #8.3

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 28, 2021
Topic:	2022/2021 School Calendar		

Background/Discussion:

Recommended Action:

Presented by: Superintendent

SCHOOL DISTRICT NO. 92 (NISGA'A)

2021/2022 CALENDAR

September 1 & 2, 2021	Summer break
September 3, 2021	Pro D Day
September 6, 2021	Labour Day
September 7, 2021	First day of classes
September 24, 2021	Pro D Day
September 30, 2021	Truth & Reconciliation Day
October 11, 2021	Thanksgiving Day
October 22, 2021	Pro D Day
November 11, 2021	Remembrance Day
November 12, 2021	Pro D Day
Dec. 22-31, 2021	Winter break
January 2-3, 2022	Winter break
February 18, 2022	Pro D Day
February 21, 2022	Family Day
February 25, 2022	Hobiyee break
February 28, 2022	Hobiyee break
March 21-April 1	Spring Break
April 15, 2022	Good Friday
April 18, 2022	Easter Monday
April 22, 2022	Pro D Day
May 23, 2022	Victoria Day
June 30, 2022	Admin Day
Interim Report Cards:	
Secondary:	Elementary:
LT1 - November 1-5	October 18 - 21
ST1 - January 28, 2021	May 16 - 20
LT2 April 4 - 8	
ST2 - Home - June 30	

Formal Report Cards:

Secondary:	
February 8, 2022	
June 29, 2022	
Elementary:	
December 13, 2021	
April 5, 2022	
June 29, 2022	

Days of Instruction: 178
 Non-Instructional: 6 (Pro D Days)
 Admin Day: 1

Hours of Instruction:

K - 848 / Gr. 1-7 - 873 / Gr. 8-12 - 947

LEGEND:

	Instructional
	Non-Instructional
	School breaks
	Statutory Holiday
	Board of Education Meetings

JULY						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SEPTEMBER						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

NOVEMBER						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

JANUARY						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

MARCH						
S	M	T	W	T	F	S
		1	2	3	4	5
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

MAY						
S	M	T	W	T	F	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

AUGUST						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

OCTOBER						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

DECEMBER						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

APRIL						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

JUNE						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #8.4

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 28, 2021
Topic:	Operational Procedures		

Background/Discussion:

Recommended Action:

Presented by: Superintendent



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #8.5

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 28, 2021
Topic:	Language and Culture		

Background/Discussion:

Recommended Action:

Presented by: Peter McKay

September 29, 2021

Language & Culture

Submitted by Peter Galksi-De'entkw, District Principal

- Successful efforts have been made to incorporate ceremony throughout the Welcome back Pro-D on September 3, 2021. This included entrance into the hall in feast mode fashion. The presence of drums and song was evident throughout the day. It is a sincere hope that Teachers throughout the district will incorporate the cultural gems that they partook in.
- Students of NESS were welcomed back with song and drum as they entered the building on September 7th. The hope is to make this a regular event at NESS and perhaps at all schools.
- Disbursement within our schools of the new Sim'algaḡ story books has taken place and the process of capturing voice to create audio books is underway.
- Visits to the Sim'algaḡ class in each of our schools has started. The desire is to focus upon teaching a core group of kindergarten students in an effort to track progress for a number of years.
- Plans to continue adult learning with Sim'algaḡ are in the works.
- School drum and dance group at NESS will begin on September 20. It will become a weekly Monday morning feature that includes staff.