



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

TUESDAY, NOVEMBER 17, 2020 – 6:30 PM

A G E N D A

1. CALL TO ORDER			
2. DECLARATION OF QUORUM			
3. APPROVAL OF AGENDA FOR NOVEMBER 17, 2020	Action		
4. ADOPTION OF MINUTES OF PRIOR MEETING: 4.1 Regular Meeting – October 20, 2020	Action	Attachment	Page 1-12
5. BUSINESS ARISING FROM THE MINUTES:			
6. PRESENTATION: 6.1 Youth Council			
7. EDUCATION: Superintendent 7.1 Strategic Plan 7.2 Schools Plans for Student Success 7.3 Graduation Pathways 7.4 Throughout the District 7.5 Language & Culture (Peter McKay)	Information Information Information Information Information	Attachment Attachment Attachment Attachment Attachment	Page 13 Page 14 Page 15-19 Page 20 Page 21-22
8. BUSINESS: Secretary Treasurer 8.1 2019/2020 Statement of Financial Information (SOFI) 8.2 Monthly Financial Statements – October 2020	Action Information	Attachment Attachment	Page 23-71 Page 72-76
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: December 15, 2020



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #4.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	November 17, 2020
Topic:	Minutes of the Regular Meeting of the Board – October 20, 2020		

Background/Discussion:

Minutes as attached.

Recommended Action:

THAT the Minutes of the Regular Meeting of the Board held on October 20, 2020 be approved.

Presented by: Board Chair

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

TUESDAY, OCTOBER 20, 2020 – 6:30 PM

In attendance:	Elsie Davis, Board Chair	Laxgalts'ap Trustee
	Charlene Ousey	Gitlaxt'aamiks Trustee
	Alvin Azak	Gitwinksihlkw Trustee
	Norman Hayduk	Nass Camp Trustee

Also in attendance:	Jill Jensen	Superintendent
	Kory Tanner	Secretary Treasurer
	Sharlene Grandison	Recording Secretary

Absent:	Floyde Stevens	Gingolx Trustee
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1. CALL TO ORDER:

Trustee Azak addressed with prayer to the two families who have recently lost a loved one.

The meeting was called to order at 6:38 pm.

2. DECLARATION OF QUORUM:

Board Chair declared a quorum.

3. APPROVAL OF AGENDA FOR OCTOBER 20, 2020:

R02-1324

That Board of Education approve the October 20, 2020 Agenda with the following additions:

- 7.6 Board Authorized Course
- 7.7 Staff Travel
- 7.8 Language and Culture Report

Trustee Hayduk/Trustee Azak

Carried

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

R02-1325

That the Minutes of the Regular Meeting of the Board held on September 22, 2020 be approved as presented.

Trustee Ousey/Trustee Hayduk

Carried

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

None

6. **PRESENTATION:**

None

7. **EDUCATION:**

Jill Jensen, Superintendent

7.1 District Enrolment Update

Final enrolment:

NESS: 234

GES: 27

AAMES: 74

NBES: 36

DL: 7

Total: 378

7.2 New Teacher Orientation

October 27, 2020 – 3:30 – 4:00 pm (virtual event) that will introduce and welcome new teachers to the district.

For information only

7.3 Professional Development

- POPARD sessions: every two weeks 3:40-4:40 pm, focusing on differentiating instruction and executive functioning
- October 23rd Provincial Day – Connecting Leaders (BCPVPA); teachers engaged in a variety of content-focused sessions; language and culture teachers working together
- Learning with Syeyutsus – Indigenous Learning series with Canadian authors and thought leaders (Nanaimo-Ladysmith District) who will speak on a variety of contemporary Indigenous issues

<http://trc57speakersseries.ca>

For information only.

7.4 School Plans for Student Success

Principals are in the process of reviewing various pieces of evidence/information with staff and setting goals for the year around improving student outcomes. Plans will be approved by the Board on November 9th. As discussed schools will present those plans to the Board and be posted on school websites by mid-November.

Trustee Azak:

When was that information gathered, that they will be using to make their plans?

Superintendent Jensen:

Some of it will have been gathered this Fall, I know some schools have been working on their school writes and math assessments, reading assessments, they may use that, they can use their FSA assessments from last year or any other assessments they completed at the end of last year as well.

School District Report:

The Ministry publication that was put out, it is a yearly report on how we are doing and looks at a number of different measurers that align with the BC Curriculum and expectations around student learning. Transitions as well, the Early Developmental Index, the student satisfaction survey. It is a compilation of several measurers that are available provincially. There is a comparison in there of our district to the province.

Trustee Ousey:

This is specifically made for our school.

Superintendent Jensen:

This is our district. Every district in the province receives this report from the Ministry. It is a public report. School have access to this information as well, they can use any of this information in their school plans too. There is school specific information.

7.5 Teacher Recruitment & Retention

Staff recruitment tends to be a challenge. We have the opportunity to work Simon Fraser University – Exploration C and offer a 2-hour session for teacher candidates to learn more about the Nisga'a school district. The session will be held virtually on November 12th from 1:30 – 3:30 pm. It will be virtual, there could be up to 40 teacher candidates participating in that session, it will be interactive. Principals will have the opportunity to talk about their schools and provide some information about each school and each village.

Trustee Azak:

Sounds like a real exciting opportunity. We need to focus on good people that

we want on our staff. In preparation for that recruitment opportunity, what do we know about what the young people want?

Superintendent Jensen:

I don't really know, it is an exploratory option for them, it is part of their teacher education program. I am hoping it will get some of them excited about coming to a rural location to teach.

Trustee Azak:

So, we could be using just a shot gun approach just hoping they get something that excites them, or just try to play off our district as much as we can.

Superintendent Jensen:

That is what this opportunity is, I am hoping that we will have other opportunities as well. Another opportunity that has been mentioned to me is having teacher candidates actually come and do some of their course work in district, not their practicum but actual coursework in district so they get a little bit more exposure and they are on-site. There are some opportunities with Vancouver Island University. I have not explored with UNBC, but it is something we can look into more, working more closely with the universities.

Board Chair:

Do you have any idea of who your team is to present?

Superintendent Jensen:

Principals, if anyone on the Board would be interested in joining that, would be great. Peter I am hoping would be part of that.

7.6 Board Authorized Course

One of our strategic priorities is student voice and having student participation in decision-making. What I have done in an effort to make sure that we have that this year is develop a Board Authorized Course called Leadership 12. I have right now 5 students who have expressed interest in that course and they would like to be called Youth Council. But with the Leadership Course, it is outside of their regular high school schedule. They will meet once a week. The Administrative team at NESS is participating in the course, Patrick David who is one of the new teachers is also going to be one of the instructors. My hope is that through this course we can develop some leadership skills, and give these students some opportunities to participate in Board meetings, participate in their communities and be a voice at their school for students, and a voice in the district for students. We have had only one session. I think it is a great opportunity and if the course is authorized, then the students also get 4 credits towards graduation. I tried to keep it open because we want the students to participate in creating the course as well, so what is important to them? What do they want to learn? Are they interested in governance, leadership style, all of it.

Trustee Azak:

I know some young people get really excited about that, we have done that during our summer programs. I have done things that really got them excited, that really surprised us. I showed it to Joe, and he said they can get 4 credits for that. Are you going to be able to set a guideline of things that you can give credit for what communities prepare?

Superintendent Jensen:

We can yes, and because much of this course will be in the hands of the students, they will get to create and determine a lot of what this course will look like for them. We do have some flexibility about what we can include.

Trustee Azak:

That is one way to have the community participate.

Superintendent Jensen:

It would be great if we can have community involved.

R02-1326

That the Board of Education for School District No. 92 (Nisga'a) approve and give Board Authority for the proposed Leadership 12/Citizenship 12 for the Superintendent and NESS Principal to conduct at Nisga'a Elementary Secondary School.

Trustee Ousey/ Trustee Hayduk

Carried

7.7 Staff Travel

In consultation with Nisga'a Valley Health Authority, if staff travel outside of the Northern Health Region, they will be required to wear a mask for 14 days upon return and get a COVID-19 test. These measures are put in place to support the continuity of learning for students. Staff will continue to follow strict personal safety measures, including staying home if sick.

Trustee Ousey:

It is my understanding, when we're in common areas and we are really not that spaced out as we could be, that we should be wearing a mask anyway? Shouldn't they be wearing masks while they are in close contact with students?

Superintendent Jensen:

The guidelines are when they are in their cohorts, they don't have to. And the guidelines are as long as you can social distance, keep your six feet or 2 meters a mask is not required. We do have a lot of staff and students who choose to wear a mask.

For information only.

7.8 Language & Culture Report

Amaa yukwsa loosim, good evening. Sim amgoogit wila sim algax gip guun, tsaxw gasgoohl ga'ay. Our children are doing so well in speaking our language. I am really surprised at what I see. I have visited a few classrooms the past month and one classroom in particular, grade one students were understanding the context of how our language is to be spoken and they were readily conversing with the teacher and with each other and I was absolutely thrilled to witness that at that young age. And knowing that we come from, that we are descendants from people who were told to be quiet and don't speak our language and knowing that these children come from homes where the tv might be blaring all day long and they are hearing English all day long. That is an amazing accomplishment, because these children in turn go home with that and teach it to their siblings. The beautiful thing that I've witnessed is the ASKME document is being used readily throughout the district and I have witnessed the expansion of this document, there is things in there that you have to abide by in order to teach it effectively, and I have witnessed as the children progress teachers are readily expanding the use of this curriculum. One good example we have is on Monday, our first high school class started and I am sitting with the two teachers in that room this week to get them started and it was amazing to witness that as well, the expansion of this ASKME document. There is so much that can be done with it. On Wednesday last week all the sim algax teachers met and had a pro d together, and again it was a fun time when our people get together all we do is laugh. It was all about the curriculum and how to incorporate it and it was a practice time. And it was amazing to witness the work of Gwinsbiguut and her son at Laxgalts'ap, to witness what they have created just from the basis of this document that we have decided to use in the district. They have created videos that they upload, they created home packages for parents to learn from. They're out there teaching in the streets and the kids you can hear them using the language on the playground which is really exciting to see, they're out there waiting to come in and you can hear as you are passing by, these kids are becoming brave with our language, which is really exciting to see. So, we had a blast as teachers to sit and witness the work of Dianna and her son. There is so much more that can be done. It is exciting to see, extremely exciting. Outside of the sim algax class, I have also witnessed the teachers in the high school sector readily using teaching Nisga'a culture. I was invited to go and share stories in one class, an English class, grade 10, with a new teacher, and I had to applaud the new teacher because he did his research he was using our language and reading from text that was written and if he didn't know and stumbled, he was asking the students, that was totally amazing to see, that someone who is fresh in the valley is wanting to grasp it, and what it is done for the students is it created a level of security for them, they feel safe around this teacher, because he is taking something that is so important to our identity and he is putting it on a platter for them, and he has allowed them to have an influence over that. So, our kids are doing well, our teachers are doing good.

Board Chair:

Thank you, Mr. McKay, it is amazing and really heartening to hear.

Board Chair:

What is the interest at the high school level?

Peter McKay:

The first class that is running is a 19-day course, and that was set up at NESS because of COVID, which is understandable. The students are in Sim Algax for 5 hours in one day. I sat with the teachers that are teaching this class and we designed...what that is going to look like, you are going to teach Sim Algax for 5 hours. We have a schedule that they are abiding by the students had input on that schedule on what they want to do. They basically designed it. So, we wrote it down for the principals to review. There are 21 students registered in the course and it is grade 10-12. Our wish though is that lets just teach everybody, every day, why not? If it is 15 minutes a day, imagine what you can do all year long. When COVID is over, we will go that route, for now it is going to be one co-hort, learning what they want to learn. They love it. Right now they are building stories, we have given them 10 words that they are going to practice and 10 words that they are going to practice every week for the 5 weeks, so they'll have 50 new vocabulary. Their mission is to accomplish how to write that word in this one week. How to say that work in our...how we speak. They have created their own sentences. They are going to create one sentence every day with that one word and create a 19-day story. That becomes a video at the end, it is one of their big projects. Student led; student driven.

Mrs. Dianna Rai's Accomplishment:

One of our very own teachers in the Valley and the District, long time resident of the valley and influencer of sim algax has been acknowledged with the Prime Minister's Award for her dedication in teaching our language. If you ever get a chance to go and visit and sit in Dianna Rai's classroom, go and do it. You will be impressed with what you see there. We lift our hands up to Dianna for her big accomplishment.

Trustee Azak:

To you Dianna from all of us here, the Board, we would like to congratulate you for the amazing accomplishments that you have shown, the amazing work, that you have done with the children that have been in your class over the years and in that school. We are extremely, extremely proud to see in the media and you sending it to me too, thank you for that. Congratulations and we hope to see much, much of this from you for as long as you can teach our children. Thank you.

8. **BUSINESS:**
Kory Tanner, Secretary Treasurer

8.1 Monthly Financial Statements – September 2020

At our last Board meeting we approved the year end, Financial Statements, so I was able to get our new budget entered for this year and catch up on my Financial Statements. For your review I have attached a snapshot of the end of September. So as always, the last page is in regards to how much we have spent on salaries, benefits, and then our services and supplies, it just breaks it down to a summarized sheet, which is the first sheet, you can see that our revenue that's come in, our expenses and it tells you what schedule it aligns with. At the moment our projected surplus just based on, we haven't paid all the bills for September.

Trustee Azak:

What is the Ministry's instruction on how we handle our finances during the times of our school not receiving all of the students?

Secretary Treasurer Tanner:

Fortunately, we are a district that has received 90% of our students back, so we are doing very well that way. We have probably 17 extra reports added to us to track how we are spending our operating dollars as well as how we are spending the special grants that they have given us for extra COVID measures. At the moment for our operating they have changed nothing, but they have added extra dollars through special trust grants for COVID, like supplies or extra help.

Trustee Azak:

So we are not losing anything?

Secretary Treasurer Tanner:

Our FTE is done a bit, so you always lose money when your FTE is down.

For information only.

8.2 Day Care Update

The Day Care is ready to open. We have had many things go in there. We have had some inspections, we had all of the equipment up to par. As many people came and saw the Open House. It is absolutely beautiful in there. Mr. McKay has been very helpful at helping us with a few language and culture things for the Day Care, so we are really excited. We are waiting for the Day Care to get licensed and opened as well, as I know that a lot of our public are. Where we are at this point right now is just waiting for Village Government to approve the Day Care, so that we can move on with the final piece of licensing. We do have started Strong Start running in Aiyansh.

Trustee Ousey:

You have the workers in place for the Day Care?

Secretary Treasurer:

We have Manager in place for the Day Care, because do not have a license, it is hard to put everybody else in place, without numbers and registration.

Trustee Ousey,

So, we have a Manager there, who is probably getting things ready?

Secretary Treasurer:

As well as running the Strong Start.

Trustee Ousey:

Strong Start is out there for the public to know.

Secretary Treasurer Tanner:

Yes, I believe she has put out pamphlets, we have it on the website. We do have some registrations. We hope that continues to improve.

Board Chair:

To give a little bit of history in regard to the approval that Kory is talking about. Kory had sent an approval form from Northern Health, because Village Government is considered a municipality that our Day Care is under, so they fill out I believe it is three pages. I believe there is 12 questions on there just seeing if they will approve having the Day Care up and running. When they receive that from Kory, they reached out to myself and Floyd and requested a meeting with us. So, I, Floyd and our Director of Operations met with them. At that meeting it had come to our attention that we had missed some steps in regard to what our approval was with getting the building renovated. Gitlaxt'aamiks Village Government has clearly stated that they support us, and they want to work with us. They did request the original proposal that we had sent to the Ministry for Children and Family Development, so that they could review it before they filled out the forms as well as there was one other, the floor plans for the Day Care. The day after we had that meeting Kory had forwarded those documents to the Village Government. Kory sent the email, cc'd me and Floyd. I did a follow up a week later, so that is where we are right now waiting for that document. Once that document is filled out, we can get that sent to Northern Health. The Licensing officer has already been up here. It is the only document we are waiting for now.

Not sure if you had a chance to see that Mr. McKay had also helped with the naming of the Day Care. It was put out for public consultation on our website as well as on our district facebook page, as well as the logo.

9. **POLICY DEVELOPMENT:**
None

10. **TRUSTEE REPORTS:**
None

11. **CORRESPONDENCE RECEIVED:**

None

12. **PUBLIC QUESTION PERIOD: 7:32 pm**

Mr. Hotson

I am pleased to hear the arrangements made for teacher travel that will be very good for our teachers from away. And was uplifted by Peter McKay's report about the current state of the Nisga'a language....

Taron Scott

With number of students in NESS, before full day commences for elementary
Will there be another teacher hired and or support staff?

Superintendent Jensen:

Yes

Board Chair:

There have been some extra dollars given to district. Our administration decided to use those extra dollars because they were for COVID relief to staff the schools for more teacher assistants as well as janitors in each of the schools.

Superintendent Jensen:

We also looked at the numbers at NESS elementary and it made sense to have an additional teacher. So, they are in the process of hiring another teacher. And all of our other schools have looked at additional EA support and additional custodial support. And we have added additional language and culture support.

Taron Scott

Thank you for last month's report on language and culture. Happy to hear the improvements, and impact it has on the children and new staff.

Will there be opportunities for individuals interested to participate maybe via Teams learning.

Peter McKay:

We have had interest from two students from outside of our district who have made contact and requested language classes for credit purposes. So, we are investigating how that can look right now. There are Nisga'a out there in other districts that want to learn our language. Would be lovely to get to that space with them.

Taron Scott

Did the dollars for Nisga'a language teacher or EA come from COVID dollars or FNEESC?

Superintendent Jensen:

Both, I believe. Yes, FNEESC for language teachers, but with our EAs, some of our additional was part of the federal grant.

Board Chair:

Ok from both. The Nisga'a language teacher came from FNEESC, and the EA came from the COVID dollars.

Rich Hotson:

What bird was it that Mr. McKay referred to in his explanation of the name of the Day Care?

Peter McKay:

Some people have said it is the flicker. We do not know which specific bird it is.

13. ADJOURNMENT:

The Meeting adjourned at 7:57 p.m.

Trustee Ousey/Trustee Azak

Carried

Certified correct,
Elsie Davis,
Board Chair

Certified correct,
Kory Tanner,
Secretary Treasurer



SCHOOL DISTRICT NO. 92 (NISGA'A)

<u>MEETING AGENDA ITEM #7.1</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	November 17, 2020
Topic:	Strategic Plan		
Background/Discussion: <ul style="list-style-type: none">• Strategic Plan 2018-2021 posted on the district website; feedback is welcome• Over the course of this year we will be developing a new Strategic Plan			
Recommended Action: <p>Information only.</p>			
Presented by: Superintendent			



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #7.2

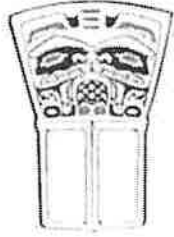
Action:		Information:	X
Meeting:	Regular	Meeting Date:	November 17, 2020
Topic:	School Plans for Student Success		
Background/Discussion: <ul style="list-style-type: none">Schools presented their school plans for student success to the Board on November 9 for approval; plans will be posted on school websites and reviewed regularly throughout the year.			
Recommended Action: <p>Information only.</p>			
Presented by: Superintendent			



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #7.3

Action:		Information:	X
Meeting:	Regular	Meeting Date:	November 17, 2020
Topic:	Graduation Pathways		
Background/Discussion: <ul style="list-style-type: none">Working with NESS to develop summary of graduation program and individual student plans.			
Recommended Action: <p>Information only.</p>			
Presented by: Superintendent			



PATHWAY TO GRADUATION

Name: _____

***A MINIMUM of 52 credits are needed in the following areas.
ELA 10 courses are 2 credits each; ALL other courses are 4 credits each.

List or highlight the courses you have completed.

Summary of Graduation Requirements: Dogwood Diploma			
	Grade 10	Grade 11	Grade 12
English Language Arts			
Mathematics			
Science	Science 10		
Social Studies	Social Studies 10		
Arts Education/ ADST			
Career Education	<ul style="list-style-type: none"> Career-Life Education Career-Life Connections (including 30 hours of work experience or career-life exploration) 		
Physical & Health Education	<ul style="list-style-type: none"> Physical & Health Education 10 		
Required Credits Total:			

***Electives: minimum 28 credits			
	Grade 10	Grade 11	Grade 12
Elective Courses			
Elective Credits:			
TOTAL required credits + elective credits			
TOTAL:			
TOTAL: 80 credits required for graduation.			
*at least 16 credits must be at the Grade 12 level, including the required Grade 12 ELA course.			
Graduation Program Assessments			
Required for Graduation	Grade 10 Literacy Grade 10 Numeracy		Grade 12 Literacy Beginning 2021/2022

Pathway to Graduation Review:

Date: _____ Parent Signature: _____

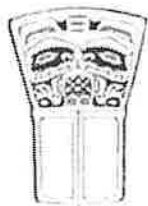
Date: _____ Parent Signature: _____

Date: _____ Parent Signature: _____

Date: _____ Parent Signature: _____

Date: _____ Parent Signature: _____

Date: _____ Parent Signature: _____



PATHWAY TO GRADUATION Overview

***A MINIMUM of 52 credits are needed in the following areas.
ELA 10 courses are 2 credits each; ALL other courses are 4 credits each.

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

Parents & students should review program progress at least 3 times each year in grades 10, 11, and 12.



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #7.4

Action:		Information:	X
Meeting:	Regular	Meeting Date:	November 17, 2020
Topic:	Throughout the District		
Background/Discussion: <ul style="list-style-type: none">• Provincial professional development day – October 23• Unity Day virtual assembly – November 3• Remembrance Day virtual assembly – November 10• SFU Explorations C session – November 12			
Recommended Action: Information only.			
Presented by: Superintendent			



<u>MEETING AGENDA ITEM #7.5</u>			
Action:		Information:	X
Meeting:	Regular	Meeting Date:	November 17, 2020
Topic:	Language & Culture – Peter McKay		
Background/Discussion:			
Recommended Action:			
Information only.			
Presented by: Superintendent			

- Work with fluent speakers to finalize the first 6 of old Sim'algaḡ highschool readers
- Begin revamping the next 6 readers
- Work with the printing company to design the layout of the new readers
- Upgrade and create a new unity-day resource
- Classroom visits in each school
- Guide the high school 10-12 Sim'algaḡ program with their daily delivery of lessons
- Revamp the Aguhl jijabihl gat series and prepare it for the grade 8 classes to begin using on their start day of November 16, 2020
- Meet with the NESS literacy team to ensure that the content of the new levelled readers is culturally correct.
- Upload videos on to the Sim'algaḡ101 you tube page which is now connected to the district webpage.
- Create sim'algaḡ visuals for display in each classroom in the district.
- Sorting through resources at the L&C Building to prepare for the moving of resources to the schools.
- Begin the process of digitizing the collection of picture slides from the L&C Building.
- Substitute a few days for language teachers who have been absent.



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #8.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	November 17, 2020
Topic:	2019/2020 Statement of Financial Information (SOFI)		

Background/Discussion:

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

Reference the attached 2019-2020 School District Statement of Financial Information (SOFI) Report.

Recommended Action:

That the Board of Education approve the 2019-2020 Statement of Financial Information (SOFI) for the year end June 30, 2020.

Presented by: Secretary Treasurer

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

School District No. 92 (Nisga'a)

Fiscal Year Ended June 30, 2020

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Documents are arranged in the following order:

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



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
92	Nisga'a	2019-2020
OFFICE LOCATION(S)		TELEPHONE NUMBER
		250-633-2030
MAILING ADDRESS		
PO Box 240		
CITY	PROVINCE	POSTAL CODE
New Aiyansh	BC	V0J 1A0
NAME OF SUPERINTENDENT		TELEPHONE NUMBER
Jill Jensen		250-633-2228
NAME OF SECRETARY TREASURER		TELEPHONE NUMBER
Kory Tanner		250-633-2030

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended
June 30, 2020
for School District No. 92 as required under Section 2 of the Financial Information Act.

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

EDUC. 6049 (REV. 2008/09)

Statement of Financial Information for Year Ended June 30, 2020

Financial Information Act-Submission Checklist

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

School District Number & Name 92 (Nisga'a)

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

School District No. 92 (Nisga'a)

Fiscal Year Ended June 30, 2020

MANAGEMENT REPORT

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

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

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

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

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

Jill Jensen, Superintendent

Date:

Kory Tanner, Secretary Treasurer

Date:

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

Audited Financial Statements of

School District No. 92 (Nisga'a)

And Independent Auditors' Report thereon

June 30, 2020

School District No. 92 (Nisga'a)

June 30, 2020

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School District No. 92 (Nisga'a)

MANAGEMENT REPORT

Version: 3362-2617-9634

Management's Responsibility for the Financial Statements.

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


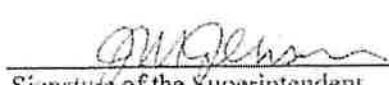
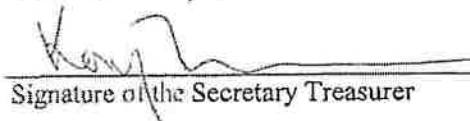
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

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

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

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

	<u>23 Sept 2020</u>
Signature of the Chairperson of the Board of Education	Date Signed
	<u>23 Sept 2020</u>
Signature of the Superintendent	Date Signed
	<u>23 Sept 2020</u>
Signature of the Secretary Treasurer	Date Signed



INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of School District No. 92 (Nisga'a) which comprise the statement of financial position as at June 30, 2020 and the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of School District as at June 30, 2020 and the results of its operations and cash flows for the year then ended in accordance with section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

Responsibilities of Management and the Board for the Financial Statements

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

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

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

Supplementary Information

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

Terrace, BC
September 22, 2020

Carlyle Shepherd & Co.

School District No. 92 (Nisga'a)

Statement 1

Statement of Financial Position

As at June 30, 2020

	2020 Actual \$	2019 Actual \$
Financial Assets		
Cash and Cash Equivalents	2,027,853	2,180,258
Accounts Receivable		
Due from First Nations (Note 3)	1,099,021	
Other (Note 3)	61,782	80,219
Total Financial Assets	<u>3,188,656</u>	<u>2,260,477</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	494,290	644,477
Deferred Revenue (Note 5)	882,038	487,458
Deferred Capital Revenue (Note 6)	9,287,950	8,574,890
Employee Future Benefits (Note 7)	28,673	31,302
Total Liabilities	<u>10,692,951</u>	<u>9,738,127</u>
Net Debt	<u>(7,504,295)</u>	<u>(7,477,650)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 8)	12,654,630	11,304,338
Prepaid Expenses	44,094	39,512
Total Non-Financial Assets	<u>12,698,724</u>	<u>11,343,850</u>
Accumulated Surplus (Deficit) (Note 16)	<u>5,194,429</u>	<u>3,866,200</u>

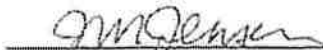
Approved by the Board



Signature of the Chairperson of the Board of Education

23 Sept 2020

Date Signed



Signature of the Superintendent

23 Sept 2020

Date Signed



Signature of the Secretary Treasurer

23 Sept 2020

Date Signed

School District No. 92 (Nisga'a)

Statement 2

Statement of Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	152,514	176,894	320,521
Other	70,470	7,173	
Other Revenue	10,523,722	9,946,182	9,545,170
Rentals and Leases	156,000	240,566	261,718
Investment Income	21,000	44,489	45,813
Amortization of Deferred Capital Revenue	359,578	359,578	317,223
Total Revenue	<u>11,283,284</u>	<u>10,774,882</u>	<u>10,490,445</u>
Expenses			
Instruction	7,714,682	5,943,314	6,302,183
District Administration	1,296,181	1,077,254	1,122,825
Operations and Maintenance	2,212,083	2,131,484	1,983,984
Transportation and Housing	219,754	294,601	342,204
Total Expense	<u>11,442,700</u>	<u>9,446,653</u>	<u>9,751,196</u>
Surplus (Deficit) for the year	<u>(159,416)</u>	<u>1,328,229</u>	<u>739,249</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		<u>3,866,200</u>	<u>3,126,951</u>
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>5,194,429</u></u>	<u><u>3,866,200</u></u>

School District No. 92 (Nisga'a)**Statement of Changes in Net Debt**

Year Ended June 30, 2020

Statement 4

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(159,416)</u>	<u>1,328,229</u>	<u>739,249</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(1,496,811)	(1,824,735)	(2,545,643)
Amortization of Tangible Capital Assets	474,443	474,443	414,843
Total Effect of change in Tangible Capital Assets	<u>(1,022,368)</u>	<u>(1,350,292)</u>	<u>(2,130,800)</u>
Acquisition of Prepaid Expenses		(4,582)	
Use of Prepaid Expenses			10,317
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(4,582)</u>	<u>10,317</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(1,181,784)</u>	<u>(26,645)</u>	<u>(1,381,234)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(26,645)</u>	<u>(1,381,234)</u>
Net Debt, beginning of year		<u>(7,477,650)</u>	<u>(6,096,416)</u>
Net Debt, end of year		<u><u>(7,504,295)</u></u>	<u><u>(7,477,650)</u></u>

School District No. 92 (Nisga'a)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2020

	2020 Actual \$	2019 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	1,328,229	739,249
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,080,584)	(21,759)
Prepaid Expenses	(4,582)	10,317
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(150,187)	270,729
Unearned Revenue		(5,000)
Deferred Revenue	394,580	370,208
Employee Future Benefits	(2,629)	2,184
Amortization of Tangible Capital Assets	474,443	414,843
Amortization of Deferred Capital Revenue	(359,578)	(317,223)
Total Operating Transactions	<u>599,692</u>	<u>1,463,548</u>
Capital Transactions		
Tangible Capital Assets Purchased	(1,824,735)	(2,472,736)
Tangible Capital Assets -WIP Purchased		(72,907)
Total Capital Transactions	<u>(1,824,735)</u>	<u>(2,545,643)</u>
Financing Transactions		
Capital Revenue Received	1,072,638	2,007,330
Total Financing Transactions	<u>1,072,638</u>	<u>2,007,330</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(152,405)	925,235
Cash and Cash Equivalents, beginning of year	<u>2,180,258</u>	<u>1,255,023</u>
Cash and Cash Equivalents, end of year	<u><u>2,027,853</u></u>	<u><u>2,180,258</u></u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	2,027,853	2,180,258
	<u>2,027,853</u>	<u>2,180,258</u>

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020**

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.

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:

Year-ended June 30, 2019 – increase in annual surplus by \$1,532,622

June 30, 2019 – increase in accumulated surplus and decrease in deferred contributions by \$8,150,717.

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 \$9,287,949.

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.

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

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. 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.

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

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.
- 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

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

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

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 11 – Interfund Transfer).

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.

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

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

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

case the transfer is recognized as revenue over the period that the liability is extinguished. See note 2(a) for the impact of this policy on these financial statements.

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

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

l) Expenditures

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

Categories of Salaries

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

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

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

(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,

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

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:

- (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

	2020	2019
Due from Federal Government	\$ 55,698	\$ 59,640
Due from First Nations	1,099,021	
Other	6,084	28,236
Allowance for Doubtful Accounts		(7,657)
	<u>\$ 1,160,803</u>	<u>\$ 80,219</u>

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2020	2019
Trade payables	\$ 90,948	\$ 414,289
Salaries and benefits payable	81,656	140,753
Accrued vacation pay	107,136	62,780
Other	214,550	26,655
	<u>\$ 494,290</u>	<u>\$ 644,477</u>

NOTE 5 DEFERRED REVENUE

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

NOTE 6 DEFERRED CAPITAL REVENUE

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

NOTE 7 EMPLOYEE FUTURE BENEFITS

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

	2020	2019
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	32,201	\$ 34,046
Service Cost	3,668	4,060
Interest Cost	798	993
Benefit Payments	(7,933)	(3,989)
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	564	(2,909)
Accrued Benefit Obligation – March 31	<u>\$ 29,298</u>	<u>\$ 32,201</u>

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 7 EMPLOYEE FUTURE BENEFITS (Continued)

Reconciliation of Funded Status at End of Fiscal Year

Accrued Benefit Obligation – March 31	\$ 29,298	\$ 32,201
Market Value of Plan Assets – March 31	0	0
Funded Status – Surplus (Deficit)	(29,298)	(32,201)
Employer Contributions After Measurement Date	0	0
Benefits Expense After Measurement Date	(1,139)	(1,115)
Unamortized Net Actuarial (Gain) Loss	1,764	2,014
Accrued Benefit Asset (Liability) – June 30	\$ (28,673)	\$ (31,302)

Reconciliation of Change in Accrued Benefit Liability

Accrued Benefit Liability – July 1	\$ 31,302	\$ 29,118
Net expense for Fiscal Year	5,305	6,174
Employer Contributions	(7,934)	(3,989)
Accrued Benefit Liability – June 30	\$ 28,673	\$ 31,303

Components of Net Benefit Expense

Service Cost	\$ 3,713	\$ 3,962
Interest Cost	778	944
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	814	1,268
Net Benefit Expense (Income)	\$ 5,305	\$ 6,174

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

Discount Rate – April 1	2.50%	2.75%
Discount Rate – March 31	2.25%	2.50%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARS L – March 31	8.8	8.8

NOTE 8 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2020	Net Book Value 2019
Sites	\$ 1,168,081	\$ 1,168,081
Buildings	10,798,326	9,478,162
Furniture & Equipment	209,443	193,398
Vehicles	443,951	418,259
Computer Hardware	34,829	46,438
Total	\$ 12,654,630	\$11,304,338

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

June 30, 2019

	Opening Cost	Additions	Disposals	Total 2019
Sites	\$ 1,168,081	\$	\$	\$ 1,168,081
Buildings	18,953,323	2,430,517		21,383,840
Furniture & Equipment	273,736	10,624	37,389	246,971
Vehicles	520,248	104,502	24,255	600,495
Computer Hardware	58,047			58,047
Total	\$ 20,973,435	\$ 2,545,643	\$ 61,644	\$ 23,457,434

	Opening Accumulated Amortization	Additions	Disposals	Total 2019
Sites	\$	\$	\$	\$
Buildings	11,581,843	323,835		11,905,678
Furniture & Equipment	63,588	27,374	37,389	53,573
Vehicles	154,466	52,025	24,255	182,236
Computer Hardware		11,609		11,609
Computer Software	1		1	-
Total	\$ 11,799,898	\$ 414,843	\$ 61,645	\$ 12,153,096

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

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 \$513,775 for employer contributions to the plans for the year ended June 30, 2020 (2019: \$608,596).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 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.

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 10 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2020, were as follows:

- \$327,924 transferred from operating to local capital

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 18, 2020.

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, 2020, the amount and timing of such liabilities are not reasonably determined.

NOTE 14 EXPENSE BY OBJECT

	2020	2019
Salaries and benefits	\$ 6,890,002	\$ 7,256,265
Services and supplies	2,082,208	2,080,088
Amortization	474,443	414,843
	<u>\$ 9,446,653</u>	<u>\$ 9,751,196</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	
Strategic Plan	\$ 15,000

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

Policies/Procedures Review	50,000
Language and Culture	20,000
NLG Round Table	10,000
Local Education Agreement	27,500

NOTE 16 RESTRICTED SURPLUS (Continued)

Board Retreat	12,000	
Leadership/Mentorship – Supt/ST/Board	15,000	
Air Compressor	5,000	
Concrete crawl spaces	40,000	
Cabinet replacement – Teacherages	170,000	
Fencing	240,000	
Health & Safety – shared service/reporting	10,000	
Shelving	2,000	
Miscellaneous supplies	2,000	
Cayenta Financial Software upgrade	350,000	
Open Purchase Orders	88,679	
Sub-Total Internally Restricted	\$ 1,057,179	
Unrestricted Operating Surplus	376,471	
TOTAL Available for Future Operations		\$ 1,433,650
Capital Funds		3,760,779
ACCUMULATED Surplus (Deficit) End of Year		\$ 5,194,431

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:

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

NOTE 17 RISK MANAGEMENT *(Continued)*

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.

NOTE 18 IMPACT OF COVID-19 OUTBREAK

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 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.

School District No. 92 (Nisga'a)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

Schedule 1

	Operating Fund \$	Special Purpose Fund \$	Capital Fund \$	2020 Actual \$	2019 Actual \$
Accumulated Surplus (Deficit), beginning of year	318,480		3,547,720	3,866,200	3,126,951
Changes for the year					
Surplus (Deficit) for the year	1,443,094		(114,865)	1,328,229	739,249
Interfund Transfers	(327,924)		327,924	-	
Tangible Capital Assets Purchased	1,115,170	-	213,059	1,328,229	739,249
Net Changes for the year	1,433,650	-	3,760,779	5,194,429	3,866,200
Accumulated Surplus (Deficit), end of year - Statement 2					

School District No. 92 (Nisga'a)

Schedule of Operating Operations

Year Ended June 30, 2020

Schedule 2

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	87,760	167,342	268,043
Other		2,200	
Other Revenue	8,037,129	8,194,814	7,875,570
Rentals and Leases	156,000	240,566	261,718
Investment Income	21,000	44,351	45,813
Total Revenue	8,301,889	8,649,273	8,451,144
Expenses			
Instruction	5,147,170	4,231,588	4,634,410
District Administration	1,296,181	1,077,254	1,122,825
Operations and Maintenance	1,683,335	1,662,786	1,514,836
Transportation and Housing	219,754	234,551	342,204
Total Expense	8,346,440	7,206,179	7,614,275
Operating Surplus (Deficit) for the year	(44,551)	1,443,094	836,869
Budgeted Appropriation (Retirement) of Surplus (Deficit)	44,551		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(327,924)	(518,389)
Local Capital			(518,389)
Total Net Transfers	-	(327,924)	(518,389)
Total Operating Surplus (Deficit), for the year	-	1,115,170	318,480
Operating Surplus (Deficit), beginning of year		318,480	
Operating Surplus (Deficit), end of year		1,433,650	318,480
Operating Surplus (Deficit), end of year			
Internally Restricted		1,057,179	
Unrestricted		376,471	318,480
Total Operating Surplus (Deficit), end of year		1,433,650	318,480

School District No. 92 (Nisga'a)

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

Schedule 2A

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	7,755,721	7,731,886	7,534,078
ISC/LEA Recovery	(7,675,524)	(7,675,524)	(7,371,452)
Other Ministry of Education Grants			
Pay Equity	625	625	1,598
Funding for Graduated Adults	594	1,194	1,174
Transportation Supplement	695	695	1,779
Economic Stability Dividend			4,290
Carbon Tax Grant	7	7	1,350
Employer Health Tax Grant	338	338	19,231
Strategic Priorities - Mental Health Grant			37,000
Support Staff Benefits Grant		56	1
BCTEA - LEA Capacity Building Grant			27,400
Support Staff Wage Increase Funding		36,888	
Teachers' Labour Settlement Funding		65,001	
PSA/Provincial Exams Grant	4,094	4,094	4,094
Shoulder Tappers			5,000
MYED Travel			2,500
ELF	1,210	1,210	
DCB Early Learning		872	
Total Provincial Grants - Ministry of Education	87,760	167,342	268,043
Provincial Grants - Other		2,200	
Other Revenues			
Funding from First Nations	7,990,129	8,112,492	7,821,016
Miscellaneous			
Miscellaneous	41,000	76,322	48,554
Art Starts	6,000	6,000	6,000
Total Other Revenue	8,037,129	8,194,814	7,875,570
Rentals and Leases	156,000	240,566	261,718
Investment Income	21,000	44,351	45,813
Total Operating Revenue	8,301,889	8,649,273	8,451,144

School District No. 92 (Nisga'a)

Schedule 2B

Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Salaries			
Teachers	2,577,049	2,216,049	2,596,339
Principals and Vice Principals	664,220	603,455	593,582
Educational Assistants	266,000	243,570	179,026
Support Staff	856,000	800,634	847,231
Other Professionals	791,640	753,102	833,563
Substitutes	281,000	215,675	235,277
Total Salaries	5,435,909	4,832,485	5,285,018
Employee Benefits	1,302,401	854,522	982,876
Total Salaries and Benefits	6,738,310	5,687,007	6,267,894
Services and Supplies			
Services	285,348	324,956	283,391
Student Transportation	54,000	260	87,147
Professional Development and Travel	152,061	105,407	143,237
Rentals and Leases	8,600	4,700	
Dues and Fees	20,000	22,578	25,165
Insurance	38,500	26,314	16,706
Supplies	769,139	748,455	479,889
Utilities	280,482	286,502	310,846
Total Services and Supplies	1,608,130	1,519,172	1,346,381
Total Operating Expense	8,346,440	7,206,179	7,614,275

School District No. 92 (Nisga'a)
Operating Expense by Function, Program and Object
Year Ended June 30, 2020

Schedule 2C

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	1,852,754	22,914				32,738	1,908,406
1.03 Career Programs	26,217						26,217
1.07 Library Services							
1.08 Counselling	113,084	7,253					120,337
1.10 Special Education	102,252	30,039	3,307			127,128	262,726
1.30 English Language Learning		70,879	1,195				72,074
1.31 Indigenous Education	105,725	53,171	239,068				397,964
1.41 School Administration		419,199		157,886			577,085
1.60 Summer School	16,017						16,017
Total Function 1	2,316,049	603,455	243,570	157,886	-	159,866	3,380,826
4 District Administration							
4.11 Educational Administration				24,918	213,238		238,156
4.40 School District Governance					53,744		53,744
4.41 Business Administration				47,347	300,730		348,077
Total Function 4	-	-	-	72,265	567,712	-	639,977
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				511,386	48,476		48,476
5.50 Maintenance Operations					98,133	55,809	665,328
5.52 Maintenance of Grounds							
5.56 Utilities							
Total Function 5	-	-	-	511,386	146,609	55,809	713,804
7 Transportation and Housing							
7.41 Transportation and Housing Administration				59,097	38,781		38,781
7.70 Student Transportation							59,097
7.73 Housing				59,097	38,781		97,878
Total Function 7	-	-	-	59,097	38,781	-	97,878
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,216,049	603,455	243,570	800,634	753,102	215,675	4,832,485

School District No. 92 (Nisga'a)
Operating Expense by Function, Program and Object
Year Ended June 30, 2020

Schedule 2C

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2020 Actual \$	2020 Budget \$	2019 Actual \$
1 Instruction							
1.02 Regular Instruction	1,908,406	338,949	2,247,355	51,339	2,298,694	3,107,459	2,744,005
1.03 Career Programs	26,217	6,730	32,947	-	32,947	62,500	33,009
1.07 Library Services	-	-	-	-	-	3,500	568
1.08 Counselling	120,337	23,267	143,604	-	143,604	207,100	164,851
1.10 Special Education	262,726	43,712	306,438	58,827	365,265	365,900	376,615
1.30 English Language Learning	72,074	13,737	85,811	-	85,811	86,710	114,283
1.31 Indigenous Education	397,964	77,749	475,713	106,194	581,907	539,142	437,608
1.41 School Administration	577,085	104,521	681,606	22,912	704,518	759,594	727,183
1.60 Summer School	16,017	2,825	18,842	-	18,842	15,265	36,288
Total Function 1	3,380,826	611,490	3,992,316	239,272	4,231,888	5,147,170	4,634,410
4 District Administration							
4.11 Educational Administration	238,156	25,267	263,423	44,492	307,915	386,430	302,465
4.40 School District Governance	53,744	2,213	55,957	66,215	122,172	129,401	127,241
4.41 Business Administration	348,077	58,524	406,601	240,566	647,167	780,350	693,119
Total Function 4	639,977	86,004	725,981	351,273	1,077,254	1,296,181	1,122,825
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	48,476	10,788	59,264	23,499	82,763	73,750	64,661
5.50 Maintenance Operations	665,328	128,156	793,484	495,689	1,289,173	1,324,103	1,137,429
5.52 Maintenance of Grounds	-	-	-	5,501	5,501	5,000	2,150
5.56 Utilities	-	-	-	285,349	285,349	280,482	310,596
Total Function 5	713,804	138,944	852,748	810,038	1,662,766	1,683,335	1,514,836
7 Transportation and Housing							
7.41 Transportation and Housing Administration	38,781	8,629	47,410	-	47,410	48,754	40,631
7.70 Student Transportation	59,097	9,455	68,552	86,831	155,383	171,000	160,152
7.73 Housing	-	-	-	31,758	31,758	-	141,421
Total Function 7	97,878	18,084	115,962	118,589	234,551	219,754	342,204
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	4,832,485	854,572	5,687,057	1,519,172	7,206,179	8,346,440	7,614,275

School District No. 92 (Nisga'a)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

Schedule 3

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	64,754	9,552	52,478
Other	70,470	4,973	
Other Revenue	2,486,593	1,751,368	1,669,600
Investment Income		138	
Total Revenue	<u>2,621,817</u>	<u>1,766,031</u>	<u>1,722,078</u>
Expenses			
Instruction	2,567,512	1,711,726	1,667,773
Operations and Maintenance	54,305	54,305	54,305
Total Expense	<u>2,621,817</u>	<u>1,766,031</u>	<u>1,722,078</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 92 (Nisga'a)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2020

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Learn	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Mental Health in Schools
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			10,942	7,200	9,800				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	54,305	29,053		32,158	9,897	135,188	124,130	738,487	32,500
Provincial Grants - Other									
Other	54,015	28,898	37,229			134,465	123,467	734,540	52,526
Investment Income			138						
Less: Allocated to Revenue	108,320	57,951	37,367	32,158	9,897	269,653	247,597	1,473,027	64,826
Recovered	54,305	29,053	31,353		3,600	135,188	124,130	738,487	10,736
Deferred Revenue, end of year	54,915	28,998	16,956	39,358	16,097	134,465	123,467	734,540	32,526
									21,764
Revenues									
Provincial Grants - Ministry of Education	290	155			3,600	723	663	3,947	174
Provincial Grants - Other									
Other Revenue	54,015	28,898	31,215			134,465	123,467	734,540	10,562
Investment Income			138						
Expenses									
Salaries									
Teachers								594,413	
Principals and Vice Principals						24,336	2,880		
Educational Assistants		25,252				48,664	20,109		
Support Staff							13,600		
Other Professionals							2,800		
Substitutes							22,900		
Employee Benefits	30,367	23,252				73,000	62,289	594,413	
Services and Supplies	6,452	5,801				15,711	13,572	144,074	
	17,486		31,353		3,600	36,473	46,269		10,736
	54,305	29,053	31,353		3,600	135,188	124,130	738,487	10,736
Net Revenue (Expense) before Interfund Transfers									
Interfund Transfers									
Net Revenue (Expense)									

School District No. 92 (Nisga'a)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2020

	District Community Literacy Plan	Skills Trades	Wellhead McConnel Foundation	NLGNLC Enhancement Fund	FNESC Link Program	FNESC Language/Culture Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	19,491	45,470	2,202	36,993	1,235	354,125	487,458
Add: Restricted Grants							
Provincial Grants - Ministry of Education							1,155,718
Provincial Grants - Other		25,000				913,966	25,000
Other	28,560						2,087,466
Investment Income							138
Less: Allocated to Revenue	28,560	25,000	-	-	-	913,966	3,268,322
Recovered	24,400	4,973	934	4,925	-	603,947	1,766,031
Deferred Revenue, end of year	23,651	65,497	1,268	32,068	1,235	604,144	1,107,711
							852,638
Revenues							
Provincial Grants - Ministry of Education							9,552
Provincial Grants - Other		4,973					4,973
Other Revenue	24,400		934	4,925		603,947	1,751,368
Investment Income							138
Expenses							
Salaries							
Teachers							
Principals and Vice Principals						101,453	695,866
Educational Assistants						21,529	48,745
Support Staff						70,797	162,822
Other Professionals						43,967	43,967
Substitutes						2,800	2,800
Employee Benefits						193,719	977,100
Services and Supplies						38,285	225,895
	24,400	4,973	934	4,925		371,883	363,036
	24,400	4,973	934	4,925		603,947	1,766,031
Net Revenue (Expense) before Interfund Transfer	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 92 (Nisga'a)

Schedule 4

Schedule of Capital Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual		2019 Actual
		Invested in Tangible Capital Assets	Local Capital	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	359,578	359,578		317,223
Total Revenue	359,578	359,578	-	317,223
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	474,443	414,393		414,843
Transportation and Housing		60,050		60,050
Total Expense	474,443	474,443	-	414,843
Capital Surplus (Deficit) for the year	(114,865)	(114,865)	-	(97,620)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased		327,924		327,924
Local Capital				518,389
Total Net Transfers	-	327,924	-	518,389
Total Capital Surplus (Deficit) for the year	(114,865)	213,059	-	420,769
Capital Surplus (Deficit), beginning of year		3,153,622	394,098	3,547,720
Capital Surplus (Deficit), end of year		3,366,681	394,098	3,968,489

School District No. 92 (Nisga'a)
Tangible Capital Assets
Year Ended June 30, 2020

Schedule 4A

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	1,168,081	21,310,933	246,971	600,495	-	58,047	23,384,527
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,085,650					1,085,650
Deferred Capital Revenue - Other		370,419	40,742				411,161
Operating Fund		242,182		85,742			327,924
Transferred from Work in Progress		72,907					72,907
Cost, end of year	-	1,771,158	40,742	85,742	-	-	1,897,642
Work in Progress, end of year	1,168,081	23,082,091	287,713	686,237	-	58,047	25,282,169
Cost and Work in Progress, end of year	1,168,081	23,082,091	287,713	686,237	-	58,047	25,282,169
Accumulated Amortization, beginning of year		11,905,678	53,573	182,236		11,609	12,153,096
Changes for the Year							
Increase: Amortization for the Year		378,087	24,697	60,050		11,609	474,443
Accumulated Amortization, end of year		12,283,765	78,270	242,286	-	23,218	12,627,539
Tangible Capital Assets - Net	1,168,081	10,798,326	209,443	443,951	-	34,829	12,654,630

School District No. 92 (Nisga'a)

Schedule 4B

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	72,907				72,907
Changes for the Year					
Decrease:					
Transferred to Tangible Capital Assets	72,907				72,907
	72,907	-	-	-	72,907
Net Changes for the Year	(72,907)	-	-	-	(72,907)
Work in Progress, end of year	-	-	-	-	-

School District No. 92 (Nisga'a)

Schedule 4C

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	7,960,932	116,878		8,077,810
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,085,650	411,161		1,496,811
Transferred from Work in Progress		72,907		72,907
	1,085,650	484,068	-	1,569,718
Decrease:				
Amortization of Deferred Capital Revenue	345,916	13,662		359,578
	345,916	13,662	-	359,578
Net Changes for the Year	739,734	470,406	-	1,210,140
Deferred Capital Revenue, end of year	8,700,666	587,284	-	9,287,950
Work in Progress, beginning of year		72,907		72,907
Changes for the Year				
Decrease				
Transferred to Deferred Capital Revenue		72,907		72,907
	-	72,907	-	72,907
Net Changes for the Year	-	(72,907)	-	(72,907)
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	8,700,666	587,284	-	9,287,950

School District No. 92 (Nisga'a)
Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2020

Schedule 4D

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	13,012		411,161			424,173
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education						
	1,072,638					1,072,638
	1,072,638					1,072,638
Decrease:						
Transferred to DCR - Capital Additions			411,161			1,496,811
	1,085,650		411,161			1,496,811
	(13,012)		(411,161)			(424,173)
Net Changes for the Year						
Balance, end of year						

School District 92 (Nisga'a)
SCHEDULE OF REMUNERATION AND EXPENSE
YEAR ENDED JUNE 30,2020

NAME	POSITION	REMUNERATION	EXPENSE
ELECTED OFFICIALS :			
Azak, Alvin	TRUSTEES	10,364.85	3,904.40
Davis, Elsie	TRUSTEES	11,648.80	10,357.46
Hayduk, Norm	TRUSTEES	10,364.85	5,128.72
Ousey, Charlene	TRUSTEES	10,682.85	3,531.22
Stevens, Floyd	TRUSTEES	10,682.80	6,173.80
TOTAL ELECTED OFFICIALS		53,744.15	29,095.60
DETAILED EMPLOYEES > 75,000.00 :			
Azak, Cecilia	TEACHER	82,998.17	
Azak, Derek	TEACHER	92,433.72	
Azak, Tanya	Principal/Vice Princ	128,204.98	3,816.42
Beardsell, Sara J.	TEACHER	92,583.71	200.00
Borosa, Jacqueline	TEACHER, TEACHER SUM	131,307.29	1,719.37
Cullen, Sharon	TEACHER, TEACHER SUM	101,700.97	4,657.75
Dash, Derek	TEACHER	86,086.85	2,225.75
DiFilippo, Marguerite	TEACHER	102,669.46	688.36
Doolan, Rosetta	TEACHER, TEACHER SUM	79,342.95	1,934.18
Erickson, Kathleen	TEACHER	104,861.80	608.46
Griffin, Lena	TEACHER, TEACHER SUM	102,319.00	
Hansen, Kim	TEACHER, Principal/V	104,440.77	
Hotson, Richard	TEACHER	98,560.15	
Krom, Janneke	TEACHER, TEACHER SUM	86,187.28	
Laird, Robert	INFORMATION TECHNOLO	79,232.25	5,777.73
MacLean, Orton Douglas	TEACHER	92,170.35	49.68
McKay, Peter	Principal/Vice Princ	114,984.91	
McMillan, Teresa	TEACHER	91,941.49	
Morgan, Vanessa	TEACHER, TEACHER SUM	102,064.60	
Morven, Calvin	BUSINESS ADMINISTRAT	97,781.36	756.02
Newman, Lois	TEACHER	93,315.76	
Peal, Charity	TEACHER	100,747.54	2,500.00
Peal, Charmaine	TEACHER, TTOC CERTIF	81,055.79	
Plana Alcuaz, Regie Marie	TEACHER	102,321.77	
Rai, Dianna	TEACHER, TEACHER SUM	78,396.76	14,410.59
Rhodes, Joseph	EDUCATION ADMINISTRA	178,952.16	5,294.52
Robinson, Dena	BUSINESS ADMINISTRAT	76,068.63	69.30
Robinson, Lavita	Principal/Vice Princ	128,204.98	279.16
Swin, Martha	Principal/Vice Princ	127,888.08	994.16
Tait, Larry	TEACHER	77,904.74	
Tanner, Kory	BUSINESS ADMINISTRAT	150,602.31	2,052.70
Thompson, George	TEACHER	100,808.61	
White, Angella	TEACHER	95,122.32	1,667.48
Wilson, Linda	TEACHER, TEACHER SUM	96,174.60	
TOTAL DETAILED EMPLOYEES > 75,000.00		3,459,436.11	49,701.63
TOTAL EMPLOYEES <= 75,000.00		2,361,251.36	57,520.97
TOTAL		5,874,431.62	136,318.20

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School District 92 (Nisga'a)
SCHEDULE OF REMUNERATION AND EXPENSE
YEAR ENDED JUNE 30, 2020

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ACR01C41

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

TOTAL EMPLOYER PREMIUM FOR CPP/EI

267,784.39

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

School District No. 92 (Nisga'a)

Fiscal Year Ended June 30, 2020

SCHEDULE OF DEBT

NIL

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

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

School District No. 92 (Nisga'a)

Fiscal Year Ended June 30, 2020

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

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

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

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

School District No. 92 (Nisga'a)

Fiscal Year Ended June 30, 2020

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No.92 (Nisga'a) and its non-unionized employees during fiscal year 2019-2020.

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

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School District 92 (Nisga'a)
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICE
YEAR ENDED JUNE 30,2020

PAGE 1
ACR01C42

VENDOR NAME

EXPENSE

DETAILED VENDORS > 25,000.00 ;

101 INDUSTRIES LTD.	120,406.41
1164548 B.C LTD	492,389.67
A&J ROOFING LTD.	29,804.25
APPLE CANADA INC. C3120	216,606.35
BC HYDRO & POWER AUTHORITY	288,446.04
BC TEACHERS FEDERATION	55,022.98
BC TEACHERS FEDERATION	49,935.98
BOW VALLEY MACHINE SHOP LIMITED	41,911.94
BULKLEY-STIKINE JANITORS' WAREHOUSE	33,966.04
CATHY MCCUBBIN	29,872.36
CDW CANADA CORP.	72,680.22
CUPE LOCAL 2298	30,786.87
ELITE FLOOD & FIRE RESTORATION LTD.	76,866.30
FINK MACHINE INC	773,999.30
IDEAL OFFICE SOLUTIONS	107,860.38
KONDOLAS FURNITURE	30,397.86
KRISTI CLIFTON	29,348.58
MACCARTHY GM	88,633.34
MILLS OFFICE PRODUCTIVITY	28,012.70
N. HARRIS COMPUTER CORPORATION	48,223.36
NISGA'A TEACHERS' UNION	31,338.99
NORTHWEST CONSTRUCTION SERVICES	222,511.00
NORTHWEST FUELS	50,216.51
PACIFIC BLUE CROSS	128,712.31
PEBT IN TRUST	36,687.33
PROGRESSIVE VENTURES LTD	35,056.59
ROYAL BANK VISA 0331	27,725.84
ROYAL BANK VISA 2653	66,333.87
SAVE ON FOODS #983	40,291.11
WASTELINE CONTAINERS LTD	30,133.60
YOUR DECOR	76,564.18

TOTAL DETAILED VENDORS > 25,000.00 3,390,742.26

TOTAL VENDORS <= 25,000.00 1,456,390.50

TOTAL PAYMENTS FOR THE GOODS AND SERVICES 4,847,132.76

SCHEDULED PAYMENTS

REMUNERATION	5,874,431.62
EMPLOYEE EXPENSES	136,318.20
EMPLOYER CPP/EI	267,784.39
PAYMENTS FOR GOODS AND SERVICES	4,847,132.76
TOTAL SCHEDULED PAYMENTS	11,125,666.97

RECONCILIATION ITEMS

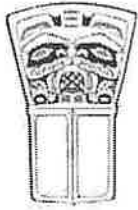
NONCASH ITEMS:	
ACCOUNTS PAYABLE ACCRUALS	93,719.00-
PAYROLL ACCRUALS	59,097.00-
INVENTORIES AND PREPAIDS	4,582.00-
PAYMENTS INCLUDED:	
TAXABLE BENEFITS	24,059.03-
OTHER:	
THIRD PARTY RECOVERIES	4,116.09-
GST/HST REBATE	55,697.75-
RECOVERIES OF EXPENSES	1,349.63-
MISCELLANEOUS	1,436,393.47-
TOTAL RECONCILIATION ITEMS	1,679,013.97-

FINANCIAL STATEMENT EXPENDITURES

OPERATING FUND	7,206,179.00
TRUST FUND	1,766,031.00
CAPITAL FUND	474,443.00
TOTAL FINANCIAL STATEMENT EXPENDITURES	9,446,653.00

BALANCE

0.00



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

MEETING AGENDA ITEM #8.2

Action:		Information:	X
Meeting:	Regular	Meeting Date:	November 17, 2020
Topic:	Monthly Financial Statements – October 2020		

Background/Discussion:

Please find the Financial statements for October 2020 attached.

Recommended Action:

For information only, no action required.

Presented by: Secretary Treasurer

SCHOOL DISTRICT No. 92 (Nisga'a)
OPERATING FUND
REVENUE AND EXPENDITURE
YEAR ENDED JUNE 30, 2021
as at October 31, 2020

	2020/2021 Actual Revenue and Expenses	2020/2021 Preliminary Budget	Percent Remaining or Available
Revenue (Schedule A2)			
Provincial Grants, MOE	(39,798)	404,393	1.10
Other Fees And Revenue	3,134,883	8,248,394	0.62
Rentals & Leases	61,874	156,000	0.60
Investment Income	6,131	26,000	0.76
	<u>3,163,090</u>	<u>8,834,787</u>	<u>0.64</u>
Expense (Schedule A3)			
Salaries			
Teachers	487,435	2,676,515	0.82
Principals and Vice Principals	259,465	802,500	0.68
Educational Assistants	41,182	272,094	0.85
Support Staff	265,391	984,830	0.73
Other Professionals	268,711	804,890	0.67
Substitutes	36,757	350,000	0.89
	<u>1,358,941</u>	<u>5,890,829</u>	<u>0.77</u>
Employee Benefits	240,001	1,393,545	0.83
Services & Supplies	675,388	1,550,413	0.56
	<u>2,274,330</u>	<u>8,834,787</u>	<u>0.74</u>
Net Revenue/Expenditure	<u>888,760</u>	<u>-</u>	
Encumbered Pos	117,840		
Interfund Transfers			
Capital Asset Purchases	-	-	
Local Capital		-	
Prior Year Surplus Appropriation			
Balance Surplus/(Deficit)	<u><u>770,920</u></u>	<u><u>-</u></u>	

SCHOOL DISTRICT No. 92 (Nisga'a)
OPERATING FUND
REVENUE BY SOURCE
YEAR ENDED JUNE 30, 2021
as at October 31, 2020

	2020/2021 Actual Revenue and Expenses	2020/2021 Preliminary Budget	Percent Remaining
Provincial Grants, Ministry of Education			
Operating Grant, MOE	(171,000)	-	
Other Ministry of Education Grants			
Pay Equity	7,620	116,874	0.93
Student Transportation	91,064	130,091	0.30
Carbon Tax Reimbursement	-	-	
FSA Exam Funding	-	-	
Graduated Adult Enrollment (EG)	-	-	
Support Staff Benefit Grant	129		
Standardized Support Health Plan		-	
District Capacity Building		-	
PS Employer Health Tax		-	
BCTF Labour Settlement	31,486	157,428	0.80
Support Staff Labour Settlement	56		
Early Learning Grant	847		
	(39,798)	404,393	1.10
Provincial Grants - Other Ministries			
	(39,798)	404,393	1.10
Other Fees and Revenue			
Local Education Agreements	3,130,505	8,227,394	0.62
Miscellaneous (Specify)			
Miscellaneous	4,378	15,000	0.71
ArtStarts		6,000	1.00
	3,134,883	8,248,394	0.62
Rentals and Leases	61,874	156,000	0.60
Investment Income	6,131	26,000	0.76
TOTAL OPERATING REVENUE	3,163,090	8,834,787	0.64

SCHOOL DISTRICT No. 92 (Nisga'a)
OPERATING FUND
EXPENDITURE BY OBJECT
YEAR ENDED JUNE 30, 2021
as at October 31, 2020

	2020/2021 Actual Revenue and Expenses	2020/2021 Preliminary Budget	Percent Available
Salaries			
Teachers	487,435	2,676,515	0.82
Principals and Vice Principals	259,465	802,500	0.68
Educational Assistants	41,182	272,094	0.85
Support Staff	265,391	984,830	0.73
Other Professionals	268,711	804,890	0.67
Substitutes	36,757	350,000	0.89
	1,358,941	5,890,829	0.77
Employee Benefits	240,001	1,393,545	0.83
Total Salaries & Benefits	1,598,942	7,284,374	0.78
Services and Supplies			
Services	309,738	320,600	0.03
Student Transportation	22,843	90,000	0.75
Professional Development and Travel	29,050	144,008	0.80
Dues and Fees	9,532	39,100	0.76
Insurance	13,127	34,500	0.62
Supplies	146,873	481,372	0.69
Furniture and Equipment	64,170	58,833	(0.09)
Computer Equipment	19,942	95,000	0.79
	615,275	1,263,413	0.51
Utilities			
Electricity	51,610	265,000	0.81
Propane-Heat	6,128	8,000	0.23
Garbage/Water/Sewer	2,375	10,500	0.77
Carbon Offsets		3,500	1.00
	60,113	287,000	0.79
Total Service & Supplies	675,388	1,550,413	0.56
TOTAL OPERATING EXPENSE	2,274,330	8,834,787	0.74

SCHOOL DISTRICT No. 92 (Nisga'a)
OPERATING FUND
EXPENDITURE BY OBJECT
YEAR ENDED JUNE 30, 2021
as at October 31, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2020/2021 Amended Budget	Percent Available
1 INSTRUCTION							
1.02 Regular Instruction	429,935	79,163	509,098	81,096	590,194	3,338,203	0.82
1.03 Career Programs	5,124	1,343	6,467		6,467	66,250	0.90
1.07 Library Services						5,000	1.00
1.08 Counseling	34,630	5,722	40,352	3,341	43,693	221,777	0.80
1.10 Special Education	29,615	3,933	33,548	5,973	39,521	371,475	0.89
1.30 English Language Learning	29,781	4,740	34,521		34,521	85,625	0.60
1.31 Aboriginal Education	106,893	19,881	126,774	8,895	135,669	567,000	0.76
1.41 School Administration	205,262	35,399	240,661	12,113	252,774	803,965	0.69
1.60 Summer School						37,500	1.00
Total Function 1	841,240	150,181	991,421	111,418	1,102,839	5,496,795	0.80
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration	41,752	2,970	44,722	14,840	59,562	365,490	0.84
4.40 School District Governance	17,963	746	18,709	32,899	51,608	144,330	0.64
4.41 Business Administration	175,778	35,228	211,006	118,673	329,679	820,480	0.60
Total Function 4	235,493	38,944	274,437	166,412	440,849	1,330,300	0.67
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Admin	16,535	3,059	19,594	362	19,956	73,750	0.73
5.50 Maintenance Operations	243,412	43,614	287,026	310,687	597,713	1,409,522	0.58
5.52 Maintenance of Grounds				109	109	5,500	0.98
5.56 Utilities				60,113	60,113	299,000	0.80
Total Function 5	259,947	46,673	306,620	371,271	677,891	1,787,772	0.62
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Admin	13,228	2,448	15,676		15,676	51,320	0.69
7.70 Student Transportation	9,033	1,755	10,788	23,042	33,830	168,600	0.80
7.73 Housing				3,245	3,245		
Total Function 7	22,261	4,203	26,464	26,287	52,751	219,920	0.76
TOTAL FUNCTIONS 1 - 7	\$ 1,358,941	\$ 240,001	\$ 1,598,942	\$ 675,388	\$ 2,274,330	\$ 8,834,787	0.74