



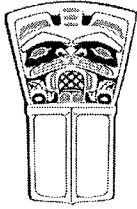
**SCHOOL DISTRICT NO. 92 (NISGA'A)  
BOARD OF EDUCATION  
REGULAR MEETING  
SCHOOL BOARD OFFICE  
GITLAXT'AAMIKS, BC**

**TUESDAY, DECEMBER 10, 2019 – 6:30 PM**

**A G E N D A**

1. <b>CALL TO ORDER</b>			
2. <b>DECLARATION OF QUORUM</b>			
3. <b>APPROVAL OF AGENDA FOR DECEMBER 10, 2019</b>	Action		
4. <b>ADOPTION OF MINUTES OF PRIOR MEETING:</b>	Action	Attachment	Page 1-10
4.1 Regular Meeting – October 22, 2019			
5. <b>BUSINESS ARISING FROM THE MINUTES:</b>			
6. <b>PRESENTATION:</b>			
6.1			
7. <b>EDUCATION:</b>			
<b>Superintendent</b>			
7.1 Around the District	Information	Attachment	Page 11-14
7.2 Revitalizing Traditions and Language	Information	Attachment	Page 15-18
7.3 Safe School Workshops	Information	Attachment	Page 19-21
7.4 Six Year Completion & Grade 12 Rates-18/19	Information	Attachment	Page 22-25
7.5 Language & Culture Final 18/19 Reports/New Submissions 19/20	Information	Handout	Page 26
7.6 Student Attendance	Information	Attachment	Page 27-28
7.7 Menstrual Products	Information	Attachment	Page 29-31
7.8 November Pro D Day	Information	Attachment	Page 32-34
8. <b>BUSINESS:</b>			
<b>Secretary Treasurer</b>			
8.1 Interim Financial Statements – October 31, 2019	Information	Attachment	Page 35-39
8.2 2018/2019 Statement of Financial Information (SOFI)	Action	Attachment	Page 40-88
8.3 Maintenance Report -	Information	Attachment	Page 89-90
8.4 IT Report – October 31, 2019	Information	Attachment	Page 91-93
8.5 Board Chair/Vice-Chair Elections	Information	---	---
9. <b>POLICY DEVELOPMENT:</b>			
9.1			
10. <b>TRUSTEE REPORTS:</b>			
10.1 Request for District Review Report from NLG	Information	Attachment	Page 94-96
11. <b>CORRESPONDENCE RECEIVED:</b>			
11.1 Vaping restrictions to protect youth	Information	Attachment	Page 97-100
11.2 NTU Report – November/December 2019	Information	Attachment	Page 101-102
12. <b>PUBLIC QUESTION PERIOD:</b>			
13. <b>ADJOURNMENT:</b>			

**Note: Next Board Meeting: January 13, 2020 – School Board Office**



# SCHOOL DISTRICT NO. 92 (NISGA'A)

## MEETING AGENDA ITEM #4.1

<b>Action:</b>	X	<b>Information:</b>	
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	Minutes of the Regular Meeting of the Board – October 22, 2019		

### **Background/Discussion:**

Minutes as attached.

### **Recommended Action:**

THAT the Minutes of the Regular Meeting of the Board held on October 22, 2019 be approved.

Presented by: Board Chair

**SCHOOL DISTRICT NO. 92 (NISGA'A)  
BOARD OF EDUCATION  
REGUAR BOARD MEETING  
ALVIN A. MCKAY ELEMENTARY SCHOOL  
LAXGALTS'AP, BC**

**TUESDAY, OCTOBER 22, 2019 – 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  
Floyde Stevens    Gingolx Trustee

**Also in attendance:** Joe Rhodes                                      Superintendent of Schools  
Kory Tanner    Secretary Treasurer  
Sharlene Grandison    Recording Secretary

**1. CALL TO ORDER:**

The meeting was called to order at 6:40 pm

**2. DECLARATION OF QUORUM:**

Board Chair declared a quorum.

**3. APPROVAL OF AGENDA FOR OCTOBER 22, 2019:**

**R02-1281**

That Board of Education approve the October 22, 2019 Agenda as presented.

Trustee Ousey/Trustee Hayduk  
All in favor

Carried

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

**R02-1282**

That the Minutes of the Regular Meeting of the Board held on September 17, 2019 be approved as presented.

Trustee Ousey/Trustee Azak  
All in favor

Carried

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

None.

6. **PRESENTATION:**

None.

7. **EDUCATION:**

Joe Rhodes, Superintendent

7.1 Update on Enrolment

Projected: 370-371, actual 375  
374.375 FTE

School by school:  
NESS is down a bit  
Other three schools are up a bit.  
Large Grade 12 cohort this year.

7.2 District Language and Culture

- Meeting held today with Language teachers to continue developing the new ASKME approach to teaching the language
- Schools have submitted their plans to FNESC and away approval
- Several NESS grade 12 students are taking a dual course Language course through WWNI/UNBC. We are formalizing our relationship with UNBC to allow ongoing dual credit opportunities

Visit the schools to see the change.

7.3 Summary of Ministry Conference

See attached summary of Ministry initiatives and expectations.

October 16:  
BC Tripartite Agreement Workshop

October 17:  
All Superintendents Meeting

October 18<sup>th</sup>:  
Partner Liaison Meeting

7.4 Pro-D Opportunities Upcoming

- Literacy workshops this week



- Coast Mountain conference on Friday, October 25<sup>th</sup>
- EA's and TTOC's invited to a classroom management strategy workshop this Friday, October 25<sup>th</sup> at NESS
- Student and Parent Safe Schools workshop being provided to all schools and two communities the week of November 17-21
- Math Numeracy workshops the first week of March through SFU
- Still confirming November 1<sup>st</sup> Opportunities

8. **BUSINESS:**

Kory Tanner, Secretary Treasurer

8.1 Interim Financial Report

Secretary-Treasurer presented the Interim Financial Report at September 30, 2019.

**R02-1283**

That the Board of Education approves the Interim Financial Report at September 30, 2019.

Trustee Azak/Trustee Hayduk  
All in Favor

Carried

8.2 Revised Capital Plan

The 2020/2021 Capital Plan needs to be revised for HVAC upgrades at Nathan Barton Elementary School and Alvin A. McKay Elementary School.

Director of Operations reported/updated the Board on the revised 2020/2021 Capital Plan.

**R02-1284**

That the Board of Education approves the revised 2020/2021 Capital Plan as presented.

Trustee Stevens/Trustee Azak  
All in Favor

Carried

8.3 CUPE Bargaining Update

Update - all parties have signed off, now waiting for the agreement to sign it off.

9. **POLICY DEVELOPMENT:**  
Superintendent Rhodes

Update on Draft Policy 309-P – Provision of Menstrual Products to Students was sent out on September 18, 2019 to all communities for feedback.

- No response from communities
- Student response available at the meeting
- Ministry expectation are up and running by New Year - \$300,000 being made available to the Province to help with implementation – not sure of our share.

DSAC Summary

1. New student trustee – Cole Angus, Grade 12, Gingolx  
Understudy Dante Davis, Grade 8, Laxgalts'ap
2. Bells on or off – will have a 10 minute assembly to survey the student population regards bells.

Menstrual Products – are going to talk further with students, initial thoughts are having machines on washroom walls that limit resources, either by cost or time delay, and leave money with Tina. For those who cannot afford, right now it is possible that not everyone feels comfortable getting products from the office, Ms. Peal or Mrs. Rose.

10. **TRUSTEE REPORTS:**

10.1 Shelter for School Buses

Board Chair shares her concern that there are no shelters at bus stops in all communities for bad weather.

Proposing the Board direct the Secretary-Treasurer, Superintendent and Director of Operations look into costs for shelters for the bus stops in each community for the safety and health of our students.

Direction

That Administration Staff and Director of Operations seek out capital and information so that we can begin to look at obtaining school bus shelters for each community.

Ousey acting as Chair

11. **CORRESPONDENCE RECEIVED:**

11.1 NTU Report – June 2019/October 2019

NTU Reports for June and October 2019.  
For information only.

12. **Public QUESTION PERIOD:**

Board Chair reads the Simple Rules.

Taron Scott:

Bottom of board package – Next Board. Meeting – Nov. 19<sup>th</sup>. Noticed on the other package, the meeting was scheduled to last week.

Pro D Opportunities coming up; which one are open to public.

Menstrual products draft up date, would be nice to come from an understanding of the younger children that are going through menstruation, as well as transgender children, it's important to be opened minded. Youngest is in high school and is extremely shy, she will not be going to the office to get the product. Any form of token or quarter to get those products even if there is another high schooler in there.

Extends an invitation to Gitlaxt'aamix rep to attend their next month's Council meeting.

Superintendent Rhodes:

Pro D Opportunities –

The pro d for this Friday, there is nothing specifically set up for the teachers, except for the E.A.'s

Nov. 1<sup>st</sup> – trauma in schools, will be wide open to community, public welcome to attend, just firming up the details on that.

Feb 14 pro d, has not been confirmed, but will certainly be open public most events

The Provincial Pro D, most people scatter, there is nothing formally organized.

Thank you for the feedback on menstrual products.

Board Chair Davis – Change in Board meeting date – there was a change request from the Sr. Administrative staff due to other obligations. A motion was passed at the September meeting in our closed session. Notice was sent out to all schools, was put on the district website, plus was changed on our calendar. We do make every effort to do that as soon as possible.

Ms. Clayton:

7.4 – Safe School Workshops –

I'm just starting to come out PAC meetings.

Bullying:

I myself experienced that.

Painful to listen to families explain their experiences.

Can you implement cameras that will capture, not just random cameras, because when I asked the school, they said it wasn't on school property, there was a lot of going back and forth, no one could pin point it, until they all finally agreed...and it wasn't dealt with. I'm wondering why all the schools have cameras, and they're not catching anything. Why is it just a running camera?

Shelters –

And if you're going to do the shelters; being in high school we froze. A great idea, why can't cameras be there as well?

What are the statistics on bullying – how many children are in each school?

What percentage of those are being bullied?

Accountability – for the people who are doing those things, can something be implemented, outside of school, before school?

Superintendent Rhodes:

As far as percentage on bullying, I don't have that information at the top of my head.

Suspension rates are low in this district compared to other places, a general observation. But to say that it is in our schools and we need to be proactive and take (?) measures when it does happen.

We are attempting to provide environments for all kids that are safe, but is challenging, we need community and parent support. Many bullying incidents begins outside the school and carries into the school.

There is a lot of incidents that go unreported, that where the education of students....to not be a bystander. It will be an ongoing challenge.

Video surveillance, some areas of the high school, not typically something we do for the elementary schools. We do put some surveillance on some buses. It something we need to discuss with the Director of Operations.

Derek Azak:

Grade 8 Program:

Why is not continued from last year?

Every parent I've talked with regarding the grade 8 level; the grade 8 level program is not continued this year from last year.

It's probably the most talked about in our discussions.

Last year there were 28 grade 8's now in grade 9.

This year there is 24 and then there are those that are more designated.

If we had the program that would alleviate the problems.

Ness sports

New director – Mr. ?

Process of signing up students,

Asking the Board for continued support, in bussing, getting students to play days etc.

District Events:

Last year was the first year I missed for my daughter's Celebration of Growth; it was planned at the same time as the NESS Learning Feast. Hopefully that the schedule will be worked out by the District this year.

Superintendent Rhodes:

Not sure I heard any questions outside of the grade 8 program that is something the district doesn't micromanage in terms of allocating staffing; staff do the best they can. I too am in support of the concept of the grade 8's. I think I was the one that spearheaded it last year, so anything we can do to continue that concept is worthwhile...

District Events: Will try to encourage Administrators to talk to each other, so we aren't doubled up. Thank you for the reminder. There is an Admin meeting next week, and I will put that on the agenda. I am very much in support of that concept.

Steven Johnson:

Possible gym at GES – I think last year I counted close to 20 days last year they didn't get to use the gym, and some of those days, they're reduced to playing in the snowbanks during their physical activity. Is there a possibly to get it this year? Reduced to playing in snowbanks.

Do we have anything in mind to alleviate the issue?

Board Chair:

At this time I can say that it is colder inside the gym than outside, there are cement floors, not a lot of protection. As you can see our Capital Plan has been adopted tonight, buildings are a priority

Charity Peal:

Son was part of a very small class.

Only 7 students.

When he got to gr 8 – 12

Only 7 graduated.

Happy about the numeracy. It's long overdue.

Wondering that will be district wide, every classroom, every teacher. Is it an initiative? One-time pro-d?

Hoping to develop a relationship with them

Derek:

Numeracy

Is there a District assessment of students k – 12?

Using that to move forward to the strategic plan.

Superintendent Rhodes: It is K-9 District Numeracy and Assessments.

The data has not been presented to the Board yet, is in the works.

Rich Hotson:

At the last Board meeting, discussion has to do with recruitment/retention, it was mentioned requested to partner with Nisga'a Lisims to create marking tools.

Concerned when we can't recruit teachers on Letters of Permission (LOP). Last weekend a number of our Execs went to the Zone Meeting. There is a high school in our zone that has 10 teachers on LOP's and the Principal is on LOP.

Became very aware that this is a Global problem.

Would be interested to hear your lobbying efforts of the District with the

Government.

Board Chair:

At our last NIB/NW Branch meeting:

Retention is a global issue

Only one district that does not have teachers on LOP

It is a priority with BCSTA to be working with Ministry of Education trying to make it easier for teachers to get certified.

Make it more available and trying to make it more accessible and this Board has with Mr. Rhodes help.

Student teachers are doing practicums

Have possible loan forgiveness programs for rural areas

All over BC is a struggle.

Charity Peal:

There is a Cohort in Terrace UNBC – 14 students, 24 accepted, everyone was accepted and will get their certificates, but that is two years away.

There are a number of them that worked on LOP's, and want to be certified on full time continuing contracts.

Taron Scott:

Special events

Don't see anything in regards to Unity Day, any plans for that?

It would be nice for all of our new teachers to experience that part of our history.

Superintendent Rhodes: There is nothing formally organized at this point.

Steven –

It was difficult trying to find out information about this meeting.

Board Chair:

Our Administrative Assistant, conveys it through Lisims Government, each of the local Village Governments, and each of the schools. It also on our website. And it also on our calendar.

Board Chair:

Mr. Rhodes and I have met with new district student advisory council. Did request that they nominate a student trustee, who could not make it to this meeting. Our new student trustee is Cole Angus – gr. 12, from Gingolx. We also have Dante Davis – grade 8 – from Laxgalts'ap.

13. **ADJOURNMENT:**

The meeting adjourned at 9:34 pm.

Trustee Azak/Trustee Davis

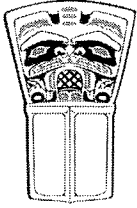
Carried

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Certified correct,  
Elsie Davis,  
Board Chair

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Certified correct,  
Kory Tanner,  
Secretary Treasurer



## SCHOOL DISTRICT NO. 92 (NISGA'A)

### MEETING AGENDA ITEM #7.1

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	Around the District		

**Background/Discussion:**

Around the District news attached.

**Recommended Action:**

For information only.

Presented by: Superintendent



## **Around the District**

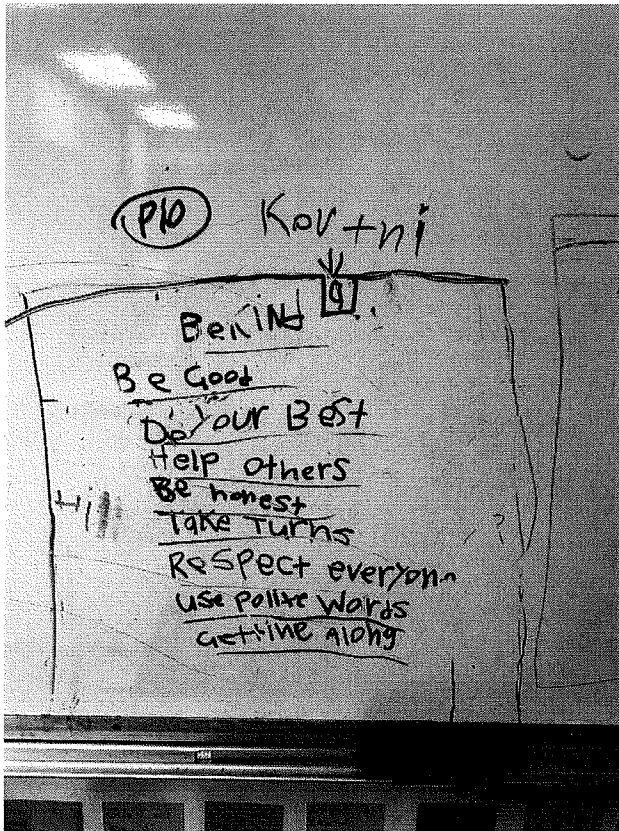
- Adult Language class has started at NESS taught by Evette McMillan. AAMES and NBES are also looking at running an after school class
- BCSSA has published an article I wrote on things we are doing in the valley around culture and language. I was limited by the number of words and photos but still believe it casts us in a very positive light provincially.(attached)The article should appear on their website this week.
- Fraser Valley University Education Faculty visited our schools in preparation for student teachers to arrive in May for a short practicum. UNBC is also sending practicum students in the new year.
- Video conferencing equipment is being installed into all of our schools and training on its use has started. Thanks to NESS for purchasing the equipment.
- Safe school workshops for Intermediate students(grades 4-7) will be occurring next week led by Beverly Holmes(attached)
- Six year completion rates have been published for school Districts and I'm happy to report our grad rate has risen again this year as we hit 56%. (attached)
- Conversation with the Nicola Valley Institute of Technology in Merritt to offer the dual credit Health Care assistant program is underway.
- Student attendance holding similar to last year at elementary -still need to encourage secondary attendance(attached)
- We received a grant of \$2122 to support the purchase of product and the implementation of the Menstrual product availability for young women in schools. The dollars must be spent with the company that won the bid.(attached)
- With the help of Mr Hotson, Mr Henry, and Mr Alcuaz we are organizing two days for all the grade 6 and 7 students to participate in ADST challenges at NESS in January and June.
- All schools have submitted their Language and Culture proposals for approval to FNEC
- FSA assessments have been completed and will be marked this week
- Basketball teams are up and running

### **School Pride**

#### **NESS**

- K-7 visit to Suwilaakws Community School in Terrace to dance and perform for the school happened Nov 14<sup>th</sup>. The students exceeded expectations with their performance and all left Suuwilaaks with 'full buckets and happy hearts'
- Fabulous Remembrance Day Ceremony organized by Mr. Peter McKay and Ms. Yvette McMillan on Nov. 8th that honoured Nisga'a veterans for National Aboriginal Veterans Day - students drummed, sang in the Nisga'a Language, a DSAC student created slide show, students led all poem and speeches and brought forth wreaths made in Nisga'a class. We appreciate the presence of the student council. They took the lead in developing the assembly procedures for our November 8th Remembrance Day assembly. The slide show and process that was created was well organized and received.
- When we are short staffed, staff members who are present have offered up their prep times to step in and fill gaps where needed.

AAMES-



Grade 2-3 class -kind actions for kindness rocks



Grade 6/7 class led Remembrance Day ceremony

## **GES**

- The Staff at GES planned a Unity Day/Remembrance Day event. The event started with a Remembrance Day assembly, which included; a ceremony, music, speeches, placing poppies on a cross, poems and a prayer. Then they returned to their classrooms, where they enjoyed a feast like lunch. Parents and community members brought traditional foods to share and stories were told about the original Unity Day and its importance, it was a great day overall!
- As winter quickly approaches, the GES teachers have organized a Warm Coat initiative, they have asked community members to bring in their gently used warm clothing (coats, snow pants, boots, gloves, scarves, etc.) to share with others. Families are invited to come and choose items that their child may need, also when we see that a child is in need of warm gear, we can choose items from the donations. So no child will be without.

## **NBES**

- Good attendance due to Breakfast club. September, 2019 we gave out 7 perfect attendance certificates. October, 2019 we gave out 12 perfect attendance certificates. Gingolx village government is giving out 2 bikes per classroom at our year end awards for year wide perfect attendance.
- Community connection for language and culture long term goal towards fluency. We had 3 successful community forum meetings. As a result of meetings our language and culture curriculum will include adult night classes once per week. And evening arts n crafts, drumming and singing classes as well.



# SCHOOL DISTRICT NO. 92 (NISGA'A)

## MEETING AGENDA ITEM #7.2

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	Revitalizing Traditions		

### **Background/Discussion:**

### **Recommended Action:**

For information only.

Presented by: Superintendent





# Revitalizing Traditions and Language

By Joe Rhodes, School District 92 (Nisga'a)

It's September 3, 2019, the start of a new school year around the province. Here in the Nass Valley, it's a crisp morning as staff arrive to begin another annual cycle. Shortly after 9 o'clock, drums beat in the distance throughout the four villages across the valley. Slowly, the beat rises, and if one is watching, the Nation's leaders can be seen pacing in full regalia towards the school. Behind them march community members, parents, grandparents, aunts, and uncles. Following them are the students.

The village treads towards the school guided by the sounds and songs of the drum. They enter the school grounds, and a Sim'oogit (Chief) approaches the school door and knocks. The principal opens the door. The staff welcomes the community and students into the school.

Elders, parents, families, students, and staff ceremoniously march into the school gymnasium, where the chiefs will present the talking stick to the principal, entrusting her with their children for another year. Chiefs will offer sage advice to the students and parents about the value of the opportunity for education they are about to receive, and then all will join in for food and drink before the school year begins.

Just as the harvest cycle of Nisga'a culture begins with the return of the oolican and the celebration of Hobiye, so begins the school cycle in District 92, Nisga'a. Each community returns their most precious gift, the children, to the school through ceremony. In one school, the teachers line up and sing the students and community back into the building; in another, staff march hand in hand with the children.

As Superintendent, I feel so blessed to be part of a school district where Indigenous ways of knowing and doing are taught daily; where language is alive, and where the cycle of nature is present in everything we do.

The Nisga'a nation chooses to offer public education to the children of the Nation. Across four small schools, students learn the curriculum of the province side by side their language and culture. Blessed with support from First Nations Education

Steering Committee (FNESC) funding, this side by side approach has enhanced over the last year.

As the province wrestles with the concept of increasing indigenous content through the curriculum, I see language and culture permeating the schools in our district as staff weave Nisga'a values, language, and ideas into their lessons and daily practice. A simple example of this is the Monday morning schedule at one of our elementary schools. The vice-principal gathers all the students into the gymnasium for up to an hour, and with the support of the students' teachers and support staff, guides the students through the song and dance of the nation, all the while weaving the Nisga'a story through the activities.

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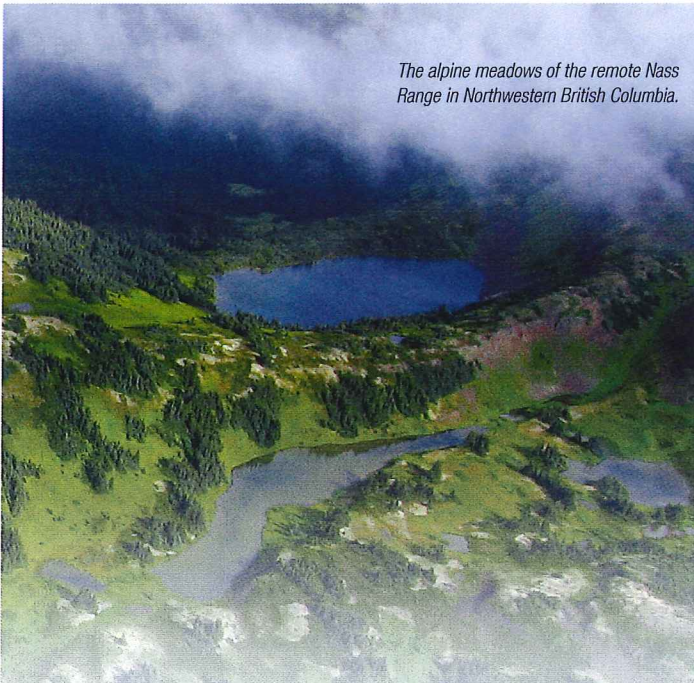
As Superintendent, I feel so blessed to be part of a school district where Indigenous ways of knowing and doing are taught daily; where language is alive, and where the cycle of nature is present in everything we do.

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Using technology to engage youth with their language and culture is also a facet of learning here. Elementary and secondary staff at Nisga'a Elementary Secondary School (NESS) used coding to have students develop apps that brought the Nisga'a story and language to life. These apps were then shared with the younger students, ensuring they too were fully engaged in the Applied Design, Skills, and Technology (ADST) curriculum and in developing their language skills. At another elementary school, SmartBoard games are used to reinforce and teach new vocabulary. Across the district, the language curriculum is being revitalized and aligned with new curriculum format and pedagogy.

Regrettably, there is one significant barrier to indigenizing curriculum. I have been surprised over my 40 years in education





The alpine meadows of the remote Nass Range in Northwestern British Columbia.

that, though the idea of a different school calendar has surfaced time and again, the actual start time of school remains the same. September is the harbinger of an end to the natural life cycle, yet this month remains the beginning of the school cycle. This idea is fundamentally at odds with a Nisga'a harvest cycle that collects and preserves food in autumn. This has always created attendance challenges, especially for our high school students.

What would school be like for Nisga'a students if it began in February, with Hobiye, Nisga'a New Year? Hobiye comes from the phrase "Hobixis hee!" meaning the "moon is in the shape of the *hoobix*." The *hoobix* is the bowl of the Nisga'a wooden spoon. Hobiye thus signifies the potential for an abundant harvest (or filled spoon) if the crescent moon's edges point upward.

What would school be like if, as a district, we followed the harvest cycle and provided the natural breaks that students and families take regardless of the cycle of school? Ironically, the impact of colonization is still powerful, as any attempt to modify the current school calendar is met with strong resistance by communities. Still, I wonder.

For now, the school cycle moves through its natural dance, and Nisga'a staff and students synchronize with it, incorporating as much of the Nisga'a harvest cycle as they can. They dance at Hobiye, they harvest the oolican and the sea lion that follow, then they teach students to preserve the food, which forms the lifeline of the food cycle. The students, however, must rely on the community to provide the knowledge of the berry harvest, mushroom picking, and the salmon capture as it falls outside the cycle of school.

Using all the cultural moments, language is situationally taught throughout the year on a daily basis. Elders are invited to regularly bring the Nisga'a story to the students. Then, in spring, the school year for the students culminates in the learning feast.



Students serving at Gitlaxt'aamiks Learning Feast.



Students serving at Gitlaxt'aamiks Learning Feast.



Laxgalts'ap students performing at Student Hobiye.





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*"Genome BC is a great community partner for BC teachers. Their resources provide a meaningful connection between the classroom and the cutting edge genetic research. And students have an opportunity to apply their learning in authentic ways."*

*John Munro, BSc, MEd.  
Rick Hansen Secondary School  
BCScTA President*



LEARN MORE AT:  
[geneskool.ca](http://geneskool.ca)

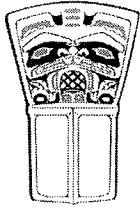
In Nisga'a culture the feast system guides the Nation. "It is important to understand what we mean by the 'feast of Yukw': the basis of our feasting procedures and protocols today. By present day terms, the feast of Yukw is the Nisga'a legal system of a land registry that parallels the European system of a land registry. The institution of the Yukw is carried out today in two phases: first by the settlement feast, then the stone-moving feast a year later. By Nisga'a Ayuuk, the procedures of Yukw continue to be observed in both feasts. The sacredness of the Yukw is based upon respect for our lands and resources, and on the sanctity of death itself" (Sim'oogit Minee'eskw, 2000).

To integrate this knowledge and understanding into the education system has been a delicate journey; however, we are slowly getting it right with the help of the elders in our communities. Our students benefit from our critical piece of learning. Hence the origin of the learning feast, whereby students are taught the protocols and procedures required to host a feast for their community.

In preparation for the feast, students spend their art classes making gifts for the community; their ADST time designing communication tools, preparing presentations, and food for the feast; their physical education time learning dance; and their music time learning song. Protocols and language are practiced through the academic curriculum time, culminating in the school student body hosting their entire community in a feast – a celebration of learning that brings to closure another school year.

Indigenizing curriculum – it's alive and well in the Nass. We invite you to see.

*Joe Rhodes is the Superintendent for School District 92 (Nisga'a). He has been an educator for the past 40 years and is sincerely committed to creating meaningful learning opportunities for children.*



## SCHOOL DISTRICT NO. 92 (NISGA'A)

### MEETING AGENDA ITEM #7.3

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	Safe School Workshops		
<b>Background/Discussion:</b>			
<b>Recommended Action:</b>			
For information only.			
Presented by: Superintendent			



Proposal For School District 92, November 2019.

## **Bullying and Cyber- Bullying: Building Awareness and Safe Practices**

The following is a proposed schedule for the delivery of two 2 1/2 hour, anti- Bullying workshops to be provided at each of the 4 Nisga'a Elementary Schools.

Workshops will be experiential as well as informational. Access to the Internet; as well as a way to hook up a computer to a white board, TV or Projector is also required

The workshops are intended for the Grades 4- 7 students and it is suggested they be delivered as follows:

### ***November 18, 2019. Nathan Barton Elementary School, Gingolx,***

- a. 9:30 am-12:00 pm. Grades 4/5
- b. 1:15pm- 2:45 pm. Grades 6/7

### ***November 19, 2019. Alvin A McKay Elementary School, Laxgalts'ap***

- a. 9:30 am-12:00 pm. Grades 4/5
- b. 1:15pm- 2:45 pm. Grades 6/7

### ***November 20, 2019. Gitwinksihkw Elementary School,***

9:30 am-12:00 pm. Grades 4/5

1:15pm- 2:45 pm. Grades 6/7

***November 21, 2019. Nisga'a Elementary School, New Aiyansh***

9:30 am-12:00 pm. Grades 4/5

1:15pm- 2:45 pm. Grades 6/7

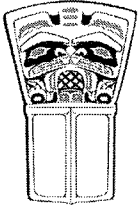
#### Anti-Bullying Program School Visits

Beverley Holmes, UBC smartEducation facilitator and anti-bullying advocate, will spend a half day with each of the grade 4/5 and grade 6/7 classes, in all four of the SD92 elementary schools.

She will present an anti-bullying program that will include discussions about bullying and cyber bullying, games, videos, mindfulness exercises and drama presentations. Emphasis will be placed on building compassion and activating the bystanders.

The grade 4/5 classes will be scheduled in the am and the grades 6/7 classes will be scheduled after lunch. It is expected that staff will remain with their classes. Besides the classroom, it will be necessary to move to a gym for part of the program. She will also require a hook up to a smartboard or projector and screen.

The program objectives are to empower the kids with knowledge, build compassion for others and create conversations around bullying and the harmful effects of such.



# SCHOOL DISTRICT NO. 92 (NISGA'A)

## MEETING AGENDA ITEM #7.4

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	Six Year Completion		

### **Background/Discussion:**

### **Recommended Action:**

For information only.

Presented by: Superintendent

## Six\_Year Completion and Grade 12 Graduation Rates - 2018/2019

### 092-Nisga'a

		Six-Year Completion		Eligible Grade 12 Graduation Rate				First-Time Grade 12 Graduation Rate				
		Cohort Size	Rate	Total Gr 12	Graduates		Honours Graduates*		Total Gr 12	Graduates		Honours Graduates*
					#	%	#	%		#	%	
All Students	2014/15	32	26.3	Msk	Msk	Msk	Msk	29	5	17	0	
	2015/16	33	36.8	Msk	Msk	Msk	Msk	19	2	11	0	
	2016/17	15	28.7	8	14	57	14	Msk	Msk	Msk	Msk	
	2017/18	18	40.1	15	18	83	11	21	13	62	5	
	2018/19	26	56.1	-	-	-	-	15	8	53	13	
Residents	2014/15	32	26.3					29	5	17	0	
	2015/16	33	36.8	NOT AVAILABLE				19	2	11	0	
	2016/17	15	28.7					Msk	Msk	Msk	Msk	
	2017/18	18	40.1					21	13	62	1	
	2018/19	26	56.1					15	8	53	2	
Female	2014/15	15	48.7	Msk	Msk	Msk	Msk	11	2	18	0	
	2015/16	17	47.8	Msk	Msk	Msk	Msk	13	2	15	0	
	2016/17	8	40.1	Msk	Msk	Msk	Msk	Msk	Msk	Msk	Msk	
	2017/18	7	29.5	Msk	Msk	Msk	Msk	Msk	Msk	Msk	Msk	
	2018/19	9	80.5	-	-	-	-	Msk	Msk	Msk	Msk	
Male	2014/15	17	6.2	Msk	Msk	Msk	Msk	18	3	17	0	
	2015/16	16	25.2	Msk	Msk	Msk	Msk	Msk	Msk	Msk	Msk	
	2016/17	7	15.5	Msk	Msk	Msk	Msk	Msk	Msk	Msk	Msk	
	2017/18	11	46.8	9	10	90	0	14	9	64	0	
	2018/19	17	43.0	-	-	-	-	Msk	Msk	Msk	Msk	
Aboriginal	2014/15	32	26.3	Msk	Msk	Msk	Msk	29	5	17	0	
	2015/16	33	36.8	Msk	Msk	Msk	Msk	19	2	11	0	
	2016/17	15	28.7	8	14	57	14	Msk	Msk	Msk	Msk	
	2017/18	18	40.1	15	18	83	11	21	13	62	5	
	2018/19	26	56.1	-	-	-	-	15	8	53	13	
ELL	2014/15	28	18.9	Msk	Msk	Msk	Msk	29	5	17	0	
	2015/16	33	36.8	-	-	-	-	-	-	-	-	
	2016/17	15	28.7	-	-	-	-	-	-	-	-	
	2017/18	18	40.1	-	-	-	-	-	-	-	-	
	2018/19	26	56.1	-	-	-	-	-	-	-	-	
Special Needs	2014/15	10	10.5	-	-	-	-	Msk	Msk	Msk	Msk	
	2015/16	8	-	-	-	-	-	Msk	Msk	Msk	Msk	
	2016/17	5	42.8	-	-	-	-	Msk	Msk	Msk	Msk	
	2017/18	3	-	-	-	-	-	Msk	Msk	Msk	Msk	
	2018/19	6	34.4	-	-	-	-	Msk	Msk	Msk	Msk	

**Six-Year Completion Rate** - The proportion of students who graduate, with a B.C. Certificate of Graduation or B.C. Adult Graduation Diploma, within six years from the first time they enrol in Grade 8, adjusted for migration in and out of B.C. The data are only available at district and province level.

**Eligible Grade 12 Graduation Rate** - The proportion of eligible-to-graduate Grade 12 students who graduated in that school year. Students are *eligible to graduate* if they have enrolled in sufficient courses to meet the requirements to graduate during that school year.

**First-Time Grade 12 Graduation Rate** - Number of students recorded as being in Grade 12 for the first time in September who then graduate in that same school year.



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## FACTSHEET

For Immediate Release  
NEWS-21120  
Nov. 29, 2019

Ministry of Education

### **More B.C. students completing K-12 education than ever before**

For B.C. residents attending public schools, the six-year school completion rate is at a historic high: 88.8%

- Over the past two years, the six-year school completion rate is at historically high levels for Indigenous students: 69.4%, up 8% since 2013-14.
- Districts with the highest six-year completion rates for Indigenous students:
  - SD 93 Conseil Scolaire Francophone: 100%
  - SD 58 Nicola-Similkameen: 89.2%
  - SD 45 West Vancouver: 88.5%
  - SD 81 Fort Nelson: 85%
  - SD 50 Haida Gwaii: 84.7%
- Districts with largest improvements in Indigenous completion rates over the past five years:
  - SD 58 Nicola-Similkameen: +31.3%
  - SD 92 Nisga'a: +29.8%
  - SD 63 Saanich: +24.5%
  - SD 40 New Westminster: +22.6%
  - SD 50 Haida Gwaii: +18.6%
- Similar success was achieved in the five-year completion rate for B.C. residents, which increased to the highest level in B.C.'s history at 84.2%.
- B.C. no longer includes non-residents in its published completion rates, since most of these students do not come to B.C. for the duration of their K-12 education.
- The five- and six-year completion rates calculate the number of students who complete secondary school within five or six years from the first time they enrol in Grade 8 and are key performance measurements for student success.
- The ministry uses this information to identify areas where students are succeeding and where others may need more supports.
- Government's goal is to ensure all students receive a Dogwood diploma. In some cases, students complete their Dogwood diploma outside the five- or six-year timeline.

#### **Learn More:**

Find out about student learning in your area: <https://studentsuccess.gov.bc.ca/school-district/099/report/completion-rates>

Completion-rate information is available on DataBC:

<https://catalogue.data.gov.bc.ca/dataset/bc-schools-six-year-completion-rate>

#### **Contact:**

Ministry of Education  
Government Communications and Public  
Engagement  
250 356-5963

## Six-Year Completion and Grade 12 Graduation Rates - 2017/2018 Province - Public and Independent Schools Combined

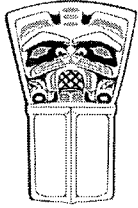
		Six-Year Completion		Eligible Grade 12 Graduation Rate				First-Time Grade 12 Graduation Rate				
		Cohort Size	Rate	Total Gr 12	Graduates		Honours Graduates*		Total Gr 12	Graduates		Honours Graduates*
		#	%	#	#	%	%	#	%	%		
All Students	2013/14	60181	84.2	47475	44725	94	57	53264	42769	80	50	
	2014/15	59471	83.9	45873	43916	96	60	51644	41775	81	52	
	2015/16	58324	83.6	45651	43490	95	61	51508	41282	80	53	
	2016/17	57458	84.0	45828	43645	95	62	51406	41311	80	54	
	2017/18	56978	84.8	46535	44254	95	64	51789	41867	81	55	
Residents	2013/14	55128	87.3					-	-	-	-	
	2014/15	54037	87.4					-	-	-	-	
	2015/16	52449	87.2					-	-	-	-	
	2016/17	51000	87.7					-	-	-	-	
	2017/18	50067	88.7					-	-	-	-	
Female	2013/14	29223	86.4	23676	22415	95	65	26219	21485	82	57	
	2014/15	29096	86.0	22891	22043	96	68	25301	20988	83	60	
	2015/16	28355	85.8	22960	21987	96	69	25484	20936	82	61	
	2016/17	28342	86.0	22929	21929	96	70	25296	20761	82	62	
	2017/18	27966	86.4	23211	22171	96	72	25457	21040	83	63	
Male	2013/14	30958	82.1	23799	22310	94	49	27045	21284	79	43	
	2014/15	30375	81.9	22982	21873	95	51	26343	20787	79	44	
	2015/16	29969	81.4	22691	21503	95	53	26024	20346	78	45	
	2016/17	29116	82.1	22899	21716	95	54	26110	20550	79	46	
	2017/18	29012	83.2	23324	22083	95	56	26332	20827	79	48	
Aboriginal	2013/14	6224	61.6	3564	3184	89	29	5145	3092	60	21	
	2014/15	6136	63.0	3416	3152	92	32	4998	3055	61	23	
	2015/16	6036	63.8	3533	3238	92	34	5160	3127	61	23	
	2016/17	5969	65.9	3601	3355	93	36	5142	3252	63	25	
	2017/18	5867	69.0	3637	3337	92	39	5168	3191	62	27	
ELL	2013/14	16068	86.6	902	781	87	42	1441	739	51	25	
	2014/15	15789	86.2	760	710	93	49	1282	679	53	28	
	2015/16	15370	87.1	1000	899	90	47	1514	828	55	30	
	2016/17	15241	87.0	787	699	89	49	1274	679	53	29	
	2017/18	14896	87.7	891	792	89	48	1390	751	54	29	
Special Needs	2013/14	7229	62.2	2713	2497	92	24	3764	2459	65	18	
	2014/15	7117	65.9	2822	2650	94	29	3915	2606	67	21	
	2015/16	7040	67.0	2919	2742	94	32	4022	2710	67	24	
	2016/17	6943	69.4	3027	2849	94	33	4068	2783	68	25	
	2017/18	6844	71.7	2956	2774	94	35	4021	2743	68	26	

**Six-Year Completion Rate** - The proportion of students who graduate, with a BC Certificate of Graduation or British Columbia Adult Graduation Diploma, within six years from the first time they enrol in Grade 8, adjusted for migration in and out of BC. The data are only available at district and province level.

**Eligible Grade 12 Graduation Rate** - The proportion of eligible-to-graduate Grade 12 students who graduated in that school year. Students are *eligible to graduate* if they have enrolled in sufficient courses to meet the requirements to graduate during that school year.

**First-Time Grade 12 Graduation Rate** - A measure of students recorded as being in Grade 12 for the first time in September who then graduate in that same school year.

\* To ensure accuracy, data on Eligible Grade 12 Honours Graduates prior to 2013/14 is excluded from the current table due to changes in the calculation formula.



## SCHOOL DISTRICT NO. 92 (NISGA'A)

### MEETING AGENDA ITEM #7.5

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	Language & Culture Final 18/19 Reports/New Submissions 19/20		

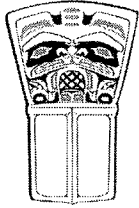
#### **Background/Discussion:**

Document - Handout

#### **Recommended Action:**

For information only.

Presented by: Superintendent



# SCHOOL DISTRICT NO. 92 (NISGA'A)

## MEETING AGENDA ITEM #7.6

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	Student Attendance		

### **Background/Discussion:**

### **Recommended Action:**

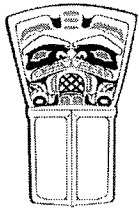
For information only.

Presented by: Superintendent



District attendance at a glance 2019-2020

	ENR	SEPT	ENR	OCT	ENR	NOV	ENR	DEC	ENR	JAN	ENR	FEB	ENR	MAR	ENR	APR	ENR	MAY	ENR	JUN				
NESS HS	126	584	131	841																				
District Element	239	470	238	628																				
NESS Element	91	186	90	292																				
GES	33	54	33	35																				
AAMES	71	106	71	147																				
NBES	44	124	44	154																				
<b>NESS HIGH SCHOOL</b>	<b>Enr/# Stud</b>	<b>Total student days</b>	<b>% attended</b>	<b>% Abs Rate</b>	<b>Month/ Days</b>	<b>Enr/# Stud Abs</b>	<b>Total student days</b>	<b>% attended</b>	<b>% Abs Rate</b>	<b>Month/ Days</b>	<b>Enr/# Stud Abs</b>	<b>Total student days</b>	<b>% attended</b>	<b>% Abs Rate</b>	<b>Month/ Days</b>	<b>Enr/# Stud Abs</b>	<b>Total student days</b>	<b>% attended</b>	<b>% Abs Rate</b>	<b>Month/ Days</b>	<b>Enr/# Stud Abs</b>	<b>Total student days</b>	<b>% attended</b>	<b>% Abs Rate</b>
Month/Days	Enr/# Stud	Total student days	% attended	% Abs Rate	Month/ Days	Enr/# Stud Abs	Total student days	% attended	% Abs Rate	Month/ Days	Enr/# Stud Abs	Total student days	% attended	% Abs Rate	Month/ Days	Enr/# Stud Abs	Total student days	% attended	% Abs Rate	Month/ Days	Enr/# Stud Abs	Total student days	% attended	% Abs Rate
SEPT/19	166/584	2394	75	25	SEPT/19	15/66	285	76	24	SEPT/19	48/198	912	78	22	SEPT/19	40/193	760	74	26	SEPT/19	22/102	418	75	25
OCT/21	131/841	2751	69	31	OCT/21	17/89	357	75	25	OCT/21	51/305	1071	71	29	OCT/21	40/315	840	62	38	OCT/21	29/132	483	72	28
NOV					NOV					NOV					NOV					NOV				
DEC					DEC					DEC					DEC					DEC				
JAN					JAN					JAN					JAN					JAN				
FEB					FEB					FEB					FEB					FEB				
MAR					MAR					MAR					MAR					MAR				
APR					APR					APR					APR					APR				
MAY					MAY					MAY					MAY					MAY				
JUN					JUN					JUN					JUN					JUN				
<b>NESS ELEM</b>	<b>Enr/# Stud</b>	<b>Total student days</b>	<b>% attended</b>	<b>% Abs Rate</b>	<b>AAMES</b>	<b>Enr/# Stud Abs</b>	<b>Total student days</b>	<b>% attended</b>	<b>% Abs Rate</b>	<b>NBES</b>	<b>Enr/# Stud Abs</b>	<b>Total student days</b>	<b>% attended</b>	<b>% Abs Rate</b>	<b>GES</b>	<b>Enr/# Stud Abs</b>	<b>Total student days</b>	<b>% attended</b>	<b>% Abs Rate</b>	<b>Gingolx</b>	<b>Enr/# Stud Abs</b>	<b>Total student days</b>	<b>% attended</b>	<b>% Abs Rate</b>
Month/Days	Enr/# Stud	Total student days	% attended	% Abs Rate	Month/ Days	Enr/# Stud Abs	Total student days	% attended	% Abs Rate	Month/ Days	Enr/# Stud Abs	Total student days	% attended	% Abs Rate	Month/ Days	Enr/# Stud Abs	Total student days	% attended	% Abs Rate	Month/ Days	Enr/# Stud Abs	Total student days	% attended	% Abs Rate
SEPT/19	91/186	1729	89	11	SEPT/19	71/106	1349	92	8	SEPT/19	44/124	836	85	15	SEPT/19	33/54	627	91	9	SEPT/19	22/102	418	75	25
OCT/21	90/292	1890	84	16	OCT/21	72/147	1312	90	10	OCT/21	44/154	924	83	17	OCT/21	39/55	693	95	5	OCT/21	29/132	483	72	28
NOV					NOV					NOV					NOV					NOV				
DEC					DEC					DEC					DEC					DEC				
JAN					JAN					JAN					JAN					JAN				
FEB					FEB					FEB					FEB					FEB				
MAR					MAR					MAR					MAR					MAR				
APR					APR					APR					APR					APR				
MAY					MAY					MAY					MAY					MAY				
JUN					JUN					JUN					JUN					JUN				
<b>AVERAGE</b>																								
FEBRUARY BREAKDOWN BY WEEKS																								



## SCHOOL DISTRICT NO. 92 (NISGA'A)

### MEETING AGENDA ITEM #7.7

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	Menstrual Products		

#### **Background/Discussion:**

#### **Recommended Action:**

For information only.

Presented by: Superintendent

**Subject:** Menstrual Products Update  
**Date:** Tuesday, November 5, 2019 at 8:06:54 AM Pacific Standard Time  
**From:** Michael Frost  
**To:** Joe Rhodes, Kory Tanner  
**Attachments:** image005.png, image006.png



## Menstrual Products: Start-up Funding

We know districts have **questions** about the **start-up funding** announced in April 2019 by the **Ministry of Education** to support the implementation of **providing students with access to menstrual products free of charge**.

Per the letter issued November 1<sup>st</sup> (Ref: 215732) by Deputy Minister, Scott MacDonald, access to start-up funding will be made available, as a **credit**, to any district who **participates** in **Focused Education's supply agreement with Grand & Toy**.

What Your District Will Receive:

Should you **choose to participate** and **place an order** with Grand & Toy, **your district's allocation** will be:

School District	School-Age and Adult Funded HC Enrolment #	Base Allocation \$	Proportional Allocation \$	TOTAL \$
092 Nisga'a	367	2000	122	2122

Next Steps:

You should already have heard from the Grand & Toy team as they have been working hard to get in touch with every district to discuss the program. If you

- A. have **already placed an order**, **no action is needed** by you. Grand & Toy will apply the amount as a credit.
- B. are **ready to place an order** so your district can claim the credit, or **have questions about the menstrual products** offered, **contact Grand & Toy**.

**Colin Coote**  
Senior Product Specialist | Facilities  
Resources  
236-6 comment68-1410  
[colincoote@grandandtoy.com](mailto:colincoote@grandandtoy.com)

Information on menstrual products and other agreements available to the K-12 education sector is available on Focused Education's website.

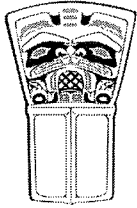
If you have any questions or comments, please contact me or Annabelle Victoria, Sourcing Lead ([avictoria@focusedresources.ca](mailto:avictoria@focusedresources.ca)).

**MICHAEL FROST**  
DIRECTOR OF PROCUREMENT SERVICES



D: 778.724.4184  
E: [mfrost@focusedresources.ca](mailto:mfrost@focusedresources.ca)

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**SCHOOL DISTRICT NO. 92  
(NISGA'A)**

**MEETING AGENDA ITEM #7.8**

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	November 1, 2019 Pro D		

**Background/Discussion:**

**Recommended Action:**

For information only.

Presented by: Superintendent

Sara Bristow M.Ed.  
Counselling and Consulting Services  
sabristow250@gmail.com



Greetings everyone,

I am so excited to come to Nisga'a Elementary / Secondary School and provide a workshop focused on Understanding Trauma, and Strategies for Healing and Integration into the classroom.

In my 35-year career, I worked as a clinical counsellor in schools and community with young mothers, youth at risk, parents and community groups, and in several leadership roles (non-profit Substance Use and Mental Health Treatment Service, Health Authority and BC Public Service (Ministry of Children and Family Development and Road Safety BC).

My solution focused, trauma informed approach supported my passion for service and co-creating change with individuals, families, groups and communities. I developed, implemented and evaluated progressive and cutting-edge best practice curriculum, resources and trainings on Loss and Grief, Prevention and Early Intervention, Problematic Substance Use, Concurrent Disorders and Organizational Change.

Upon retiring from full timework, I found time to rebalance. This past year, in collaboration with the Mindfulness Based Stress Reduction Training facilitated by Beverley Holmes, I developed and facilitated Parenting with Purpose workshops with parents in Laxgalts'ap, a Healing Ceremony and Information workshops for Laxgalts'ap Village Government Staff focused on Understanding Change, Loss and Grief, Resiliency, Trauma, Healing, Becoming Trauma Informed, and Self and Collective Care.

I am very pleased now to work with you. In our short time together, we will begin to tackle the complex issues of trauma and further the process of becoming trauma informed. This information is merely skimming the surface and may cause some discomfort. Please always remember to take care of yourself and reach out to your support(s).

With gratitude,

Sara Bristow

# **TRAUMA AND STRATEGIES FOR HEALING AND INTEGRATION**

**NESS Nov 1, 2019**

**9:00 – 3:00**

Sara Bristow (M.Ed.)

During this workshop we will begin to explore the concepts of Trauma and Strategies for Healing and Integration. This information is merely skimming the surface of these complex issues and may cause some discomfort. Please always remember to take care of yourself and reach out to your support.

## **Agenda:**

**9:00 – 9:15 TRADITIONAL WELCOME AND INTRODUCTION – CALVIN MORVEN/JOE RHODES**

**9:15-10:15 OVERVIEW OF TRAUMA: WHAT IS TRAUMA, TRAUMATIC EVENTS, HISTORICAL TRAUMA, IMPACTS OF RESIDENTIAL SCHOOL, DISRUPTED ATTACHMENTS, TRAUMA TYPES, AFTERMATH OF TRAUMA (PTSD), HEALING JOURNEY.**

**10:15 - 10:30 WELLNESS BREAK**

**10:30 – 12:00 STRATEGIES FOR HEALING**

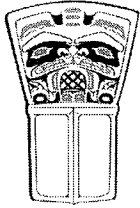
- ❖ The Science of Safety and Connection
- ❖ Healing with Self Compassion
- ❖ The Neuroscience of Bouncing Back
- ❖ Hardwiring Happiness

**12:00 -1:00 Break (Lunch provided)**

**1:00 -2:30 Strategies for Healing**

- ❖ The Brain on Nature
- ❖ The Science of Wisdom
- ❖ Self-care and Collective Care

**2:30-3:00 What's Next?  
Closing**



**SCHOOL DISTRICT NO. 92  
(NISGA' A)**

**MEETING AGENDA ITEM #8.1**

<b>Action:</b>	X	<b>Information:</b>	
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	Interim Financial Statements at October 31, 2019		

**Background/Discussion:**

Interim Financials at October 31, 2019 attached.

**Recommended Action:**

For information only.

Presented by: Secretary Treasurer



**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**OPERATING FUND**  
**REVENUE AND EXPENDITURE**  
**YEAR ENDED June 30, 2020**  
**as at October 31, 2019**

	2019/2020 Actual Revenue and Expenses	2019/2020 Annual Budget	Percent Remaining or Available
<b>Revenue (Schedule A2)</b>			
Provincial Grants, MOE	(206,959)	310,250	1.67
Other Fees And Revenue	2,900,109	7,684,052	0.62
Rentals & Leases	55,891	156,000	0.64
Investment Income	16,740	20,000	0.16
	2,765,781	8,170,302	0.66
<b>Expense (Schedule A3)</b>			
Salaries			
Teachers	488,578	2,728,394	0.82
Principals and Vice Principals	236,674	623,000	0.62
Educational Assistants	39,874	266,000	0.85
Support Staff	222,522	809,500	0.73
Other Professionals	305,061	736,640	0.59
Substitutes	62,422	235,000	0.73
	1,355,131	5,398,534	0.75
Employee Benefits	221,831	1,274,408	0.83
Services & Supplies	362,989	1,497,360	0.76
	1,939,951	8,170,302	0.76
<b>Net Revenue/Expenditure</b>	<b>825,831</b>	-	
<b>Interfund Transfers</b>			
Capital Asset Purchases	-	-	
Local Capital	-	-	
<b>Prior Year Surplus Appropriation</b>	318,480		
<b>Balance Surplus/(Deficit)</b>	<b>1,144,311</b>	-	

**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**OPERATING FUND**  
**REVENUE BY SOURCE**  
**YEAR ENDED June 30, 2020**  
**as at October 31, 2019**

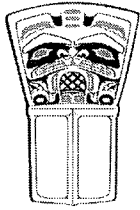
	2019/2020 Actual Revenue and Expenses	2019/2020 Annual Budget	Percent Remaining
<b>Provincial Grants, Ministry of Education</b>			
Operating Grant, MOE	(318,300)	-	
Other Ministry of Education Grants			
Pay Equity	7,620	116,874	0.93
Student Transportation	91,064	130,091	0.30
Student Learning Grant			
Early Learning Grant			
Strategic Priorities/Mental Health Grant			
Skills Training Access Support Grant			
PS Employer Health Tax	12,657	63,285	
	(206,959)	310,250	1.67
<b>Provincial Grants - Other Ministries</b>			
	(206,959)	310,250	1.67
<b>Other Fees and Revenue</b>			
Local Education Agreements	2,893,935	7,668,052	0.62
Miscellaneous (Specify)			
Miscellaneous	6,174	10,000	0.38
ArtStarts		6,000	1.00
	2,900,109	7,684,052	
<b>Rentals and Leases</b>			
	55,891	156,000	0.64
<b>Investment Income</b>			
	16,740	20,000	0.16
<b>TOTAL OPERATING REVENUE</b>			
	2,765,781	8,170,302	0.66

**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**OPERATING FUND**  
**EXPENDITURE BY OBJECT**  
**YEAR ENDED June 30, 2020**  
**as at October 31, 2019**

	2019/2020 Actual Revenue and Expenses	2019/2020 Annual Budget	Percent Available
<b>Salaries</b>			
Teachers	488,578	2,728,394	0.82
Principals and Vice Principals	236,674	623,000	0.62
Educational Assistants	39,874	266,000	0.85
Support Staff	222,522	809,500	0.73
Other Professionals	305,061	736,640	0.59
Substitutes	62,422	235,000	0.73
	1,355,131	5,398,534	0.75
<b>Employee Benefits</b>			
	221,831	1,274,408	0.83
<b>Total Salaries &amp; Benefits</b>			
	1,576,962	6,672,942	0.76
<b>Services and Supplies</b>			
Services	85,478	322,248	0.73
Student Transportation	22,631	76,500	0.70
Professional Development and Travel	18,483	139,512	0.87
Dues and Fees	6,121	34,361	0.82
Insurance	14,808	41,000	0.64
Supplies	92,178	497,239	0.81
Furniture and Equipment	25,038	19,500	(0.28)
Computer Equipment	70,083	120,000	0.42
	334,821	1,250,360	0.73
<b>Utilities</b>			
Electricity	26,963	235,000	0.89
Propane-Heat	626	6,000	0.90
Garbage/Water/Sewer	578	2,500	0.77
Carbon Offsets		3,500	1.00
	28,167	247,000	0.89
<b>Total Service &amp; Supplies</b>			
	362,989	1,497,360	0.76
<b>TOTAL OPERATING EXPENSE</b>			
	1,939,951	8,170,302	0.76

**SCHOOL DISTRICT No. 92 (NISGAVA)  
OPERATING FUND  
EXPENDITURE BY OBJECT  
YEAR ENDED June 30, 2020  
as at October 31, 2019**

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2019/2020 Annual Budget	Percent Available
<b>1 INSTRUCTION</b>							
1.02 Regular Instruction	426,715	72,014	498,729	47,485	546,214	3,143,184	0.83
1.03 Career Programs	4,824	1,210	6,034		6,034	62,500	0.90
1.07 Library Services						3,500	
1.08 Counseling	30,836	5,476	36,312	36,312	36,312	206,100	0.82
1.10 Special Education	53,234	9,186	62,420	62,420	62,420	380,450	0.84
1.30 English Language Learning	15,734	2,440	18,175	18,175	18,175	112,500	0.84
1.31 Aboriginal Education	77,998	15,132	93,130		93,130	529,250	0.82
1.41 School Administration	220,222	31,334	251,557	8,192	259,749	725,485	0.84
1.60 Summer School	16,017	2,825	18,842		18,842	31,250	0.40
<b>Total Function 1</b>	<b>845,581</b>	<b>139,617</b>	<b>985,198</b>	<b>55,678</b>	<b>1,040,876</b>	<b>5,194,229</b>	<b>0.80</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration	86,440	7,808	94,247	5,475	99,723	355,791	0.72
4.40 School District Governance	17,860	730	18,610	15,577	34,188	123,332	0.72
4.41 Business Administration	144,933	25,578	170,511	24,688	195,198	727,375	0.73
<b>Total Function 4</b>	<b>249,233</b>	<b>34,116</b>	<b>283,369</b>	<b>45,740</b>	<b>329,109</b>	<b>1,206,496</b>	<b>0.73</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Admin	19,985	3,484	23,479	638	24,118	74,650	0.88
5.50 Maintenance Operations	211,973	39,981	251,953	202,842	454,795	1,204,954	0.62
5.52 Maintenance of Grounds				1,214	1,214	5,000	0.76
5.56 Utilities				28,700	28,700	267,000	0.89
<b>Total Function 5</b>	<b>231,958</b>	<b>43,475</b>	<b>275,433</b>	<b>233,394</b>	<b>508,827</b>	<b>1,551,604</b>	<b>0.87</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Admin	15,988	2,795	18,783		18,783	47,471	0.80
7.70 Student Transportation	12,351	1,828	14,179	28,176	42,356	170,500	0.75
<b>Total Function 7</b>	<b>28,339</b>	<b>4,623</b>	<b>32,962</b>	<b>28,176</b>	<b>61,139</b>	<b>217,971</b>	<b>0.72</b>
<b>TOTAL FUNCTIONS 1 - 7</b>	<b>\$ 1,355,131</b>	<b>\$ 221,831</b>	<b>\$ 1,576,962</b>	<b>\$ 362,989</b>	<b>\$ 1,939,950</b>	<b>\$ 8,170,302</b>	<b>0.76</b>



## SCHOOL DISTRICT NO. 92 (NISGA'A)

### MEETING AGENDA ITEM #8.2

<b>Action:</b>	X	<b>Information:</b>	
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	2018/2019 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 2019-2019 School District Statement of Financial Information (SOFI) Report.

#### **Recommended Action:**

That the Board of Education approve the 2018-2019 Statement of Financial Information (SOFI) for the year end June 30, 2019.

Presented by: Secretary Treasurer

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

**School District No. 92 (Nisga'a)**

**Fiscal Year Ended June 30, 2019**

**TABLE OF CONTENTS**

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 <b>92</b>	NAME OF SCHOOL DISTRICT <b>(Nisga'a)</b>	YEAR <b>2018-2019</b>
OFFICE LOCATION(S)		TELEPHONE NUMBER <b>250-633-2030</b>
MAILING ADDRESS <b>PO Box 240</b>		
CITY <b>Gitlaxt'aamiks</b>	PROVINCE <b>BC</b>	POSTAL CODE <b>V0J 1A0</b>
NAME OF SUPERINTENDENT <b>Joe Rhodes</b>		TELEPHONE NUMBER <b>250-633-2228</b>
NAME OF SECRETARY TREASURER <b>Kory Tanner</b>		TELEPHONE NUMBER <b>250-633-2030</b>

### 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, 2019 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, 2019

### 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, 2019**

**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)

---

Joe Rhodes

Date:

---

Kory Tanner

Date:

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

Audited Financial Statements of

**School District No. 92 (Nisga'a)**

June 30, 2019

# School District No. 92 (Nisga'a)

June 30, 2019

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# School District No. 92 (Nisga'a)

## MANAGEMENT REPORT

Version: 2173-1427-8444

### Management's Responsibility for the Financial Statements.

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


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

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

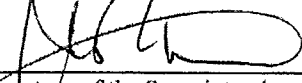
The Board of Education of School District No. 92 (Nisga'a) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements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

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

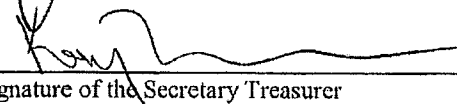
On behalf of School District No. 92 (Nisga'a)

  
\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

*Sept 17, 2019*  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Superintendent

*Sept. 17/2019*  
\_\_\_\_\_  
Date Signed

  
\_\_\_\_\_  
Signature of the Secretary Treasurer

*September 17, 2019*  
\_\_\_\_\_  
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, 2019 and the statements of operations, changes in net financial assets (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, 2019 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.

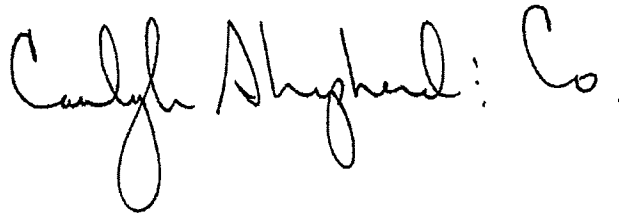
In preparing the financial statements, management is responsible for assessing the School District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless conditions exist that do not allow for the going 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 5, 2019




# School District No. 92 (Nisga'a)

Statement 1

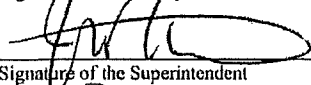
Statement of Financial Position  
As at June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	2,180,258	1,255,023
Accounts Receivable		
Other (Note 3)	80,219	58,459
<b>Total Financial Assets</b>	<u>2,260,477</u>	<u>1,313,482</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	644,477	373,747
Unearned Revenue		5,000
Deferred Revenue (Note 6)	487,458	117,250
Deferred Capital Revenue (Note 7)	8,574,890	6,884,783
Employee Future Benefits (Note 8)	31,302	29,118
<b>Total Liabilities</b>	<u>9,738,127</u>	<u>7,409,898</u>
<b>Net Financial Assets (Debt)</b>	<u>(7,477,650)</u>	<u>(6,096,416)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 9)	11,304,338	9,173,538
Prepaid Expenses	39,512	49,829
<b>Total Non-Financial Assets</b>	<u>11,343,850</u>	<u>9,223,367</u>
<b>Accumulated Surplus (Deficit)</b>	<u>3,866,200</u>	<u>3,126,951</u>

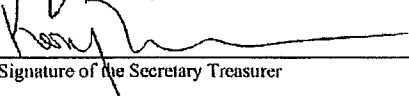
Approved by the Board

  
Signature of the Chairperson of the Board of Education

Sept 17, 2019  
Date Signed

  
Signature of the Superintendent

Sept 17, 2019  
Date Signed

  
Signature of the Secretary Treasurer

September 17, 2019  
Date Signed

# School District No. 92 (Nisga'a)

Statement of Operations  
Year Ended June 30, 2019

Statement 2

	2019 Budget \$	2019 Actual \$	2018 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	283,672	320,521	511,371
Other			31,425
Other Revenue	9,855,303	9,545,170	8,731,097
Rentals and Leases	253,100	261,718	240,254
Investment Income	24,000	45,813	27,165
Amortization of Deferred Capital Revenue	317,223	317,223	419,965
<b>Total Revenue</b>	<b>10,733,298</b>	<b>10,490,445</b>	<b>9,961,277</b>
<b>Expenses</b>			
Instruction	7,346,629	6,302,183	6,278,974
District Administration	1,444,033	1,122,825	1,332,000
Operations and Maintenance	2,003,078	1,983,984	2,012,978
Transportation and Housing	426,776	342,204	396,570
Debt Services	4,500		
<b>Total Expense</b>	<b>11,225,016</b>	<b>9,751,196</b>	<b>10,020,522</b>
<b>Surplus (Deficit) for the year</b>	<b>(491,718)</b>	<b>739,249</b>	<b>(59,245)</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>3,126,951</b>	<b>3,186,196</b>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>3,866,200</b>	<b>3,126,951</b>



**School District No. 92 (Nisga'a)**  
 Statement of Changes in Net Financial Assets (Debt)  
 Year Ended June 30, 2019

Statement 4

	2019 Budget \$	2019 Actual \$	2018 Actual \$
<b>Surplus (Deficit) for the year</b>	<u>(491,718)</u>	<u>739,249</u>	<u>(59,245)</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(2,708,101)	(2,545,643)	(883,819)
Amortization of Tangible Capital Assets	414,843	414,843	388,615
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(2,293,258)</u>	<u>(2,130,800)</u>	<u>(495,204)</u>
<b>Use of Prepaid Expenses</b>		<u>10,317</u>	<u>(17,221)</u>
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>10,317</u>	<u>(17,221)</u>
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u>(2,784,976)</u>	<u>(1,381,234)</u>	<u>(571,670)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<u>(1,381,234)</u>	<u>(571,670)</u>
<b>Net Financial Assets (Debt), beginning of year</b>		<u>(6,096,416)</u>	<u>(5,524,746)</u>
<b>Net Financial Assets (Debt), end of year</b>		<u>(7,477,650)</u>	<u>(6,096,416)</u>

# School District No. 92 (Nisga'a)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	739,249	(59,245)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(21,759)	(15,532)
Prepaid Expenses	10,317	(17,221)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	270,729	10,895
Unearned Revenue	(5,000)	
Deferred Revenue	370,208	(3,340)
Employee Future Benefits	2,184	1,761
Amortization of Tangible Capital Assets	414,843	388,615
Amortization of Deferred Capital Revenue	(317,223)	(419,965)
<b>Total Operating Transactions</b>	<u>1,463,548</u>	<u>(114,032)</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(2,472,736)	(883,819)
Tangible Capital Assets -WIP Purchased	(72,907)	
<b>Total Capital Transactions</b>	<u>(2,545,643)</u>	<u>(883,819)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	2,007,330	908,173
<b>Total Financing Transactions</b>	<u>2,007,330</u>	<u>908,173</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>925,235</b>	<b>(89,678)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>1,255,023</u>	<u>1,344,701</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>2,180,258</u>	<u>1,255,023</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>2,180,258</u>	<u>1,255,023</u>
	<u>2,180,258</u>	<u>1,255,023</u>

**SCHOOL DISTRICT No. 92 (NISGA'A)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**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, 2018 - increase in annual surplus by \$405,807  
June 30, 2018 - increase in accumulated surplus and increase in deferred contributions by \$6,545,188  
Year-ended June 30, 2019 – increase in annual surplus by \$1,532,622.  
June 30, 2019 – increase in accumulated surplus and increase in deferred contributions by \$8,150,717.

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, 2019**

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**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, 2017 and projected to March 31, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. 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.

**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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

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

f) **Asset Retirement Obligations**

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

g) **Tangible Capital Assets**

The following criteria apply:

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

**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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

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

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

h) Prepaid Expenses

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

i) Supplies Inventory

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

j) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Notes 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.

**SCHOOL DISTRICT No. 92 (NISGA'A)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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

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

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

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

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

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

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

**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.

**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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

Allocation of Costs

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

m) Financial Instruments

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

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

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

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

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

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



**SCHOOL DISTRICT No. 92 (NISGA'A)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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

n) Measurement Uncertainty

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

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER**

	2019	2018
Due from Federal Government	\$ 59,639	\$ 51,631
Other	28,236	19,075
Allowance for Doubtful Accounts	(7,657)	(12,247)
	\$ 80,218	\$ 58,459

**NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER**

	2019	2018
Trade payables	\$ 414,289	\$ 85,533
Salaries and benefits payable	140,753	87,014
Accrued vacation pay	62,780	174,847
Other	26,655	26,353
	\$ 644,477	\$ 373,747

**NOTE 5 UNEARNED REVENUE**

	2019	2018
Balance, beginning of year	\$ 5,000	\$ 5,000
Increase/(Decrease):		
Rental/Lease of facilities		
Net changes for the year	(5,000)	
Balance, end of year	\$ 0.00	\$ 5,000

**NOTE 6 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.

**SCHOOL DISTRICT No. 92 (NISGA'A)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

**NOTE 7 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 8 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.

	2019	2018
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 34,046	\$ 33,166
Service Cost	4,060	3,469
Interest Cost	994	952
Benefit Payments	(3,989)	(4,031)
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	(2,909)	490
Accrued Benefit Obligation – March 31	\$ 32,202	\$ 34,046
 <b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation – March 31	\$ 32,202	\$ 34,046
Market Value of Plan Assets – March 31	0	0
Funded Status – Surplus (Deficit)	(32,202)	(34,046)
Employer Contributions After Measurement Date	0	0
Benefits Expense After Measurement Date	(1,116)	(1,263)
Unamortized Net Actuarial (Gain) Loss	2,014	6,191
Accrued Benefit Asset (Liability) – June 30	\$ (31,302)	\$ (29,118)
 <b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability – July 1	\$ 29,118	\$ 27,357
Net expense for Fiscal Year	6,173	5,792
Employer Contributions	(3,989)	(4,031)
Accrued Benefit Liability – June 30	\$ 31,302	\$ 29,118
 <b>Components of Net Benefit Expense</b>		
	2019	2018
Service Cost	\$ 3,962	\$ 3,617
Interest Cost	944	968
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	1,267	1,213
Net Benefit Expense (Income)	\$ 6,173	\$ 5,792

**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)**

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

Discount Rate – April 1	2.75%	2.75%
Discount Rate – March 31	2.50%	2.75%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	8.8	8.9

**NOTE 9 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

	Net Book Value 2019	Net Book Value 2018
Sites	\$1,168,081	\$1,168,081
Buildings	9,478,162	7,371,480
Furniture & Equipment	193,398	210,148
Vehicles	418,259	365,782
Computer Hardware	46,438	58,047
<b>Total</b>	<b>\$11,304,338</b>	<b>\$9,173,538</b>

**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
<b>Total</b>	<b>\$20,973,435</b>	<b>\$2,545,643</b>	<b>\$61,644</b>	<b>\$23,457,434</b>

	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	
<b>Total</b>	<b>\$11,799,898</b>	<b>\$ 414,843</b>	<b>\$61,645</b>	<b>\$12,153,096</b>

**SCHOOL DISTRICT No. 92 (NISGA'A)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

**NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)**

**June 30, 2018**

	Opening Cost	Additions	Disposals	Total 2018
Sites	\$1,168,081	\$	\$	\$1,168,081
Buildings	18,255,036	698,287		18,953,323
Furniture & Equipment	219,179	54,557		273,736
Vehicles	556,320	72,928	109,000	520,248
Computer Hardware		58,047		58,047
<b>Total</b>	<b>\$20,198,616</b>	<b>\$883,819</b>	<b>\$ 109,000</b>	<b>\$20,973,435</b>

	Opening Accumulated Amortization	Additions	Disposals	Total 2018
Sites	\$	\$	\$	\$
Buildings	11,270,778	311,065		11,581,843
Furniture & Equipment	41,670	21,918		63,588
Vehicles	207,834	55,632	109,000	154,466
Computer Hardware				
Computer Software	1			1
<b>Total</b>	<b>\$11,520,283</b>	<b>\$ 388,615</b>	<b>\$109,000</b>	<b>\$11,799,898</b>

**NOTE 10 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 46,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 197,000 active members, including approximately 24,000 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 is then adjusted to the extent there is amortization of any funding deficit.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

**SCHOOL DISTRICT No. 92 (NISGA'A)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 10 EMPLOYEE PENSION PLANS** *(Continued)*

The school district paid \$608,596 for employer contributions to the plans for the year ended June 30, 2019 (2018: \$665,585).

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, 2018, with results available in 2019.

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

**NOTE 11 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2019, were as follows:

- 518,389 transferred from operating to local capital.

**NOTE 12 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 13 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 19, 2019.

**NOTE 14 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, 2019, the amount and timing of such liabilities are not reasonably determined.

**SCHOOL DISTRICT No. 92 (NISGA'A)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2019**

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**NOTE 15 EXPENSE BY OBJECT**

	2019	2018
Salaries and benefits	\$ 7,256,265	\$ 7,559,218
Services and supplies	2,080,088	2,072,689
Amortization	414,843	388,615
	\$ 9,751,196	\$ 10,020,522

**NOTE 16 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND**

*(Please refer to the Financial Health Working Group Toolkit “Accumulated Operating Surplus” for guidance relating to categorization of internally restricted operating surplus.)*

Internally Restricted (appropriated) by Board for:	
<i>Open Purchase Orders</i>	\$ 25,343
<i>Education Plan</i>	1,739
<i>CUPE SSEAC</i>	2,008
<i>Shoulder Tapper/Dash</i>	8,000
<i>Professional Development</i>	25,000
<i>Underspent ABED</i>	11,342
Subtotal Internally Restricted	\$73,432
Unrestricted Operating Surplus (Deficit)	\$245,048
Total Available for Future Operations	\$318,480

**NOTE 17 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.

**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**NOTE 18     RISK MANAGEMENT**

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

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

a) **Credit risk:**

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

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions and the School District invests solely in mutual funds.

b) **Market risk:**

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

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that

the School District is not exposed to significant currency risk, as amounts held, and purchases made in foreign currency are insignificant.

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

c) **Liquidity risk:**

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



**SCHOOL DISTRICT No. 92 (NISGA'A)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**NOTE 18    RISK MANAGEMENT** *(Continued)*

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

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

**School District No. 92 (Nisga'a)**

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2019

Schedule I

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>			3,126,951	3,126,951	3,186,196
<b>Changes for the year</b>					
Surplus (Deficit) for the year	836,869		(97,620)	739,249	(59,245)
Interfund Transfers	(518,389)				
Local Capital	318,480		420,769	739,249	(59,245)
<b>Net Changes for the year</b>	<b>318,480</b>	<b>-</b>	<b>353,149</b>	<b>739,249</b>	<b>(59,245)</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>			<b>3,547,720</b>	<b>3,866,200</b>	<b>3,126,951</b>

**School District No. 92 (Nisga'a)**

Schedule 2

Schedule of Operating Operations  
Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	(749,568)	268,043	(528,095)
Other			31,425
Other Revenue	8,700,964	7,875,570	8,621,667
Rentals and Leases	253,100	261,718	240,254
Investment Income	24,000	45,813	27,147
<b>Total Revenue</b>	<b>8,228,496</b>	<b>8,451,144</b>	<b>8,392,398</b>
<b>Expenses</b>			
Instruction	5,213,355	4,634,410	5,184,365
District Administration	1,444,033	1,122,825	1,332,000
Operations and Maintenance	1,533,930	1,514,836	1,570,058
Transportation and Housing	426,776	342,204	396,570
<b>Total Expense</b>	<b>8,618,094</b>	<b>7,614,275</b>	<b>8,482,993</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(389,598)</b>	<b>836,869</b>	<b>(90,595)</b>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased			(58,047)
Local Capital	394,098	(518,389)	139,792
Other	(4,500)		
<b>Total Net Transfers</b>	<b>389,598</b>	<b>(518,389)</b>	<b>81,745</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>318,480</b>	<b>(8,850)</b>
<b>Operating Surplus (Deficit), beginning of year</b>			<b>8,850</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>318,480</b>	<b>-</b>
<b>Operating Surplus (Deficit), end of year</b>			
Unrestricted		<b>318,480</b>	
<b>Total Operating Surplus (Deficit), end of year</b>		<b>318,480</b>	<b>-</b>

# School District No. 92 (Nisga'a)

Schedule of Operating Revenue by Source  
Year Ended June 30, 2019

Schedule 2A

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	7,533,999	7,534,078	7,538,073
ISC/LEA Recovery	(8,578,881)	(7,371,452)	(8,377,438)
Other Ministry of Education Grants			
Pay Equity	116,874	1,598	116,874
Funding for Graduated Adults		1,174	
Transportation Supplement	130,091	1,779	130,091
Economic Stability Dividend		4,290	2,424
Return of Administrative Savings			38,961
Carbon Tax Grant	2,175	1,350	2,175
Employer Health Tax Grant		19,231	
Strategic Priorities - Mental Health Grant	37,000	37,000	
Support Staff Benefits Grant	80	1	80
BCTEA - LEA Capacity Building Grant		27,400	
FSA/Provincial Exams Grant	4,094	4,094	4,094
Shoulder Tappers	5,000	5,000	
MYED Travel		2,500	16,571
<b>Total Provincial Grants - Ministry of Education</b>	<b>(749,568)</b>	<b>268,043</b>	<b>(528,095)</b>
<b>Provincial Grants - Other</b>			<b>31,425</b>
<b>Tuition</b>			
<b>Other Revenues</b>			
LEA Funding from First Nations	8,645,564	7,821,016	8,597,897
Miscellaneous			
Miscellaneous	49,400	48,554	17,570
Art Starts	6,000	6,000	6,200
<b>Total Other Revenue</b>	<b>8,700,964</b>	<b>7,875,570</b>	<b>8,621,667</b>
<b>Rentals and Leases</b>	<b>253,100</b>	<b>261,718</b>	<b>240,254</b>
<b>Investment Income</b>	<b>24,000</b>	<b>45,813</b>	<b>27,147</b>
<b>Total Operating Revenue</b>	<b>8,228,496</b>	<b>8,451,144</b>	<b>8,392,398</b>

**School District No. 92 (Nisga'a)**  
 Schedule of Operating Expense by Object  
 Year Ended June 30, 2019

Schedule 2B

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	2,721,884	2,596,339	2,776,224
Principals and Vice Principals	635,638	593,582	607,794
Educational Assistants	325,000	179,026	363,332
Support Staff	895,500	847,231	974,840
Other Professionals	917,355	833,563	837,237
Substitutes	241,000	235,277	278,949
<b>Total Salaries</b>	<b>5,736,377</b>	<b>5,285,018</b>	<b>5,838,376</b>
<b>Employee Benefits</b>	<b>1,310,137</b>	<b>982,876</b>	<b>1,056,132</b>
<b>Total Salaries and Benefits</b>	<b>7,046,514</b>	<b>6,267,894</b>	<b>6,894,508</b>
<b>Services and Supplies</b>			
Services	308,100	283,391	256,650
Student Transportation	54,000	87,147	104,063
Professional Development and Travel	149,633	143,237	145,972
Rentals and Leases	9,600		16,425
Dues and Fees	21,304	25,165	27,750
Insurance	37,400	16,706	36,636
Supplies	728,543	479,889	711,576
Utilities	263,000	310,846	289,413
<b>Total Services and Supplies</b>	<b>1,571,580</b>	<b>1,346,381</b>	<b>1,588,485</b>
<b>Total Operating Expense</b>	<b>8,618,094</b>	<b>7,614,275</b>	<b>8,482,993</b>

**School District No. 92 (Nisga'a)**  
 Operating Expense by Function, Program and Object  
 Year Ended June 30, 2019

Schedule 2C

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	2,095,462	37,617				73,376	2,206,455
1.03 Career Programs	27,034						27,034
1.07 Library Services							
1.08 Counselling	134,073						134,073
1.10 Special Education	99,767	19,632	87,946			124,784	332,129
1.30 English Language Learning	88,471		5,158				93,629
1.31 Aboriginal Education	125,000	90,638	85,922		7,047		308,607
1.41 School Administration		445,695		154,708		230	600,633
1.60 Summer School	26,532						26,532
<b>Total Function 1</b>	<b>2,596,339</b>	<b>593,582</b>	<b>179,026</b>	<b>154,708</b>	<b>7,047</b>	<b>198,390</b>	<b>3,729,092</b>
<b>4 District Administration</b>							
4.11 Educational Administration				22,318	223,352		245,670
4.40 School District Governance					52,906		52,906
4.41 Business Administration				41,336	394,579		435,915
<b>Total Function 4</b>	-	-	-	<b>63,654</b>	<b>670,837</b>	-	<b>734,491</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					41,477		41,477
5.50 Maintenance Operations				519,766	81,020	36,887	637,673
5.52 Maintenance of Grounds							
5.56 Utilities							
<b>Total Function 5</b>	-	-	-	<b>519,766</b>	<b>122,497</b>	<b>36,887</b>	<b>679,150</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					33,182		33,182
7.70 Student Transportation				57,099			57,099
7.73 Housing				52,004			52,004
<b>Total Function 7</b>	-	-	-	<b>109,103</b>	<b>33,182</b>	-	<b>142,285</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	-	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>2,596,339</b>	<b>593,582</b>	<b>179,026</b>	<b>847,231</b>	<b>833,563</b>	<b>235,277</b>	<b>5,285,018</b>

**School District No. 92 (Nisga'a)**  
 Operating Expense by Function, Program and Object  
 Year Ended June 30, 2019

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	2,206,455	425,697	2,632,152	111,853	2,744,005	3,040,160	2,819,617
1.03 Career Programs	27,034	5,975	33,009	-	33,009	60,106	67,253
1.07 Library Services	-	-	-	568	568	3,500	331
1.08 Counselling	134,073	27,260	161,333	3,518	164,851	198,600	163,350
1.10 Special Education	332,129	44,464	376,593	22	376,615	489,000	763,147
1.30 English Language Learning	93,629	20,654	114,283	-	114,283	115,000	121,942
1.31 Aboriginal Education	308,607	94,683	403,290	34,318	437,608	448,950	483,699
1.41 School Administration	600,633	100,098	700,731	26,452	727,183	823,664	733,278
1.60 Summer School	26,532	4,550	31,082	5,206	36,288	34,375	31,748
<b>Total Function 1</b>	<b>3,729,092</b>	<b>723,381</b>	<b>4,452,473</b>	<b>181,937</b>	<b>4,634,410</b>	<b>5,213,555</b>	<b>5,184,365</b>
<b>4 District Administration</b>							
4.11 Educational Administration	245,670	30,239	275,909	26,556	302,465	525,340	435,408
4.40 School District Governance	52,906	1,409	54,315	72,926	127,241	136,086	132,523
4.41 Business Administration	435,915	72,724	508,639	184,480	693,119	782,607	764,069
<b>Total Function 4</b>	<b>734,491</b>	<b>104,372</b>	<b>838,863</b>	<b>283,962</b>	<b>1,122,825</b>	<b>1,444,033</b>	<b>1,332,000</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	41,477	9,312	50,789	13,872	64,661	71,900	89,773
5.50 Maintenance Operations	637,673	118,893	756,566	380,863	1,137,429	1,194,030	1,202,353
5.52 Maintenance of Grounds	-	-	-	2,150	2,150	5,000	4,543
5.56 Utilities	-	-	-	310,596	310,596	263,000	273,389
<b>Total Function 5</b>	<b>679,150</b>	<b>128,205</b>	<b>807,355</b>	<b>707,481</b>	<b>1,514,836</b>	<b>1,533,930</b>	<b>1,570,058</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	33,182	7,449	40,631	40,631	40,631	46,500	44,519
7.70 Student Transportation	57,099	9,503	66,602	93,550	160,152	187,176	201,943
7.73 Housing	52,004	9,966	61,970	79,451	141,421	193,100	150,108
<b>Total Function 7</b>	<b>142,285</b>	<b>26,918</b>	<b>169,203</b>	<b>173,001</b>	<b>342,204</b>	<b>426,776</b>	<b>396,570</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>5,285,018</b>	<b>982,876</b>	<b>6,267,894</b>	<b>1,346,381</b>	<b>7,614,275</b>	<b>8,618,094</b>	<b>8,482,993</b>

# School District No. 92 (Nisga'a)

## Schedule of Special Purpose Operations

Year Ended June 30, 2019

Schedule 3

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	1,033,240	52,478	1,039,466
Other Revenue	1,154,339	1,669,600	109,430
Investment Income			18
<b>Total Revenue</b>	<b>2,187,579</b>	<b>1,722,078</b>	<b>1,148,914</b>
<b>Expenses</b>			
Instruction	2,133,274	1,667,773	1,094,609
Operations and Maintenance	54,305	54,305	54,305
<b>Total Expense</b>	<b>2,187,579</b>	<b>1,722,078</b>	<b>1,148,914</b>
<b>Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<b>-</b>	<b>-</b>



**School District No. 92 (Nisga'a)**

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2019

Schedule 3.A

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	District Community Literacy Plan
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			9,834			14,316			12,625
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	54,305	29,335		32,000	9,800	132,868	124,130	635,486	
Other	53,562	28,934	38,497			132,037	122,442	626,787	28,556
<b>Less:</b> Allocated to Revenue Recovered	107,867	58,269	38,497	32,000	9,800	265,905	246,572	1,262,273	28,556
	54,305	29,335	37,389	24,800	-	148,184	124,130	635,486	21,690
	53,562	28,934	-	-	-	132,037	122,442	626,787	-
<b>Deferred Revenue, end of year</b>	-	-	10,942	7,200	9,800	-	-	-	19,491
<b>Revenues</b>									
Provincial Grants - Ministry of Education	743	401		24,800		16,147	1,688	8,699	
Other Revenue	53,562	28,934	37,389			132,037	122,442	626,787	21,690
	54,305	29,335	37,389	24,800	-	148,184	124,130	635,486	21,690
<b>Expenses</b>									
Salaries									
Teachers								500,300	
Principals and Vice Principals						10,470			
Educational Assistants						43,063			
Support Staff	41,851	23,468					54,562		
Employee Benefits	41,851	23,468				53,483	54,562	500,300	
Services and Supplies	6,752	5,867				14,695	13,640	135,186	
	5,702		37,389	24,800		80,006	55,928		21,690
	54,305	29,335	37,389	24,800		148,184	124,130	635,486	21,690
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 92 (Nisga'a)**  
 Changes in Special Purpose Funds and Expense by Object  
 Year Ended June 30, 2019

	Skills Trades Training	WellAhead McConnell Foundation	NLG/NLC Enhancement Fund	FNESC Skills Link Program	FNESC Language Program	Jordan's Principals	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	26,101		54,374				117,250
Add: Restricted Grants							
Provincial Grants - Ministry of Education							1,018,924
Other	25,000	3,000	17,955	17,955	893,207	67,147	2,037,124
Less: Allocated to Revenue Recovered	25,000	3,000	-	17,955	893,207	67,147	3,056,048
Deferred Revenue, end of year	5,631	798	17,381	16,720	539,082	67,147	1,722,078
	45,470	2,202	36,993	1,235	354,125	-	963,762
							487,458
<b>Revenues</b>							
Provincial Grants - Ministry of Education	5,631	798	17,381	16,720	539,082	67,147	52,478
Other Revenue	5,631	798	17,381	16,720	539,082	67,147	1,669,600
<b>Expenses</b>							
Salaries							
Teachers					50,696		550,996
Principals and Vice Principals					30,077		40,497
Educational Assistants					34,659		101,190
Support Staff					115,432		96,413
Employee Benefits					23,134		789,096
Services and Supplies	5,631	798	17,381	16,720	400,516	67,147	199,274
	5,631	798	17,381	16,720	539,082	67,147	733,708
							1,722,078
<b>Net Revenue (Expense) before Interfund Transfers</b>							
<b>Interfund Transfers</b>							
<b>Net Revenue (Expense)</b>							

**School District No. 92 (Nisga'a)**

Schedule 4

Schedule of Capital Operations  
Year Ended June 30, 2019

	2019 Budget	2019 Actual			2018 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Amortization of Deferred Capital Revenue	317,223	317,223		317,223	419,965
<b>Total Revenue</b>	<u>317,223</u>	<u>317,223</u>	-	<u>317,223</u>	<u>419,965</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets Operations and Maintenance	414,843	414,843		414,843	388,615
Debt Services Capital Loan Interest	4,500			-	
<b>Total Expense</b>	<u>419,343</u>	<u>414,843</u>	-	<u>414,843</u>	<u>388,615</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(102,120)</u>	<u>(97,620)</u>	-	<u>(97,620)</u>	<u>31,350</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased				-	58,047
Local Capital	(394,098)		518,389	518,389	(139,792)
Capital Loan Payment	4,500			-	
<b>Total Net Transfers</b>	<u>(389,598)</u>	-	<u>518,389</u>	<u>518,389</u>	<u>(81,745)</u>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		622,891	(622,891)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>622,891</u>	<u>(622,891)</u>	-	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(491,718)</u>	<u>525,271</u>	<u>(104,502)</u>	<u>420,769</u>	<u>(50,395)</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>2,628,351</u>	<u>498,600</u>	<u>3,126,951</u>	<u>3,177,346</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>3,153,622</u>	<u>394,098</u>	<u>3,547,720</u>	<u>3,126,951</u>

**School District No. 92 (Nisga'a)**  
Tangible Capital Assets  
Year Ended June 30, 2019

Schedule 4A

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	1,168,081	18,953,323	273,736	520,248	-	58,047	20,973,435
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,839,221					1,839,221
Deferred Capital Revenue - Other			10,624				10,624
Local Capital		518,389		104,502			622,891
Total		2,357,610	10,624	104,502			2,472,736
Decrease:							
Deemed Disposals			37,389	24,255			61,644
Total			37,389	24,255			61,644
Cost, end of year	1,168,081	21,310,933	246,971	600,495	-	58,047	23,384,527
Work in Progress, end of year		72,907					72,907
Cost and Work in Progress, end of year	1,168,081	21,383,840	246,971	600,495	-	58,047	23,457,434
Accumulated Amortization, beginning of year		11,581,843	63,588	154,466			11,799,897
Changes for the Year							
Increase: Amortization for the Year		323,835	27,374	52,025		11,609	414,843
Decrease:							
Deemed Disposals			37,389	24,255			61,644
Total			37,389	24,255			61,644
Accumulated Amortization, end of year		11,905,678	53,573	182,236		11,609	12,153,096
Tangible Capital Assets - Net	1,168,081	9,478,162	193,398	418,259	-	46,438	11,304,338

**School District No. 92 (Nisga'a)**

Schedule 4B

Tangible Capital Assets - Work in Progress  
Year Ended June 30, 2019

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year					-
Changes for the Year					
Increase:					
Deferred Capital Revenue - Other	72,907				72,907
	72,907	-	-	-	72,907
Net Changes for the Year	72,907	-	-	-	72,907
Work in Progress, end of year	72,907	-	-	-	72,907

**School District No. 92 (Nisga'a)**

Deferred Capital Revenue  
Year Ended June 30, 2019

	Bylaw Capital \$	Other Provincial \$	Other Capital \$	Total Capital \$
<b>Deferred Capital Revenue, beginning of year</b>	6,426,334	118,854		6,545,188
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,839,221	10,624		1,849,845
	<u>1,839,221</u>	<u>10,624</u>	-	<u>1,849,845</u>
Decrease:				
Amortization of Deferred Capital Revenue	304,623	12,600		317,223
	<u>304,623</u>	<u>12,600</u>	-	<u>317,223</u>
<b>Net Changes for the Year</b>	<u>1,534,598</u>	<u>(1,976)</u>	-	<u>1,532,622</u>
<b>Deferred Capital Revenue, end of year</b>	<u>7,960,932</u>	<u>116,878</u>	-	<u>8,077,810</u>
<b>Work in Progress, beginning of year</b>				-
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress		72,907		72,907
	-	<u>72,907</u>	-	<u>72,907</u>
<b>Net Changes for the Year</b>	-	<u>72,907</u>	-	<u>72,907</u>
<b>Work in Progress, end of year</b>	-	<u>72,907</u>	-	<u>72,907</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>7,960,932</u>	<u>189,785</u>	-	<u>8,150,717</u>

**School District No. 92 (Nisga'a)**  
 Changes in Unspent Deferred Capital Revenue  
 Year Ended June 30, 2019

Schedule 4D

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	339,595					339,595
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	1,512,638					1,512,638
Provincial Grants - Other	1,512,638		494,692			494,692
			494,692			2,007,330
Decrease:						
Transferred to DCR - Capital Additions	1,839,221		10,624			1,849,845
Transferred to DCR - Work in Progress	1,839,221		72,907			72,907
			83,531			1,922,752
Net Changes for the Year	(326,583)		411,161			84,578
Balance, end of year	13,012		411,161			424,173

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

**School District No. 92 (Nisga'a)**

**Fiscal Year Ended June 30, 2019**

**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, 2019**

**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 92 (Nisga'a)  
SCHEDULE OF REMUNERATION AND EXPENSE  
YEAR ENDED JUNE 30, 2019

NAME	POSITION	REMUNERATION	EXPENSE
<b>ELECTED OFFICIALS :</b>			
Azak, Alvin		10,344.00	3,624.78
Barton, Sally		3,660.00	
Davis, Elsie		11,628.00	9,856.61
Hayduk, Norm		10,344.00	5,906.72
Munroe, Tabitha		3,448.00	82.50
Ousey, Charlene		6,873.66	3,836.66
Stevens, Floyd		6,608.66	6,451.96
<b>TOTAL ELECTED OFFICIALS</b>		<b>52,906.32</b>	<b>29,759.23</b>
<b>DETAILED EMPLOYEES &gt; 75,000.00 :</b>			
Azak, Cecilia		79,994.62	67.20
Azak, Derek		89,688.98	
Azak, Tanya		122,996.13	617.42
Beardsell, Sara J.		89,469.84	
Borosa, Jacqueline		123,519.44	295.46
Cross, Noreen		84,091.21	400.00
Cullen, Sharon		100,937.83	2,960.44
DiFilippo, Marguerite		100,470.63	1,458.48
Doolan, Rosetta		87,793.97	627.68
Erickson, Kathleen		96,717.41	80.00
Etwaroo, Ramnarine		89,090.58	42.42
Gosnell, Keith		79,035.21	
Griffin, Lena		100,568.77	562.97
Hansen, Kim		98,742.07	305.01
Hotson, Richard		95,536.54	
Krom, Janneke		86,047.25	
Laird, Robert		82,101.60	293.50
MacLean, Orton Douglas		89,126.52	3,353.58
McMillan, Teresa		89,237.99	550.00
Morgan, Vanessa		105,064.65	698.96
Morven, Calvin		96,250.83	2,585.30
Mueller, Rhonda		83,798.84	2,041.82
Newman, Lois		91,254.30	330.00
Peal, Charity		97,426.33	250.50
Plana-Alcuaz, Regie Marie		95,373.54	
Pleunis, Wouter		88,800.06	619.33
Rhodes, Joseph		161,870.60	4,641.53
Rippon, Valerie		92,653.09	116.14
Robinson, Lavita		122,614.99	1,040.90
Stewart, Carey		145,471.77	1,288.02
Swin, Martha		107,091.34	
Tait, Larry		79,770.53	
Tanner, Kory		127,950.38	3,710.00
Thompson, George		98,540.69	1,568.36
Wakaruk, Orest		175,325.15	8,740.71
White, Angella		95,708.72	3,364.98
Wilson, Linda		89,477.90	106.72
<b>TOTAL DETAILED EMPLOYEES &gt; 75,000.00</b>		<b>3,739,610.30</b>	<b>42,717.43</b>

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SDS GUI

School District 92 (Nisga'a)  
SCHEDULE OF REMUNERATION AND EXPENSE  
YEAR ENDED JUNE 30, 2019

PAGE 2  
ACR01C41

NAME	POSITION	REMUNERATION	EXPENSE
TOTAL EMPLOYEES <= 75,000.00		2,688,131.64	53,375.14
TOTAL		<u>6,480,648.26</u>	<u>125,851.80</u>
TOTAL EMPLOYER PREMIUM FOR CPP/EI			290,104.58

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

**School District No. 92 (Nisga'a)**

**Fiscal Year Ended June 30, 2019**

**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 2018-2019.

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 30,2019

PAGE 1  
ACR01C42

VENDOR NAME	EXPENSE
-----	
DETAILED VENDORS > 25,000.00 :	
101 INDUSTRIES LTD.	1,115,982.53
APPLE CANADA INC. C3120	187,970.27
BC HYDRO & POWER AUTHORITY	284,535.69
BOW VALLEY MACHINE SHOP LIMITED	50,389.47
BULKLEY-STIKINE JANITORS' WAREHOUSE	39,735.51
CATHY MCCUBBIN	35,475.17
CDW CANADA	39,564.30
COAST MOUNTAIN CHEVROLET BUICK GMC	46,734.99
DEBORAH AMARAL	49,218.90
FINNING CANADA	61,039.33
HABITAT SYSTEMS	132,576.97
KONDOLAS FURNITURE	27,769.93
KRISTI CLIFTON	34,279.21
LISIMS EARLY LEARNING PARTNERSHIP	32,200.00
Municipal Pension Plan	161,090.81
N. HARRIS COMPUTER CORPORATION	51,515.53
NORTHWEST CONSTRUCTION SERVICES	515,446.73
NORTHWEST FUELS	45,501.45
PACIFIC BLUE CROSS	89,341.83
PATRICIA B. WEST	34,813.00
PEBT IN TRUST	27,530.51
PROGRESSIVE VENTURES LTD	343,064.68
ROCKY POINT ENGINEERING	80,884.72
Receiver General EHT	35,000.00
SAVE ON FOODS #983	69,442.37
SHERRY ANDERSON IN TRUST	64,137.06
SINCLAIR SUPPLY LTD	29,230.80
TERRACE BUILDERS CENTRE LTD.	39,722.81
Teachers Pension Plan	447,505.68
-----	
TOTAL DETAILED VENDORS > 25,000.00	4,171,700.25
TOTAL VENDORS <= 25,000.00	953,600.52
=====	
TOTAL PAYMENTS FOR THE GOODS AND SERVICES	5,125,300.77

SCHEDULED PAYMENTS

REMUNERATION	6,480,648.26
EMPLOYEE EXPENSES	125,851.80
EMPLOYER CPP/EI	290,104.58
PAYMENTS FOR GOODS AND SERVICES	5,125,300.77
TOTAL SCHEDULED PAYMENTS	12,021,905.41

RECONCILIATION ITEMS

NONCASH ITEMS:	
ACCOUNTS PAYABLE ACCRUALS	219,175.00-
PAYROLL ACCRUALS	53,739.00-
INVENTORIES AND PREPAIDS	10,317.00
PAYMENTS INCLUDED:	
TAXABLE BENEFITS	46,643.55-
OTHER:	
THIRD PARTY RECOVERIES	1,175,743.52-
GST/HST REBATE	123,442.66-
RECOVERIES OF EXPENSES	113,500.00-
MISCELLANEOUS	548,782.68-
TOTAL RECONCILIATION ITEMS	2,270,709.41-

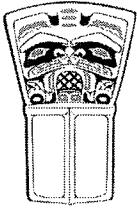
FINANCIAL STATEMENT EXPENDITURES

OPERATING FUND	7,614,275.00
TRUST FUND	1,722,078.00
CAPITAL FUND	414,843.00
TOTAL FINANCIAL STATEMENT EXPENDITURES	9,751,196.00

BALANCE

=====

0.00



# SCHOOL DISTRICT NO. 92 (NISGA'A)

## MEETING AGENDA ITEM #8.3

<b>Action:</b>		<b>Information:</b>	<b>X</b>
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	Maintenance Report – October 31, 2019		

### **Background/Discussion:**

Maintenance Report – October 31, 2019 attached.  
Director of Operations to report on Daycare and Apartments.

### **RECOMMENDED ACTION:**

For information only.

Presented by: Secretary Treasurer

### Quick Stats

Average time tickets remained open		Average response time		# of tickets opened	
2019	1w 2d 5h 11m 24s	2019	1w 5d 14h 24m 7s	2019	1930
2018	3w 5d 6h 1m 47s	2018	3w 5d 21h 14m 42s	2018	1740
All Time	2w 3d 20h 26m 24s	All Time	2w 6d 23h 56m 1s	All Time	3670

### Report Criteria

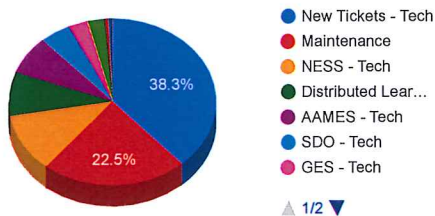
Select a date range  Last Month  From  To

Report Type

Email (optional)   Generate CSV (optional)

[Submit Query](#)    [Reset](#)

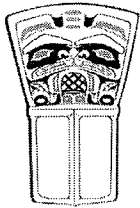
### Tickets per Department: 2019-07-01 to 2019-11-18



[Download CSV](#)

Department	Assigned	Open	Closed	Resolved	Days to resolution (AVG)
New Tickets - Tech	327	1	326	0	0
Maintenance	192	134	58	0	25
NESS - Tech	97	11	86	0	10
Distributed Learning - Tech	73	0	73	0	3
AAMES - Tech	64	6	58	0	9





# SCHOOL DISTRICT NO. 92 (NISGA'A)

## MEETING AGENDA ITEM #8.4

**Action:**

**Information:**

X

**Meeting:**

Regular

**Meeting Date:**

December 10, 2019

**Topic:**

Information Technology Report – October 31, 2019

**Background/Discussion:**

Information Technology Report – October 31, 2019 attached.

**RECOMMENDED ACTION:**

For information only.

Presented by: Secretary Treasurer

# IT Department Report

Date Written: November 7, 2019

## Projects

### Video Conference Systems

During the month of October, we got 4 video conference carts assembled, installed, and deployed. We have done some training at a principal's meeting, and since then held a training session with the units. There are a few issues that need to be worked out, but I am quite confident these will be figured out very quickly. They are incredibly easy to use, and we have seen a lot of enthusiasm from staff to start utilizing this new resource we have at our disposal.

### New Website

Rugie continues to work on making any necessary changes to our main district website and has been working very hard on the individual school websites. On November 5<sup>th</sup> we held a training session for all the principals and secretaries, in order to show them how they would be able to use the new websites for their schools. We have given the schools access to our development sites and are planning on going live with the new school websites at the end of December.

### SDS Upgrade

We have just completed another upgrade to SDS, which is our HR and Payroll system. When we did an upgrade 2 ½ years ago, they had us install a version of Windows from 2008, and we didn't have a choice to use a newer version, as they said they wouldn't support a newer version. As support for Windows Server 2008 runs out at the beginning of 2020, we had to upgrade that server. We started this process in February, and just went live with our upgraded server on November 5<sup>th</sup>. The actual upgrade day went quite smooth, even if the actual project process was anything but.

### Upcoming Projects

Here are the projects that are coming up in the 2019-2020 year.

#### **Planning Database Migration**

We have a general plan for moving away from our antiquated 2 decade-old database and started implementing it this summer. We have moved away from our old Apple account server and are utilizing our already existing Windows accounts server. In order to fully decommission our Apple account server, we need to have the rest of our inventory imaged and upgraded. This gives us greater flexibility over security and privacy policies that we have established for user accounts, and the groups they belong to. In order to also move further away from this database, Rugie has been working on a replacement for our current Trip Request system that would be more stand alone and wouldn't rely on that database. The

largest expense and longer-term goal will be to move away from the current locker system, and access control system. It was developed in house numerous years ago, but it was developed using this old database that isn't very useful anymore. We are looking at different possibilities to replace these systems as we move forward.

**Implementing Windows Computers**

I have been in discussions with our supplier regarding Windows computers, and the models we would like to go with should be replaced in November. I am hoping to be getting another 5 or 6 Windows laptops for our administrators that need to utilize Windows applications regularly. I am hoping to further deploy Windows computers as needed, and as these tests progress further. I am also looking at changing our school server infrastructure to support Windows computers, as right now they aren't supported very well by the current implementations we have.

**Language & Culture Projects**

I was made aware of a grant that we might be able to qualify for, in order to fund the digitization of some of our books, recordings, and photos that we have. The grant application is currently closed, but I am hoping to communicate with some people, and have a detailed project plan ready for when the application process opens. This way we may be able to qualify for funding the continued digitization of the resources we have.

**Helpdesk System**

As you can see below, we have been quite busy since the start of school. As expected, in the first two months of school, we have attended to about double our monthly ticket average. Like every year, there were some changes to our image, which people had to be made aware of, and we saw these common issues get resolved quickly. As of the writing of this report, we have 21 open tickets, some of which are for laptop repair, issues related to the video conference equipment, or item acquisitions. We have been able to stay on top of the constant incoming of tickets through good communication and delegating tasks to the people that are the best equipped with tackling certain tickets.

**September 1, 2019 – November 1, 2019**

<b>Department</b>	<b>Assigned</b>	<b>Open</b>	<b>Closed</b>	<b>Days to resolution (AVG)</b>
NESS	73	7	66	7
New Tickets	216	0	216	0
SDO	30	1	29	6
AAMES	28	4	24	4
GES	19	1	18	6
Tech	5	0	5	2
Distributed Learning	68	0	68	3
NBES	12	0	12	4
Maintenance	4	0	4	5
<b>Totals</b>	<b>455</b>	<b>13</b>	<b>442</b>	<b>10.00</b>



# SCHOOL DISTRICT NO. 92 (NISGA'A)

## MEETING AGENDA ITEM #10.1

**Action:**

**Information:**

X

**Meeting:**

Regular Meeting

**Meeting Date:**

December 10, 2019

**Topic:**

Request for District Review Report from NLG

**Background/Discussion:**

October 23, 2019 Letter to Nisga'a Lisims Government attached.

**Recommended Action:**

For information only.

Presented by: Superintendent



SCHOOL DISTRICT NO. 92 (NISGA'A)  
BOARD OF EDUCATION

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

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

October 23, 2019

Nisga'a Lisims Government  
Wilp Si'ayuukhl Nisga'a  
2000 Lisims Drive,  
PO Box 231  
Gitlaxt'aamiks BC  
V0J 1A0

Madam President and Members of Legislature,

As you are aware at our last Special Assembly, there were concerns brought forward from the public in regards to the delivery of education and Nisga'a language & Culture from School District No. 92 (Nisga'a). As a result of those concerns a formal Independent review was conducted within the Nass Valley to gain a better perspective of how to support education as well as productive implementation of language and culture.

It is this Boards understanding that this review was submitted to Executive in April 2019, and was presented by the person(s) that conducted the review in May 2019. This Board has only seen this document one time in June 2019 when it was produced by a member of the public at a Public Board Meeting. At that time this Board inquired whether this was a public document, as we had not received it at the time. We were told it was not, and in order not to breach confidence this Board did not pursue the matter again at the time.

We then directed our Superintendent to request said document from WSN at his next meeting, to date we have still not received the final report of the independent review of School District No. 92.

At a Partner Liaison meeting with the Ministry for Education it was communicated that as part of the Framework for enhancing student success, reporting on District Strategic plans will become a requirement in the 2020/2021 school year.

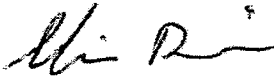
As Nisga'a Lisims Government is a Primary Stakeholder in the education of the children in the Nisga'a Nation this Board feels it would be remiss to move forward with review and revision of our current strategic plan without the vital information that was collected via the review.

This Board would like to formally request a copy of the Independent review of School District No. 92 (Nisga'a) as soon as is feasibly possible in order to implement possible changes that may have been garnered during the collection of information of this document.

School District No. 92 (Nisga'a) Board of Education would like to thank WSN for their continued support and collaboration to create better educational experiences for our children academically, physically and spiritually.

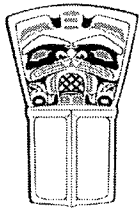
We look forward to hearing from you at your earliest convenience.

Respectfully,



Elsie Davis,  
Board Chair  
School District 92 (Nisga'a)

Cc: Board of Education  
Joe Rhodes, Superintendent of Schools



# SCHOOL DISTRICT NO. 92 (NISGA'A)

## MEETING AGENDA ITEM #11.1

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular Meeting	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	Vaping Restrictions to protect Youth		

### **Background/Discussion:**

Ministry of Education announcement - November 14, 2019 – Vaping restrictions to protect youth.

### **Recommended Action:**

For information only.

Presented by: Superintendent

British Columbia News

## Vaping restrictions to protect youth

<https://news.gov.bc.ca/21014>

Thursday, November 14, 2019 10:36 AM

**Victoria** - The Province will restrict vapour product access, flavours, nicotine content, packaging and advertising, and intends to increase taxes on vapour products, to protect youth from risks associated with vaping.

“Some vaping manufacturers are using flavours and advertising to entice and normalize vaping for youth – introducing a new generation to very high levels of a very addictive drug,” said Adrian Dix, Minister of Health. “As a result, youth vaping rates are rising, putting them at risk for addiction and serious illness. That’s why we are bringing in the most comprehensive plan in the country, and supporting young people to end this dangerous trend.”

The new regulations will restrict the amount of nicotine in vapour pods and liquid to 20mg/ml and will require plain packaging for vapour products that include health warnings. Public advertising of vapour products will also be restricted in areas where youth spend time, such as bus shelters or community parks. The sale of vapour flavours, other than tobacco flavours, will only be allowed in age-restricted shops.

The regulations will come into force in spring 2020, following stakeholder engagement.

“I encourage the federal government to bring in national regulations that address vapour product wholesalers,” Dix said. “Until they do, there will be a black market of non-compliant vapour products from other jurisdictions that can make their way into our province, our schools and the lungs of our young people.”

The regulations will be supported by a youth-led anti-vaping social media campaign to de-normalize vaping.

“When young people are the ones driving change, we know it gives their peers the energy and motivation to be part of the solution,” said Rob Fleming, Minister of Education. “That’s why we are supporting our youth with resources and information to help them take on an industry that has targeted them for glamourized addiction.”

The Province has partnered with the B.C. Lung Association to work with youth to build a vaping prevention toolkit that has been piloted in some schools. This initiative will begin expanding immediately to schools across the province, providing information for educators, parents and youth to use when having discussions and making choices about vaping.

The Province’s quit-smoking resource, QuitNow, will be updated to include new quit-vaping resources for youth.

“Created by youth for youth, these actions are crucial to ensuring that a new generation of young people does not become addicted to nicotine,” said Judy Darcy, Minister of Mental Health and Addictions. “Today’s announcement is all about prevention, which is the central focus of our 10-year roadmap for building a system of mental health and addictions care that works for everyone, especially children and youth.”



To further deter harmful behaviour, government intends to introduce legislation later this month to increase the provincial sales tax (PST) rate applied to vaping products from 7% to 20%, which would make British Columbia the first province in Canada to introduce a specific tax rate related to vaping products.

The new tax rate would go into effect on Jan. 1, 2020 and would be applied to all vaping devices, the substance or juice that is used with the vaping device and any vaping part or accessory.

“We share the urgent concerns from health professionals and parents surrounding youth vaping in our province,” said Carole James, Minister of Finance. “Our government is committed to deterring young people from turning to vapour products out of convenience and cost. We know from taxing tobacco that teenagers respond the most to price increases and we are now introducing a similar strategy for vaping.”

The legislation would also include increasing the tobacco tax rate by two cents. Effective Jan. 1, 2020, the tax applied would be 29.5 cents per cigarette and 39.5 cents per gram of loose tobacco. Nicotine gum, patches and similar smoking cessation products would continue to be exempt from the PST.

#### **Quotes:**

##### **Dr. Bonnie Henry, provincial health officer –**

“It’s time we addressed the rapidly growing use of vapes by young people in B.C., as vape advertising and the draw of vapes for youth become even more attractive and deadly. We have years of successful and effective anti-smoking efforts already, and it’s beyond time we turned to solve the problem of a new generation of young people addicted to nicotine.”

##### **Jeff Sommers, director, government relations and health promotion, Heart & Stroke B.C. and Yukon –**

“Good on the B.C. government for taking such bold action, introducing the most comprehensive regulations to address youth vaping. Industry tactics targeting youth are creating a new generation addicted to nicotine – profiting from them at the cost of the health of our kids. Emerging research suggests vaping is turning into a gateway to cigarette use for youth. In Canada in one year alone, vaping among youth skyrocketed 74% and their smoking rate rose 45%. This is particularly alarming because the probability of dependency after trying tobacco just once exceeds that of heroin, cocaine and alcohol.”

##### **Christopher Lam, president and CEO, BC Lung Association –**

“We’re at a time and place where there is a real risk to youth who turn to vapes instead of cigarettes, not really understanding the potential risks of becoming addicted to nicotine. We applaud the province for taking action and joining forces to help address this now.”

##### **Dr. Khairun Jivani, director, cancer control, Canadian Cancer Society, B.C. and Yukon –**

“The e-cigarette industry has created a persuasive and enticing environment for youth, and popularity is alarming, with a 74% single-year increase in youth using e-cigarettes from 2017 to 2018. The

which will address youth access to e-cigarettes, promotion, price and addictive content by setting maximum nicotine levels. We will continue to monitor e-cigarette trends and support policies to protect the health of Canadians as new evidence emerges.”

**Stephanie Higginson, president, British Columbia School Trustees Association –**

“Vaping is a serious community health issue that has made its way into our schools. B.C.’s boards of education are pleased with this comprehensive plan from government to address the issue. We applaud the addition of youth-led resources to help educators talk to students about the health risks these products pose. Expanding the QuitNow program to focus on young people will ensure youth across B.C. have age-appropriate programs available to them when they make the decision to quit vaping.”

**Learn More:**

BC Lung Association Vaping toolkit: <https://bc.lung.ca/vaping-toolkit>

B.C. Ministry of Health vaping site: [gov.bc.ca/vaping](http://gov.bc.ca/vaping)

Provincial Sales Tax (PST): [www.gov.bc.ca/pst](http://www.gov.bc.ca/pst)

Tobacco Tax: [www.gov.bc.ca/tobaccotax](http://www.gov.bc.ca/tobaccotax)

**Media Contacts**

**Ministry of Health**

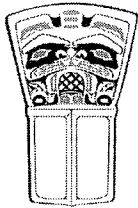
Government Communications and Public Engagement  
250 952-1887 (media line)

**Ministry of Finance**

Government Communications and Public Engagement  
778 974-3341 (media line)

**Ministry of Education**

Government Communications and Public Engagement  
250 356-5963 (media line)



# SCHOOL DISTRICT NO. 92 (NISGA'A)

## MEETING AGENDA ITEM #11.2

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular Meeting	<b>Meeting Date:</b>	December 10, 2019
<b>Topic:</b>	Nisga'a Teachers Union Report – November/December 2019		
<b>Background/Discussion:</b>  Report attached.			
<b>Recommended Action:</b>  For information only.			
Presented by: Board Chair			

## **Nisga'a Teachers Union**

Box 226 New Aiyansh, B.C, Canada V0J 1A0  
Telephone: 250-633-2433 Cell: 250-892-0149

### **NTU REPORT TO THE BOARD November/December 2019**

#### **1) Provincial Bargaining**

At the BCTF Fall Representative Assembly the representatives voted to reject the mediators report and return to the Bargaining table. The BCTF Bargaining team has requested Bargaining dates in December. Teachers will be wearing red in solidarity and will not be engaging students on why they are wearing red but may be posting their comments on social media with the RedforBCed hash tag.

There are four areas that increased funding from the BC government can address;

- 1) Recruitment and Retention of teachers which is apparent in our District as we do not have certified teachers in several classrooms and we have difficulties filling vacancies.
- 2) Increase the funding which currently is about \$1800 per student less than the national average.
- 3) Increase funding so that a beginning teacher in BC will not continue to be the second lowest paid teacher in Canada ahead of the beginning teacher salary in Quebec.
- 4) Increase funding so that all children including those with special needs receive the assistance they require.

#### **2) Service levels to our students**

Last spring based on a projected deficit services to our students were cut in all schools. The most severe example was a reduction of two teaching positions in NESS elementary one classroom teacher and one support/resource teacher. I have asked all teachers to describe examples of the effect of reduced services is having on their students. As this information becomes available I will present it to the Board at a future date.

At the September Board meeting it was reported that the audited budget revealed a significant surplus. It was disappointing that the Board did not decide to direct some of this surplus to restoring some of the services that were reduced as a result of the projected deficit.

**Sincerely,**

**Rich Hotson,  
President, NTU**