



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

**TUESDAY, SEPTEMBER 22, 2020 – 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 SEPTEMBER 22, 2020</b>	Action		
4. <b>ADOPTION OF MINUTES OF PRIOR MEETING:</b>			
4.1 Regular Meeting – June 16, 2020	Action	Attachment	Page 1-14
5. <b>BUSINESS ARISING FROM THE MINUTES:</b>			
6. <b>PRESENTATION:</b>			
6.1			
7. <b>EDUCATION:</b>			
<b>Superintendent</b>			
7.1 Enrolment	Information	Attachment	Page 15
7.2 School Startup	Information	Attachment	Page 16
7.3 2020/2021 School Calendar	Information	Attachment	Page 17-19
7.4 Student Achievement Report	Information	Attachment	Page 20
7.5 Language and Culture Report	Information	Attachment	Page 21-23
8. <b>BUSINESS:</b>			
<b>Secretary Treasurer</b>			
8.1 Audited Financial Statements	Action	Attachment	Page 24-62
8.2 Monthly Financial Statements	Information	Attachment	Page 63
8.3 Maintenance Report (+Update on Bus Shelters)	Information	Attachment	Page 64-65
8.4 IT Report	Information	Attachment	Page 66-68
9. <b>POLICY DEVELOPMENT:</b>			
9.1			
10. <b>TRUSTEE REPORTS:</b>			
10.1			
11. <b>CORRESPONDENCE RECEIVED:</b>			
11.1			
12. <b>PUBLIC QUESTION PERIOD:</b>			
13. <b>ADJOURNMENT:</b>			

**Note: Next Board Meeting: October 20, 2020 Via Teams**



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

<b><u>MEETING AGENDA ITEM #4.1</u></b>			
<b>Action:</b>	X	<b>Information:</b>	
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	September 22, 2020
<b>Topic:</b>	Minutes of the Regular Meeting of the Board – June 16, 2020		
<b>Background/Discussion:</b>			
Minutes as attached.			
<b>Recommended Action:</b>			
THAT the Minutes of the Regular Meeting of the Board held on June 16, 2020 be approved.			
Presented by: Board Chair			

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

**TUESDAY, JUNE 16, 2020 – 6:30 PM**

<b>In attendance:</b>	Kory Tanner Sharlene Grandison Elsie Davis, Board Chair	Secretary Treasurer Recording Secretary Laxgalts'ap Trustee
<b>Via Microsoft Teams:</b>	Charlene Ousey Norman Hayduk Floyde Stevens Joe Rhodes	Gitlaxt'aamiks Trustee Nass Camp Trustee Gingolx Trustee Superintendent of Schools
<b>Absent:</b>	Alvin Azak	Gitwinksihkw Trustee

**1. CALL TO ORDER:**

The meeting was called to order at 6:33 p.m.

**2. DECLARATION OF QUORUM:**

Board Chair declared a quorum

**3. APPROVAL OF AGENDA FOR JUNE 16, 2020:**

**R02-1313**

That Board of Education approve the June 16, 2020 Agenda as presented.

Trustee Ousey/Trustee Hayduk

Carried

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

**R02-1314**

That the Minutes of the Regular Meeting of the Board held on May 19, 2020 be approved as presented.

Trustee Ousey/Trustee Hayduk

Carried

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

None

**6. PRESENTATION:**

None.

7. **EDUCATION:**  
Joe Rhodes, Superintendent

7.1 Continuity of Learning Update

Superintendent Rhodes Report:

1. Continuity of Learning
  - a. Teachers are busy preparing final report cards this week and next. A variety of assessment tools are being used and final grades will be a blend of work done prior to Spring Break and the start of the Covid 19 Pandemic (70%) and work completed after Spring Break during the suspension of classes time (30%).
  - b. Virtually all teachers returned to work from school and developed the health and safety protocols for the expected return of students in September.
2. Around the District:

NESS:

  - a. Commencement 2020 – this Saturday, eligible students will participate in the modified ceremony. Beginning at 19:00 am until 3:00 pm – if any miss appointments they are bumped to 3:00 pm (I have told both parents and students this).  
Pre-records are going well – last update from Paul.  
We have certificate from Minister Ross, Skeena Riding – he also recorded a message to graduated (he wanted to attend in person and was informed there will not be an open ceremony nor audience in the gymnasium).  
Valedictorian is Patrick Guno – he is recording his speech tomorrow at NESS.
  - b. WTK: 9 out of 11 students arrived and completed orientation.
  - c. Smokehouse project construction has started \$350,000.00 project made possible by the NESS Language and Culture Grant.
  - d. Feast soup supplies have been delivered to 139 homes throughout the Valley. Students are encouraged to document their soup making process (as a requirement for funding).
  - e. Grade K-7 have received 2 meters of regalia fabric from NESS Language and Culture Committee to create a personal regalia item.
  - f. 20 graduates have received 2 meters of red and black regalia fabric to create a cape or button robe to wear during this year's ceremony.
  - g. Transitions into Sim Algax of NESS levelled readers are in the printing press and will be ready for September.
  - h. High School Sim Algax Curriculum has been taken out of storage and is currently undergoing a makeover with digitization, updates in language and picture quality.
  - i. Ts'ak the puppet has made a comeback to NESS. His videos will be posted on the sim algax 101 facebook group. In his return to NESS, he talks with teacher Dorcas about the passing of his Jiits' Mercy <https://nisgaa.bc.ca>
  - j. Here's a Facebook link. This page was created and managed by Peter McKay <https://www.facebook.com/groups/534294493658107/>

#### GES:

Teachers are back in school and becoming more comfortable and feeling safe. The numbers of students that are coming into the school for extra support has increased. All three classroom teachers have in-school student visits throughout the week. LRT/LST has 9 students that come in Thursday and Fridays. (staggered throughout the days to follow all protocols). All teachers do their very best to get assessments done before the school year is complete.

#### Virtual Feast:

We have scheduled a virtual Celebration Feast, this will include: Nisga'a stew package (all ingredients to make Nisga'a stew as well as dessert, buns and crackers), a video online to show how to make the stew (with an elder) and a study package with activities that are centered around feast protocol and accompanying language.

#### Celebration of Growth/Grade 7 Graduation:

- a. Celebration of Growth a celebration package will be sent home, it will include:  
Sweatshirt (paid for by NVG), celebration awards and treats, and a pizza package.
- b. Grade 7 Graduation: Parents and staff were given a decoration package so they can decorate their cars for a Grad Parade. On June 24 (PM) staff and parents will be having a parade to celebrate the Grade 7 grads. They will also receive gift cards, pictures, posters, their certificates and fancy cupcakes.

#### AAMES:

##### Learning Packages and Final Assessments:

No new learning will be sent home on Monday, June 15. Instead, teachers will be sending home information on students' final assessments and catch-up requirements. Parents/guardians are asked to come to the school on Monday or Tuesday to pick up this information. Teachers may also be contacting students to come into the school to complete a self-assessment and/or a reading assessment.

##### In-School Learning Appointments:

Students will continue to come to the school during the week of June 15. In-school learning will be suspended the week of June 22.

##### Final Report Cards:

Teachers are finishing their marking assessments during the week of June 15 so that they can hand the final report cards into the office on Monday, June 22. Report cards will be available for pick up on Thursday, June 25.

##### Return of Loaned Laptops and iPads:

Laptops and iPads are to be returned to the school by Friday, June 19.

##### Celebration of Growth:

Due to the fact that BC Health regulations allow no more than 50 people at an event, AAMES will be hosting two Celebrations of Growth Ceremonies. Invitations to the celebration will be included in the June 15 assessment package that goes home to families. We appreciate families limiting the number of participants at the Celebration of Growth. *If the limit on maximum numbers changes over the next week, we will revise this plan.*

*Primary Celebration of Growth* will be Tuesday, June 23 starting at 11:00 and will take place on the playground. Families are asked to bring their own lawn chairs or blankets. AAMES will be providing a snack basket for each family to enjoy during the ceremony. After the ceremony, students have asked for participants to join them in a parade through the village. The parade route will be provided at the celebration.

*Intermediate Celebration of Growth* will be Thursday, June 25 starting at 11:00 and will take place on the playground. Families are asked to bring their own lawn chairs or blankets. AAMES will be providing a snack basket for each family to enjoy during the ceremony. After the ceremony, students have asked for participants to join them in a parade through the village. The parade route will be provided at the celebration.

**FNESC Language Grant Committee Meeting:**

The FNESC Grant Committee will meet on Tuesday, June 16 at 2:30 through Microsoft Teams. Contact Alison Stewart or Martha Swinn if you would like an invitation to the meeting. This meeting will conclude some business regarding the summer language camps.

**School Growth Plan:**

Community and staff members are invited to provide feedback for the school growth plan. The plan is the North Star that the school uses to focus its energies during the school year. Feedback can be directly emailed to Martha Swinn or community members can also join the Microsoft Teams meeting on Thursday, June 18 at 2:30. Just email [msswinn@nisgaa.bc.ca](mailto:msswinn@nisgaa.bc.ca) for an invitation.

**Greenhouse:**

Thank you to Gordon Robinson who volunteered his time to help stain boards for the new greenhouse. We are still working on this project and would appreciate more student assistance next week if possible.

**Grade 7/6 Chair Project:**

Students are able to work on the chair project next week. It is very exciting to see the projects take shape. We hope to see more progress before the end of the year.

**NBES:**

Provided families with soup supplies for a virtual teaching of soup making – Nisga'a stew – Elder Role model virtual teaching in Nisga'a Language.

Year end Grade 7 outdoor graduation Ceremony on school grounds.  
Outside tents used – by invitation only – NBES provided families with turkey dinners for private family gathering.  
NBES – small groups of students attending school for assessment purposes.  
Greenhouse/school gardens – prep work by community member – for summer planning.  
Kindergarten – Welcome to Kindergarten – in school – 4 of 4 students attended.  
NBES grade 7 students participated in graduation photo opportunity – NBES printed pictures out for family memory book.

3. Strategic Plan Draft  
Recommended action – The Board take the draft plan out to community in the fall, in a form of consultation (virtual or public) to be determined by the state of the pandemic.

## 7.2 Nisga'a Language & Culture – Update

All four schools are using Ask Me document.  
Year end feast three schools are buying ingredients for Nisga'a stew and sending a how-to video home so that each student can have a feast at home. Booklets on vocabulary will also go home with the ingredients. AAMES will be having a committee meeting today feast is one of the agenda items.

All schools are working on setting up teams for Nisga'a Ask Me.  
NESS hired elders to work on resources that they will share with other schools.  
AAMES distributed graphic cards to all students and continue to work on the street and on teams with the students. Assessments are done based on the Ask Me exam.  
Books are available on You tube for students

Culture is taught 2 days at some schools that are working on the year end feast.

All schools would like to have training on Ask Me and any other new resources we may have available.

Need training on virtual teaching.

Would like to have all teachers, TA's EA's, fluent speakers, and committee members have a language teacher's training.

Complete translation and resource development for ASK ME.

## 7.3 Strategic Plan

I had given the Board the draft Strategic Plan for consideration, a revision of our previous Strategic Plan. Which I believe more closely aligns the Board's vision with the Nation's vision and more closely aligns the priorities that the board has expressed need for. I really feel that it needs to go out to public consultation. I would expect that in the Fall that the Board would take the draft plan out to community for feedback and entertain that feedback in a way that is appropriate for whatever the COVID environment is of the day. Whether it be true face to face consultation public meeting in each community, or whether you need to do in a more virtual format. That remains to be determined, as we see how the Fall



unfolds with the COVID situation. I sincerely believe that prior to adopting it as a forward moving document, it needs to go to the public for feedback and consultation.

Trustee Hayduk:

I fully support a community consultation, especially in these times, and done virtually I think is not really going to accomplish what we want to hear from the public. So hopefully and fingers crossed that we will be able to do it face to face.

Board Chair Davis:

Trustee Ousey, any questions or comments? No

**R02-1315**

That the Board of Education approve the Draft 2020/2023 Strategic Plan to be brought out for community consultation in the Fall of 2020.

Ousey/Hayduk

Carried

8. **BUSINESS:**

Kory Tanner, Secretary Treasurer

8.1 Five Year Capital Plan

The 2021/2022 Five Year Capital Plan as outlined by the Ministry of Education's Resource Management Division addresses funding requests for capital projects which involved new space, replacements, renovations, site acquisitions, seismic mitigation project and bus purchases. Board of Education are expected to have a School District Facilities Plan in place that supports projects being submitted to the Ministry for capital investment considerations.

**R02-1316**

That the Board of Education approve the 2021/2022 Five-Year Capital Plan as presented.

Trustee Ousey/Trustee Hayduk  
All in favor

Carried

Trustee Hayduk:

Do you think we run any kind of a risk of Ministry? IF you look at our plan and say an agreed to.... For example, windows, electrical and say we will do the electrical, do the windows and we won't do the school because we just did the electrical and windows, is there any kind of connected between getting the pieces fixed up and not getting....the school?

Director of Operations – Calvin Morven

What I did not this plan on the Set programs, there is 3 of them in there. I grouped them all together and the reason why we grouped them is that our district could qualify for up to 1.2 million annually, so under the Set program, I grouped them all together, it is just over the 1.2 million right at this state on the submission.

Trustee Hayduk:



There is no carry over from Laxgalts'ap .... there is nothing left in there for that one.

Director of Operations – Calvin Morven

If you refer back to my actual Board Report, what I did because I fell short on the bio mass upgrades last year, I phased into a 2 phase project, my short-fall last year, I got it this year. At the stages they are in on both projects at NBES and AAMES, it is in progress at the point and they will have the shovels in the ground for the building by the end of the month. I did get approval though the following our COVID response plan from the 2 ...Gingolx and Laxgalts'ap approval to go ahead with the projects.

Superintendent Rhodes:

If the parking lot development was approved, does it fit in with the planning of supporting the development of the new school on the field side, so that the two would mesh together in the event that we did get approve for the new school? Would seem to be a vit of waste if it was developed, then it had to be all torn up to create a new field.

Director of Operations – Calvin Morven

No, it will fit where it is at, as far as parking, if we probably end up having an upper parking and how we design the parking for the school, is we have not gotten that far on the design space yet.

## 8.2 2020/2021 Annual Budget

For 2020/2021, the Board must prepare an Annual Budget, and have it adopted by Bylaw before June 30, 2020. As per Section 113 of the School Act and submit it to the Minister of Education by this date.

In order for the 20/21 Annual Budget to be received to the Ministry by June 30, 2020, all 3 readings need to be done today.

### **R02-1317**

That the Board of Education unanimously agree to give the 2020/2021 Budget Bylaw all three readings June 16, 2020.

Trustee Hayduk/Trustee Ousey  
All in favor

Carried

### **R02-1318**

That the Board of Education 2020/2021 Annual Budget Bylaw Version 1420-9675-7692 be read a first time the 16<sup>th</sup> day of June 2020.

Trustee Hayduk/Trustee Ousey

Carried

### **R02-1319**

That the Board of Education 2020/2021 Annual Budget Bylaw Version 1420-9675-7692 be read a second time the 16<sup>th</sup> day of June 2020.

Trustee Ousey/Trustee Hayduk

Carried

**R02-1320**

That the Board of Education 2020/2021 Annual Budget Bylaw Version 1420-9675-7692 be read a third time, passed and adopted the 16<sup>th</sup> day of June 2020.

Trustee Ousey/Trustee Hayduk

Carried

**8.3 Monthly Financial Statements – May 31, 2020**

Secretary Treasurer Tanner presented the May 31, 2020 Monthly Financial Statements.

For information only.

**8.4 Maintenance Report – May 31, 2020**

Director of Operations, Calvin Morven presented his May 31, 2020 report.

Trustee Ousey:

Since the parks are now open, are our playgrounds open at our schools?

Director of Operations – Calvin Morven

Not at this point. We are regulated on Nisga'a Lisims Government, they have not opened up anything yet in the Valley at this point. What I am hearing, it may be by the end of the month, they might do something, but it is not definite. BC has moved forward in opening their playgrounds. We have not gotten approval from Nisga'a Lisims Government to open anything yet.

Superintendent Rhodes:

Additional information

I sit with the Emergency Preparedness Committee and tomorrow they are meeting to discuss the Nisga'a Lisims Government restart plan and as Mr. Morven stated the projected soft opening day that will go to executive on June 24, 25 is for soft opening June 29<sup>th</sup>, for some facilities, I am not at this point completely clear on to which facilities.

Trustee Hayduk:

Have we completely resolved the issue of moisture underneath the teachers, is that finished? What is the status on that?

Director of Operations – Calvin Morven

The crawl spaces are already sealed, we have not completed the concrete scratch coat. What I was going to do with that, bring in a request quote on the concrete, whoever gets the tender to replace front of the school concrete, I was getting them to look at the teacherages to see if we can get a lower cost for replacement this summer.

Trustee Hayduk:

Biomass fuel – Have you completed contracts, etc., what is the status of the field supply for those?

Director of Operations - Calvin Morven

Those are still in the planning stage, but we do have sort of like an agreement, but not signed yet with Pinnacle. Pinnacle is a pellet company that delivers from Williams Lake to Prince Rupert on a weekly basis. Been in discussions with them, they are willing to swing off to the Nass Valley on one of their weekly trips to load our containers, but as far as the cost goes, we have not received the updated costs.

Trustee Hayduk:

I do not know if you have explored opportunities to do a local supply on that. I know that pelletizing is not a small item and I realize that. It seems to me, you know the wood is here, the waste is here, I guess you can look at that pretty carefully and maybe if it is not feasible to do with within the Valley.

Director of Operations - Calvin Morven

Terrace has a company, I talked with the Manager, they never got back to me on whether their supplying dirty pellets or clean pellets. Dirty pellets they supply with the bark on it, and that is not good for the system.

Board Chair Davis:

Paving of NESS, it that going to be done through the summer and if it goes over the summer into the schools months, is there some kind of contingency plan in place for safety of kids that are going to be going to school? Would be great if we had a just in case contingency plan, a separate entrance for the students, should there be a chance it is not completed before school starts.

Director of Operations – Calvin Morven

That is going to be completed before school.

There is the back door that we can use, there is also the playground entrance. I did complete a section right under the breezeway between K-block and the elementary section that can be accessed as well.

Report for information only.

9. **POLICY DEVELOPMENT:**

None.

10. **TRUSTEE REPORTS:**

None

11. **CORRESPONDENCE RECEIVED:**

None

12. **PUBLIC QUESTIONS**

7:20 pm

Rich Hotson

Is there a surplus predicted this year?

Kory

Yes, we are predicting a small surplus this year, because year-end has not happened yet, can't give number yet.

T. Scott

In regard to the budget and COVID 19, I have a concern about the start-up in September about class size and split grades.

Board Chair Davis:

I am not sure what your question is. I do know that though the Ministry of Education we are working on guidelines around COVID-19 and how those will be conducted. As you know because we are under Nisga'a we have some autonomy with Nisga'a Lisims Government support to be able to enter into the schools quickly or slowly as we are comfortable with, like for right now for instance, all other schools in BC are open, we are not. We are still in suspended mode except for those that are essential works and families that have requested for extra needs support.

Loretta Stewart-Nisyok:

Will there be split classed at NESS this coming year?

Superintendent Rhodes:

At this point, based on projected enrollments we will continue to have split classes, if we are fully immersed in and able to fully return back, we would be operating with split classes in all four of our schools.

Carlos Alcuaz

Are there enough laptop chargers for grade 12s to bring home laptops?

Superintendent Rhodes:

I do not know the answer to that. I would have to check. I don't think at this point and time thee are. I do know that we are in the process of ordering more equipment so that hopefully we are fully prepared if we are in a blended model starting up in September.

Jeffery Stanley:

Why spend money on replacing the windows at the school if the entire school is to be replaced. Is it not a waste of cash flow?

The way the maintenance plans work with the Ministry, they would rather see us move forward on the improvement on assets and when it gets to the point on doing an audit on where there is a recommendation for the school to be replaced, even though we attempted to keep the buildings safe and healthy environment with our staff and students. Decisions are based on those guidelines that we follow with the Ministry under capital assets so, I rotate them on a health and safety basis for all our schools. That is why I put the Capital Plan together. The windows are at the point where they are becoming like an environmental issue with the users of the facility as far as opening and closings the windows, that is why I left the windows on the plan to get them all replaced, it is under the Ministry under their Capital Projects and guidelines.

Can the school stay in the same location and just take the building down to its shell and rebuild from there?

Director of Operations – Calvin Morven

When you do a replacement of a school, it is not just a 1-year project, it is a multi-year project. The way the Ministry looks at projects they move forward with a plan that is least ... the students and staff to carry on with school.

Loretta Stewart-Nisyok:

Will NESS still have in-split classes at NESS? I am concerned of the class sizes and the number of children in the class and limited support that children will be receiving if this is going to be the approval for classroom.

Board Chair Davis:

As Superintendent Rhodes has said earlier that this will probably be the model, unfortunately we do not have the numbers big enough to justify having single grade classes in any school. The only way that would be justified is if we were able to move all four communities into one school where the numbers would justify having a teacher and an E.A. or a T.A. in the classroom with grade. Unfortunately, some schools have up to 30 kids. I do not know of classes within our district that has more than 20 kids.

Mr. Rhodes would you like to elaborate?

Superintendent Rhodes:

I think you covered the concept. We do not have the budget to operate single grade classes with the 10 – 12, in some schools would be 5 or 6 students, some of the small schools have 3 grade splits and that is the reality of having individual elementary schools within each community, and as you say if we were to move all students into one school, we would have the capacity to operate single grades. We just do not have the staff and budget to support that at this point and time.

Loretta Stewart-Nisyok:

Can we please get another teacher at NESS? With NESS being the largest group of elementary students, as COVID-19 has been detrimental on several children's development, as well concerned with the work completed from last months report and with the number of students presented coming into kindergarten, thinking about the respective IEP's to accommodate teachers and learning capacity due to this lengthy break from an education facility.

Board Chair Davis:

At this time unfortunately as Mr. Rhodes has stated, we do not have the budget to add on another teacher. I am not so sure that the NESS class is the largest elementary class and if it is, then it can't be by much. The other option is that we stagger the attendance as they are doing right now, once we start in September and then the other piece is that according to the Minister of Health and the Minister of Education, the 2 weeks that schools have been in, there have been no COVID-19 cases related to any students or teachers returning to the schools at this time. Mr. Rhodes I am seeing that there is a trend here in regard to not enough support do you know what the time for elementary classes at NESS?

Superintendent Rhodes:

Off the top of my head I do not have those numbers, but certainly to add additional staffing at this point and time without knowing what are enrolment will be in September is something that is not prudent at this point and time. There is always a potential for



decline in enrolment which would mean a decline in budget dollars available. It is really important that we wait and see who shows up in September given the circumstances of COVID across the Province. We know that there is all kinds of concerns about enrolment projections for the fall, so I think it is important for us to wait and see what the number of student who show up in each school and if we need to, we will make the budget adjustments at that time. Certainly, if we have more students and we have more income, we will add more staff.

Trustee Ousey:

I think what the trend maybe, is the fact that I have seen on facebook and stuff like that, examples of how the classroom looks, spacing, social distancing, so where as we used to be able to have 22 kids in a class; now that we have to space them all out. How is that going to work, because now a teacher can only teacher like 10 kids even though there is 22 in that class, I think what is where all of these questions may be coming from for September when schools re-open.

Superintendent Rhodes:

The Province has five different phases of start-up for the school with stage 1 being all students return, in order for that to happen...your absolutely right, the Provincial Health Office would have to change the Health and Safety regulation requirements as they stand right now. As they stand right now we could not operate and that is why there is phase 3, there is 50 percent of students allowed to attend school at any one time and so at phase 2 I think it goes up to 75 percent of students would attend, but again that would require changes in the Provincial Health Regulations in order for that to occur. If we are returning in September and the Nisga'a Lisims Government agrees with Government in terms of the phasing, that we would be opening schools up with. If it was at Phase 3, then only 50% of the students would attend 50% of the time in a week. In that situation it would be potentially possible to fun single grade classes, so that is a potential and that is actually the model we have developed for phase 3 opening if in fact we are given permission to do that. At phase 2 we would probably consider that. Phase 1 would only be enabled if Provincial Health changed the guidelines in terms of social distancing and the number of students that would be entitled to be attended at any one classroom. I hope that kind of gives you a sense of what you're talking about. Very much so that if we're in anything other than phase 1, there will be staggered entry of students will be in a blended model where some students will be doing home-learning while others attend and the next day will change, so that is where we are headed depending on what happens in September.

Loretta Stewart-Nisyok:

If there is a plan to continue to work with split classes, how do you support the range of children in the class from the ones that need extra support to the ones that are excelling? I worry about each child's development in the learning environment and when they are able to receive the level of support that is needed for the child's need requirements. Our school continues to be a school that struggles to enhance the level of learning in the classroom and with the proper support this can be mitigated.

Superintendent Rhodes:

I think one can always make a case that more support is needed, and I do not disagree with that. We have to live within our means and this point and time we need to be in the range that they are in and we provide the most support that we can with the dollars that we have and if we get more dollars in the fall we will do the best we can to spread them

out as effectively as we can. We do have six learning support teachers as part of the collective agreement. They are non-enrolling teachers; the intention is for them to be able to provide and support classroom teachers. That is how we utilize trying to provide that extra support and so that is the model that we need to operate within the collective agreement, so we make the best use of creating the best class sizes we can with the dollars we have and we provide additional support through the learning support teachers that we have. That includes the district counsellor as well as the equivalent of 6 or 7 learning support teachers across the district.

Dee Dee

I have a concern about how split classes will work. Is there a way to evaluate how teachers support the split grades? I ask because as a parent I have 2 kids in the same class, different grades, they get the same work. I hope that the split classes will be by grade level to better support the kids.

Board Chair Davis:

Dee, as you heard from Mr. Rhodes, we are working as best we can with the funding that we have for the numbers that we have. Short answer is yes, teachers do get evaluated and the other short answer is, if you are having concerns about what your children are bringing home, please bring to the attention of your Principals and your Superintendent. We can't address what we don't know.

13. **ADJOURNMENT:**

The meeting adjourned at 7:50 p.m.

Trustee Ousey/Trustee Hayduk

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>	September 22, 2020
<b>Topic:</b>	Enrolment		
<b>Background/Discussion:</b>  Projected enrolment for 2020/2021 was 382 students on which the budget is based. Current enrolment as of today is: NESS: Elementary – 89 / Secondary 117 = 206 GES: 27 AAMES: 77 NBES: 36 Total: 346			
<b>Recommended Action:</b>  Information only.			
Presented by: Superintendent			



# 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>	September 22, 2020
<b>Topic:</b>	School Start Up		

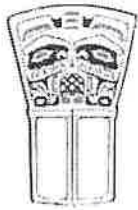
**Background/Discussion:**

- Start up went as smoothly as possible under the circumstances
- Professional Development day was well received and included: staff sharing of practice in like-level groupings with a focus on cross-curricular, project and place-based learning; core competencies; MyEd; health & safety protocols, safe work procedures and understanding guiding documents (District Response Plan, BCCDC Guidelines for K-12 Schools, and WorkSafe BC protocols); language and culture; draws & door prizes
- Week one for students started September 14 with at-home learning plans
- Looking forward to working with Peter and having an expert in language & culture overseeing district programming, building staff capacity, and enhancing student learning

**Recommended Action:**

Information only.

Presented by: Superintendent



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

<b><u>MEETING AGENDA ITEM #7.3</u></b>			
<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	September 22, 2020
<b>Topic:</b>	2020/2021 School Calendar		
<b>Background/Discussion:</b> <ul style="list-style-type: none"><li>• School Calendar was adjusted due to the Education Conference scheduled for September 21, 2020 was postponed.</li><li>• The conference is tentatively scheduled for February 5, 2021</li></ul>			
<b>Recommended Action:</b>  Information only.			
Presented by: Superintendent			



# SCHOOL DISTRICT NO. 92 (NISGA'A) 2020-2021 SCHOOL CALENDAR

Phone: 250-633-2228    Adopted: May 19, 2020

Fax: 250-633-2401

PO Box 240  
New Aiyansh, BC  
V0J 1A0

### September.2020

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

September 3 & 4: Pro D Days

September 7: Labour Day

September 8: First day of School

September 22: Board of Education Meeting

### October.2020

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

October 12: Thanksgiving Day

October 23: Provincial Pro D Day

October 20: Board of Education Meeting

### November.2020

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

November 11: Remembrance Day

November 17: Board of Education Meeting

### December.2020

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

December 15: Board of Education Meeting

December 21 to January 1 - Christmas Break

### January.2021

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

January 1: New Year's Day

January 4: Back to School

January 19: Board of Education Meeting

### February.2021

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

Feb. 5: Pro-D Day

Feb. 10: Pro-D Day

Feb 11 & 12 - Vacation Days

February 15: Family Day

February 16: Board of Education Meeting

### March.2021

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

March 8 to 19: Spring Break

### April.2021

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

April 2: Good Friday

April 5: Easter Monday

April 20: Board of Education Meeting

### May.2021

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

May 18: Board of Education Meeting

May 21: Pro D Day

May 24: Victoria Day

### June.2021

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

June 15: Board of Education Meeting

June 25: Admin Day

### LEGEND:

- Vacation Period (Schools not in Session)
- Non-Instructional, Administrative, Curriculum Implementation & Pro D Days (Schools not in Session)

### Regular Board of Education Meeting - 6:30 pm

- Sept. 22, 2020    Gingolx - NBES
- Oct. 20, 2020    Laxgalts'ap - AAMES
- Nov. 17, 2020    Gitwinksihlkw - GES
- Dec. 15, 2020    Gitlaxt'aamiks - Board Office
- Jan. 19, 2021    Gitlaxt'aamiks - Board Office
- Feb. 16, 2021    Gitlaxt'aamiks - Board Office
- Apr. 20, 2021    Gingolx - NBES
- May 18, 2021    Laxgalts'ap - AAMES
- June 15, 2021    Gitwinksihlkw - GES

**2020/2021 School Calendar**  
**School District 92 Nisga'a**  
**July 1, 2020 - June 30, 2021**

<b>Days in Session</b>	183
<b>Number of Days of Instruction</b>	176
<b>Number of Non-Instructional Days</b>	6
<b>Number of Administrative Days</b>	1
<b>First Day of School</b>	Tuesday, September 8, 2020
<b>Thanksgiving Day</b>	Monday, October 12, 2020
<b>Remembrance Day</b>	Wednesday, November 11, 2020
<b>Schools Closed for Winter Vacation</b>	Monday, December 21, 2020 to Friday, January 1, 2021
<b>Schools Re-open after Winter Vacation</b>	Monday, January 4, 2021
<b>Vacation Day</b>	Thursday, February 11, 2021
<b>Vacation Day</b>	Friday, February 12, 2021
<b>Family Day</b>	Monday, February 15, 2021
<b>Schools Closed for Spring Vacation</b>	Monday, March 8, 2020 to Friday, March 19, 2020
<b>Schools Re-open after Spring Vacation</b>	Monday, March 22, 2021
<b>Good Friday</b>	Friday, April 2, 2021
<b>Easter Monday</b>	Monday, April 5, 2021
<b>Victoria Day</b>	Monday, May 24, 2021
<b>Last Day of School</b>	Thursday, June 24, 2021
<b>Non-Instructional Days (Schools not in Session):</b>	
Professional Development Day (ProD Day)	Thursday, September 3, 2020
Professional Development Day (ProD Day)	Friday, September 4, 2020
Provincial Professional Development Day (ProD Day)	Friday, October 23, 2020
Professional Development Day (ProD Day)	Friday, February 5, 2021
Professional Development Day (ProD Day)	Wednesday, February 10, 2021
Professional Development Day (ProD Day)	Friday, May 21, 2021
<b>Administrative Day:</b>	
	Friday, June 25, 2021
<b>Hours of Instruction:</b>	
Kindergarten	853
Grade 1 to 7	878
Grade 8 to 12	952





# SCHOOL DISTRICT NO. 92 (NISGA'A)

<u>MEETING AGENDA ITEM #7.4</u>									
<b>Action:</b>					<b>Information:</b>	X			
<b>Meeting:</b>	Regular				<b>Meeting Date:</b>	September 22, 2020			
<b>Topic:</b>	Student Achievement Report								
Background/Discussion:									
FSA									
Grade 4	Participation Rate		Emerging		On-Track		Extending		
	#	%	#	%	#	%	#	%	
Reading	33	97	21	65.6	11	34.4	0	0	
Writing	33	93.9	15	48.4	16	51.6	0	0	
Numeracy	33	97	29	90.6	3	9.4	0	0	
Grade 7	Participation Rate		Emerging		On-Track		Extending		
	#	%	#	%	#	%	#	%	
Reading	31	84	16	61.5	10	38.5	0	0	
Writing	31	64.5	12	60	8	40	0	0	
Numeracy	31	77.4	24	100	0	0	0	0	
Recommended Action:									
Information only.									
Presented by: Superintendent									



## 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>	September 22, 2020
<b>Topic:</b>	Language and Culture Report – Peter McKay		
<b>Background/Discussion:</b>  Language and Culture Report attached.			
<b>Recommended Action:</b>  Information only.			
Presented by: Superintendent			



- Set up new office space
- Visit the L&C Building to determine use of resources
- File sorting at L&C Building...
- Meet with IT team about digitizing and recording
- Establish a SR Secondary classroom space (as opposed to the main foyer)
- Lead the L&C portion of the district PRO-D
- Meet with Language Teachers to establish a connection
- Revamping of several high school reading curriculum
- Sit with NESS admin regarding the need for a Secondary Language Teacher & a fluent speaker.
- Teams meeting with Sim'algax teachers about online learning platform
- Attend the online regional Language conference.
- Work with fluent speakers concerning the editing and translation of resources.
- Create and deliver unit 1 resources for each school
- Sit with Kory and the 131 budget and submit the report for this year.
- Meet every Monday Morning with S.D. house staff for a taste of the Nisga'a way.
- Meet with FNESS Grant signatories about how to work together to enhance language learning in the district.
- Begin onsite school visits to each language classroom

#### Important notes,

- The School district has called upon the use of the First Nations Language Essentials learning document. Work is underway to develop the program to reflect Nisga'a ways of speaking. Many hours have been put forth to translate and create teacher resources for use in the classroom setting. There is still much more work to do. Eventually, the translations will be sent for vetting and adoption with the Nisga'a Language Authority.
- The language program has a wealth of documentation in the form of written stories and worksheet formats for teaching Sim'algax. These will be refined and revamped with a modern look that is appealing to a first-time learner.
- The need for an Aboriginal Enhancement Committee to oversee the Provincial based Aboriginal Enhancement fund will be formed this year.
- technology acquisition for the L&C department is lacking. Everything we do own is outdated. If we want to move forward with the current times, then we must adapt with our use of technology. Currently, there is a lack of funding to move forward.
- We have 1 fluent Sim'algax teacher who is employed as a Sim'algax teacher. The other instructors are not fluent. Monthly meetings concerning the delivery of the FNLE curriculum are an ongoing feature of their training and fluency building.
- There is no high school Sim'algax teacher due to lack of funding. Enrolment as a student learner is credit based and optional from grade 9-12. We are working diligently to infuse a high school program that becomes mandatory for all Nisga'a Students. The thought or

idea is to replace the current study block with a Sim'algax learning time. Currently, the high school schedule is created by the NESS administrators. Often, the high school Sim'algax program lies in a place of being cut due to mandatory credit enrolment into other mainstream courses.

- The need for an in classroom fluent speaker to function in a mode of guidance and mentorship is required for our non-fluent teachers throughout the district. Again, there is a lack of funding to create this type of setting.
- Sim'algax teachers are currently employed as .5 (half time). The request to change this to full time instructors is a major delay due to lack of funding. We risk losing our teachers who remain at halftime employment. Concerns of Sim'algax teachers having to cover for classroom teacher prep time is an ongoing issue that needs to be addressed.
- Full access to the District's Aboriginal Enhancement Fund will be brought back to a focus on Nisga'a Language and Culture. Currently, the fund is set aside for Education Assistant employees.
- online Sim'algax videos are being created to enhance the current online learning platform in the province. The desire is to begin offering Nisga'a Language credit to high school students around the province.
- B.C.'s curriculum calls for the infusion and focus of Aboriginal content in all subject areas. We will work closely with classroom teachers and begin to formalize how this looks for S.D. 92.



## 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>	September 22, 2020
<b>Topic:</b>	Audited Financial Statements – 2019/2020 – Version: 3362-2617-9634		

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

The Auditor has completed a final review of the Financial Statements and Notes to the Statements prior to the September 22, 2020 Board meeting. The Statements must be approved and submitted to the Ministry of Education by September 30, 2020. The Auditor will present the FS to the Board of Education.

#### **Recommended Action:**

That the Board of Education approves the 2019/2020 Audited Financial Statements Version: 3362-2617-9634 of School District 92 (Nisga'a) as presented.

Presented by: Secretary Treasurer

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2020

# School District No. 92 (Nisga'a)

June 30, 2020

## Table of Contents

Management Report .....	1
Independent Auditors' Report .....	2
Statement of Financial Position - Statement 1 .....	3
Statement of Operations - Statement 2 .....	4
Statement of Changes in Net Debt - Statement 4 .....	5
Statement of Cash Flows - Statement 5 .....	6
Notes to the Financial Statements .....	7-20
Auditors' Comments on Supplementary Financial Information .....	21
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 .....	22
Schedule of Operating Operations - Schedule 2 .....	23
Schedule 2A - Schedule of Operating Revenue by Source .....	24
Schedule 2B - Schedule of Operating Expense by Object .....	25
Schedule 2C - Operating Expense by Function, Program and Object .....	26
Schedule of Special Purpose Operations - Schedule 3 .....	28
Schedule 3A - Changes in Special Purpose Funds and Expense by Object .....	29
Schedule of Capital Operations - Schedule 4 .....	31
Schedule 4A - Tangible Capital Assets .....	32
Schedule 4B - Tangible Capital Assets - Work in Progress .....	33
Schedule 4C - Deferred Capital Revenue .....	34
Schedule 4D - Changes in Unspent Deferred Capital Revenue .....	35

# School District No. 92 (Nisga'a)

## MANAGEMENT REPORT

Version: 3362-2617-9634

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

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Signature of the Chairperson of the Board of Education Date Signed

---

Signature of the Superintendent Date Signed

---

Signature of the Secretary Treasurer Date Signed

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

Statement of Financial Position

As at June 30, 2020

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

Approved by the Board

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

\_\_\_\_\_  
Date Signed

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

\_\_\_\_\_  
Date Signed

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

\_\_\_\_\_  
Date Signed



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

Statement of Operations  
Year Ended June 30, 2020

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

# School District No. 92 (Nisga'a)

Statement of Changes in Net Debt  
Year Ended June 30, 2020

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

# School District No. 92 (Nisga'a)

Statement of Cash Flows  
Year Ended June 30, 2020

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

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

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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, 2019 – increase in annual surplus by \$1,532,622

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

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

June 30, 2020 – increase in accumulated surplus and decrease in deferred contributions by \$9,287,949.

b) Cash and Cash Equivalents

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

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

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

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

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

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

f) Asset Retirement Obligations

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

g) Tangible Capital Assets

The following criteria apply:

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

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

h) Prepaid Expenses

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



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

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

over the periods expected to benefit from it.

i) Supplies Inventory

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

j) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Notes 11 – Interfund Transfer).

k) Revenue Recognition

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

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

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be 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



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

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

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

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

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

l) Expenditures

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

Categories of Salaries

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

Allocation of Costs

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

m) Financial Instruments

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

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

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

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

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

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

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

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

n) Measurement Uncertainty

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

o) Future Changes in Accounting Policies

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

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

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition,

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

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

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

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

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

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

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

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

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

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER**

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

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

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

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

**NOTE 5      DEFERRED REVENUE**

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

**NOTE 6      DEFERRED CAPITAL REVENUE**

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

**NOTE 7      EMPLOYEE FUTURE BENEFITS**

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

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

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

**NOTE 7 EMPLOYEE FUTURE BENEFITS (Continued)**

**Reconciliation of Funded Status at End of Fiscal Year**

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

**Reconciliation of Change in Accrued Benefit Liability**

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

**Components of Net Benefit Expense**

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

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

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

**NOTE 8 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

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



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

**NOTE 8 TANGIBLE CAPITAL ASSETS (Continued)**

**June 30, 2020**

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

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

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**NOTE 9      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 from school districts.

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

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

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

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

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

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

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

**NOTE 10 INTERFUND TRANSFERS**

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

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

**NOTE 11 RELATED PARTY TRANSACTIONS**

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

**NOTE 12 BUDGET FIGURES**

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 18, 2020.

**NOTE 13 ASSET RETIREMENT OBLIGATION**

Legal liabilities may exist for the removal/disposal of asbestos in schools that will undergo major renovations or demolition. Fair value of the liability for asbestos removal is recognized in the period in which it is incurred. As at June 30, 2020, the amount and timing of such liabilities are not reasonably determined.

**NOTE 14 EXPENSE BY OBJECT**

	2020	2019
Salaries and benefits	\$ 6,890,002	\$ 7,256,265
Services and supplies	2,082,208	2,080,088
Amortization	474,443	414,843
	\$ 9,446,653	\$ 9,751,196

**NOTE 15 ECONOMIC DEPENDENCE**

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

**NOTE 16 RESTRICTED SURPLUS**

Restricted Operating Surplus	
Strategic Plan	\$ 15,000
Policies/Procedures Review	50,000
Language and Culture	20,000
NLG Round Table	10,000
Local Education Agreement	27,500

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

**NOTE 16 RESTRICTED SURPLUS (Continued)**

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

**NOTE 17 RISK MANAGEMENT**

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

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

a) Credit risk:

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

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

b) Market risk:

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

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

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**NOTE 17     RISK MANAGEMENT** *(Continued)*

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

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

c) **Liquidity risk:**

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

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

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

**NOTE 18     IMPACT OF COVID-19 OUTBREAK**

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

# School District No. 92 (Nisga'a)

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

	Operating Fund	Special Purpose Fund	Capital Fund
	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	318,480		3,547,72
<b>Changes for the year</b>			
Surplus (Deficit) for the year	1,443,094		(114,86
Interfund Transfers			
Tangible Capital Assets Purchased	(327,924)		327,92
<b>Net Changes for the year</b>	<u>1,115,170</u>	-	<u>213,06</u>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<u>1,433,650</u>	-	<u>3,760,77</u>

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

Schedule of Operating Operations

Year Ended June 30, 2020

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



# School District No. 92 (Nisga'a)

Schedule of Operating Revenue by Source  
Year Ended June 30, 2020

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

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

Schedule of Operating Expense by Object  
 Year Ended June 30, 2020

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

# School District No. 92 (Nisga'a)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries
	\$	\$	\$	\$	\$
<b>1 Instruction</b>					
1.02 Regular Instruction	1,852,754	22,914			
1.03 Career Programs	26,217				
1.07 Library Services					
1.08 Counselling	113,084	7,253			
1.10 Special Education	102,252	30,039	3,307		
1.30 English Language Learning		70,879	1,195		
1.31 Indigenous Education	105,725	53,171	239,068		
1.41 School Administration		419,199		157,886	
1.60 Summer School	16,017				
<b>Total Function 1</b>	<b>2,216,049</b>	<b>603,455</b>	<b>243,570</b>	<b>157,886</b>	<b>-</b>
<b>4 District Administration</b>					
4.11 Educational Administration				24,918	213,238
4.40 School District Governance					53,744
4.41 Business Administration				47,347	300,730
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,265</b>	<b>567,712</b>
<b>5 Operations and Maintenance</b>					
5.41 Operations and Maintenance Administration					48,476
5.50 Maintenance Operations				511,386	98,133
5.52 Maintenance of Grounds					
5.56 Utilities					
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>511,386</b>	<b>146,609</b>
<b>7 Transportation and Housing</b>					
7.41 Transportation and Housing Administration					38,781
7.70 Student Transportation				59,097	
7.73 Housing					
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,097</b>	<b>38,781</b>
<b>9 Debt Services</b>					
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>2,216,049</b>	<b>603,455</b>	<b>243,570</b>	<b>800,634</b>	<b>753,102</b>

# School District No. 92 (Nisga'a)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual
	\$	\$	\$	\$	\$
<b>1 Instruction</b>					
1.02 Regular Instruction	1,908,406	338,949	2,247,355	51,339	2,298,694
1.03 Career Programs	26,217	6,730	32,947		32,947
1.07 Library Services	-		-		-
1.08 Counselling	120,337	23,267	143,604		143,604
1.10 Special Education	262,726	43,712	306,438	58,827	365,265
1.30 English Language Learning	72,074	13,737	85,811		85,811
1.31 Indigenous Education	397,964	77,749	475,713	106,194	581,907
1.41 School Administration	577,085	104,521	681,606	22,912	704,518
1.60 Summer School	16,017	2,825	18,842		18,842
<b>Total Function 1</b>	<b>3,380,826</b>	<b>611,490</b>	<b>3,992,316</b>	<b>239,272</b>	<b>4,231,588</b>
<b>4 District Administration</b>					
4.11 Educational Administration	238,156	25,267	263,423	44,492	307,915
4.40 School District Governance	53,744	2,213	55,957	66,215	122,172
4.41 Business Administration	348,077	58,524	406,601	240,566	647,167
<b>Total Function 4</b>	<b>639,977</b>	<b>86,004</b>	<b>725,981</b>	<b>351,273</b>	<b>1,077,254</b>
<b>5 Operations and Maintenance</b>					
5.41 Operations and Maintenance Administration	48,476	10,788	59,264	23,499	82,763
5.50 Maintenance Operations	665,328	128,156	793,484	495,689	1,289,173
5.52 Maintenance of Grounds	-		-	5,501	5,501
5.56 Utilities	-		-	285,349	285,349
<b>Total Function 5</b>	<b>713,804</b>	<b>138,944</b>	<b>852,748</b>	<b>810,038</b>	<b>1,662,786</b>
<b>7 Transportation and Housing</b>					
7.41 Transportation and Housing Administration	38,781	8,629	47,410		47,410
7.70 Student Transportation	59,097	9,455	68,552	86,831	155,383
7.73 Housing	-		-	31,758	31,758
<b>Total Function 7</b>	<b>97,878</b>	<b>18,084</b>	<b>115,962</b>	<b>118,589</b>	<b>234,551</b>
<b>9 Debt Services</b>					
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>4,832,485</b>	<b>854,522</b>	<b>5,687,007</b>	<b>1,519,172</b>	<b>7,206,179</b>

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

Schedule of Special Purpose Operations

Year Ended June 30, 2020

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

# School District No. 92 (Nisga'a)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Fu
	\$	\$	\$	\$	\$	\$	
<b>Deferred Revenue, beginning of year</b>			10,942	7,200	9,800		
<b>Add: Restricted Grants</b>							
Provincial Grants - Ministry of Education	54,305	29,053		32,158	9,897		135,188
Provincial Grants - Other							
Other	54,015	28,898	37,229				134,465
Investment Income			138				
	108,320	57,951	37,367	32,158	9,897		269,653
<b>Less: Allocated to Revenue</b>	54,305	29,053	31,353	-	3,600		135,188
Recovered	54,015	28,898					134,465
<b>Deferred Revenue, end of year</b>	-	-	16,956	39,358	16,097		-
<b>Revenues</b>							
Provincial Grants - Ministry of Education	290	155			3,600		723
Provincial Grants - Other							
Other Revenue	54,015	28,898	31,215				134,465
Investment Income			138				
	54,305	29,053	31,353	-	3,600		135,188
<b>Expenses</b>							
Salaries							
Teachers							
Principals and Vice Principals							24,336
Educational Assistants		23,252					48,664
Support Staff	30,367						
Other Professionals							
Substitutes							
	30,367	23,252	-	-	-		73,000
Employee Benefits	6,452	5,801					15,711
Services and Supplies	17,486		31,353		3,600		46,477
	54,305	29,053	31,353	-	3,600		135,188
<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, 2020

	District Community Literacy Plan	Skills Trades	WellAhead McConnel Foundation	NLG/NLC Enhancement Fund	FNESC Skills Link Program	FNESC Language/Culture Program
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	19,491	45,470	2,202	36,993	1,235	354,125
<b>Add: Restricted Grants</b>						
Provincial Grants - Ministry of Education						
Provincial Grants - Other		25,000				
Other	28,560					913,966
Investment Income						
	28,560	25,000	-	-	-	913,966
<b>Less: Allocated to Revenue</b>	24,400	4,973	934	4,925	-	603,947
Recovered						
<b>Deferred Revenue, end of year</b>	<b>23,651</b>	<b>65,497</b>	<b>1,268</b>	<b>32,068</b>	<b>1,235</b>	<b>664,144</b>
<b>Revenues</b>						
Provincial Grants - Ministry of Education						
Provincial Grants - Other		4,973				
Other Revenue	24,400		934	4,925		603,947
Investment Income						
	24,400	4,973	934	4,925	-	603,947
<b>Expenses</b>						
Salaries						
Teachers						101,453
Principals and Vice Principals						21,529
Educational Assistants						70,797
Support Staff						
Other Professionals						
Substitutes						
	-	-	-	-	-	193,779
Employee Benefits						38,285
Services and Supplies	24,400	4,973	934	4,925		371,883
	24,400	4,973	934	4,925	-	603,947
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-

# School District No. 92 (Nisga'a)

Schedule of Capital Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual			2019 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Amortization of Deferred Capital Revenue	359,578	359,578		359,578	317,223
<b>Total Revenue</b>	<u>359,578</u>	<u>359,578</u>	-	<u>359,578</u>	<u>317,223</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	474,443	414,393		414,393	414,843
Transportation and Housing		60,050		60,050	
<b>Total Expense</b>	<u>474,443</u>	<u>474,443</u>	-	<u>474,443</u>	<u>414,843</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(114,865)</u>	<u>(114,865)</u>	-	<u>(114,865)</u>	<u>(97,620)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased		327,924		327,924	
Local Capital				-	518,389
<b>Total Net Transfers</b>	<u>-</u>	<u>327,924</u>	-	<u>327,924</u>	<u>518,389</u>
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(114,865)</u>	<u>213,059</u>	-	<u>213,059</u>	<u>420,769</u>
<b>Capital Surplus (Deficit), beginning of year</b>		3,153,622	394,098	3,547,720	3,126,951
<b>Capital Surplus (Deficit), end of year</b>		<u>3,366,681</u>	<u>394,098</u>	<u>3,760,779</u>	<u>3,547,720</u>

# School District No. 92 (Nisga'a)

Tangible Capital Assets  
Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software
	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	1,168,081	21,310,933	246,971	600,495	
<b>Changes for the Year</b>					
Increase:					
Purchases from:					
Deferred Capital Revenue - Bylaw		1,085,650			
Deferred Capital Revenue - Other		370,419	40,742		
Operating Fund		242,182		85,742	
Transferred from Work in Progress		72,907			
	-	1,771,158	40,742	85,742	
<b>Cost, end of year</b>	1,168,081	23,082,091	287,713	686,237	
<b>Work in Progress, end of year</b>					
<b>Cost and Work in Progress, end of year</b>	1,168,081	23,082,091	287,713	686,237	
<b>Accumulated Amortization, beginning of year</b>		11,905,678	53,573	182,236	
<b>Changes for the Year</b>					
Increase: Amortization for the Year		378,087	24,697	60,050	
<b>Accumulated Amortization, end of year</b>		12,283,765	78,270	242,286	
<b>Tangible Capital Assets - Net</b>	<b>1,168,081</b>	<b>10,798,326</b>	<b>209,443</b>	<b>443,951</b>	

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

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

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

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

Deferred Capital Revenue

Year Ended June 30, 2020

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

# School District No. 92 (Nisga'a)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2020

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



September 9, 2020

PRIVATE AND CONFIDENTIAL

The Board of Education  
School District No. 92 (Nisga'a)  
PO Box 240  
New Aiyansh, BC V0J 1A0

Dear Trustees:

**Re: 2020 Audit**

We have completed the audit of the 2020 financial statements of your School District.

Overall, the School District's financial internal controls are strong.

We thank Kory and the staff for their courteous assistance during the audit.

Yours truly

CARLYLE SHEPHERD & CO.



Ernie Dusdal, CPA, CMA

ED/bn  
Encl.

**INDEPENDENT AUDITOR'S REPORT**

**DRAFT  
FOR DISCUSSION PURPOSES ONLY**

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

**Opinion**

We have audited the financial statements of School District No. 92 (Nisga'a) which comprise the statement of financial position as at June 30, 2020 and the statements of operations, changes in net 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, 2020 and the results of its operations and cash flows for the year then ended in accordance with section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

**Basis for Opinion**

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

**Auditor's Responsibility for the Audit of the Financial Statements**

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

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

**Responsibilities of Management and the Board for the Financial Statements**

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

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

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

**Supplementary Information**

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

Terrace, BC  
September 22, 2020

**DRAFT**  
**FOR DISCUSSION PURPOSES ONLY**



**MEETING AGENDA ITEM #8.2**

<b>Action:</b>		<b>Information:</b>	<b>X</b>
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	<b>September 22, 2020</b>
<b>Topic:</b>	Monthly Financial Statements – September, 2020		

**Background/Discussion:**

No Financials until the FS are approved, the year is rolled over and the annual budget is entered. Usually by the end of October.

**Recommended Action:**

For information only; no action required.

Presented by: Secretary Treasurer



**MEETING AGENDA ITEM #8.3**

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	September 22, 2020
<b>Topic:</b>	Maintenance Report – September, 2020		

**Background/Discussion:**

September, 2020 Maintenance Report as attached.

**Recommended Action:**

For information only, no action required.

Presented by: Secretary Treasurer

**Board Report: September 16, 2020**

Continuing with housing improvements, unit – 48 complete repaint, 75% completed, unit – 52 – minor repairs and painting, completed, unit - 17 Kitchen cabinet replacements, minor renovations, painting and floor replacements, completed, unit 1 – minor repairs, painting, bathtub replacement, kitchen cabinet replacement and flooring replacement, completed, unit - 10 Minor renovation, completed, unit 1, Units to be completed, units- 1,15,16, All tri-plex crawl-space concrete completed except for Gingolx tri-plex, crawl-space is too low to access, crawl-space is sealed with vapor barrier with no moisture problems.

Day Care Centre, remaining office renovations in progress, minor repairs, painting and flooring, 70% completed.

Nisga'a Elementary/Elementary - Proceeding with tender process for July 01,2020 start on concrete replacement project at front of school, completed, project was delayed for completion due to a lot of rain. Also proceeded with plumbing replacement components project start date July 01,2020, 80% completed. Included concrete in K-Block crawlspace with concrete replacement project, completed.

Nisga'a Elementary/Secondary language and culture smoke house project, in progress.

Alvin A McKay Elementary bio – mass project in progress. Completed

Nathan Barton Elementary bio- mass project in progress. 95% completed.

On-going work orders, grounds work.

A part from all the work completed over the summer break, prior to the start of this school year, some of my staff, including myself were impacted strongly from reporting to work due to the positive test on Covid-19 in our valley and the recent deaths.

Calvin Morven  
Director of Operations



**MEETING AGENDA ITEM #8.4**

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	September 22, 2020
<b>Topic:</b>	IT Report – September, 2020		

**Background/Discussion:**

September, 2020 IT Report as attached.

**Recommended Action:**

For information only; no action required.

Presented by: Secretary Treasurer



# IT Department Report

Date Written: September 9, 2020

## Projects

### **Implementing Windows Computers**

We have received 6 windows laptops and deployed 5 into the current infrastructure. We have not had any issues thus far with the windows implementation.

### **Server Space**

The main cluster storage failed; we were down for almost a day. We were able to recover because of our backups. Also, as a result of the storage array failing, we were able to upgrade the storage on the server. We now have plenty of storage space for years to come.

### **Server Backups**

We currently have 5 months of backup revisions. This means that we can recover from disaster as far back as 5 months. The plan is to have 6 months' worth of backups to be at our disposal. This will help protect the system in case of malware and hardware failures.

### **Phone System**

We suffered a large power outage which caused the phone server to fail. We were able to recover because we had a spare server, we could use but we are now out of phone hardware and need to have a plan in place to upgrade the phone system.

### **Printers/Photocopiers**

We have replaced the following printers/photocopiers x2 SDO; x3 NESS; x1 at each of GES/AAMES/NBES. So far without any issues.

# Helpdesk System

The last report we had 33 open tickets in the tech office. We currently have 12 open tickets in the tech office. We have cut the ticket count in half.

Department	Assigned	Open	Closed	Resolved	Days to resolution (AVG)
<u>New Tickets – Tech</u>	20	0	20	0	0
<u>Maintenance</u>	14	11	3	0	10
<u>SDO – Tech</u>	8	0	8	0	5
<u>NESS – Tech</u>	5	2	3	0	1
<u>AAMES – Tech</u>	5	0	5	0	3
<u>GES – Tech</u>	3	0	3	0	5
<u>Maintenance – Tech</u>	2	1	1	0	0
<u>NLC – Tech</u>	1	1	0	0	
<u>NBES – Tech</u>	1	0	1	0	1
<b>Total</b>	<b>59</b>	<b>15</b>	<b>44</b>	<b>0</b>	<b>5.56</b>