



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

TUESDAY, SEPTEMBER 13, 2022 – 6:30 PM

A G E N D A

1. CALL TO ORDER			
2. DECLARATION OF QUORUM			
3. APPROVAL OF AGENDA FOR SEPTEMBER 13, 2022	Action		
4. ADOPTION OF MINUTES OF PRIOR MEETING:			
4.1 Regular Meeting – June 14, 2022	Action	Attachment	Page 1-5
4.2 Special Meeting – June 29, 2022	Action	Attachment	Page 6-9
5. BUSINESS ARISING FROM THE MINUTES:			
6. PRESENTATION:			
6.1	Information		
7. EDUCATION:			
Superintendent			
7.1 Strategic Direction & Framework for Enhancing Student Learning	Action	Attachment	Page 10-18
7.2 Language & Culture Report – P. McKay	Information	Attachment	Page 19-20
8. BUSINESS:			
Secretary-Treasurer			
8.1 Audited Financial Statements – 2021/2022	Motion	Attachment	Page 21-70
8.2 Capital Bylaw No. 2022/2023-CPSD92-01	Motion	Attachment	Page 71-75
8.3 Five-Year Capital Plan (Minor) 2023/24	Motion	Attachment	Page 76-78
8.4 New Funding - Ministry	Info/disc	Verbal	
8.5			
9. POLICY DEVELOPMENT:			
10. TRUSTEE REPORTS:			
10.1			
11. CORRESPONDENCE RECEIVED:			
12. PUBLIC QUESTION PERIOD:			
13. ADJOURNMENT:			

Note: Next Board Meeting: November 15, 2022 – Gitlaxt'aamiks



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM 4.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 13, 2022
Topic:	Minutes of the Regular Meeting of the Board – June 14, 2022		

Background/Discussion:

Minutes as attached.

Recommended Action:

THAT the Minutes of the Regular Meeting of the Board held on June 14, 2022 be approved.

Presented by: Board Chair

**SCHOOL DISTRICT NO. 92 (NISGA'A)
BOARD OF EDUCATION
REGULAR BOARD MEETING
GITWINKSIHLKW ELEMENTARY SCHOOL
GITWINKSIHLKW, BC**

TUESDAY, JUNE 14, 2022 – 6:30

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

Absent:

1. CALL TO ORDER:

The meeting was called to order 6:40 pm

2. DECLARATION OF QUORUM:

There is a declaration of quorum.

3. APPROVAL OF AGENDA:

R02-1398

That the Board of Education approve the June 14, 2022 Agenda as presented.

Trustee Ousey/Trustee Stevens

Carried

4. ADOPTION OF MINUTES OF PRIOR MEETING:

R02-1399

That the Minutes of the Regular Meeting of the Board held on May 17, 2022, be approved as presented.

Trustee Ousey/Trustee Hayduk

Carried

5. BUSINESS ARISING FROM THE MINUTES:

Board Chair:

Was not in attendance at the last meeting, I am looking at line 12 of the meeting minutes for public question period regarding no follow-up of the Special Assembly, there was lots of questions posed. I would like to point out, at the Special Assembly, the questions that were posed at the Special Assembly, were answered at the Special Assembly. There

were no questions that were deferred. That was the reason there was no follow-up report.

6. PRESENTATION:

6.1 Alvin A. McKay Elementary School - Martha Swinn

Principal Martha Swinn presentation to the Board is based on the School Growth Plan and Mission Statement.

- Students feel a sense of belonging and identity:
Develop a sense of community students engaged in cooking projects, robotics (kits) every Monday, work in the school garden, wreath making,
- Confidence cultural identity:
Making sentence with graphic cards, singing dancing, salmon art project, harvesting, walking tours, Play Space, Project Based Learning, Science Kits

**7. EDUCATION:
Superintendent**

Learning and growth of students celebrations are scheduled throughout June for all schools.

Across the district, schools have had or are planning to have student learning feasts throughout June.

Secondary students at NESS have started a Students' Council. They hosted an assembly to get feedback from the student body about plans for the rest of this year and about how to increase student voice and participation next year. They are planning to paint a rainbow walkway and crosswalk at NESS and have two events planned for June:

- School dance for secondary students – June 17
- School and community PRIDE walk – June 29

Other highlights to note:

- Art show in Terrace in May with many of our students represented
- AAMES science celebration – May 26
- NESS elementary sports day – June 28
- Various year end class field trips taking place throughout the month

Principals worked with principals from SD54 on using data/evidence to inform school plans. All schools are currently in the process of reviewing data for this year and drafting plans for the 2022/2023 school year that align with district priorities for wellness and improved student literacy/numeracy. The district Framework for Enhancing Student Learning will be updated with data from this year.

On June 20 and 21, Minister Jennifer Whiteside, Assistant Deputy Minister Jennifer McCrea, and Superintendent of Indigenous Education Swee'alt (Denise Augustine) will be visiting our school district.

8. **BUSINESS:**
Secretary-Treasurer

8.1 Monthly Financial Statements at May 31, 2022

Secretary Treasurer Tanner presented the Monthly Financial Statements at May 31, 2022.

For information only.

8.2 2022/2023 Annual Budget (Bylaw)

For the 2022/2023, the Board must prepare an Annual Budget, and have it adopted by Bylaw before June 30, 2022. As per Section 113 of the School Act and submit to the Minister of Education by this date.

R02-1400

That the Board of Education unanimously agree to give the 2022/2023 Budget Bylaw all three readings June 14, 2022.

Trustee Azak/Trustee Stevens

Carried

R02-1401

That the 2022/2023 Annual Budget Bylaw Version: 5989-5243-3261 be read a first time the 14th day of June 2022.

Trustee Ousey/Trustee Azak

Carried

R02-1402

That the 2022/2023 Annual Budget Bylaw Version: 5989-5243-3261 be read a second time the 14th day of June 2022.

Trustee Stevens/Hayduk

Carried

R02-1403

That the 2022/2023 Annual Budget Bylaw Version: 5989-5243-3261 be read a third and final time the 14th day of June 2022.

Trustee Hayduk/Trustee Stevens

Carried

8.3 Day Care Report – June 2022

Day Care Report presented to the Board.

For information only.

8.4 Information Technology Report – June 2022

Information Technology Report presented to the Board.

For information only.

8.5 Maintenance Report – June 2022

Maintenance Report presented to the Board.

For information only.

9. **POLICY DEVELOPMENT:**

No Policy Development.

10. **TRUSTEE REPORTS:**

No Trustee Reports.

11. **CORRESPONDENCE RECEIVED:**

No correspondence received.

12. **PUBLIC QUESTION PERIOD:**

No public questions.

13. **ADJOURNMENT:**

The meeting adjourned at 8:00 pm

Certified correct,
Elsie Davis,
Board Chair

Certified correct,
Kory Tanner,
Secretary Treasurer



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM 4.2

Action:	X	Information:	
Meeting:	Special	Meeting Date:	September 13, 2022
Topic:	Minutes of the Special Meeting of the Board – June 29, 2022		

Background/Discussion:

Minutes as attached.

Recommended Action:

THAT the Minutes of the Special Meeting of the Board held on June 29, 2022 be approved.

Presented by: Board Chair

**NISGA’A SCHOOL DISTRICT NO. 92
BOARD OF EDUCATION
SPECIAL BOARD MEETING
SCHOOL BOARD OFFICE – MICROSOFT TEAMS**

TUESDAY, JUNE 29, 2022 – 5:30 PM

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

1. CALL TO ORDER:

The meeting was called to order at 5:37 pm

2. DECLARATION OF QUORUM:

There is a declaration of quorum.

3. APPROVAL OF AGENDA:

R02-1404

That the Board of Education approve the June 29, 2022 Agenda with the following addition:

Trustee Ousey/Trustee Hayduk

Carried

4. TRUSTEE ELECTION:

4.1 Appointment of Election Officer

The role of a Trustee is to maintain a focus on student achievement and well-being, and to participate in making decisions that benefit the entire district while representing the interests of their community.

General local government elections in British Columbia are held every four years, including the election for the offices of School District Trustees. The Board of Education for Nisga’a School District is comprised of 5 trustees.

The next Provincial School Trustee Election is scheduled on October 15, 2022, with nominations received during the Nomination Period of August to September 9, 2022.

The services of a Chief Election Officer for the Provincial School Trustee Election are required by Nisga'a School District 92 with the recommendation to appoint Ms. Cathy Jackson as Chief Election Officer for Nisga'a School District i2 for the 2022 Trustee Election.

R02-1405

That Board appoint Cathy Jackson as Chief Election Officer and Sharlene Grandison as Deputy Election Officer for Nisga'a School District for the Provincial Trustee Election 2022.

Trustee Ousey/Trustee Hayduk

Carried

5. **TRUSTEE ELECTION 2022**

5.1 Trustee Election Bylaw No. 2

A Bylaw to provide for the determination of various procedures for the conduct of general school elections and other trustee elections.

Under the School Act, the Board of Trustees may, by bylaw, determine various procedures and requirements to be applied in the conduct of trustee elections.

In Nisga'a School District 92, under Section 46 of the School Act, trustee elections in the following areas are the responsibility of the school district: Gitlaxt'aamiks, Gingolx, Laxgalts'ap, Gitwinksihlkw, Nass Camp.

This bylaw may be cited as "School District No. 92 (Nisga'a) Trustee Election Bylaw No. 2".

This bylaw is to provide for the determination of various procedures for the conduct of general school election and other trustee Elections.

R02-1406

Read a first time the 29th day of June 2022.

Trustee Ousey/Trustee Hayduk

Carried

R02-1407

Read a second time the 29th day of June 2022.

Trustee Hayduk/Trustee Ousey

Carried

R02-1408

Read a final time the 29th, day of June 2022.

Trustee Ousey/Trustee Hayduk

Carried

Reconsidered, Finally Pass and Adopted the 29th day of June 2022.

Trustee Ousey/Trustee Hayduk

Carried

6. **ADJOURNMENT:**

The meeting adjourned at 5:50 pm

Certified correct,
Elsie Davis,
Board Chair

Certified correct,
Kory Tanner,
Secretary Treasurer



MEETING AGENDA ITEM 7.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 13, 2022
Topic:	Strategic Direction & Framework for Enhancing Student Learning		

Background/Discussion:

Framework for Enhancing Student Learning annual review submitted to the Ministry. Closely linked to our Strategic directions.
FESL – all about the educated citizen and ensuring our students are ready for work, post-secondary and/or the careers they choose. Our priorities for the year are literacy, graduation pathways and well-being/identity. Public document that will be posted on the district website.
School plans are linked to FESL so you will see the same focus highlighted here. School plans are public and will be posted on school websites once approved.

Recommended Action:

That the Board of Education approve the Strategic Direction & Framework for Enhancing Student Learning.

Presented by: Superintendent



Framework for Enhancing Student Learning 2022-2023

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

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

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

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

Engagement

We are in continual dialogue with staff, students, families and community to revisit our common purpose, values, and direction. In developing [Dim luu-ts'ipkw hli gawisit](#), consultation was done through virtual and in-person meetings as well as with surveys. School and district leaders had discussions throughout the year about priorities and direction. We held meetings with all staff in the district, principals held additional meetings with school staff to continue the conversation, and families were invited to share feedback in the form of a survey. We met with students face-to-face to gather their insights and suggestions. Additionally, the superintendent reports regularly to the Nisga'a Lisims Government, and meets, as invited, with Village Governments.



Nisga'a Vision for Education

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

Nisga'a Education is a way to learn and live the principles of life which entails Sayt-K'ilim Goot, Nisga'a Ayuuk and the Yuuhlimk'askw system. Living Sayt-K'ilim-Goot creates a secure foundation that respects a balance between Nisga'a language and wisdom rooted in the land, and the languages and wisdom of other peoples. Education is a way to learn and live Nisga'a Ayuuk. The Yuuhlimk'askw system guides how to live. Nisga'a Education begins at birth.

Motion to accept: Verna Williams (Ts'aagabin) Seconded by: Alice Azak (K'iigapks) Question: Herb Morven (K'eexkw) Adopted at Fluent Speakers meeting – June 23, 2010

Areas of Focus

LIP WILA LOOM

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

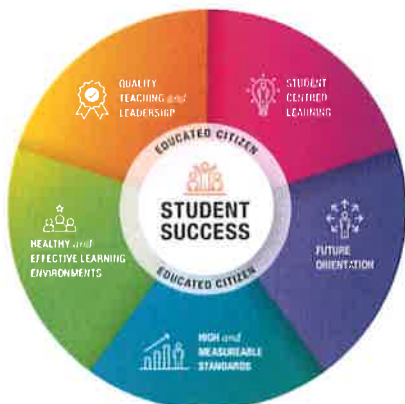
Learning is holistic, reflexive, reflective, experiential, and relational (focused on connectedness, on reciprocal relationships, and a sense of place).

GANWILAAK'ILS

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

Learning involves patience and time.

Improving Student Outcomes and Achieving Equity



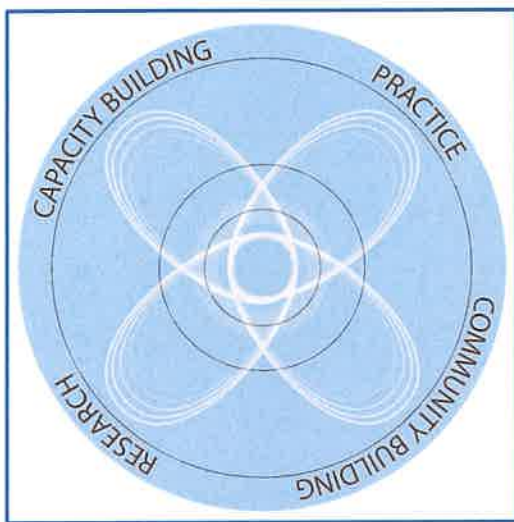
We are actively working to improve student learning, honour Nisga'a knowledge and worldviews, and build on the vast strengths of our students who are motivated, intelligent, capable, and creative. Our first priority is student well-being. Eurocentric, colonial systems of education have caused harm and have created the current inequities that we continue to confront. We aim to lift up Nisga'a knowledge, ways of knowing and worldviews. Language and culture are inseparable, tied intimately to place, and essential to identity

and well-being. Infusion of Nisga'a language in all areas of education is essential. "At risk is a vast archive of knowledge and expertise, a catalogue of the imagination, an oral and written literature composed of the memories of countless elders and healers.... In short, the artistic, intellectual and spiritual expression of the full complexity and diversity of the human experience" (Wade Davis) of being Nisga'a. We want our students to be immersed in language, culture, and Nisga'a place-based learning.

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

Coherence & Alignment

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



System-wide planning & Cycle of Review

The theory of change we are using to guide our school and district planning is the mandala for systems change which focuses on capacity building, community building, practice, and research in an ongoing cycle. We use a planning cycle that starts with curiosity about data from a variety of sources. Through collaborative conversation, reflection, and research (using data), we generate knowledge that informs plans for action which we implement thoughtfully and monitor regularly. We use street, map, and satellite data to inform our plans, and continue to look for culturally appropriate data.

CAPACITY BUILDING

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

Learning requires exploration of one's identity.

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

drumming, song, and dance, as much as possible to build everyone's knowledge and confidence.

COMMUNITY BUILDING

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

PRACTICE

We know that learning is reciprocal. If adults are engaged and learning, children are engaged and learning. We are turning our attention to the adult learning environment. Through Compassionate Systems Awareness and the Deeper Learning Dozen, we will work directly with principals and interested teaching staff to build practices that create space for thinking and learning with each other as interconnected beings. We know it is only when we understand the complexity of systems and implement personal and collective practices that foster awareness of these systems that we can transform and shift. We also know that teaching and learning happens everywhere, not just in classrooms. All our staff – bus drivers, custodians, clerical, principals, finance, educational assistants, teachers, maintenance workers – can contribute to the learning environment. Everyone has knowledge and insights to share. We are in a particularly unique context, as each one of our Nisga'a staff have invaluable cultural and language knowledge to share, and that will benefit all (adults and children). We need to create spaces for everyone to listen and to learn, spaces to practice new (old) ways of knowing and understanding the world and our connection to it and to each other. As we develop practices that connect us more with ourselves, more with each other, more with place, everyone will be nourished by the result, and we will be able to begin decolonizing some of the practices that have contributed to the inequity we are striving to combat. We need practices that truly complement and support the idea that

Learning involves generational roles and responsibilities.

Learning recognizes the role of Indigenous knowledge.

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

RESEARCH/Evidence-Informed Planning

Key Indicators

- Teacher professional judgment of student attainment of outcomes is what we value most as the measure of student achievement. This is documented in teachers' communication about student learning through progress reports.
- Student voice is essential and comes through in self-reflection and leadership opportunities.
- We are working to develop a shared understanding of teaching and learning, curriculum, and assessment of, for, and as learning.
- We are looking at multiple sources of evidence of improvement – **satellite** indicators (such as graduation rates, attendance, provincial assessments), **map** indicators (such as district/school-based reading and numeracy assessments, surveys of staff, students, and parents), and **street-level** indicators (such as learning walks, teacher-student interactions, student interviews, focus groups, parent conversations – individual stories of experience within our schools).
- Common assessments are important for dialogue and reflection. We will be working to develop reliable district and school assessments that are used to inform instruction and inspire dialogue that is focused on student attainment and learning.

We plan to use the following evidence this year:

- Meeting grade level outcomes in English Language Arts grades K-9 as provided by teachers on student progress reports
- Student learning survey results
- [EDI](#)
- Joyful Literacy assessments of reading skills K-3
- Fountas & Pinnell reading assessments K-7
- Student Numeracy Assessment & Practice (SNAP) 1-7
- FSA in grade 4 & 7 – [How are we doing report](#)
- Pathway to graduation plans so that all students graduate within 6 years of entering grade 8
- Graduation rates & transition to post-secondary
- Tracking use/speaking of Nisga'a language
- Oral and visual stories
- Attendance of students and staff

Diverse Learners

As we have a small student population of almost entirely Nisga'a students, we will be targeting every student. We believe that each of our students has unique learning needs and brings their own gifts. Our aim and commitment is that each student receives learning opportunities that meet them where they are at, motivates and engages them in rich learning, and challenges them to grow and stretch their learning.

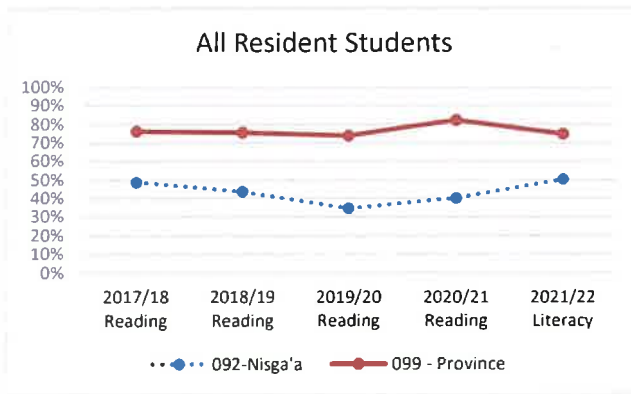
Children in Care

Nisga'a is a sovereign treaty nation and they have supports in place for children who may need to be placed in care. Nisga'a Child and Family Services ensure that appropriate care is provided to children as needed.

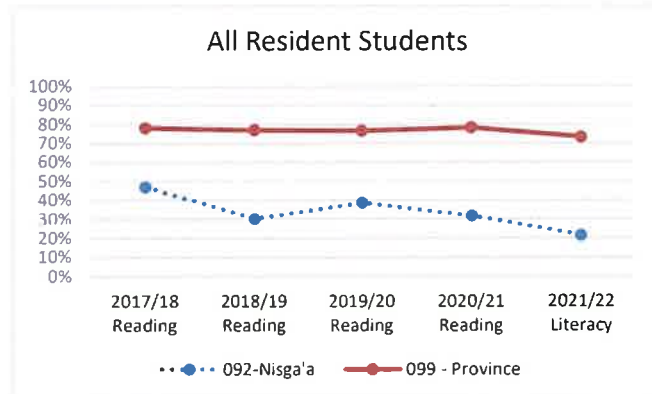
CURRENT EVIDENCE

Reading

Grade 4 FSA

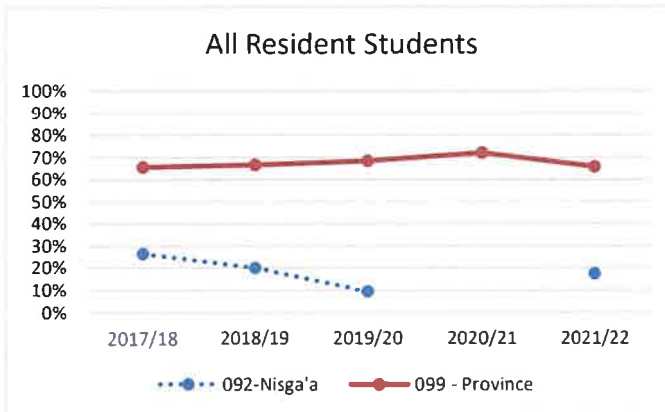


Grade 7 FSA

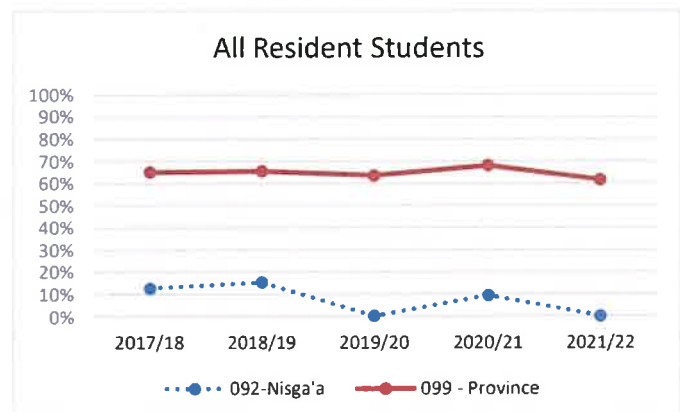


Numeracy

Grade 4 FSA



Grade 7 FSA



Participation rates in FSA were notably lower in 2021 and is something we will be working to address. With more attention focused on instructional practices around explicitly teaching reading and numeracy skills, we will see improvements in student learning. Additionally, attendance has a significant impact on learning and achievement. We have a number of students who have attended rarely since March 2020. We are working to encourage their return to school.

ATTENDANCE

We will be seeking to improve student attendance by working with education coordinators and families. Of significant concern is the poor attendance of our secondary students. Since the "end" of the pandemic, too many students are minimally engaging with school, some not at all. We want to reconnect with these students and families and hope that through our endeavours to build community capacity we will be able to do so.

September

- District review of the Framework for Enhancing Student Learning of the previous school year published

October

- School Plans submitted for approval

December

- Celebration of student learning

February

- Superintendent update to the Board on student learning

May

- Staff Development committee creates plans for the coming school year's professional learning, connected to *Dim luu-ts'ipkw hli gawisit* priorities

June

- Celebration of Student Learning
- Draft School Plans created by school staff, parents, and students; submitted to Superintendent by June 30

NESS SECONDARY

MONTH	# OF DAYS	ENR	#STUDENT ABS	TOTAL STUDENT DAYS	% ATTENDED	% ABSENT
SEPTEMBER	17	145	462	2465	81%	19%
OCTOBER	19	141	940	2679	65%	35%
NOVEMBER	20	146	1360	2920	53%	47%
DECEMBER	19	143	1025	2145	52%	48%
JANUARY	19	148	983	2812	65%	35%
FEBRUARY	18	181	1091	2416	55%	45%
MARCH	14	181	987	2114	53%	47%
APRIL	17	151	1058	2567	59%	41%
MAY	21	180	1392	3150	56%	44%
JUNE	21	150	1022	3150	68%	32%

NESS ELEM

MONTH	# OF DAYS	ENR	#STUDENT ABS	TOTAL STUDENT DAYS	% ATTENDED	% ABSENT
SEPTEMBER	16	93	327	1488	78%	22%
OCTOBER	19	92	532	1748	70%	30%
NOVEMBER	20	98	613.5	1960	69%	31%
DECEMBER	15	103	274	1545	82%	18%
JANUARY	19	101	345	1919	82%	18%
FEBRUARY	18	100	441	1600	72%	28%
MARCH	14	100	325	1400	77%	23%
APRIL	17	104	489	1768	72%	28%
MAY	21	106	541	2226	76%	24%
JUNE	21	108	563	2226	75%	25%

AAMES

MONTH	# OF DAYS	ENR	#STUDENT ABS	TOTAL STUDENT DAYS	% ATTENDED	% ABSENT
SEPTEMBER	16	73	89	1168	92%	8%
OCTOBER	19	73	467	1387	67%	33%
NOVEMBER	20	73	604.5	1460	59%	41%
DECEMBER	15	73	402	1095	63%	37%
JANUARY	19	72	434	1389	68%	32%
FEBRUARY	16	72	348	1152	70%	30%
MARCH	14	72	284	1008	72%	28%
APRIL	17	73	358	1241	71%	29%
MAY	21	73	488	1633	70%	30%
JUNE	21	73	383	1633	76%	24%

NBES

MONTH	# OF DAYS	ENR	#STUDENT ABS	TOTAL STUDENT DAYS	% ATTENDED	% ABSENT
SEPTEMBER	16	38	79	608	87%	13%
OCTOBER	19	40	252	780	67%	33%
NOVEMBER	20	40	222	800	72%	28%
DECEMBER	15	40	185	600	69%	31%
JANUARY	19	40	200	760	74%	26%
FEBRUARY	16	40	102	640	84%	16%
MARCH	14	40	200	560	64%	36%
APRIL	17	40	248	680	64%	36%
MAY	21	40	200	840	79%	29%
JUNE	21	40	194	840	77%	23%

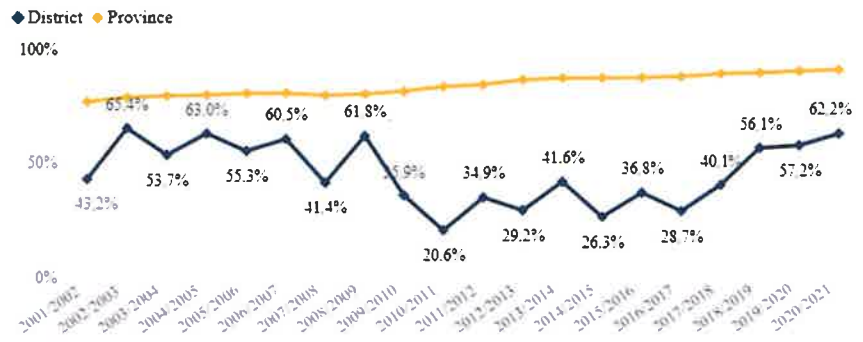
GES

MONTH	# OF DAYS	ENR	#STUDENT ABS	TOTAL STUDENT DAYS	% ATTENDED	% ABSENT
SEPTEMBER	16	30	78	480	84%	16%
OCTOBER	19	30	149	570	74%	26%
NOVEMBER	20	29	95.5	580	84%	16%
DECEMBER	15	29	59	435	86%	14%
JANUARY	19	30	139	570	76%	24%
FEBRUARY	16	28	128	448	71%	29%
MARCH	14	28	112	392	71%	29%
APRIL	17	28	100	476	79%	21%
MAY	21	28	137	588	77%	23%
JUNE	21	28	147	588	75%	25%

Completion Rate

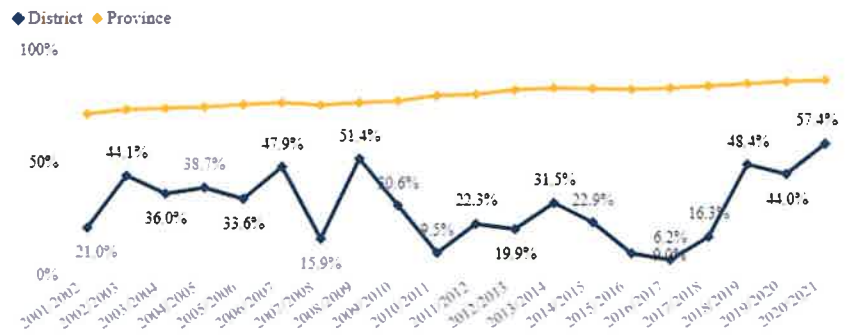
FIVE YEAR

Completion Rate



SIX YEAR

Completion Rate



Transition to Post-Secondary within 3 years after graduation

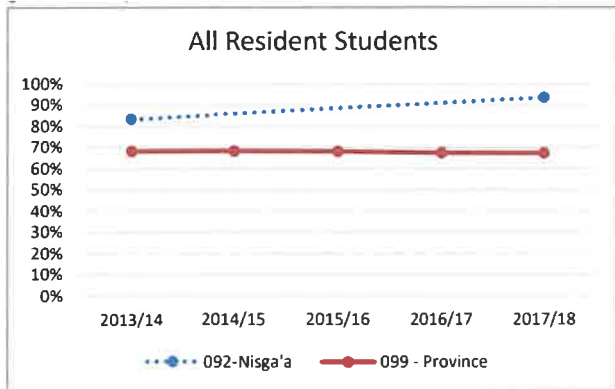


Figure 77: Post-Secondary Institute Transition - All Resident Students

Student Learning Survey:

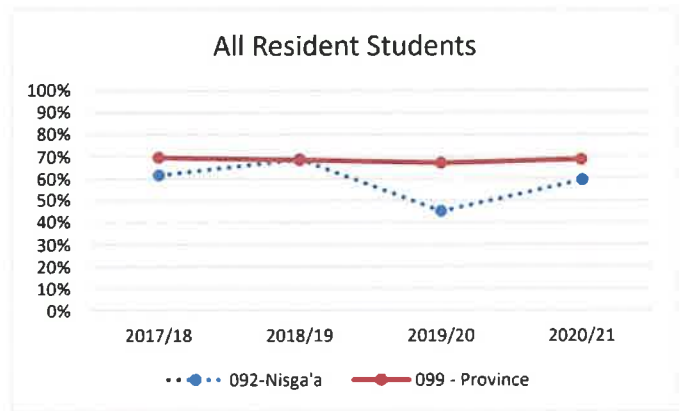


Figure 51: SLS - Feel Welcome - All Resident Students

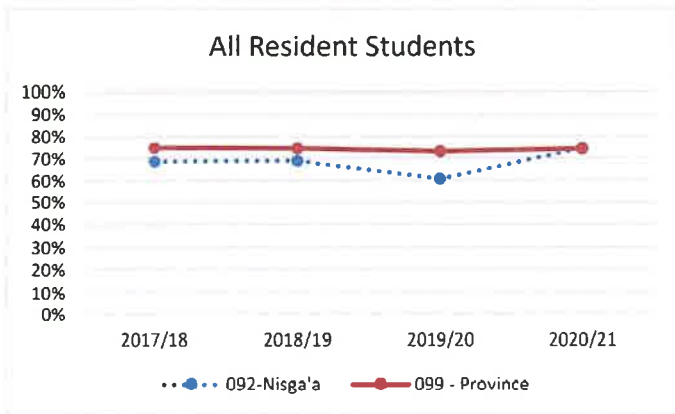


Figure 56: SLS - Feel Safe - All Resident Students

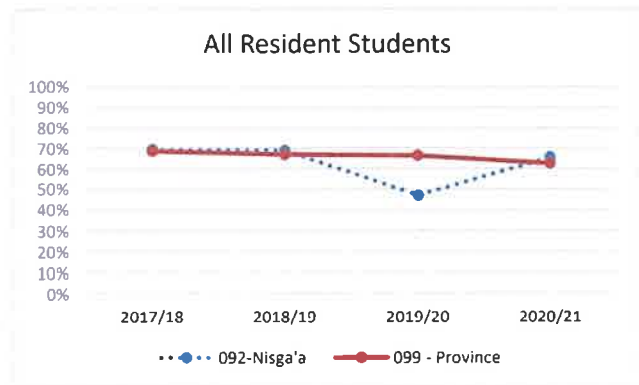


Figure 62: SLS - Adults Care - All Resident Students



MEETING AGENDA ITEM 7.2

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 13, 2022
Topic:	Language and Culture Report – September 2022		

Background/Discussion:

September 2022 Language and Culture Report attached.

Recommended Action:

For information only

Presented by: Peter McKay

Indigenous Education report for the Nisga'a School District

Peter Thomas McKay, District principal of Indigenous Education

Genuugwiikw 2022 is off to a fabulous start...

- Pro-d examples of how to incorporate Nisga'a pedagogy were prevalent. The use of drums and songs, the focus upon ceremony and protocol and the use of cultural space and language was embraced by all those who were present. The cultural practice of sharing voice was a highlight all throughout the 2-day event.
- Brainstorming for a Nisga'a focussed art class is underway for deliver to the high school students every Wednesday until the end of the school year. It will feature guest teachers in a variety of genre and mediums. Students will engage in a yearlong project while branching off into the magnificent array of Nisga'a style which includes, drawing, painting, weaving and carving. The thought is to promote language use all throughout the year with this yearlong study.
- Fluent speakers are meeting with the NESS Sim'algaḡ team to construct a 1 hour per day schedule focussing on incorporating Sim'algaḡ with the Kindergarten class. The purpose of the class is to assist our non-fluent teachers to become comfortable in their learning of Sim'algaḡ. We are creating a brave space for Sim'algaḡ to become normal.
- I will be attending a FNESC workshop on the 23rd to meet with other language enthusiasts who want to share best practices concerning Aboriginal language learning.
- Visits to all schools are being scheduled to witness the incorporation of indigenous focussed learning.
- My services as a teacher have been offered to assist at NESS in teaching spoken language 10 (English 10). Students will focus upon First Peoples oral traditions while developing their oral self-expression and communication.



SCHOOL DISTRICT NO. 92 (NISGA'A)

<u>MEETING AGENDA ITEM 8.1</u>			
Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 13, 2022
Topic:	Audited Financial Statements – 2021/2022		
Background/Discussion:			
<p>The Auditor has completed a final review of the Financial Statements and Notes to the Statements prior to the September 13, 2022, Board Meeting. The Statements must be approved and submitted to the Ministry of Education by September 30, 2022.</p> <p>Also attached is the School District No. 92 (Nisga'a) Discussion & Analysis of Financial Statements for the year ended June 30, 2022 – for information only.</p>			
Recommended Action:			
<p>That the Board of Education approves the 2021/2022 Audited Financial Statements Version: 6887-6141-4159 of Nisga'a School District 92 as presented.</p>			
Presented by: Secretary Treasurer			

Audited Financial Statements of

School District No. 92 (Nisga'a)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 92 (Nisga'a)

June 30, 2022

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School District No. 92 (Nisga'a)

MANAGEMENT REPORT

Version: 6887-6141-4159

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 92 (Nisga'a)

Statement of Financial Position

As at June 30, 2022

	2022 Actual \$	2021 Actual \$
Financial Assets		
Cash and Cash Equivalents	6,359,905	4,462,677
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	50,000	
Other	118,886	139,454
Total Financial Assets	<u>6,528,791</u>	<u>4,602,131</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other	730,409	952,506
Deferred Revenue	1,112,695	855,760
Deferred Capital Revenue	11,083,279	10,104,299
Employee Future Benefits	33,121	31,541
Total Liabilities	<u>12,959,504</u>	<u>11,944,106</u>
Net Debt	<u>(6,430,713)</u>	<u>(7,341,975)</u>
Non-Financial Assets		
Tangible Capital Assets	14,487,818	13,389,297
Prepaid Expenses	213,777	235,273
Total Non-Financial Assets	<u>14,701,595</u>	<u>13,624,570</u>
Accumulated Surplus (Deficit)	<u>8,270,882</u>	<u>6,282,595</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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	143,788	347,971	423,989
Other	53,344	9,160	21,859
Other Revenue	11,571,004	11,068,601	10,732,672
Rentals and Leases	160,000	233,213	216,090
Investment Income	18,000	44,277	25,290
Amortization of Deferred Capital Revenue	435,849	435,778	412,691
Total Revenue	<u>12,381,985</u>	<u>12,139,000</u>	<u>11,832,591</u>
Expenses			
Instruction	8,687,043	6,168,248	6,957,619
District Administration	1,389,471	1,188,998	1,350,556
Operations and Maintenance	2,531,837	2,129,803	2,133,259
Transportation and Housing	1,415,811	663,664	238,251
Total Expense	<u>14,024,162</u>	<u>10,150,713</u>	<u>10,679,685</u>
Surplus (Deficit) for the year	<u>(1,642,177)</u>	<u>1,988,287</u>	<u>1,152,906</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		6,282,595	5,129,689
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>8,270,882</u></u>	<u>6,282,595</u>

School District No. 92 (Nisga'a)

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(1,642,177)	1,988,287	1,152,906
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(1,537,193)	(1,695,290)	(1,546,113)
Amortization of Tangible Capital Assets	583,385	596,769	548,108
Total Effect of change in Tangible Capital Assets	(953,808)	(1,098,521)	(998,005)
Acquisition of Prepaid Expenses		21,496	
Use of Prepaid Expenses			(191,179)
Total Effect of change in Other Non-Financial Assets	-	21,496	(191,179)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(2,595,985)	911,262	(36,278)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		911,262	(36,278)
Net Debt, beginning of year		(7,341,975)	(7,305,697)
Net Debt, end of year		(6,430,713)	(7,341,975)

School District No. 92 (Nisga'a)

Statement of Cash Flows
Year Ended June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,988,287	1,152,906
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(29,430)	1,021,349
Prepaid Expenses	21,496	(191,179)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(222,099)	458,217
Deferred Revenue	256,935	(26,279)
Employee Future Benefits	1,580	2,868
Amortization of Tangible Capital Assets	596,769	548,108
Amortization of Deferred Capital Revenue	(435,778)	(412,691)
Total Operating Transactions	<u>2,177,760</u>	<u>2,553,299</u>
Capital Transactions		
Tangible Capital Assets Purchased	(1,695,290)	(1,546,113)
Total Capital Transactions	<u>(1,695,290)</u>	<u>(1,546,113)</u>
Financing Transactions		
Capital Revenue Received	1,414,758	1,427,638
Total Financing Transactions	<u>1,414,758</u>	<u>1,427,638</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>1,897,228</u>	<u>2,434,824</u>
Cash and Cash Equivalents, beginning of year	<u>4,462,677</u>	<u>2,027,853</u>
Cash and Cash Equivalents, end of year	<u>6,359,905</u>	<u>4,462,677</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>6,359,905</u>	<u>4,462,677</u>
	<u>6,359,905</u>	<u>4,462,677</u>

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 1 AUTHORITY AND PURPOSE

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

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

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

Year-ended June 30, 2021 – increase in annual surplus by \$1,014,947

June 30, 2021 – increase in accumulated surplus and decrease in deferred contributions by \$10,104,299.

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

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

b) Cash and Cash Equivalents

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

c) Accounts Receivable

Accounts receivable are shown net of allowance for doubtful accounts.

d) Deferred Revenue and Deferred Capital Revenue

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

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

e) Employee Future Benefits

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

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

f) Asset Retirement Obligations

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

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

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.

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.

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

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

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

h) Prepaid Expenses

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

i) Supplies Inventory

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

j) Funds and Reserves

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

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

k) Revenue Recognition

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

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

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

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

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

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

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

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

l) Expenditures

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

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Categories of Salaries

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

Allocation of Costs

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

m) Financial Instruments

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

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

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

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

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 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".

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

	2022	2021
Due from Province - MECC	\$ 50,000	\$
Other	118,886	139,454
Allowance for Doubtful Accounts		
	\$ 168,886	\$ 139,454

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2022	2021
Trade payables	\$ 119,067	\$ 143,021
Salaries and benefits payable	143,659	136,889
Accrued vacation pay	100,260	88,762
Other	367,423	583,584
	\$ 730,409	\$ 952,506

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.

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

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.

	June 30, 2022	June 30, 2021
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	30,590	29,298
Service Cost	3,854	3,849
Interest Cost	814	716
Benefit Payments	-3,770	-2,683
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	-3,413	-590
Accrued Benefit Obligation – March 31	28,075	30,590
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	28,075	30,590
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	-28,075	-30,590
Employer Contributions After Measurement Date	0	0
Benefits Expense After Measurement Date	-958	-1,167
Unamortized Net Actuarial (Gain) Loss	-4,088	216
Accrued Benefit Asset (Liability) - June 30	-33,121	-31,541
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	31,541	28,675
Net Expense for Fiscal Year	5,348	5,548
Employer Contributions	-3,770	-2,683
Accrued Benefit Liability (Asset) - June 30	33,121	31,541

Components of Net Benefit Expense

SCHOOL DISTRICT No. 92 (NISGA 'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 7 EMPLOYEE FUTURE BENEFITS (continued)

Service Cost	3,627	3,850
Interest Cost	832	741
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	890	958
Net Benefit Expense (Income)	5,348	5,548

Assumptions

Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	3.25%	2.50%
Long Term Salary Growth - April 1	2.50%	2.50%
Long Term Salary Growth - March 31	2.50%	2.50%
EARSL - March 31	10.5	8.8

NOTE 8 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2022	Net Book Value 2021
Sites	\$ 1,168,081	\$ 1,168,081
Buildings	12,657,711	11,583,944
Furniture & Equipment	221,396	166,289
Vehicles	389,116	453,570
Computer Hardware	51,514	17,413
Total	\$ 14,487,818	\$ 13,389,297

June 30, 2022

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

	Opening Accumulated Amortization	Additions	Dispos als	Total 2022
Sites	\$	\$	\$	\$
Buildings (restated)	12,925,785	465,581		13,391,366
Furniture & Equipment (restated)	121,424	33,186		154,610

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

Vehicles (<i>restated</i>)	351,142	81,314	432,456
Computer Hardware (<i>restated</i>)	40,634	16,688	57,322
Computer Software			
Total	\$ 13,438,985	\$ 596,769	\$ 14,035,754

June 30, 2021

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

	Opening Accumulated Amortization	Additions	Disposals	Total 2021
Sites	\$	\$	\$	\$
Buildings	12,492,604	433,181		12,925,785
Furniture & Equipment	92,653	28,771		121,424
Vehicles	276,595	74,547		351,142
Computer Hardware	29,025	11,609		40,634
Computer Software				
Total	\$ 12,890,877	\$ 548,108	\$	\$ 13,438,985

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, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 from school districts.

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

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 9 EMPLOYEE PENSION PLANS (continued)

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

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

The school district paid \$562,432 for employer contributions to the plans for the year ended June 30, 2022 (2021: \$579,027).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

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

NOTE 10 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2022, were as follows:

- \$901,005 transferred from operating to capital assets

NOTE 11 RELATED PARTY TRANSACTIONS

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

NOTE 12 BUDGET FIGURES

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 15, 2022.

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, 2022, the amount and timing of such liabilities are not reasonably determined.

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 14 EXPENSE BY OBJECT

	2022	2021
Salaries and benefits	\$ 7,302,928	\$ 7,536,890
Services and supplies	2,251,016	2,594,687
Amortization	596,769	548,108
	<u>\$ 10,150,713</u>	<u>\$ 10,679,685</u>

NOTE 15 ECONOMIC DEPENDENCE

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

NOTE 16 RESTRICTED SURPLUS

Restricted Operating Surplus		
Language and Culture	20,000	
NLG Round Table	10,000	
Local Education Agreement	27,500	
Board Retreat	12,000	
Leadership/Mentorship – Supt/ST/Board	25,000	
Cabinet replacement – Teacherages	150,000	
Fencing	240,000	
Health & Safety – shared service/reporting	4,000	
Cayenta Financial Software upgrade	135,000	
Roofing on staff housing (21 units & Grizzly)	450,000	
Staff Housing-Asbestos rem./rotten decks & structure boards/Grizzly	300,000	
Front End loader - specialized attachments	76,845	
Replace 1 Maintenance vehicle	60,000	
Signing Bonus/Hiring Incentives	545,000	
Upcoming DLD/CLS	60,000	
Equity in Action overage	28,868	
HVAC - NESS final	200,000	
Open Purchase Orders	973,053	
Sub-Total Internally Restricted	\$3,317,266	
Unrestricted Operating Surplus	531,749	
TOTAL Available for Future Operations		\$3,849,015
Capital Funds		4,421,867
ACCUMULATED Surplus (Deficit) End of Year		<u>\$8,270,882</u>

**SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 17 PRIOR PERIOD ADJUSTMENT

On May 28, 2021, the Office of the Comptroller General directed all school districts to apply the half-year rule method of amortization beginning in the fiscal year an asset is placed into service. This directive applies to both past and future purchases. Prior to this directive, the district did not recognize amortization in the first partial service year. The School District has made a retroactive adjustment to recognize amortization of all assets and deferred capital contributions beginning in the first service year. The impact of the prior period adjustment on the June 30, 2021 comparative amounts is as follows:

	Increase (Decrease)
Tangible Capital Assets	\$ (284,763)
Deferred Capital Revenue	(214,100)
Accumulated Surplus (Deficit)	(70,663)
Amortization of Deferred Capital Revenue	15,502
Operations & Maintenance Expense – Asset amortization	15,502
Transportation & Housing Expense – Asset amortization	5,923
Accumulated Surplus – beginning of the year July 1, 2020	(64,740)

NOTE 18 RISK MANAGEMENT

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

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

a) Credit risk:

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

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

b) Market risk:

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

SCHOOL DISTRICT No. 92 (NISGA'A)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 18 RISK MANAGEMENT *(continued)*

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

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

c) Liquidity risk:

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

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

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

School District No. 92 (Nisga'a)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year					
Prior Period Adjustments	2,603,498		3,679,097	6,282,595	5,194,429
Accumulated Surplus (Deficit), beginning of year, as restated	<u>2,603,498</u>	<u>-</u>	<u>3,679,097</u>	<u>6,282,595</u>	<u>(64,740)</u>
Changes for the year					
Surplus (Deficit) for the year	2,146,522		(158,235)	1,988,287	1,152,906
Interfund Transfers	(901,005)		901,005	-	-
Tangible Capital Assets Purchased	1,245,517		742,770	1,988,287	1,152,906
Net Changes for the year	<u>3,849,015</u>	<u>-</u>	<u>4,421,867</u>	<u>8,270,882</u>	<u>6,282,595</u>
Accumulated Surplus (Deficit), end of year - Statement 2					

School District No. 92 (Nisga'a)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	20,307	145,865	65,850
Other	8,160	9,160	1,546
Other Revenue	8,644,863	9,153,673	8,567,979
Rentals and Leases	160,000	233,213	216,090
Investment Income	18,000	37,190	22,235
Total Revenue	8,851,330	9,579,101	8,873,700
Expenses			
Instruction	5,645,397	4,100,043	4,465,724
District Administration	1,389,471	1,188,998	1,350,556
Operations and Maintenance	1,983,698	1,561,188	1,599,470
Transportation and Housing	1,327,405	582,350	169,627
Total Expense	10,345,971	7,432,579	7,585,377
Operating Surplus (Deficit) for the year	(1,494,641)	2,146,522	1,288,323
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,519,641		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(25,000)	(901,005)	(118,475)
Total Net Transfers	(25,000)	(901,005)	(118,475)
Total Operating Surplus (Deficit), for the year	-	1,245,517	1,169,848
Operating Surplus (Deficit), beginning of year		2,603,498	1,433,650
Operating Surplus (Deficit), end of year		3,849,015	2,603,498
Operating Surplus (Deficit), end of year			
Internally Restricted		3,317,266	2,361,047
Unrestricted		531,749	242,451
Total Operating Surplus (Deficit), end of year		3,849,015	2,603,498

School District No. 92 (Nisga'a)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	8,337,202	8,347,843	8,112,704
ISC/LEA Recovery	(8,332,284)	(8,332,284)	(8,055,293)
Other Ministry of Education and Child Care Grants			
Pay Equity	310	310	629
Funding for Graduated Adults			904
Student Transportation Fund	345	345	700
Support Staff Benefits Grant	1	1	1
Teachers' Labour Settlement Funding			847
Early Career Mentorship Funding			54
FSA Scorer Grant	4,094	4,094	4,094
ELF	1,210	1,210	1,210
Anti-Racism	6,429	6,429	
Equity Scan	3,000	3,000	
Indigenous Equity		79,000	
Extreme Weather		35,917	
Total Provincial Grants - Ministry of Education and Child Care	20,307	145,865	65,850
Provincial Grants - Other	8,160	9,160	1,546
Other Revenues			
Funding from First Nations	8,578,863	9,001,277	8,467,729
Miscellaneous			
Miscellaneous	60,000	146,396	94,250
Art Starts	6,000	6,000	6,000
Total Other Revenue	8,644,863	9,153,673	8,567,979
Rentals and Leases	160,000	233,213	216,090
Investment Income	18,000	37,190	22,235
Total Operating Revenue	8,851,330	9,579,101	8,873,700

School District No. 92 (Nisga'a)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Salaries			
Teachers	2,648,000	1,887,761	2,445,316
Principals and Vice Principals	976,000	954,102	724,466
Educational Assistants	245,000	131,961	175,713
Support Staff	1,122,500	1,028,375	835,008
Other Professionals	845,162	815,412	788,460
Substitutes	190,000	145,339	75,984
Total Salaries	<u>6,026,662</u>	<u>4,962,950</u>	<u>5,044,947</u>
Employee Benefits	1,442,569	988,584	978,258
Total Salaries and Benefits	<u>7,469,231</u>	<u>5,951,534</u>	<u>6,023,205</u>
Services and Supplies			
Services	392,700	296,844	383,648
Student Transportation	49,000		
Professional Development and Travel	223,571	174,150	38,285
Rentals and Leases	5,000		2,246
Dues and Fees	19,000	32,534	22,848
Insurance	32,500	24,967	14,803
Supplies	1,789,201	630,999	794,095
Utilities	365,768	321,551	306,247
Total Services and Supplies	<u>2,876,740</u>	<u>1,481,045</u>	<u>1,562,172</u>
Total Operating Expense	<u>10,345,971</u>	<u>7,432,579</u>	<u>7,585,377</u>

School District No. 92 (Nisga'a)

Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	1,691,489	192,519				127,736	2,011,744
1.03 Career Programs	17,866						17,866
1.07 Library Services							
1.08 Counselling	82,882						82,882
1.10 Special Education	11,275	73,701					11,275
1.30 English Language Learning		196,003	131,961		54,082		73,701
1.31 Indigenous Education	84,249	491,879		135,098		352	466,295
1.41 School Administration							627,329
1.60 Summer School							
Total Function 1	1,887,761	954,102	131,961	135,098	54,082	128,088	3,221,092
4 District Administration							
4.11 Educational Administration		24,706			250,191		274,897
4.40 School District Governance					55,162		55,162
4.41 Business Administration		55,434			314,875		370,309
Total Function 4	-	-	-	80,140	620,228	-	700,368
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					45,121		45,121
5.50 Maintenance Operations		662,421			60,000	12,667	735,088
5.52 Maintenance of Grounds							
5.56 Utilities							
Total Function 5	-	-	-	662,421	105,121	12,667	780,209
7 Transportation and Housing							
7.41 Transportation and Housing Administration					35,981		35,981
7.70 Student Transportation		89,217					89,217
7.73 Housing		61,499				4,584	66,083
Total Function 7	-	-	-	150,716	35,981	4,584	191,281
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	1,887,761	954,102	131,961	1,028,375	815,412	145,339	4,962,950

School District No. 92 (Nisga'a)
 Operating Expense by Function, Program and Object
 Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	2,011,744	421,151	2,432,895	72,412	2,505,307	3,552,777	2,734,111
1.03 Career Programs	17,866	3,335	21,201		21,201	21,400	35,339
1.07 Library Services	-	-	-	438	438	15,000	822
1.08 Counselling	82,882	16,308	99,190	2,714	101,904	111,250	154,167
1.10 Special Education	11,275	2,819	14,094		14,094	336,450	253,367
1.30 English Language Learning	73,701	13,799	87,500		87,500	88,760	87,404
1.31 Indigenous Education	466,295	92,807	559,102	28,063	587,165	585,310	552,000
1.41 School Administration	627,329	126,820	754,149	28,285	782,434	890,700	648,514
1.60 Summer School	-	-	-	-	-	43,750	-
Total Function 1	3,291,092	677,039	3,968,131	131,912	4,100,043	5,645,397	4,465,724
4 District Administration							
4.11 Educational Administration	274,897	54,377	329,274	130,581	459,855	465,098	119,205
4.40 School District Governance	55,162	2,376	57,538	59,252	116,790	132,748	101,150
4.41 Business Administration	370,309	68,918	439,227	173,126	612,353	791,625	1,130,201
Total Function 4	700,368	125,671	826,039	362,959	1,188,998	1,389,471	1,350,556
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	45,121	10,793	55,914	4,004	59,918	69,250	93,857
5.50 Maintenance Operations	735,088	139,546	874,634	273,842	1,148,476	1,523,180	1,190,907
5.52 Maintenance of Grounds	-	-	-	31,243	31,243	25,500	4,294
5.56 Utilities	-	-	-	321,551	321,551	365,768	310,412
Total Function 5	780,209	150,339	930,548	630,640	1,561,188	1,983,698	1,599,470
7 Transportation and Housing							
7.41 Transportation and Housing Administration	35,981	7,211	43,192		43,192	44,905	21,330
7.70 Student Transportation	89,217	16,996	106,213	100,754	206,967	314,200	124,435
7.73 Housing	66,083	11,328	77,411	254,780	332,191	968,300	23,862
Total Function 7	191,281	35,535	226,816	355,534	582,350	1,327,405	169,627
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	4,962,950	988,584	5,951,534	1,481,045	7,432,579	10,345,971	7,585,377

School District No. 92 (Nisga'a)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	123,481	202,106	358,139
Other	45,184		20,313
Other Revenue	2,926,141	1,914,928	2,164,693
Investment Income		4,331	3,055
Total Revenue	<u>3,094,806</u>	<u>2,121,365</u>	<u>2,546,200</u>
Expenses			
Instruction	3,041,646	2,068,205	2,491,895
Operations and Maintenance	53,160	53,160	54,305
Total Expense	<u>3,094,806</u>	<u>2,121,365</u>	<u>2,546,200</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 92 (Nisga'a)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Mental Health in Schools
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									49,625
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	53,160	29,813		32,000	9,800	141,027	110,652	784,507	134,657
Other	53,019	29,734	51,850			140,652	110,358	782,424	134,299
Investment Income			36						
Less:									
Allocated to Revenue Recovered	106,179	59,547	51,886	32,000	9,800	281,679	221,010	1,566,931	268,956
Deferred Revenue, end of year	53,160	29,813	35,926	48,902	214	141,027	110,652	784,507	184,282
	53,019	29,734	29,465	5,464	15,537	140,652	110,358	782,424	134,299
Revenues									
Provincial Grants - Ministry of Education and Child Care	141	79		48,902	214	375	294	2,083	49,983
Other Revenue	53,019	29,734	35,890			140,652	110,358	782,424	134,299
Investment Income			36						
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff									
Other Professionals	26,744	24,406		39,652		90,019	24,379	639,612	28,636
Employee Benefits	5,664	5,407		9,250		17,609	6,095	143,836	6,410
Services and Supplies	20,752		35,926		214	33,399	80,178	1,059	149,236
	53,160	29,813	35,926	48,902	214	141,027	110,652	784,507	184,282
Net Revenue (Expense) before Interfund Transfers									
Interfund Transfers									
Net Revenue (Expense)									

School District No. 92 (Nisga'a)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	District Community Literacy Plan	Skills Trades	WellAhead McConnell Foundation	NL/G/NLC Enhancement Fund	FNESC Skills Link Program	FNESC Language Program	TOTAL
Deferred Revenue, beginning of year	\$	\$ 49,980	\$ 20,152	\$ 45,184	\$ 712	\$ 28,156	\$ 5,951	\$ 614,178	\$ 855,760
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	20,720	50,000	18,139				3,000	934,644	1,366,336
Other Investment Income	20,665							4,295	2,278,784
Less: Allocated to Revenue Recovered	41,385	50,000	18,139				3,000	938,939	3,649,451
Deferred Revenue, end of year	20,720	99,980	37,825	44,404	712	2,200	3,949	523,092	2,121,365
	20,665		466	780		25,956	5,002	1,030,025	1,271,151
									1,112,695
Revenues	55	99,980	37,825	44,404	712	2,200	3,949	518,797	202,106
Provincial Grants - Ministry of Education and Child Care	20,665							4,295	1,914,928
Other Revenue Investment Income	20,720	99,980	37,825	44,404	712	2,200	3,949	523,092	4,331
Expenses									
Salaries									
Teachers									
Principals and Vice Principals	1,706	11,881						90,642	730,254
Educational Assistants	12,180	22,022						25,000	25,000
Support Staff								57,149	238,176
Other Professionals			24,010						60,946
Employee Benefits	13,886	35,903	24,010					172,791	63,662
Services and Supplies	2,336	7,150	2,335					27,265	1,118,038
	4,498	58,927	11,480	44,404	712	2,200	3,949	323,036	233,357
	20,720	99,980	37,825	44,404	712	2,200	3,949	523,092	769,970
Net Revenue (Expense) before Interfund Transfers									2,121,365
Interfund Transfers									
Net Revenue (Expense)									

School District No. 92 (Nisga'a)

Schedule of Capital Operations
Year Ended June 30, 2022

	2022 Budget	2022 Actual			2021 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income			2,756	2,756	
Amortization of Deferred Capital Revenue	435,849	435,778		435,778	412,691
Total Revenue	<u>435,849</u>	<u>435,778</u>	<u>2,756</u>	<u>438,534</u>	<u>412,691</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	494,979	515,455		515,455	479,484
Transportation and Housing	88,406	81,314		81,314	68,624
Total Expense	<u>583,385</u>	<u>596,769</u>	<u>-</u>	<u>596,769</u>	<u>548,108</u>
Capital Surplus (Deficit) for the year	<u>(147,536)</u>	<u>(160,991)</u>	<u>2,756</u>	<u>(158,235)</u>	<u>(135,417)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	25,000	901,005		901,005	118,475
Total Net Transfers	<u>25,000</u>	<u>901,005</u>	<u>-</u>	<u>901,005</u>	<u>118,475</u>
Total Capital Surplus (Deficit) for the year	<u>(122,536)</u>	<u>740,014</u>	<u>2,756</u>	<u>742,770</u>	<u>(16,942)</u>
Capital Surplus (Deficit), beginning of year		3,284,999	394,098	3,679,097	3,760,779
Prior Period Adjustments					
Adjustment for 1/2 Year Rule Amortization					(64,740)
Capital Surplus (Deficit), beginning of year, as restated		<u>3,284,999</u>	<u>394,098</u>	<u>3,679,097</u>	<u>3,696,039</u>
Capital Surplus (Deficit), end of year		<u>4,025,013</u>	<u>396,854</u>	<u>4,421,867</u>	<u>3,679,097</u>

School District No. 92 (Nisga'a)

Tangible Capital Assets

Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	1,168,081	24,509,729	287,713	804,712	-	58,047	26,828,282
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		794,285					794,285
Operating Fund		745,063	88,293	16,860		50,789	901,005
		1,539,348	88,293	16,860		50,789	1,695,290
Cost, end of year	1,168,081	26,049,077	376,006	821,572		108,836	28,523,572
Work in Progress, end of year							
Cost and Work in Progress, end of year	1,168,081	26,049,077	376,006	821,572		108,836	28,523,572
Accumulated Amortization, beginning of year							
Prior Period Adjustments		12,701,444	107,041	310,910		34,827	13,154,222
Adjustment for 1/2 Year Rule Amortization		224,341	14,383	40,232		5,807	284,763
Accumulated Amortization, beginning of year, as restated		12,925,785	121,424	351,142		40,634	13,438,985
Changes for the Year							
Increase: Amortization for the Year		465,581	33,186	81,314		16,688	596,769
Accumulated Amortization, end of year		13,391,366	154,610	432,456		57,322	14,035,754
Tangible Capital Assets - Net	1,168,081	12,657,711	221,396	389,116		51,514	14,487,818

School District No. 92 (Nisga'a)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	9,759,934	558,465		10,318,399
Prior Period Adjustments				
Adjustment for 1/2 Year Rule Amortization	(199,690)	(14,410)		(214,100)
Deferred Capital Revenue, beginning of year, as restated	<u>9,560,244</u>	<u>544,055</u>	-	<u>10,104,299</u>
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	794,285			794,285
	<u>794,285</u>	-	-	<u>794,285</u>
Decrease:				
Amortization of Deferred Capital Revenue	406,959	28,819		435,778
	<u>406,959</u>	<u>28,819</u>	-	<u>435,778</u>
Net Changes for the Year	<u>387,326</u>	<u>(28,819)</u>	-	<u>358,507</u>
Deferred Capital Revenue, end of year	<u>9,947,570</u>	<u>515,236</u>	-	<u>10,462,806</u>
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	<u>9,947,570</u>	<u>515,236</u>	-	<u>10,462,806</u>

School District No. 92 (Nisga'a)
 Changes in Unspent Deferred Capital Revenue
 Year Ended June 30, 2022

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year						-
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	1,414,758	-	-	-	-	1,414,758
	1,414,758					1,414,758
Decrease:						
Transferred to DCR - Capital Additions	794,285					794,285
	794,285					794,285
Net Changes for the Year	620,473					620,473
Balance, end of year	620,473					620,473



SCHOOL DISTRICT NO. 92 (NISGA'A) DISCUSSION & ANALYSIS OF FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

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The following is a discussion and analysis of School District No. 92 (Nisga'a) financial performance for the fiscal year ended June 30, 2022 and should be read in conjunction with the districts financial statements and accompanying notes. This report is a summary of the district's financial activities based on currently known facts, and conditions and is meant to provide information to enhance the readers understanding of the financial wellness of the district.

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

DISTRICT OVERVIEW

School District No. 92 (Nisga'a) is located in the beautiful Nass Valley, we are a small and very unique district in that our students are primarily of Nisga'a descent and therefore members of one language and cultural group. Our approximately 377 students are spread throughout four communities Gingolx, Laxgalts'ap, Gitwinksihlkw and Gitlaxt'aamiks along the Nass River. Each community hosts a K-7 elementary school with the high school being located in the largest community Gitlaxt'aamiks, as part of a K-12 school.

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

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

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

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

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

OUR UNIQUE RELATIONSHIP

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

band will pay the school district for all funding recovered by the Ministry of Education, it generally only includes Operating grants and does not affect funding for Special Purpose Funds (SPF)

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

UNDERSTANDING SCHOOL DISTRICT FINANCIAL PERFORMANCE

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

Operating Funds – Operating Funds include grants and other revenue; they are not restricted in use and are recorded as revenue when received or receivable. These revenues are used to fund instructional programs; school and district administration; facilities operations; and transportation. As noted above, all other districts in the province generally receive more than 90% of there funding from the Ministry of Education, however, due to our districts uniqueness the Nisga'a Lisims Government actually provides 95.4% of these operating revenues as "Other Revenue". Program revenues and expenditures are reported with-in the operating funds. Annual and accumulated surplus with the funds are important indicators of financial performance and financial health. This is because school districts are not permitted to budget for or incur an accumulated deficit position. This means when a school district has accumulated operating surplus available it can be used to budget for future expenditures and to reduce financial risk associated with unforeseen expenditures.

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

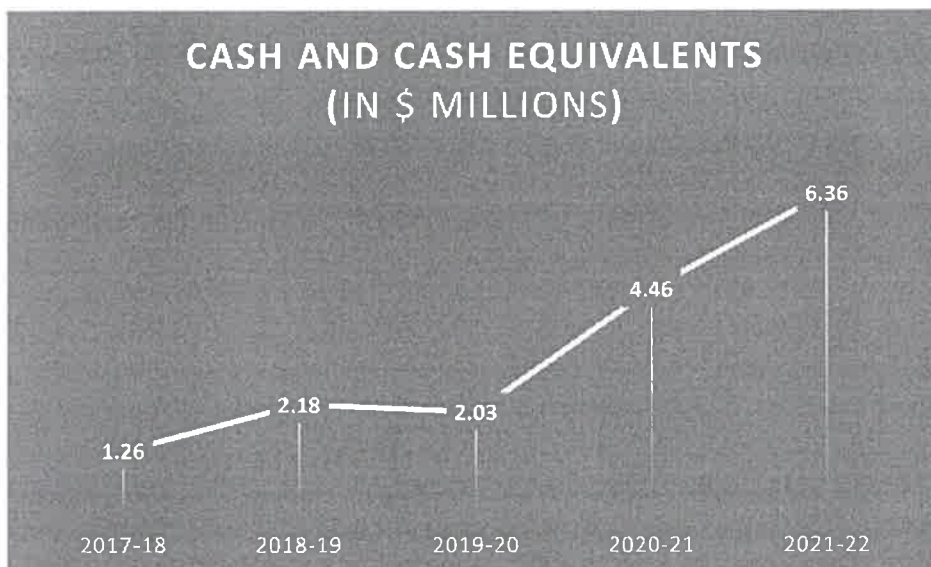
Capital Fund - Investments in capital assets and their related financing activities are reported in this fund. Capital funding from the province is accounted for using the deferral method of accounting, where recognition of capital revenue is spread out over the life of the related capital assets to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

amortization expense in the fund to the extent assets were funded by provincial capital grants. As many capital investments are funded by operating revenue (recorded as transfers of accumulated operating surplus to the capital fund), this fund may report an annual deficit. Typically, capital fund revenues, expenses and annual deficit are not a meaningful indicator of annual financial performance.

ANALYSIS OF FINANCIAL STATEMENTS

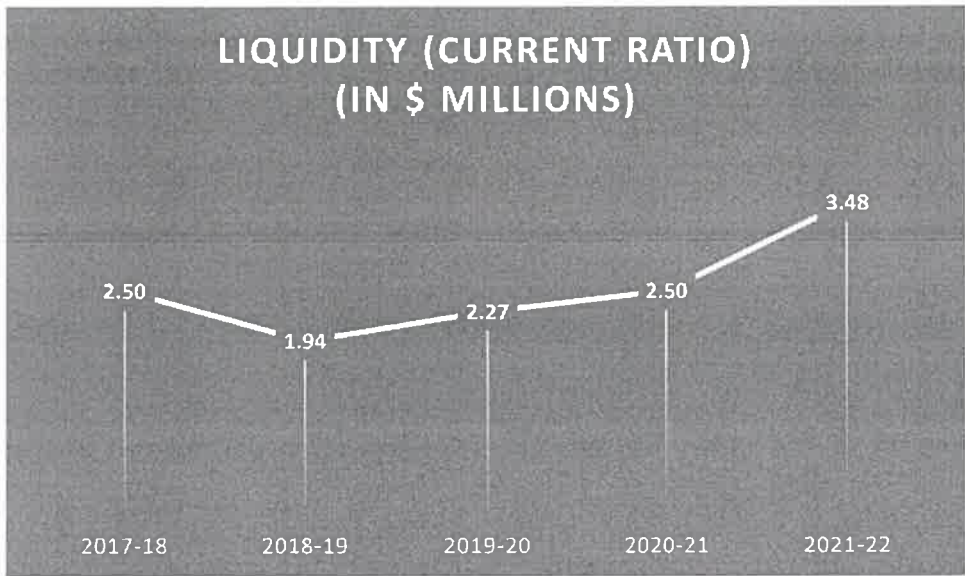
FIVE YEAR TREND – STATEMENT OF FINANCIAL POSITION (Statement 1 – All Funds)

Cash and cash Equivalents have fluctuated over the past five years, this is in conjunction with new Ministerial guidelines for surplus policies, building of contingency funds (Internally Restricted Surplus) and the internal housing projects over the last few years. The district has a large proportion of cash this year as, there has been an inability to find contractors and staff, we were unable to complete several budgeted projects. At June 30, 2022 the district is reporting \$6.36M in cash and cash equivalents.



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

Liquidity, or the current ratio, is calculated as current assets divided by current liabilities. If the current ratio is greater than or equal to 1, then there are sufficient assets on hand to meet current liabilities. In this case, current liabilities are equal to total liabilities less deferred capital revenue. As at June 30, 2022 the district is reporting a current ratio of 3.48.



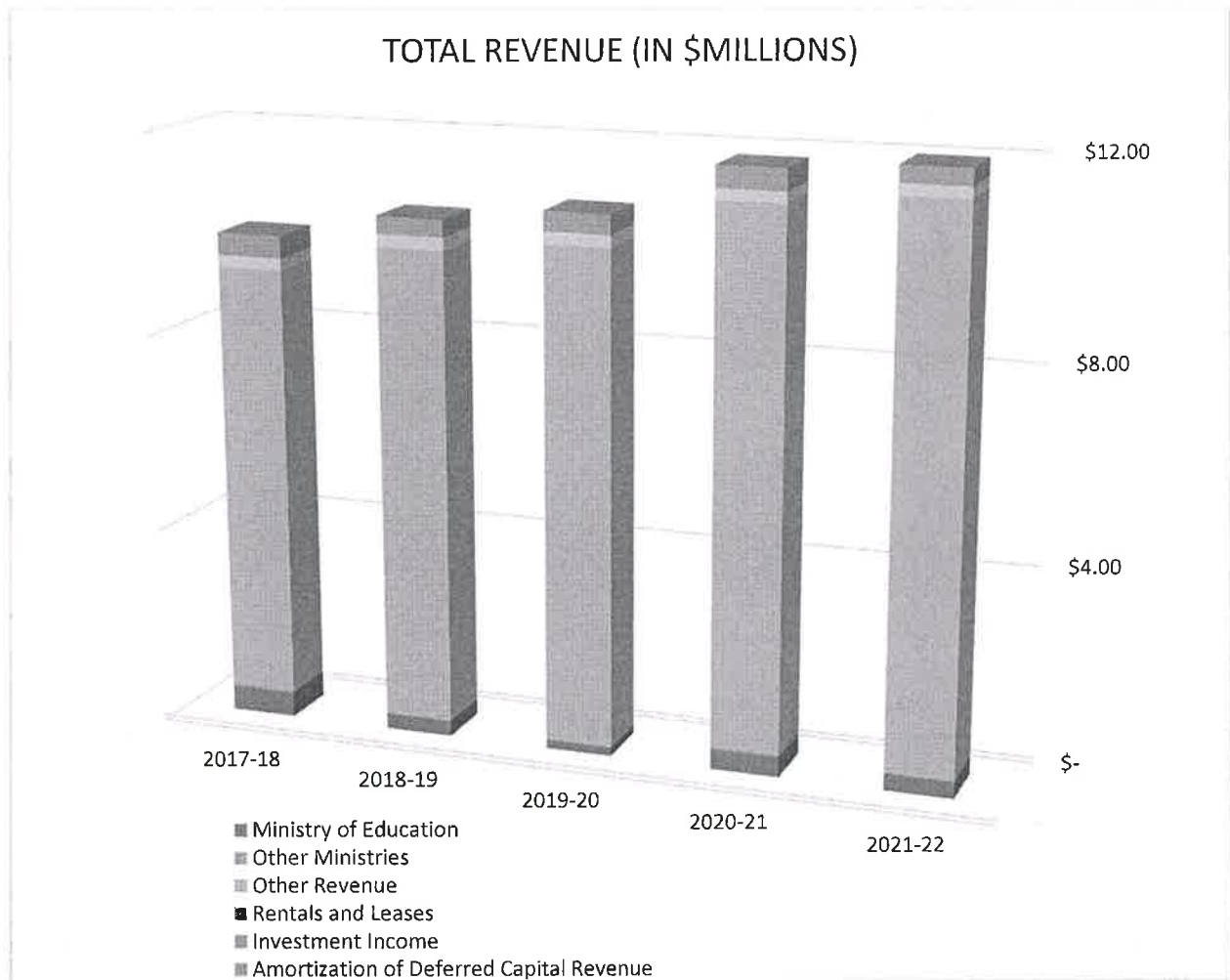
Cash Asset Ratio is another tool to assess the districts ability to meet their current liabilities. It is the result of cash and cash equivalents divided by current liabilities and determines how quickly obligations can be met. A ratio over 1 (100%) indicates that the district has more than enough cash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



As at June 30, 2022 the districted reported a cash asset ratio of 3.39 (339%) and can easily meet their obligations.

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

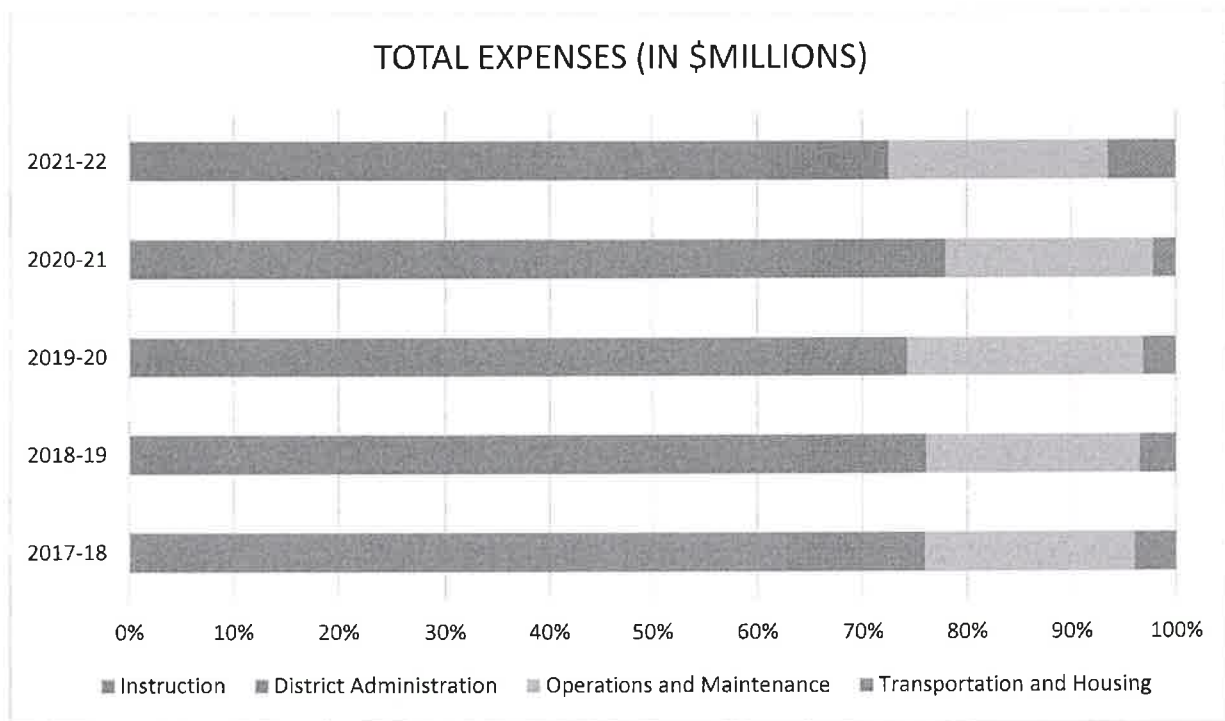
Total Revenues for all funds have been continually increasing over the past five years moving from \$9.96M in 2017-18 to \$12.14M in 2021-22. This is mainly due to Special Purpose Fund grants from FNESC and additional Ministry grants for the current year for Indigenous Equity and Extreme Weather. The Nisga’a Lisims Government provided 84.8% of the district’s funding in 2021-22.



The Ministry of Education provides 2.88% and Rentals and Leases (the districts housing initiative) makes up 1.89%. The third main revenue amount is Amortization of Deferred Capital Revenue at 3.62%. It must be stated that this is not “real” money and is simply an accounting function that recognizes costs with the active life of an asset. Assets in this case are buildings; furniture and equipment; vehicles; and computer hardware and software as discussed in the capital fund descriptor above.

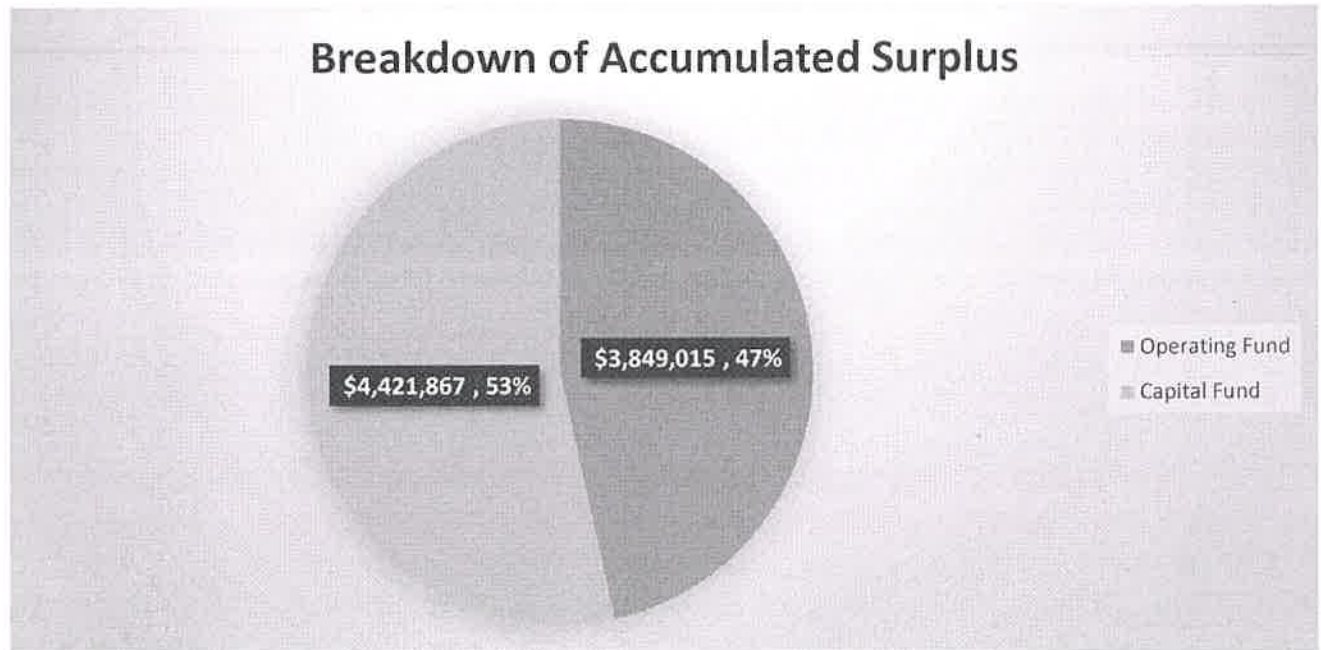
FIVE YEAR TREND – STATEMENT OF OPERATIONS (Statement 2 – All Funds)

Expenses are the second trend to examine on Statement 2. As you can see spending has been fairly consistent over the 4 main expense areas (departments). This year's 61% on Instruction has dropped compared with prior years as the district has experienced great difficulty in finding and maintaining teaching staff. 12% on Administration and 21% on Operations and Maintenance are consistent over the past 5 years. Transportation and Housing has risen 5% to 7% of expenses due to the districts commitment to repairing and upgrading their housing facilities. Costs have fluctuated at essentially the same rate as increases in revenues, which is consistent when revenues are received in this grant format.



Accumulated surplus is the third item to examine on Statement 2, it is made up from all three funds. Capital funds are not “real money” as discussed above this is the difference between amortization recognition of revenue and costs over the useful life of assets plus local capital funds which are earmarked and should only be used on future capital projects. This leaves the operating surplus of \$3.85M, this amount can be used for many purposes but must be approved by the Board. This will be discussed further under the Operating Fund Analysis section.

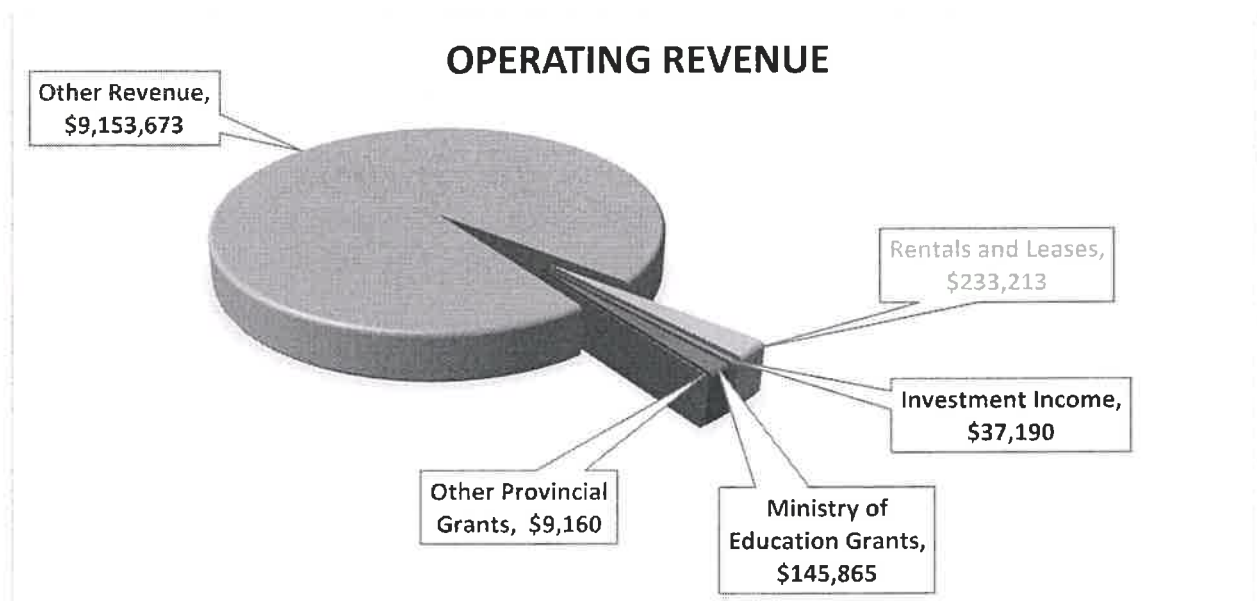
FIVE YEAR TREND – STATEMENT OF OPERATIONS (Statement 2 – All Funds)



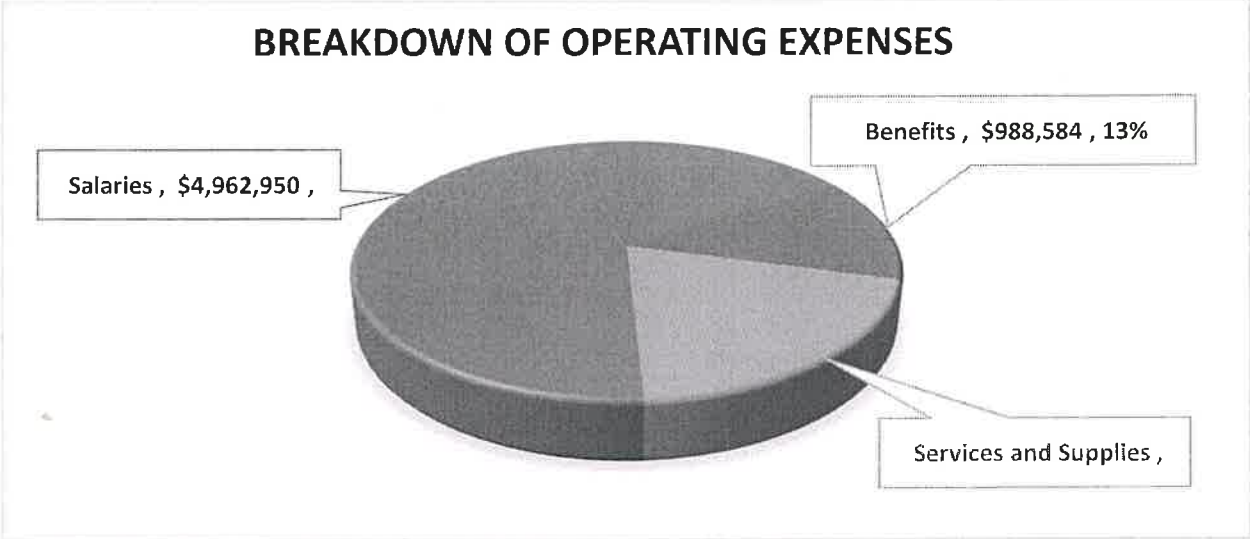
OPERATING FUND ANALYSIS (Schedule 2 to 2C)

A balanced Amended Annual budget was presented to the Ministry which in 2021-22 as is further represented in the Financial Statements.

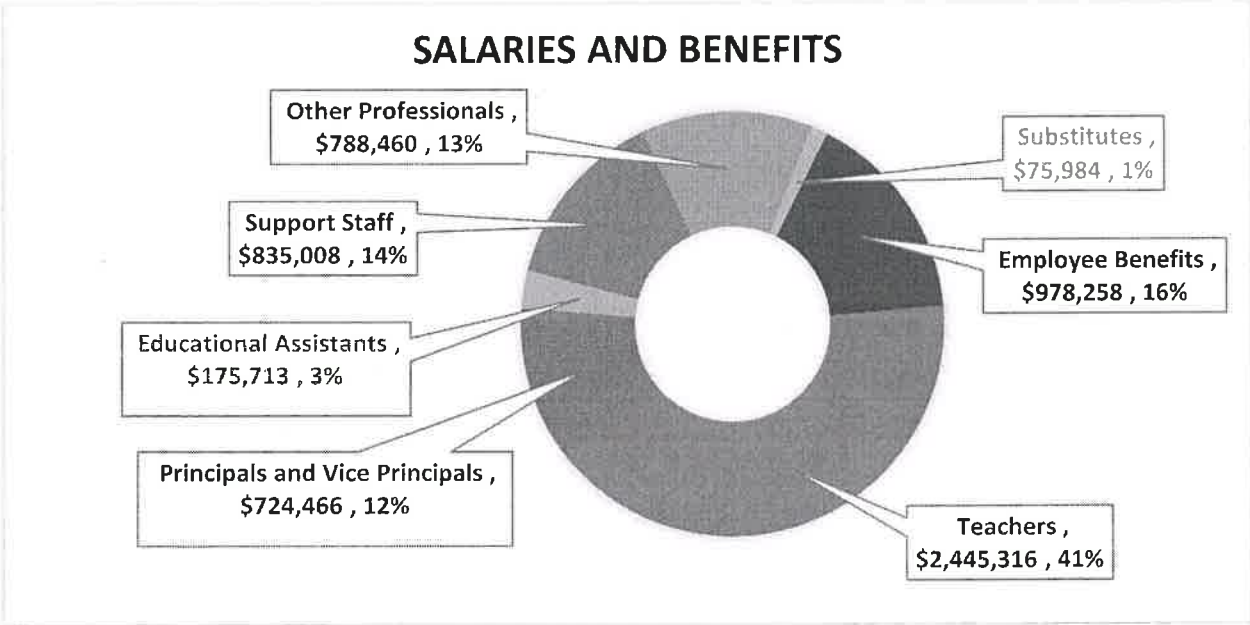
Total operating revenue received from all sources was \$9,579,101 (\$8,873,700 in 2020-21). This funding is in line with previous year including increased funding from Nisga'a Lisims Government based on an increase in general per student funding.



Total operating expenses were \$7,432,579 (\$7,585,377 in 2020-21). Operating expenses were lower in 2021-22 compared with the prior year due to difficulties in getting teachers and other staff, benefits increased a small amount but is significant due to the downturn in staffing. Spending in services and supplies also dropped, likely in conjunction with the staffing difficulties.

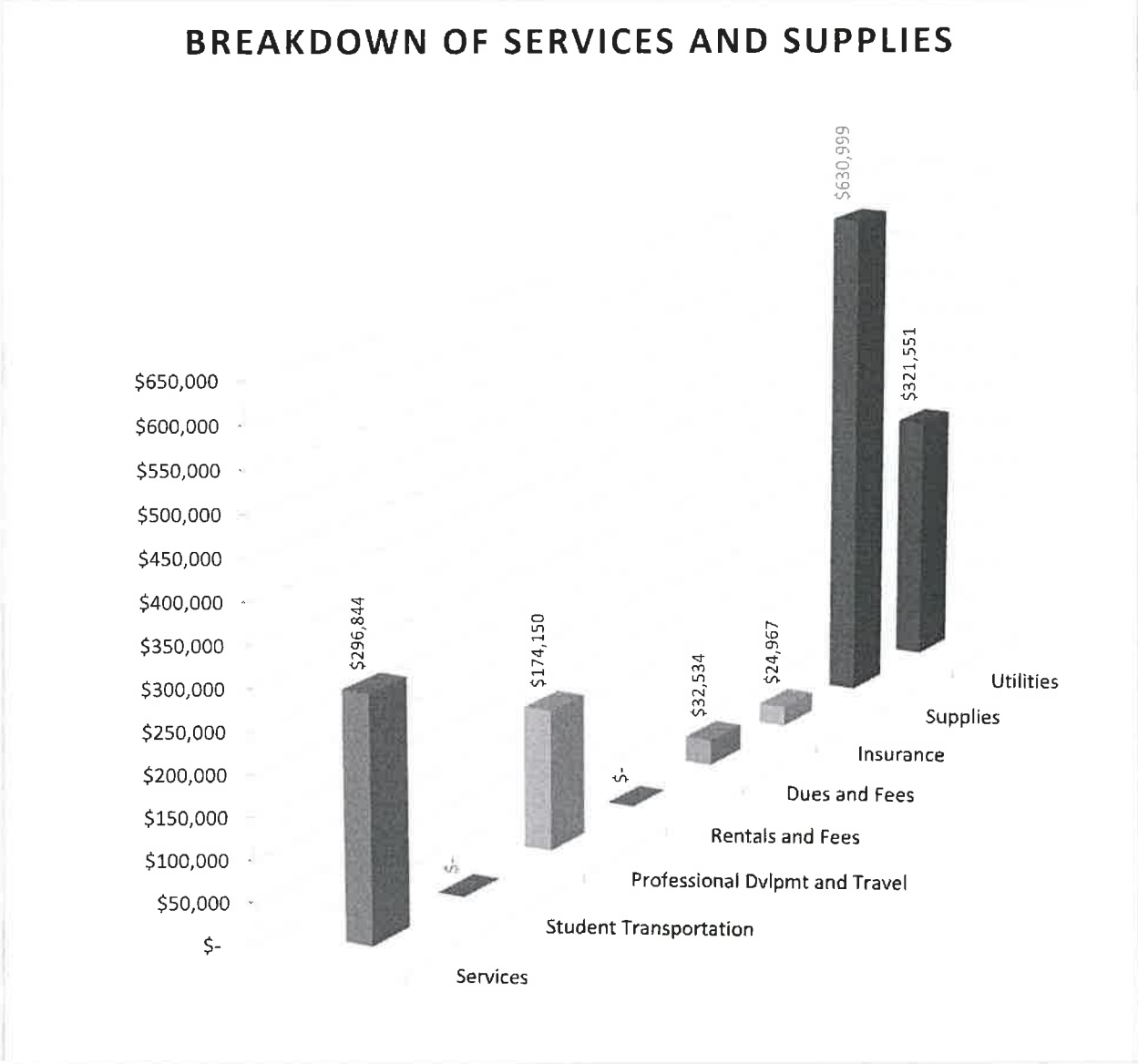


Salaries are up and down over the course of the year due to the challenges mentioned earlier. Specifically, Principals and Vice principals are up 4% while teachers are down 9%, also effected by the lack of teachers is the fact that substitutes are also down a full % almost half of last years total. Other professionals are also down slightly while Support staff increased.



Salaries and Benefits total 80% of Expenses and are controlled by contracts and provincial negotiations. These amounts must be paid and the Board has no direct control over these costs.

Services and supplies make up the remaining 20% of expenses, however the Board also does not have control in how much is spent on insurance and utilities, these are established by those companies. When those costs are removed from the equations, the service and supplies expenses that the Board actually has control and choice over drops to 15% or \$1.1M. It is with this amount that they are expected to efficiently run this district and meet the needs of all students.



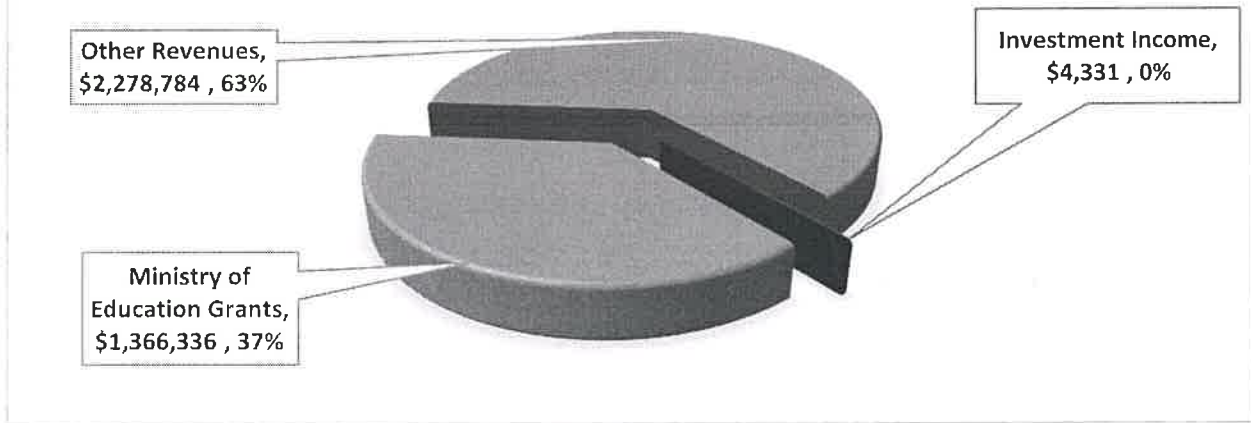
Operating surplus as noted above totals \$3.85M. It has been restricted by the Board of Education as per their Board Policy 500-P, further, all of their decisions in this regard have been considered with the districts vision and goals. See the districts website for more information. A breakdown of these restricted amounts follows and can also be found in Note 16 in the financial statements.

<u>Restricted Operating Surplus</u>	
Language and Culture	\$20,000
NLG Round Table	10,000
Local Education Agreement	27,500
Board Retreat	12,000
Leadership/Mentorship – Supt/ST/Board	25,000
Cabinet replacement – Teacherages	150,000
Fencing	240,000
Health & Safety – shared service/reporting	4,000
Cayenta Financial Software upgrade	135,000
Roofing on staff housing (21 units & Grizzly)	450,000
Staff Housing-Asbestos rem./rotten decks & structure boards/Grizzly	300,000
Front End loader - specialized attachments	76,845
Replace 1 Maintenance vehicle	60,000
Signing Bonus/Hiring Incentives	545,000
Upcoming DLD/CLS	60,000
Equity in Action overage	\$28,868
HVAC - NESS final	200,000
Open Purchase Orders	973,053
<u>Sub-Total Internally Restricted</u>	<u>\$3,317,266</u>
<u>Unrestricted Operating Surplus</u>	<u>531,749</u>
TOTAL Available for Future Operations	\$3,849,015

SPECIAL PURPOSE FUND ANALYSIS (Schedule 3 & 3A)

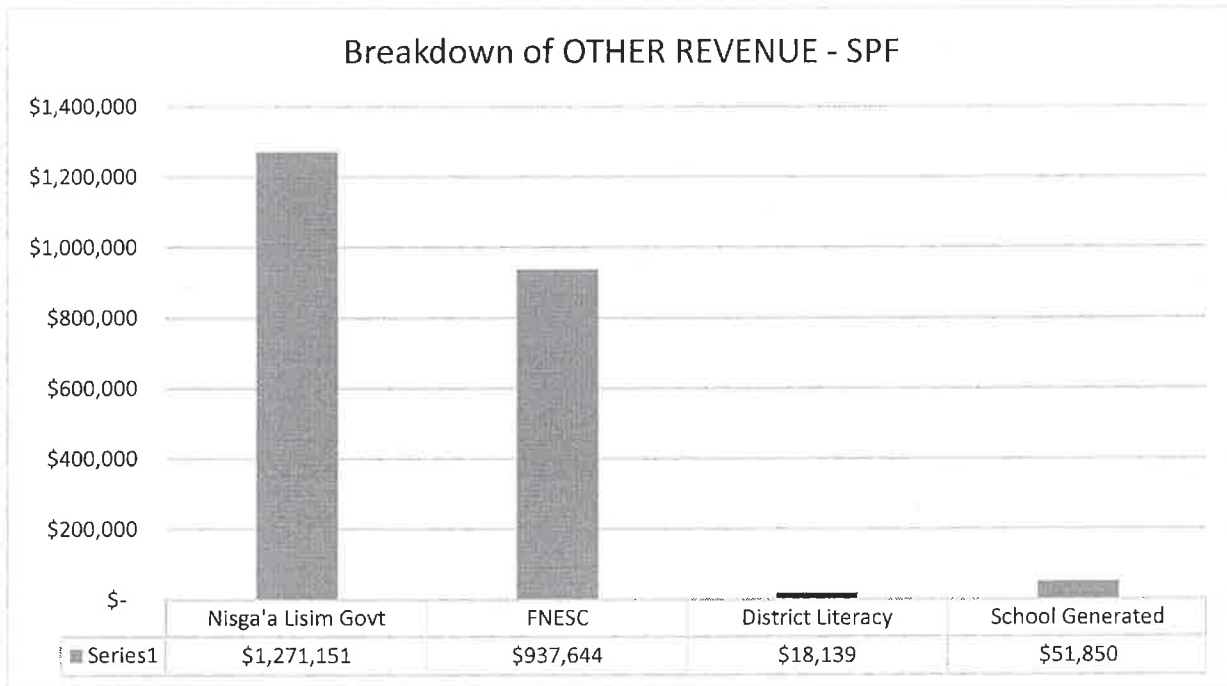
This fund shows amounts received for targeted programs such as annual facility grants, learning improvement funds, community links, CEF, FNEESC Language/Culture programs, and this year Safe Return to Class/School grants, amongst others. Each special purpose fund must be accounted for in accordance with the terms of that fund. A deferral accounting approach is taken with revenues matched to expenses thereby, showing neither a surplus nor a deficit. All monies received are accounted for as contributions, any unspent funds at the end of the year will carry forward and recorded as “deferred contributions” and will not be recorded as surplus.

SPECIAL PURPOSE FUND GRANTS

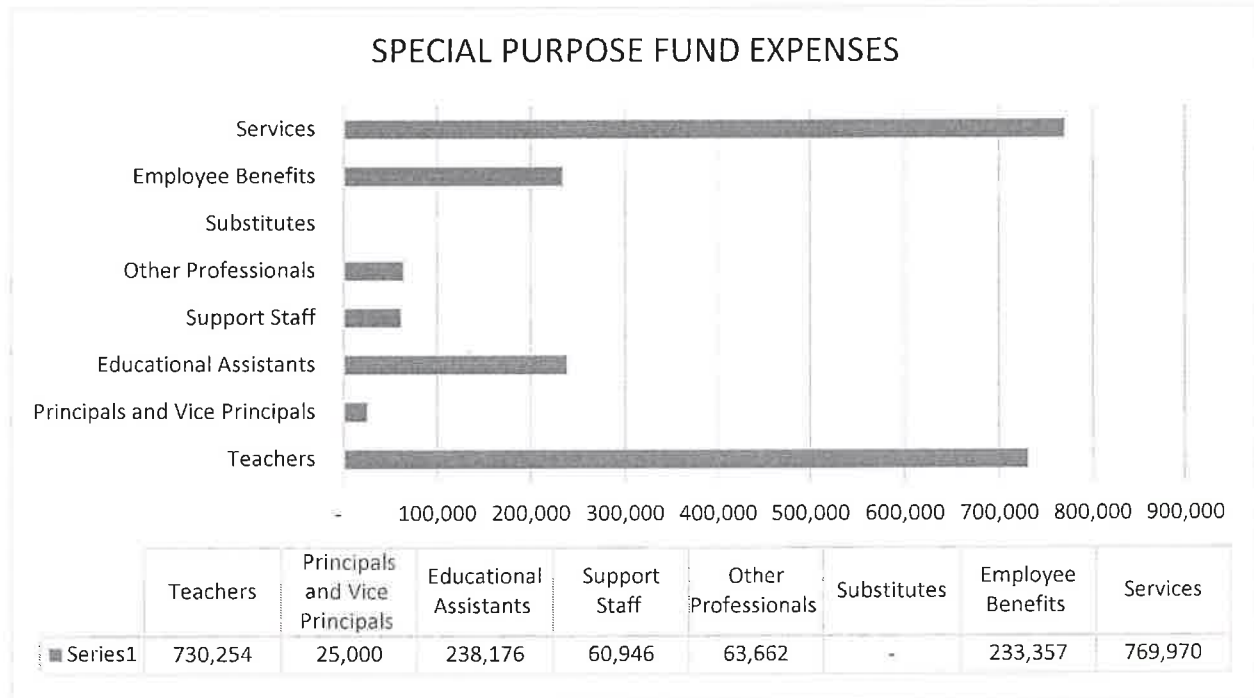


Actual special purpose contributions received were \$3,649,451. Funding for CEF and the FNESC language/culture program both continued in the 2020-21 year.

Other Revenue totaled 63% of the contributions which are broken down further below



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



CAPITAL FUND ANALYSIS (Schedule 4 to 4 D)

Capital fund revenues are a blend of cash and non-cash items. The district received bylaw capital funding for projects as well as an annual facilities grant of \$1.42 Million; capital additions for the year amounted to \$1.7 Million (schedule 4A). These additions were as a result of works conducted at various schools on a number of capital projects such as electrical system upgrade and window replacements at NESS; a bus replacement and a start to the gym upgrade at Gitwinksihlkw Elementary; other flooring and minor facility upgrades; and significant upgrades to district housing.

Due to other challenges over the course of the year, the district was unable to complete several capital projects and have requested extensions from the Ministry (which have been granted) resulting in underspending of about \$.62M as noted on Schedule 4D.

The non-cash portion reflects the annual revenue recognition of Deferred Capital Revenue (DCR) and amortization of tangible capital assets (schedule 4). Over the course of this year the Ministry has moved the district into PSAB compliance with all capital assets now being amortized using the Half Year Rule, this caused a prior year adjustment on the statements and will cause ongoing amortization to be higher than recorded in prior years.

CONTACTING THE DISTRICT'S MANAGEMENT

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



SCHOOL DISTRICT NO. 92 (NISGA'A)

<u>MEETING AGENDA ITEM 8.2</u>			
Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 13, 2022
Topic:	Capital Bylaw No. 2022/23-CPSD92-01 – Capital Plan 2022/23		
Background/Discussion:			
Capital Bylaw No. 2022/23-CPSD9201 – Capital Plan 2022/23 attached.			
Recommended Action:			
That the Capital Plan Bylaw No. 2022/23-CPSD92-01 be read a first time the 13th day of September 2022.			
That the Capital Plan Bylaw No. 2022/23-CPSD92-01 be read a second time the 13th day of September 2022.			
That the Capital Plan Bylaw No. 2023/23-CPSD92-01 be read a third time, passed and adopted the 13th day of September 2022.			
Presented by: Secretary Treasurer			

CAPITAL BYLAW NO. 2022/23-CPSD92-01
CAPITAL PLAN 2022/23

WHEREAS in accordance with section 142 of the *School Act*, the Board of Education of School District No.92 (Nisga'a) (hereinafter called the "Board") has submitted a capital plan to the Minister of Education (hereinafter called the "Minister") and the Minister has approved the capital plan or has approved a capital plan with modifications,

NOW THEREFORE in accordance with section 143 of the *School Act*, the Board has prepared this Capital Bylaw and agrees to do the following:

- (a) Authorize the Secretary-Treasurer to execute a capital project funding agreement(s) related to the capital project(s) contemplated by the capital plan or the capital plan with modifications;
- (b) Upon ministerial approval to proceed, commence the capital project(s) and proceed diligently and use its best efforts to complete each capital project substantially as directed by the Minister;
- (c) Observe and comply with any order, regulation, or policy of the Minister as may be applicable to the Board or the capital project(s); and,
- (d) Maintain proper books of account, and other information and documents with respect to the affairs of the capital project(s), as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

- 1. The Capital Bylaw of the Board for the 2022/23 Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent, dated September 13, 2022, is hereby adopted.
- 2. This Capital Bylaw may be cited as School District No. 92 (Nisga'a) Capital Bylaw No. 2022/23-CPSD92-01.

READ A FIRST TIME THE 13th DAY OF SEPTEMBER, 2022;
READ A SECOND TIME THE 13th DAY OF SEPTEMBER, 2022;
READ A THIRD TIME, PASSED THE 13th DAY OF SEPTEMBER. 2022.

APPLY CORPORATE SEAL

Board Chair

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 92 (Nisga'a) Capital Bylaw No. adopted by the Board the 13th day of September 13, 2022.

Secretary-Treasurer



March 15, 2022

Ref: 218161

To: Secretary-Treasurer and Superintendent
School District No. 92 (Nisga'a)

Capital Plan Bylaw No. 2022/23-CPSD92-01

Re: Ministry Response to the Annual Five-Year Capital Plan Submission for 2022/23

This letter is in response to your School District's 2022/23 Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs, and provides direction for advancing supported and approved capital projects. **Please see all bolded sections below for information.**

The Ministry has reviewed all 60 school districts' Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs to determine priorities for available capital funding in the following programs:

- Seismic Mitigation Program (SMP)
- Expansion Program (EXP)
- Replacement Program (REP)
- Site Acquisition Program (SAP)
- Rural District Program (RDP)
- School Enhancement Program (SEP)
- Carbon Neutral Capital Program (CNCP)
- Building Envelope Program (BEP)
- Playground Equipment Program (PEP)
- Bus Acquisition Program (BUS)

The following tables identify major capital projects that are supported to proceed to the next stage, if applicable, as well as minor capital projects that are approved for funding and are able to proceed to procurement.

MINOR CAPITAL PROJECTS (SEP, CNCP, BEP, PEP, BUS)

Below are tables for the minor capital projects that are approved. The table identifies School Enhancement Program (SEP), Carbon Neutral Capital Program (CNCP), Building Envelope Program (BEP), Playground Equipment Program (PEP), as well as the Bus Acquisition Program (BUS), if applicable.

New projects for SEP, CNCP, BEP, PEP

Facility Name	Program Project Description	Amount Funded by Ministry	Next Steps & Timing
Alvin A. McKay Elementary School	SEP - Interior Renovations	\$250,000	Proceed to design, tender & construction. To be completed by March 31, 2023.
Nisga'a Elementary Secondary	CNCP - Electrical Upgrades	\$300,000	Proceed to design, tender & construction. To be completed by March 31, 2023.

An Annual Programs Funding Agreement (APFA) accompanies this Capital Plan Response Letter which outlines specific Ministry and Board related obligations associated with the approved Minor Capital Projects for the 2022/23 fiscal year as listed above.

In accordance with Section 143 of the *School Act*, Boards of Education are required to adopt a single Capital Bylaw (using the Capital Bylaw Number provided at the beginning of this document) for its approved 2022/23 Five-Year Capital Plan as identified in this Capital Plan Response Letter. For additional information, please visit the Capital Bylaw website at:

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/capital/planning/capital-bylaws>

The Capital Bylaw and the APFA must be signed, dated, and emailed to Ministry Planning Officer Mary-Anne North at mary-anne.north@gov.bc.ca as soon as possible. Upon receipt the Ministry will issue Certificates of Approvals as defined in the APFA.

With the 2022/23 Capital Plan process now complete, the Capital Plan Instructions for the upcoming 2023/24 Annual Five-Year Capital Plan submission process (using the Ministry's Capital Asset Planning System (CAPS) online platform) are available at the Ministry's [Capital Planning](#) webpage.

NOTE: School districts' Capital Plan submission deadlines for the 2023/24 fiscal year, using the CAPS online platform, will be as follows:

- Major Capital Programs (SMP, EXP, REP, RDP, BEP) – June 30, 2022
- Minor Capital Programs (SEP, CNCP, PEP, BUS) – September 30, 2022

The staggered deadlines are intended to provide the Ministry with input required to initiate planning for the next budget cycle, while enabling school districts additional time and flexibility to plan over the summer. School districts may wish to provide Major and Minor Capital submissions by the June 30, 2022 deadline.

Please refrain from proactively reaching out to media regarding approved projects until the Province has made public announcements regarding minor capital approvals and playgrounds. Procurement and operational disclosure can continue.

When preparing public announcements pertaining to these approvals after the provincial announcements, please have District communications staff contact Meghan McRae, Communications Director, Government Communications and Public Engagement, at (250) 952-0622

Additionally, the Annual Facility Grant (AFG) project requests for the 2022/23 fiscal year are to be submitted using the CAPS online platform, on or before May 31, 2022.

Please contact your respective Regional Director or Planning Officer as per the [Capital Management Branch Contact List](#) with any questions regarding this Capital Plan Response Letter or the Ministry's capital plan process.

Sincerely,



Francois Bertrand, Executive Director
Capital Management Branch

pc: Rob Drew, Director, Major Capital Projects, Capital Management Branch
Damien Crowell, A/Director, Minor Capital Programs and Finance Unit, Capital Management Branch



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM 8.3

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 13, 2022
Topic:	Five Year Capital Plan (Minor) 2023/24		

Background/Discussion:

In accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 92 (Nisga'a) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2023/2024, as provided on the Five-Year Capital Plan Summary for 2023/2024 submitted to the Ministry of Education and Child Care.

I hereby certify this to be a true copy of the resolution for the approval for the proposed Five-Year Capital Plan (Minor Capital Programs) for 2023/2024 adopted by the Board of Education, on this the 13th day of September 2022.

Recommended Action:

That the Board of Education approve the Five-Year Capital Plan (Minor Capital Programs) for 2023/2024 as presented.

Presented by: Secretary Treasurer

Submission Summary

CNCP						
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested	
1	159320	Nisga'a Elementary Secondary	Electrical (CNCP)	LED lighting throughout facility	\$400,000	
Submission Category Total:					\$400,000	
PEP						
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested	
1	152077	Alvin A. McKay Elementary School	Replacement (PEP)	replacement to accommodate handicap access	\$165,000	
2	152078	Nathan Barton Elementary	Replacement (PEP)	replacement to accommodate handicap access and aging equipment	\$165,000	
Submission Category Total:					\$330,000	
SEP						
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested	
1	159352	Various	Electrical (SEP)	Due to numerous and lengthy power outages, backup generation is required to provide heat and power to protect the capital investments, and to provide emergency lighting for the safety of students and staff	\$2,000,000	
2	159357	Alvin A. McKay Elementary School	Plumbing (SEP)	Install fire protection sprinklers throughout the building to protect the capital investment and the safety of staff and students. Voluntary fire department only in this community.	\$500,000	
3	159358	Various	Exterior Wall Systems (SEP)	Exterior painting and wood replacement due to rot to extend the life of the building envelope	\$750,000	
4	159359	Nisga'a Elementary Secondary	Interior Construction (SEP)	Upgrade to all current washrooms throughout the facility to accommodate code requirements, handicapped access and gender neutral requirements.	\$1,750,000	
Submission Category Total:					\$5,000,000	



NISGA'A SCHOOL DISTRICT NO. 92

4702 Huwilp Road, Phone: 250-633-2228
PO Box 240 Fax: 250-633-2401
Gitlaxt'aamiks, BC V0J 1A0

In accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 92 (Nisga'a) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2023/2024, as provided on the Five-Year Capital Plan Summary for 2023/2024 submitted to the Ministry of Education and Child Care.

I hereby certify this to be a true copy of the resolution for the approval of the proposed Five-Year Capital Plan (Minor Capital Programs) for 2023/2024 adopted by the Board of Education, on this the 13th day of September 2022.

Secretary-Treasurer Signature

Secretary-Treasurer Name