



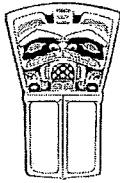
**SCHOOL DISTRICT NO. 92 (NISGA'A)
BOARD OF EDUCATION
REGULAR MEETING
NATHAN BARTON ELEMENTARY SCHOOL
GINGOLX, BC**

TUESDAY, SEPTEMBER 17, 2019 – 6:30 PM

A G E N D A

1. CALL TO ORDER			
2. DECLARATION OF QUORUM			
3. APPROVAL OF AGENDA FOR SEPTEMBER 17, 2019	Motion		
4. ADOPTION OF MINUTES OF PRIOR MEETING: 4.1 Regular Meeting – June 18, 2019	Motion	Attachment	Page 10-11
5. BUSINESS ARISING FROM THE MINUTES:			
6. PRESENTATION: 6.1			
7. EDUCATION: Superintendent 7.1 Calendar Amendment 7.2 School Start Information 7.3 NLG Request Letter 7.4 Immunization Regulations 7.5	Action Information Motion Information	Attachment Attachment Attachment Attachment	Page 12-13 Page 14-23 Page 24-26 Page 27-33
8. BUSINESS: Secretary Treasurer 8.1 2018/2019 Audited Financial Statements 8.2 CUPE Bargaining 8.3 IT Report 8.4 Maintenance Report	Information Motion Motion Information	Attachment Attachment Attachment Attachment	Page 34-71 Page 72 Page 73-75 Page 76-78
9. POLICY DEVELOPMENT: 9.1 Provision of Menstrual Products to Students - Draft	Action	Attachment	Page 79-82
10. TRUSTEE REPORTS: 10.1			
11. CORRESPONDENCE RECEIVED: 11.1			
12. ADJOURNMENT:			

Note: Next Board Meeting: Laxgalts'ap, October 15, 2019 – Laxgalts'ap



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #4.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 17, 2019
Topic:	Minutes of the Regular Meeting of the Board – June 18, 2019		
Background/Discussion: Minutes as attached.			
Recommended Action: THAT the Minutes of the Regular Meeting of the Board held on June 18, 2019 be approved.			
Presented by: Board Chair			

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

TUESDAY, JUNE 18, 2019 – 6:30 PM

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

1. CALL TO ORDER:

The meeting was called to order at 9:35 pm

2. DECLARATION OF QUORUM:

Board Chair declared a quorum.

3. APPROVAL OF AGENDA FOR JUNE 18, 2019:

R02-1267

That Board of Education approve the June 18, 2019 Agenda as presented.

Trustee Ousey/Trustee Stevens
All in favor

Carried

4. ADOPTION OF MINUTES OF PRIOR MEETING:

R02-1268

That the Minutes of the Regular Meeting of the Board held on May 21, 2019 be approved with corrections.

Trustee Hayduk/Trustee Ousey

Carried

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

No business arising from the May 21, 2019 Minutes.

6. **PRESENTATION:**

No presentations.

7. **EDUCATION:**

Joe Rhodes, Superintendent

7.1 District Language and Culture Committee

Invitations have been sent out Trustees, NTU, DSAC, PVP for a June 20th initial meeting at 1 pm at the School Board Office. Have asked school reps to bring a parent or Elder. Have received only four responses so far, but will go ahead with the meeting.

Would like a Trustee(s) to attend.
Trustee Azak will attend

7.2 Graduation

Graduation is June 22 at NESS beginning at 1:00 pm.
Governor General Award for top student and District Scholarship announced. See draft Agenda.
Please try attend.

7.3 NLG Education Review

Superintendent Rhodes requests a Board motion to request release of the review to be utilized to update our strategic plan.

R02-1269

That the Board of Education direct Administration prepare a letter to Nisga'a Lisims Government requesting the release of the Review to be utilized in the update of the School District Strategic Plan.

Trustee Ousey/Trustee Azak
All in Favor

Carried

7.4 Upcoming Events

- Science World visit to NESS - June 17
- GES Celebration of Growth – June 19 – 5:00 pm
- NESS Year End Feast – June 19 – 4:00 pm
- NBES Year End Feast – June 26

- NESS Sports Day – other schools have been invited
 - GES Sports day – June 27
 - AAMES Celebration of Growth – June 27 – 9:00 – 12:00 pm
- For information only

8. **BUSINESS:**

Orest Wakaruk, Secretary Treasurer

8.1 2019/2020 Annual Budget Version: 2424-1679-8696

For 2019/2020, the Board must prepare an Annual Budget, and have it adopted by Bylaw before June 30, 2019. As per Section 113 of the School Act and submit to the Minister of Education by this date.

In order for the 2019/2020 Annual Budget Version 2424-1679-8696 to be received to the Ministry by June 30, 2019, all three readings need to be done today.

R02-1270

That the Board of Education unanimously agree to give the 2019/2020 Budget Bylaw all three readings June 18, 2019.

Trustee Azak/Trustee Hayduk
All in favor

Carried

R02-1271

That the 2019/2020 Annual Budget Bylaw Version 2424-1679-8696 be read a first time the 18th day of June 2019.

R02-1272

That the 2019/2020 Annual Budget Bylaw Version 2424-1679-8696 be read a second time the 18th day of June 2019.

R02-1273

That the 2019/2020 Annual Budget Bylaw Version 2424-1679-8696 be read a third time, passed and adopted the 18th day of June 2019.

Trustee Azak/Trustee Hayduk

Carried

8.2 Five-Year Capital Plan

The 2020/2021 Five-Year Capital Plan, as outlined by the Ministry of Education's Resource Management Division, addresses funding requests for capital projects which involves new space, replacements, renovations, site acquisitions, seismic mitigation projects and bus purchases. Boards of

Education are expected to have a School District Facilities Plan in place that supports projects being submitted to the Ministry for capital investment considerations.

R02-1274

That the Board of Education approves the 2020/2021 Five-Year Capital Plan as presented.

Trustee Azak/Trustee Stevens
All in favor

Carried

8.3 Interim Financial Statement at May 31, 2019

Secretary Treasurer Tanner presented the Interim Financial Statements at May 31, 2019.

R02-1275

That the Board of Education approves the May 31, 2019 Interim Financial Statements.

Trustee Stevens/Trustee Hayduk
All in favor

Carried

9. **POLICY DEVELOPMENT:**
No Policy Development.

10. **TRUSTEE REPORTS:**

10.1 Website Meeting – Trustee Ousey

Still need group photos and write-ups.

The website is pretty much done except for the little things to be done.

Trustee Stevens: Is there an official launch?

Secretary Treasurer Tanner: We are still waiting on the items.

10.2 Indigenous Education Committee – Trustee Azak

There are three members left from the Committee, members left.

There are 7 new educated members to advocate for indigenous students.

11. **CORRESPONDENCE RECEIVED:**
No correspondence.

12. **Pubic QUESTION PERIOD:**

Public question period on:
Celebration Feast – C. Peal

- Policy?
- Photos – release forms be signed?
- School function?
- Onus would be to contact parents give them the option to participate.
- Control over public taking photos and videos is extremely challenging.
- Announcement – 10 k run Thursday morning, leaving NESS.

Day Care - Taron Peal

- There was discussion of plans for a day care. Is there still plans for that?

Board Chair Davis:

Application was completed for Child and Family Development, we are awaiting an announcement.

Work has been done in regards to designing. Can't give any more information.

Keith Tait:

- Thanks Trustee Azak for representing our region for Advocation for our children.
- This is what Nisga'a culture is all about as well as good communication, every time I take part in observe different meetings, and you just got through telling my colleague, you can give only so much information.
- When we talk about education it is 24/7, we don't have any input as to how they are brought up.
- I have seen the onset of breakdown of communications, where information should be shared, not because of regulations you have to operate under.
- Now there is a review – language and culture is not being transcended properly to the level we want it at. Education is important.
- The Board needs to embrace the education, the way the Nisga'a leadership had envisioned it, to be a Nisga'a district.
- It is really condemning to me and other leaders. We're seeking answers at this moment, we are going to be making serious decisions. Not only talking to the Ministry, but the government. What I am saying is encouraging all of us, start thinking out of the box. For who are you providing a day care for? District employees or public. Is on Aiyansh lands? We are interested as well.
- I would like to encourage you as well to fulfill the obligation that Alvin left from retiring from the committee he is on. Takes a good person whose committed. This is something that has been missing from our students in the past. As a parent I lived through it as well. I encourage the board to take initiative, to think out of the box in working and providing leadership

Board Chair:

In regards to language and culture, since the FNEESC dollars have come in, each of the schools has a language and culture committee. The last board meeting struck a Nisga'a language and culture district committee.

We are working with our language and culture Coordinator for the language to be consistent in the valley.

In regards to education and us working together, we want nothing more, we have been invited to Lisims executive. Had board meetings with Gingolx Village Government.

We are working hard to turn our schools back to community schools.

Daycare – it is for educators in regards to teacher retention, also for the public, for the whole valley. We realize there is a need for it.

These are the hopes and dreams of our district and our Valley.

Thank you for your words. Encourages to see three council members here.

Keith Tait:

We are ready to work with you on the initiatives.

Language and culture, takes some real interactivensess.

Get out into the environment, need to encourage that.

Trustee Stevens,

Thank you for the comments, comes at a timely moment.

We are working to make the schools a lot more conducive to learning, we will be making contact with unions, to begin have meetings with some of the problems in the schools. That is all geared to having the children be in the best place to receive what their learning properly.

Excited at the new approach with the new language. New program we're looking at, Ask Me program, it's around immersion, really excited about that.

Hopefully there'll be more success with it.

Thank you again for the comments, we are ready to work with everybody.

Superintendent:

Last year, schools required a bus 52 times to transport kids, we are changing, not as fast as some of us would like.

Many culture supportive environments. Hope it will continue.

Dr. Nyce and Superintendent will be offering senior students to take a first year college culture course in the fall, and in spring offer language course.

Doug Maclean:

Steps to bring culture together, music is a strong part of that culture.

History, bring photo graphs etc.

3 years ago, bought a trailer, questioned liability, no one came up with an answer. Talked with ICBC. Trailer has not be used.

Calvin Morven:

Approval process on any field trip process – what-ever the principal or superintendent approves in the schools, the school protection kicks in. There is nothing keeping him from using his trailer. It is just the approval process.

Incentives:

Do we have any community based/government based incentives, for ex. I received a Cr

Trustee Stevens:

I know all villages have their stories. All started about the same time, there is a lot of history there. If there's anything we can do to push the students towards band. In our community, concert band has gone down too. Good place to start is with the children.

Is it possible to give our children more incentives? Can consideration be taken on this?

What can we all do everyone to join hands to build the unity that the nisga'a nation stands for?

Does anyone have any suggestions to strengthen our bond?

Steps taken tonight, have committee from Aiyansh Village Government to work with us. The Board to work with unions. I think that if, and I realize its frustrating to follow process. Encourage you to follow process.

Floyd Davis, A council member and chair for Programs and Services.

Encouraged to hear the plan for the day care, and we did a series of questions, some Keith Tait asked.

I think majority of counsel was disappointed, that our plans for a day care was sidelined by your plan.

How many spaces are you looking at?

Nisga'a Language and Culture

Encouraged to hear the plans the district has for that within the schools.

I think, and not sure if it's a reaction to a study in Canada, coming extinct, I know the school district has offered nisga'a language instruction be it part time – actually hoping that we look at it, we have such a high concern in losing our language. Hoping that the teaching is expanded with in the district and become a regular subject for our children to learn, you have an excellent vice-principal whose is fully knowledgeable, speaks, reads

and writes, and hoping he is put to good use. The retention of the language is important, we are losing a lot of our elders, and speakers of our culture. At my age we don't have that, I can understand the language quite well, speak it in my mind. Hoping there will be an increase of instruction in the school.

WWN – majority of the graduates are in the First Nations.

To help promote or pat the back of the school district, I have three grown daughters now, went through the school. I uprooted them, one of their fond memories of the school, is the nisga'a language at ness. Sure we have other former students, hope they have those kinds of memories as well.

It is time we work together, and I'll say honestly, my perception from year 1 to most recent time, school district is operating in isolation. Pleased to see now there is an effort to work with outside bodies. We need to work with Governments, NLG and to hear what the communities are saying, my experiences with Village Government, I look forward to our public meetings. I look forward to our next run which starts in July.

Looking at the bigger picture, annual assemblies, to be honest I haven't gone to one. I am hoping that school district will become a part of that public meeting type arena, because the memberships are there, I think last year Nisga'a Valley Health took part in the last assembly. Encouraged on what I am hearing tonight, especially around the nisga'a language and culture. Thank you for the opportunity to speak.

Board Chair Davis:

We were part of the assembly.

Public meetings – I have attended to present a public meeting.

Your trustee is Trustee Ousey.

Regarding day care and numbers – the space we have and plans have drawn out, is set for 12, 20 multi spaces, depends on qualified staff we get.

That is what our floor plan is set for.

Taron Scott

Upcoming rec n read program

Would like to know if there is any statistics of improvements that students have been recommended to attend.

Based on teacher recommended to attend.

Would it be beneficial for her to attend, to gain progress, it might be beneficial to put those statistics out there, to attract more parents to apply for the program.

I don't know of any specific data.

A lot of celebration, over all a number of students who are minimally meeting expectations 56 – 82 percent. Combined efforts approach to literacy.

We know kids who come to school ready to learn and ready to read, research, they have spent a thousand hours with their parents reading. Those kids come prepared.

Is there going to be an elementary side playground?

Calvin Morven:
Funding:
New playground for 7 to 12 year olds.

New playground is semi handicapped right now.
The one not completed yet is for the younger students.

Board Chair Davis, is that a ministry guideline, 7 to 12 year olds, or suggested age?

Calvin Morven, they put them in categories – the one we got replaced,
You can add, but will rotate.
PAC used to fund raise for the playground.
They offered the three schools, covered under FTA dollars.
Have PAC activated back in the schools to work with the school, strike a committee to design the playground.

Board Chair Davis, does concern me now of the risky play
Elsie would like to meet with Calvin for more discussion.

Kathryn
PAC was involved with this playground, went to one meeting.

Here as a parent:
Single parent,
Understand you're not allowed to discuss items that are not on the agenda.

One recommendation:
For future meeting to attach and agenda to the notice.

Maybe read out once, or put up on a white board, for transparency reasons.
Was expedited so quickly.

Concerns:
Or suggestions or is there a mechanism other than emails, that have an ear of the board. Can it be made aware to parents of the district. Not enough for parents on issues that arise, trauma felt over the year. Need to feel comfortable.
Communication on powering and advocating for our students.

Board Chair Davis:
Brilliant idea to attach the agenda.
Budget(s) are discussed in closed sessions, but available on our website once finalized.
Finalized budget will be sent to the ministry

Communications
There is a process in regards to how parents are able to be heard.

Speak to the teacher, administrator if not comfortable, if not ok with process, contact Kory Tanner, she will send the forms.

This board has put forth a motion to review communication policy.

Kathryn:

Many parents are not aware.

Put information out.

Every format possible.

JR:

The format put out to the parents,

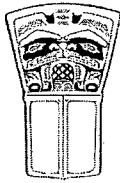
Would actually reach the parents,

13. ADJOURNMENT:

The meeting adjourned at 9:36 pm

Certified correct,
Elsie Davis,
Board Chair

Certified correct,
Kory Tanner,
Secretary Treasurer



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #7.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 17, 2019
Topic:	Calendar Amendment		

Background/Discussion:

Mistake made on identifying the Provincial Pro-D Day. It is actually October 25th, so we need to move the day to this time from October 18th.
NTU Request attached.

Recommended Action:

That the Board of Education approve the amendment to the 2019/2020 School Calendar, changing October 18th Pro D Day to October 25th.
Notification will sent to parents and community.

Presented by: Superintendent

Subject: Amendment to calendar

Date: Wednesday, September 11, 2019 at 4:27:09 PM Pacific Daylight Time

From: Rich Hotson

To: Joe Rhodes

CC: Joy Henry

Good afternoon Mr. Rhodes,

Please consider a request to amend the calendar so that the PD day in October 2019 is moved to October 25th to coincide with the Provincial PD day.

This was the original intent and I am sorry that I missed it when I reviewed the draft calendar.

This will then allow all our teachers that wish to attend the symposium/conference in the Coast Mountain District on that day without the necessity of applying for leave with a TTOC.

Thank-you,
Rich Hotson
President NTU



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #7.2

Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 17, 2019
Topic:	School Start Information		

Background/Discussion:

Summary attached for School Startup.

Recommended Action:

Information only.

Presented by: Superintendent

Sept 5, 2019

School Start Up- This is very much still in a state of flux

Enrolment at this point

School	Projections 18/19	2018-19 Current	Difference
NESS	246	229	-17
Gitwinksihlkw	33	34	(+) 1
AAMES	69	67	(-) 2
Nathan Barton	43	41	(-) 2
District	391	371	-20

School	Projections 19/20	2019-20 Current	Difference
NESS	230	225	-5
Gitwinksihlkw	32	32	0
AAMES	64	69	+5
Nathan Barton	44	43	-1
District	370	369	--1

Staffing Changes

- Board Office changes:
 - Michael Morgan to the Board office as Payroll Clerk
- School changes: We welcome:
- Jessica Stewart on her return to Alvin A McKay Elementary
- Charmaine Peal to Nathan Barton Elementary
- Daniel Henry to NESS
- Genna Leeson to GES
- Derek Dash to Nathan Barton Elementary

Vacancies still unfilled

As a result of 2 very late resignations, and no response to posting requests we still have vacancies to fill

- Nathan Barton 1
- NESS 2

Facility Improvements

- NESS- Asbestos Abatement
- AAMES and Nathan Barton -Pellet Hopper design and install to be completed by March
- Apartments ready for use Oct 1
- Daycare ready for operation Oct 1
- Student housing taken over by Village of Gingolx
- School District website upgraded

Back to School Marches

All marches were actively participated by community and we thank them. A positive start to the school year

Sept 3 Gitwinksihlkw and Laxgats'ap had very positive turnout of parents and community members for the march

Sept 4 NBES march

Sept 5 NESS march

Graduation completion

- 10 students completed -3 still shy one course with plans for them to complete
- It also looks like we have a good number of students (maybe as much as 16-18) as possible grads going forward

High School Timetable/Program opportunities

Term 1 (71 days) Sept -Dec	Term 2 (18 days) Jan	Term 3 (71 days) Feb -May	Term 4 (18 days) June
• 3 courses and a support block	• Single course	• 3 courses and a support block	• Single course

Outside the timetable

- With Coast Mtn College dual credit in discussion
 - 1 student enrolled in hairdressing
- With WWNI dual credit
 - Fall – WWNI culture course
 - Spring -WWNI Language course
- Summer work experience credit with NLG and Village governments

Language and Culture

- Use of the ASKME instructional practice to deliver language
- Grants continuing this year-work plans being developed
- Summer Culture camps successful-
- Pro-d September 13
- School based start up procedures reviewed in the am and meeting with community over Language and culture initiatives for this year in the pm

Last year's attendance summary (%attended for the year)

School	2017/18	2018/19
NESS (sec)	66.8	66.6
NESS (elem)	84.1	86.4
GES	87.3	90.3
AAMES	84.8	88.7
NBES	89.8	93.4

Upcoming activities

Sept 19 Career Fair for Secondary students in Terrace- Transportation costs covered by CFNR – open to the public as well

<https://www.cfnrfm.ca/2019/09/11/northern-opportunities-now-career-and-recruitment-fair-invite/>

Writing results Spring 2019-Attached

Award winning student from NESS – article attached

Back to school message from Ministry attached

**NISGA'A SCHOOL DISTRICT
DISTRICT WIDE WRITE DATA – SPRING 2019**

THE DISTRICT WIDE WRITE took place during the month of May. Each elementary teacher was asked to conduct a 3-day writing workshop that prepared students to complete their writing sample. Some schools had students write on a common theme, others had teachers select their own topics for students to write about. Grade 8 classes also participated in the District Wide Write. Grade 9-10 students did not write due to scheduling challenges (the Final short term Activities Blocks). Teams of teachers marked the writing samples, with the support of the Literacy Coaches, to help ensure that the criteria were consistently applied. The writing samples are assessed using the BC Ministry of Education's Performance Standards for Writing.

DISTRICT ELEMENTARY STUDENTS – K – 7 results

School	Number of Students not assessed	Not Yet Meeting Expectations	Minimally Meeting Expectations	Fully Meeting Expectations	Exceeding Expectations
NESS	6	18	38	25	0
GES	2	10	10	5	3
AAMES	5	21	22	8	0
NBE	0	7	13	16	0
Total	13/209	56/196	83/196	54/196	3/196
	6%	28%	42%	28%	2%

Out of a total of 196 students Grades 1-7 who wrote the DISTRICT WIDE WRITE assessment in the Spring of 2019:

- 72% of students are **Meeting Expectations** (42% Minimally Meeting + 30% Fully Meeting+ 2% Exceeding)
- 28% of students are **Not Yet Meeting Expectations**

13 students did not complete the assessment

DISTRICT GRADE 8 STUDENTS

School	Number of Students not assessed	Not Yet Meeting Expectations	Minimally Meeting Expectations	Fully Meeting Expectations	Exceeding Expectations
NESS	4	3	16	3	0

Out of a total of 22 students in Grade 8 who wrote the DISTRICT WIDE WRITE in the Spring of 2019:

- 73 % of students are **Meeting Expectations** (38% Minimally Meeting + 30% Fully Meeting = 0% Exceeding)

- 27% of students are **Not Yet Meeting Expectations**
- 3 students did not complete the assessment this spring.

Comments:

- The majority of students from K – 12 are performing within the widely held expectations of the BC Curriculum
- In spite of more students writing longer compositions, the majority still fall into the Minimally Meeting Category, reflecting a continuing need to build skills in using more complex writing structures and adding details and description to their writing
- Almost 1 in every 3 Primary students are not yet meeting expectation with a few noticeable cohorts that would benefit from early intervention (see individual school results)
- In a few class sets the student writing samples clearly demonstrated specific writing elements that had been systematically taught (e.g. transitional language of *first, next, finally* and a grade 1/2 cohort using commas!)

Trends over time/ Further comments:

- DWW data has been systematically gathered with the support of the Literacy Coaches since 2017
- Over time, the results have shown very similar trends, with between 70 – 80% of students performing within the widely held expectations of the BC Curriculum, also with over half of those students being in the Minimally Meeting category
- This year (2019) there has been a noticeably increase in the number of primary students who are Not Yet Meeting Expectation, also signaling the need for some early literacy/writing intervention for a few cohorts
- Although not evident in the raw data, the engagement of students in writing the DWW has increase significantly every year, as has the volume of what students get down on paper
- The skills and confidence of teachers in marking writing have also improved through participating in the annual marking sessions and follow up workshops with the Literacy Coaches
- The data confirms a continued need to support students and teachers with instruction that creates writers who use more complex structures and detailed language

Results of the 2019 Indigenous Child Author Competition

Gold and Child Author - Adelyn Sophie Newman-Ting, *The Stories of Hope*

The Stories of Hope tells the story of children meeting and talking to animals, figuring out how to save the environment and native languages at the same time. The story highlights inter-generational justice, demonstrating how the elders, as repositories of knowledge about environment, culture and language, can assist young people towards sustainability.

Adelyn "Addy" Sophie Newman-Ting lives in Victoria, British Columbia with her mother, a schoolteacher, and her father, a master carver, professor and First Nations artist. She wrote *The Stories of Hope* at age 9. She is Kwakwaka'wakw and Coast Salish, also English, Irish and Scottish, and Chinese from Taiwan. Her Indigenous name is Kesugilakw meaning leader of people, and her Chinese name is Ting Li-Wen meaning pretty flower cloud. Addy enjoys dancing, brownies, jump roping and singing, and is an avid reader, writer and artist, working on her first book about carving a totem pole for Oaklands Primary, her school.

Silver (tie) and Child Ambassadors for the SDGs - Bella Morrisseau Whiskeyjack, *Honor the Treaties* and Sydnee Wynter Aime Nisyok, *The Important Message*

Honor the Treaties tells the story of Treaty 6 in Canada and the impacts it has had on First Nations communities as well as their lands and customs. It explains the ways that children are impacted by the residual impacts of the Treaty and suggests how children and young adults might be involved in addressing these impacts. Bella Morrisseau Whiskeyjack was born in Edmonton, Alberta and is a member of the Saddle Lake Cree Nation. She lost her father at an early age, and is raised along with her brother by a loving Grandfather of the Grand Rapids Cree. Bella loves school and spending time with her family and friends. She has been recognized for her outstanding writing talents through school awards and wishes to be a writer in the future. She also is interested in veterinary sciences and construction.

The Important Message tells the story of a young girl who becomes an inventor to help stop climate change and its effects. The story highlights imagination, teamwork, a supportive family and community for countering climate change and generating innovation. Sydnee Wynter Amie Nisyok is from the Ganada (frog) Clan of the Nisga'a Nation and Haisla Nation in Northern British Columbia. She wrote her book at age 8, while in the 3rd grade. Sydnee loves learning science and being with her best friends. She also has a love of animals, especially her three pets, and is an Earth Ranger, where she enjoys completing environmental saving missions to help save the animals and the planet. Sydnee also loves to play soccer basketball dance swim horse riding and the guitar. One of Sydnee's dreams is to become a scientist to help the planet.





August 30, 2019

Back to School 2019

Dear parents and guardians of B.C. students:

Welcome to the new school year – I hope you enjoyed a safe and restful summer. Whether your child is entering Kindergarten or nearing graduation, it's a great time to be a student in B.C.'s education system.

New this year, all students in the province will be learning from B.C.'s new curriculum and working towards completing the new Graduation Program and assessments, with the K-12 curriculum redesign process now complete. Students now have more opportunities to explore their passions and engage in inquiries and hands-on activities as they develop their foundational skills and knowledge. In the graduation years, students will have a range of new course options in areas such as environmental science, web development, digital media, engineering and robotics, giving them the chance to develop the skills they need to pursue their individual goals.

We are committed to true and lasting reconciliation with Indigenous Peoples, and education is a key part of that. Indigenous students deserve culturally relevant services and programs, and all students have something to gain from an education that includes Indigenous cultures and perspectives. First Nations partners have helped us ensure the new curriculum accurately and fairly reflects the rich history of Indigenous Peoples in B.C., across all grades and subjects.

Parents know better than anyone that kids today are facing challenges we never imagined when it comes to social media, mental health and other challenges. All students deserve the best educational experience possible in healthy, positive and safe schools. We've expanded the ERASE (Expect Respect and a Safe Education) strategy to focus on mental health and wellness, substance use, social media safety, gang prevention and supporting students of all sexual orientations and gender identities.

All students in B.C. will have access to free menstrual products in school washrooms this year – ensuring stigma free access so that students don't miss school, extracurricular, sports or social activities because they can't afford menstrual products.

Students are returning to an education system that has more resources than ever before. Our government is investing \$1 billion more in education than just three years ago. They will attend some of the smallest classes in a generation, with more educators and others supports in the classroom. And we've invested over \$1.5 billion in new schools, expansions and seismic upgrades to ensure our kids are learning in safe, modern and comfortable schools.

.../2

**Ministry of
Education**

Office of the Minister

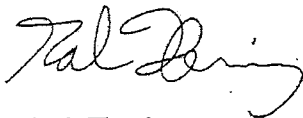
Mailing Address:
PO Box 9045 Stn Prov Govt
Victoria BC V8W 9E2

Location:
Parliament Buildings
Victoria

Students in B.C. public schools are achieving world-class student outcomes, consistently ranking among the top in international assessments, and outcomes for Indigenous students and students with special needs are continuing to improve. Earlier this year, delegates from 40 countries visited B.C. to find out more about what we're doing right. These great results come from the hard work being done by students, teachers and our entire education system. We know there is always room to improve, and we are working hard every day to better support student success.

I wish every B.C. student and their family the best for the year ahead. The success of students is at the centre of all we do, and I look forward to another year of working hard to make improvements in our education system to support all students as they strive to reach their goals.

Regards,

A handwritten signature in black ink, appearing to read 'Rob Fleming', written in a cursive style.

Rob Fleming
Minister of Education



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #7.3

Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 17, 2019
Topic:	NLG Request Letter		

Background/Discussion:

Attached is the list of requests for additional resources made to NLG as per their letter dated August 15.

Recommended Action:

Presented by: Superintendent



From the office of the Superintendent of Schools
SCHOOL DISTRICT NO. 92 (NISGA'A)

4702 Huwilp Road,
PO Box 240
New Aiyansh, BC
V0J 1A0

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

September 12, 2019

Nisga'a Lisims Government
PO Box 231
New Aiyansh, BC
V0J 1A0

Attention: Darrin McCormack, CPA, CGA, CFE

Dear Darren,

As per your letter dated August 15, 2019 re Nisga'a Lisims Government - Final Budget please find below our 'requests for additional funding or significant adjustments'

School District 92 (Nisga'a) endeavors to offer the broadest educational program we can despite our very small size. We believe the requests listed below will enable us to expand and grow opportunities for our students to 'graduate with 'dignity, purpose and opportunities'

Thank you in advance for your consideration of the requests which are listed in order of priority.

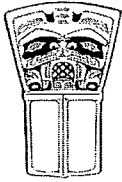
Request	Rationale	Estimated cost
I. Recruitment and retention of teacher tools	<p>I was told at the September 5th Programs and Services meeting that we needed to work together to find ways to recruit and retain teachers who are 'the best of the best'. The Board agrees and we believe the coming year may present an opportunity to attract and retain some high quality staff.</p> <p>To do this we must be able to market the beauty, wonder and magic of the NASS, the excellent working conditions we enjoy, and the opportunity to fully engage in an incredible Indigenous culture.</p> <p>A promotional video, along with marketing materials to take to recruitment fairs would be invaluable for our Service industry along with I'm sure other agencies.</p> <p>We have the ideas, you have the expertise. Can we create something powerful?</p>	No real idea but \$10,000 would go a long way I believe.

2. Extra-curricular costs	As we regrow our offerings for students to participate in extra curricular so grow our costs to transport to competitions, particularly if they qualify for regional and or provincial competition.	\$10,000
3. Digitizing of historical audio and video artifacts	We have an abundance of cassette recordings and and VCR tapes of fluent speakers we would like to digitize so they can be utilized with current technology and used by students.	\$10,000
4. Music instruction	Previously NLG supported the cost of an additional music instructor for the schools down river. Concern has been expressed since that position was eliminated when the supplementary funds were stopped. We would like to reinstate this position if funds could again be supported.	Depends on the qualifications Average salary + benefits is around \$80,000
5. Incentives for Nisga'a citizens to enter teaching as a profession	Many of our Nisga'a teachers are nearing retirement and we are looking for ways to attract young people into the profession, particularly in secondary.	Unknown

Respectfully submitted,



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



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #7.4

Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 17, 2019
Topic:	Immunization Regulations		
Background/Discussion: Ministry expectations for schools for the enhanced immunization program attached.			
Recommended Action: Information only			
Presented by: Superintendent			



Evidence-based immunization information and tools for B.C. residents

[Home](#)[About Vaccines & Diseases](#)[Vaccine Safety](#)[Vaccines for All Ages](#)[Find a Clinic](#)[Tools & Resources](#)

Vaccination Status Reporting Regulation



(javascript>window.print()

Government has approved the Vaccination Status Reporting Regulation requiring parents or guardians to report the vaccination status of their school-age children. This regulation comes into force on July 1 and public health units will begin implementation of the regulation in September of 2019.

Recent outbreaks of vaccine-preventable disease in BC have highlighted the importance of immunization coverage rates, particularly for children in the kindergarten to Grade 12 (K-12) school system. Since the beginning of 2019, there have been 29 confirmed cases of measles among B.C. residents. In response to these measles cases, the Province launched a two-phase plan to increase immunization rates in B.C.

Phase one was a measles catch-up program, which launched in March and will continue until the end of June for K-12 students. During the period April 1 to June 30, 2019, 27,747 doses of measles-containing vaccines have been administered by providers in health authorities to kindergarten to Grade 12 students. This is a preliminary total and will rise when all records are received by public health officials.

Phase two is the introduction of the Vaccination Status Reporting Regulation (Regulation) under the Public Health Act. When the Regulation is enacted on July 1, 2019, every student from K to 12 in public and independent schools, and those who are home-schooled, will be expected to have their complete immunization records in the Provincial Immunization Registry (the Registry).

If your child received their immunizations from a public health nurse in B.C., the information is

automatically entered into the Registry and a record in the system will exist. If your child received any of their immunizations from a physician or pharmacist or out of province, the information about those immunizations may not have been entered into the Registry and a record may be absent or incomplete.

Why do we need vaccination status reporting?

Mandatory reporting of student's immunization status increases public health's ability to respond during an outbreak, as it allows health officials to quickly identify those who are underimmunized and unimmunized.

It is also a prompt for parents to check and ensure immunizations for their children are up to date and provides public health officials another opportunity to connect with families about why immunization is important for the health and well-being of their children, as well as the community.

What will happen after July 1?

Health Authorities will be reviewing immunization records starting in late August and then will contact only those parents/guardians or students with incomplete or missing information. Information will be provided on how to update their school age children's immunization records and where to drop off the information.

If you are not contacted by public health, it means your records are complete and no further action is required. In subsequent years, only those who are enrolling in B.C. schools for the first time (e.g., Kindergarten or students who are new to the province), will be required to provide this information.

How will students' confidential immunization information be protected?

Students' confidential immunization information is protected under the British Columbia's Freedom of Information and Protection of Privacy Act (FIPPA). Health authorities must collect, use and disclose the information in accordance with FIPPA.

In compliance with FIPPA, health authorities have established security protocols to ensure only authorized public health staff can access, view, use and disclose confidential immunization information.

The Vaccine Status Reporting Regulation (Regulation) also includes a requirement to

collect and store immunization records in a manner that ensures confidentiality and security until they are transmitted to health authorities.

Health authorities, through public health staff, are required to ensure confidential information is securely stored, and if required, disposed in a manner that ensures confidentiality.

In some health authorities, schools already distribute and collect immunization consent forms to facilitate immunization information flow between public health and parents to support existing school-based immunization programs (Kindergarten, and in Grade 6 and 9).

School staff/teachers/administrators are not authorized to review a student's immunization information. School employees will not be contacting parents to ask for immunization information on behalf of the health authorities.

School employees will not be reviewing students' immunization information, nor will the schools establish a database of student's immunization information.

Public health staff currently ensures that all confidential information provided to parents through schools is provided in a sealed envelope. Parents returning information through the schools should ensure their provided information is also returned in a sealed envelope to protect their child's privacy.

Parents may also return confidential information directly to their local health authority/unit.

The plans for distribution and collection of immunization information for implementation of the Regulation are currently being developed by health authorities, the BC Centre for Disease Control, and the Ministries of Health and Education.

Details of how this information will be distributed and collected, and the measures taken to ensure privacy and confidentiality, will be publicly communicated closer to the start of the 2019/20 school year.

What do schools (employees/administrators) have to do?

Currently, public health staff, program and privacy experts in the Ministries of Health and Education, health authorities, and the BC Centre for Disease Control are developing implementation protocol and processes for the Vaccination Status Reporting Regulation (Regulation).

For now, there is no change in the role of the school with the implementation of this Regulation.

Schools and school districts will continue to provide the public health units with the class lists.

Schools are responsible to ensure that registered students have up to date demographic information recorded.

Schools will maintain current practice and continue to support public health with the distribution and collection of consent forms as part of the routine process for immunization clinics offered at schools in Kindergarten and Grade 6 and 9.

How will parents be informed about what they need to do?

Public health staff from health authorities will be contacting parents only if their children have missing or incomplete immunization records. The role of schools in this process is under review with further details to be determined prior to commencement of the 2019/20 school year.

Public health staff will provide directions to parents on how and where to submit their children's immunization information.

What provincial legislation authorizes the collection and use of students' immunization information?

The collection and use of immunization information by public health officials is allowed and anticipated under the Public Health Act and associated regulations, including the new Vaccine Status Reporting Regulation (Regulation).

The Office of the Information and Privacy Commissioner (OIPC) has reviewed the privacy and information sharing considerations of this Regulation with the Ministry of Health (MoH). The MoH will continue engagement with the OIPC to ensure privacy and information considerations are addressed, and changes applied if warranted.

What can you do now, before the new school year?

If you know your child's immunizations and record are up to date, and you are not contacted by public health and asked to provide information, no further action is required.

If you believe your child's immunization is not complete or does not exist in the BC Registry, you will be contacted by public health. You could prepare by doing the following:

Students who received their vaccines through a physician and for whom parents have misplaced their child's records are encouraged to contact the physician's office to receive a copy of their immunization record and to ensure the immunizations are up to date.

Students who received their vaccines outside BC are encouraged to get a copy of their immunization record from their original provider.

**** Please Note:** At present, children attending schools in First Nations communities (on-reserve) are excluded from this regulation until further notice.

B.C. Ministry of Health News Release (<https://news.gov.bc.ca/releases/2019HLTH0079-001366>)

Date last updated: Tuesday, Aug 13, 2019

Date last reviewed: Thursday, Jul 04, 2019

Vaccines for All Ages

Infants & young children

School-age children & teens

What vaccines do school-age children need and when?

Consent for vaccines

Preparing for a positive experience

Vaccination Status Reporting Regulation

Adults

Pregnancy

Travellers

FAQ about vaccine schedules

If you choose not to vaccinate

Find a health unit

Ask a question

Vaccination scheduler tool



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

MEETING AGENDA ITEM #8.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 17, 2019
Topic:	Audited Financial Statements – 2018/2019		

Background/Discussion:

The Auditor has completed a final review of the Financial Statements and Notes to the Statements prior to the September 17, 2019 Board meeting. The Statements must be approved and submitted to the Ministry of Education by September 30, 2019.

Recommended Action:

That the Board of Education approves the 2018/2019 Audited Financial Statements of School District 92 (Nisga'a) as presented.

Presented by: Secretary Treasurer

Audited Financial Statements of

School District No. 92 (Nisga'a)

June 30, 2019

September 09, 2019 8:31

School District No. 92 (Nisga'a)

June 30, 2019

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September 09, 2019 8:31

School District No. 92 (Nisga'a)

MANAGEMENT REPORT

Version: 2173-1427-8444

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed



INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of School District No. 92 (Nisga'a) which comprise the statement of financial position as at June 30, 2019 and the statements of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of School District as at June 30, 2019 and the results of its operations and cash flows for the year then ended in accordance with section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

Responsibilities of Management and the Board for the Financial Statements

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

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

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

Supplementary Information

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

Terrace, BC
September 5, 2019

Carlyle Shepherd: Co.

School District No. 92 (Nisga'a)

Statement 1

Statement of Financial Position
As at June 30, 2019

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

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 2

Statement of Operations

Year Ended June 30, 2019

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

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

Statement 4

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

School District No. 92 (Nisga'a)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2019

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

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

NOTE 1 AUTHORITY AND PURPOSE

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

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

Year-ended June 30, 2018 - increase in annual surplus by \$405,807

June 30, 2018 - increase in accumulated surplus and increase in deferred contributions by \$6,545,188

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

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

b) Cash and Cash Equivalents

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) Accounts Receivable

Accounts receivable are shown net of allowance for doubtful accounts.

d) Deferred Revenue and Deferred Capital Revenue

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

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

e) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2017 and projected to March 31, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

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

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

f) Asset Retirement Obligations

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

g) Tangible Capital Assets

The following criteria apply:

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

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

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

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

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

h) Prepaid Expenses

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

i) Supplies Inventory

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

j) Funds and Reserves

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

k) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

1) **Expenditures**

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

Categories of Salaries

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

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

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

Allocation of Costs

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

m) Financial Instruments

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

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

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

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

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

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

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

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

NOTE 5 UNEARNED REVENUE

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

NOTE 6 DEFERRED REVENUE

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

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

NOTE 7 DEFERRED CAPITAL REVENUE

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

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	2019	2018
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 34,046	\$ 33,166
Service Cost	4,060	3,469
Interest Cost	994	952
Benefit Payments	(3,989)	(4,031)
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	(2,909)	490
Accrued Benefit Obligation – March 31	<u>\$ 32,202</u>	<u>\$ 34,046</u>

Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 32,202	\$ 34,046
Market Value of Plan Assets – March 31	0	0
Funded Status – Surplus (Deficit)	<u>(32,202)</u>	<u>(34,046)</u>
Employer Contributions After Measurement Date	0	0
Benefits Expense After Measurement Date	(1,116)	(1,263)
Unamortized Net Actuarial (Gain) Loss	2,014	6,191
Accrued Benefit Asset (Liability) – June 30	<u>\$ (31,302)</u>	<u>\$ (29,118)</u>

Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$ 29,118	\$ 27,357
Net expense for Fiscal Year	6,173	5,792
Employer Contributions	(3,989)	(4,031)
Accrued Benefit Liability – June 30	<u>\$ 31,302</u>	<u>\$ 29,118</u>

	2019	2018
Components of Net Benefit Expense		
Service Cost	\$ 3,962	\$ 3,617
Interest Cost	944	968
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	1,267	1,213
Net Benefit Expense (Income)	<u>\$ 6,173</u>	<u>\$ 5,792</u>

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

NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)

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

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

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value:

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

June 30, 2019

	Opening Cost	Additions	Disposals	Total 2018
Sites	\$1,168,081	\$	\$	\$1,168,081
Buildings	18,953,323	2,430,517		21,383,840
Furniture & Equipment	273,736	10,624	37,389	246,971
Vehicles	520,248	104,502	24,255	600,495
Computer Hardware	58,047			58,047
Total	\$20,973,435	\$2,545,643	\$61,644	\$23,457,434

	Opening Accumulated Amortization	Additions	Disposals	Total 2018
Sites	\$	\$	\$	\$
Buildings	11,581,843	323,835		11,905,678
Furniture & Equipment	63,588	27,374	37,389	53,573
Vehicles	154,466	52,025	24,255	418,259
Computer Hardware		11,609		11,609
Computer Software	1		1	
Total	\$11,799,898	\$ 414,843	\$61,645	\$12,153,096

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

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2018

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

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

NOTE 10 EMPLOYEE PENSION PLANS

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2018, the Teachers' Pension Plan has about 98,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 204,593 active members, including approximately 30,000 from school districts.

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

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

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

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

NOTE 10 EMPLOYEE PENSION PLANS *(Continued)*

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

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

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

NOTE 11 INTERFUND TRANSFERS

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

- 518,389 transferred from operating to local capital.

NOTE 12 RELATED PARTY TRANSACTIONS

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

NOTE 13 BUDGET FIGURES

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 19, 2019.

NOTE 14 ASSET RETIREMENT OBLIGATION

Legal liabilities may exist for the removal/disposal of asbestos in schools that will undergo major renovations or demolition. Fair value of the liability for asbestos removal is recognized in the period in which it is incurred. As at June 30, 2019, the amount and timing of such liabilities are not reasonably determined.

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

NOTE 15 EXPENSE BY OBJECT

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

NOTE 16 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

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

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

NOTE 17 ECONOMIC DEPENDENCE

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

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

NOTE 18 RISK MANAGEMENT

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

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

a) Credit risk:

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

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

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

b) Market risk:

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

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

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

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

c) Liquidity risk:

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

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

NOTE 18 RISK MANAGEMENT *(Continued)*

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

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

School District No. 92 (Nisga'a)
 Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2019

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

School District No. 92 (Nisga'a)

Schedule 2

Schedule of Operating Operations

Year Ended June 30, 2019

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

School District No. 92 (Nisga'a)

Schedule 2A

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

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

School District No. 92 (Nisga'a)

Schedule 2B

Schedule of Operating Expense by Object

Year Ended June 30, 2019

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

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

Schedule 2C

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
1 Instruction							
1.02 Regular Instruction	2,095,462	37,617				73,376	2,206,455
1.03 Career Programs	27,034						27,034
1.07 Library Services	134,073						
1.08 Counselling	99,767	19,632	87,946			124,784	332,129
1.10 Special Education	88,471		5,158				93,629
1.30 English Language Learning	125,000	90,638	85,922		7,047		308,607
1.31 Aboriginal Education		445,695		154,708		230	600,633
1.41 School Administration	26,532						26,532
1.60 Summer School							
Total Function 1	2,596,339	593,582	179,026	154,708	7,047	198,390	3,729,092
4 District Administration							
4.11 Educational Administration				22,318	223,352		245,670
4.40 School District Governance				41,336	394,379		52,906
4.41 Business Administration				63,654	670,837		435,915
Total Function 4	-	-	-	63,654	670,837	-	734,491
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				519,766	81,020	36,887	41,477
5.50 Maintenance Operations							637,673
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	519,766	122,497	36,887	679,150
7 Transportation and Housing							
7.41 Transportation and Housing Administration					33,182		33,182
7.70 Student Transportation				57,099			57,099
7.73 Housing				52,004			52,004
Total Function 7	-	-	-	109,103	33,182	-	142,285
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,596,339	593,582	179,026	847,231	833,563	235,277	5,285,018

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

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

School District No. 92 (Nisga'a)

Schedule 3

Schedule of Special Purpose Operations

Year Ended June 30, 2019

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

Deferred Revenue, beginning of year

Add: Restricted Grants
 Provincial Grants - Ministry of Education
 Other

Less: Allocated to Revenue

Recovered

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
 Other Revenue

Expenses

Salaries

Teachers

Principals and Vice Principals

Educational Assistants

Support Staff

Employee Benefits

Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	Community/Link Fund - Overhead	Classroom Enhancement Fund - Staffing	District Community Literacy Plan
\$	\$	\$	\$	\$	\$	\$	\$
		9,834			14,316		12,625
54,305	29,335		32,000	9,800	124,130	635,486	
53,562	28,934	38,497			122,442	626,787	28,556
107,867	58,269	38,497	32,000	9,800	246,572	1,262,273	28,556
54,305	29,335	37,389	24,800	-	124,130	635,486	21,690
53,562	28,934				122,442	626,787	
-	-	10,942	7,200	9,800	-	-	19,491
743	401		24,800		1,688	8,699	
53,562	28,934	37,389			132,037	626,787	21,690
54,305	29,335	37,389	24,800	-	148,184	635,486	21,690
						500,300	
41,851	23,468				54,562	500,300	-
41,851	23,468				54,562	500,300	-
6,752	5,867				13,640	135,186	
5,702		37,389	24,800		55,928		21,690
54,305	29,335	37,389	24,800	-	148,184	635,486	21,690
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

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School District No. 92 (Nisga'a)

Schedule 4

Schedule of Capital Operations
Year Ended June 30, 2019

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

School District No. 92 (Nisga'a)

Tangible Capital Assets

Year Ended June 30, 2019

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	1,168,081	18,953,323	273,736	520,248	-	58,047	20,973,435
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,839,221					1,839,221
Deferred Capital Revenue - Other			10,624				10,624
Local Capital		518,389		104,502			622,891
Decrease:							
Deemed Disposals		2,357,610	10,624	104,502	-	-	2,472,736
Cost, end of year	-	-	37,389	24,255	-	-	61,644
Work in Progress, end of year	1,168,081	21,310,933	246,971	600,495	-	58,047	23,384,527
Cost and Work in Progress, end of year	1,168,081	21,383,840	246,971	600,495	-	58,047	23,457,434
Accumulated Amortization, beginning of year		11,581,843	63,588	154,466			11,799,897
Changes for the Year							
Increase: Amortization for the Year		323,835	27,374	52,025		11,609	414,843
Decrease:							
Deemed Disposals		-	37,389	24,255		-	61,644
Accumulated Amortization, end of year		11,905,678	53,573	182,236		11,609	12,151,096
Tangible Capital Assets - Net	1,168,081	9,478,162	193,398	418,259	-	46,438	11,304,338

School District No. 92 (Nisga'a)

Schedule 4B

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

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

School District No. 92 (Nisga'a)

Schedule 4C

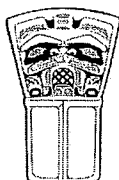
Deferred Capital Revenue
Year Ended June 30, 2019

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

School District No. 92 (Nisga'a)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2019

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



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #8.2

Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 17, 2019
Topic:	CUPE Bargaining		

Background/Discussion:

CUPE Local 2298, BCPSEA and School District No. 92 (Nisga'a) have come to an agreement on the next Collective Agreement.

Recommended Action:

For information only

Presented by: Secretary Treasurer



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #8.3

Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 17, 2019
Topic:	Information Technology Report		

Background/Discussion:

Information Technology Report - September 10, 2019

RECOMMENDED ACTION:

For information only.

Presented by: Secretary Treasurer

IT Department Report

Date Written: September 10, 2019

Projects

Summer Maintenance

Over the summer we had numerous projects, and lots of regular maintenance to do. We gather all computers from the schools, physically clean them, wipe the data, and install the new version of MacOS on them. On staff computers, we also backup user data, and restore it once the computers have been upgraded. We go into each school look at what is installed in the classrooms and see what is needed for the next school year. We complete any tasks that had been requested before summer began for changes in the new school year. We setup replacement computers, repair broken computers, and maintain the lockers as needed. This summer we finished our final year of upgrading the lockers to support MacBook Airs, which consists of re-wiring 42 of the locker bays.

Design New Website

Rugie finalized the design of our main district website, and it has now been live since the middle of July. We are currently working on the individual school websites, and are hoping to have them updated, and live soon.

NGN ECS Project

This was a project mandated and planned at the provincial level. It was to update and replace all of our firewalls in all our sites, including our connection site in Terrace. The planning phase started in the middle of June, and we got our new equipment shipped to us in July. We started the implementation at the beginning of August and had a pretty smooth cutover. By the end of August, we had upgraded all of our firewalls at all our sites and are migrating to a more centralized management of our security protocols. We now have the ability to filter out, and inspect more network traffic than we did before, and this is something that we will have to create some policies regarding and discuss what we should and shouldn't be inspecting.

Summer Network Upgrade

Over the summer we were able to replace some of our main network equipment in our server room, as well as at NESS. This will allow us to support higher network speeds which will give us more space for growth in the future. It went quite smoothly, and we are excited to see how we can utilize these new technologies in our district.

Upcoming Projects

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

Planning Database Migration

We have a general plan for moving away from our antiquated 2 decade-old database and started implementing it this summer. We have moved away from our old Mac accounts server and are utilizing our already existing Windows accounts server. This gives us greater flexibility over security and privacy policies that we have established for user accounts, and the groups they belong to. The largest expense and longer-term goal will be to move away from the current locker system, and access control system. It was developed in house numerous years ago, but it was developed using this old database that isn't very useful anymore. We are looking at different possibilities to replace these systems as we move forward.

Implementing Windows Computers

We are continuing to get familiar with Windows computers and what they have to offer, as well as what we need to change in our infrastructure to accommodate them. Have been successfully using a couple computers so far and hope to acquire about 5 more in the near future. My previous roadmap of full Windows conversion has been pushed back, as the laptops we were hoping to order this summer were discontinued and will be replaced this fall. I am in constant discussion with our suppliers about what is available, and what would be useful for our environment.

Helpdesk System

As you can see below, we have been quite busy over the last couple months. Over the summer we had lots of projects, and regular maintenance, which aren't in our ticket system. We accomplished a lot over the last while, keeping up with tickets as well as we could with the amount of other work we have to accomplish throughout the summer. As of the writing of this report, we have 28 open tickets, which is quite impressive considering it is the second week of school. In previous years we have started the school year with 40+ tickets as we slowly caught up from summer projects, but with the planning we had, we were able to stay on top of most tickets quickly.

March 1, 2019 – September 10, 2019

Department	Assigned	Open	Closed	Days to resolution (AVG)
NESS	107	11	96	8
New Tickets	383	2	381	0
SDO	38	1	37	5
AAMES	56	7	49	10
GES	20	3	17	9
NLC	1	0	1	0
Distributed Learning	8	0	8	4
NBES	18	3	15	5
Maintenance	2	0	2	3
Totals	633	27	606	13.86



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #8.4

Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 17, 2019
Topic:	Director of Operations Report		
Background/Discussion:			
Director of Operations Report – September, 2019 attached.			
Recommended Action:			
For information only			
Presented by: Secretary Treasurer			

**Director of Operations Report
September, 2019**

Nisga'a Elementary/Secondary School:

1. Six classrooms and mezzelin flooring remediation and replacement completed.
2. Playground equipment installation completed.
3. Minor repairs and painting completed.
4. Gym floor refinish completed.
5. All floor refinishes and major cleaning completed.

Alvin A McKay Elementary School:

1. Bio-mass project tender came in way over budget, went with invitation tender to supply and install, tender looks good for coming in on budget. Plan is to install underground piping before freeze up. Pre-fabrication on Bio-mass boiler housing will happen over winter for completion and installation before March 31, 2020.
2. All minor repairs completed, all major cleaning and floor refinishing completed.

Gitwinkshilkw Elementary School:

1. Minor repairs and major cleaning completed.

Nathan Barton Elementary School:

1. Bio-mass tender came in way over budget, went with invitation tender to supply and install, tender looking good for coming in on budget. Plan is to install underground piping before freeze up. Pre-fabrication on Bio-mass boiler housing will happen over winter with installation and completion before March 31, 2020.
2. All minor repairs and major cleaning, floor finish completed.

Residential Housing:

1. Completed bathroom renovations in unit 17 & 20.
2. Completed backyard improvements at unit 9, 10 & 11.

Health & Safety

June 26/19 - Employee injury off the job at Nisga'a Elementary/Secondary School.

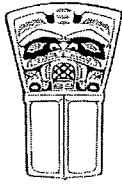
Maintenance Work Orders:

All work orders completed as per priority sequence.

Staffing:

1. Maintenance/Trades Position reposted.
2. Bus driver/ Maintenance Position reposted.
3. Custodian, GES Position posted.

Calvin Morven
Director of Operations



SCHOOL DISTRICT NO. 92 (NISGA'A)

MEETING AGENDA ITEM #9.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 17, 2019
Topic:	Provision of Menstrual Products to Students		
Background/Discussion: Policy required by the Ministry. Draft attached. Adopt for first reading and send out for feedback as required by District Policy.			
Recommended Action: That the Board of Education approve for first reading Policy No. 309-R – Provisions of Menstrual Products to students.			
Presented by: Superintendent			

SCHOOL DISTRICT NO. 92 (NISGA'A)

Regulation Subject: PROVISIONS OF MENSTRUAL PRODUCTS TO STUDENTS

Date Passed:

Date Amended:

Description:
PROVISION OF MENSTRUAL PRODUCTS TO STUDENTS

Regulation No. 309-R

The Board of Education of School District No. 92 (Nisga'a) is committed to providing menstrual products to students who may require them.

The Board will:

- a. ensure menstrual products are made available to students of all gender entities or expressions in manner that protects student privacy;
- b. Provide for barrier free, easily accessible menstrual products at no cost to students;
- c. Provide menstrual products in school washrooms; and,
- d. Consider student feedback with respect to the provision of menstrual products.

School district staff will develop procedures regarding the provision of menstrual products to students.



British Columbia
School Trustees
Association

MEMORANDUM

Date: August 30, 2019

Memo sent to: Board Chairs, Superintendents, Secretary Treasurers and Executive Assistants of BCSTA Member Boards of Education

From: Audrey Ackah, Legal Counsel

Re: Template Policy - Provision of Menstrual Products to Students

The Minister of Education amended the *Support Services for Schools Order* to require school districts to provide free menstrual products to students in school washrooms in a manner that protects student privacy. The Ministerial Order requires boards to establish policies and procedures related to the provision of free menstrual products to students. Below please find the relevant section of the Order:

Provision of Menstrual Products

- 7 (a) Each board must establish, maintain and make publicly available a policy and procedures for the provision of menstrual products to all students who may require them.
- (b) The policy and procedures must:
- i. Ensure menstrual products are provided to students of all gender identities or expressions in a manner that protects student privacy;
 - ii. Provide for barrier free, easily accessible menstrual products at no cost to students;
 - iii. Provide for consistent availability and supply of menstrual products in school washrooms; and
 - iv. Incorporate student feedback with respect to the provision of menstrual products.

The Order is available online [here](#). The Ministry of Education's media release about the Ministerial Order is available online [here](#). Further information is posted on the Ministry of Education's [policy site](#).

BCSTA has prepared a template policy which boards of education may wish to consider adopting. Please review the template and feel free to modify it to meet the needs of your district. BCSTA is preparing resources to help districts develop procedures related to the provision of menstrual products and anticipates sending this information to members this fall.

www.bcsta.org
bcsta@bcsta.org

t 604 734 2721
f 604 732 4559

4th Floor - 1580 W. Broadway
Vancouver, BC V6J 5K9



British Columbia
School Trustees
Association

LEGAL OPINION

TO: Board Chairs, Superintendents, Secretary-Treasurers and Executive Assistants of
BCSTA Member Boards of Education

FROM: Audrey Ackah, Legal Counsel

SUBJECT: *Template Policy – Provision of Menstrual Products to Students*

OPINION DATE: August 30, 2019

DISTRIBUTION DATE: August 30, 2019

Enclosed please find a privileged and confidential legal opinion regarding the provision of menstrual products to students. All or part of this legal opinion may be excepted from mandatory disclosure requirements under the *Freedom of Information and Protection of Privacy Act* because it is subject to solicitor-client privilege. It is confidential to member boards of education, their trustees, officers, and such staff members as are permitted access by the member. This information is proprietary commercial information. In the event that any disclosure of this document or part of it is contemplated under the *Freedom of Information and Protection of Privacy Act*, third party notice should be given to BCSTA.

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Please address requests or notices to:

B.C. School Trustees Association Attention: Audrey Ackah, Legal Counsel
4th Floor, 1580 West Broadway
Vancouver, B.C. V6J 5K9
aackah@bcsta.org