

**MINUTES OF THE REGULAR BOARD MEETING HELD AT
AGNES L. MATHERS ELEMENTARY JUNIOR SCHOOL, APRIL 03, 2018.**

PRESENT WERE: Denise Husband, Trustee
Elizabeth Condrotte, Trustee
Harmony Williams, Chair

ALSO PRESENT: Dawna Day, Superintendent of Schools
Shelley Sansome, Secretary Treasurer
Lao Peerless, Maintenance & Transportation Supervisor
Colleen Bradley, Confidential Admin Assistant/note-taker

ABSENT WERE: Kim Goetzinger, Vice Chair
Wilson Brown, Trustee

MEMBERS OF THE PUBLIC:

Stephen Querengesser	Kim Forbes
Ken Evans	Roberta Wagenstein
Gina Kungl	Behn Cochrane
Vicki Ives	
Laura Sample	
Clair Gauthier	
Audrey Putterill	

1. CALL TO ORDER

Chairperson Williams called the meeting to order at 1505 hours and respectfully acknowledged that the meeting was held on the traditional territory of the Haida Nation.

Chairperson Williams requested to have another trustee chair the meeting. Trustee Condrotte volunteered.

2. APPROVAL OF AGENDA

R18040301 THAT the agenda be approved as circulated with the following addition:
8.4 Sk'aadgaa Naay Elementary School's field trip submission for approval.

MOTION CARRIED

**3. APPROVAL OF THE MINUTES OF THE PRIOR MEETING AND RECEIPT OF
RECORDS OF CLOSED MEETINGS**

3.1 February 27, 2018 Regular Board Meeting

3.2 February 27, 2018 Rise and Report

Superintendent of Schools reported on student matters, personnel, and property.

R18040302 THAT the minutes of the regular meeting of February 27, 2018 be approved as presented.

MOTION CARRIED

4. REPORT ON ACTION FROM PREVIOUS MEETING

4.1 Funding Model Review

The Superintendent of Schools stated that the Ministry of Education has scheduled a meeting to be held at the BC School Trustees' Association Annual General Meeting to improve northern representation regarding the Ministry's funding model review.

4.2 Tom Swanky Presentation

The Superintendent of Schools stated that two sets of dates were available for Tom Swanky's presentation. Those dates are September 24th to September 26th, 2018 or October 8th to October 10th, 2018.

R18040303 THAT the Board of Education of School District No. 50 (Haida Gwaii) approve to hold the Tom Swanky presentation October 8th, 2018 to October 10th, 2018.

MOTION CARRIED

5. DELEGATIONS/PRESENTATIONS

6. REPORTS

6.1 Report from the Chair

Trustee Williams reported on her attendance at the regular board meetings and the consultation meetings. She also commented that she has responded to all email correspondence.

6.2 Trustee Reports

Trustee Husband reported on her attendance at the Kindness Dinner, a fundraiser dinner, the strategic planning meeting in Masset, the consultation meeting in Old Masset, the budget consultation meetings, and the board meetings.

Trustee Condrotte reported on her attendance at the Kindness Dinner, a fundraiser dinner, the strategic planning meeting in Masset, the consultation meeting in Old Masset, and the budget consultation meetings.

6.3 Superintendent of Schools Report

The Superintendent of Schools reported on her attendance at the strategic planning meeting in Masset, the consultation meeting in Old Masset and the budget consultation meetings. She also commented that the School District is working on making video conferencing for evening meetings available for Sandspit. This is hoped to be available in the Fall of 2018.

6.4 Secretary Treasurer Report

The Secretary Treasurer reported on her attendance at the budget and consultation meetings. She also attended the first session of training regarding timesheets and leave of absence forms changing to an electronic format. The second session of training is scheduled for the end of April 2018 and the electronic forms are hoped to be implemented at the end of September 2018. She also participated in the seismic upgrade mitigation, the Masset daycare meeting, CUPE BC Human Rights Tribunal application process, worked on the school calendar, the Strong Start guidelines, Budget preparation including staffing, and audit request distributed (one submission), the Provincial Committee meeting, discussed telecommunication, and other confidential matters.

6.5 Trustee Expenditure Report

R18040304 THAT the Board of Education of School District No. 50 (Haida Gwaii) receive and file the Trustee Expenditure Report for the month of February 2018.

6.6 Information and Technology Manager Report

R18040305 The Board of Education of School District No. 50 (Haida Gwaii) received and filed the Information and Technology Manager Report for February 2018.

6.7 Maintenance and Transportation Supervisor Report

Lao Peerless reported on meetings he attended regarding the reconfiguring of the Masset schools, the School District's student bussing, and the Vancouver Island Regional Library projects. He organized work needing to be done in the schools during Spring Break, discussed the bus accident that occurred in Skidegate, and participated in the seismic upgrade mitigation.

R18040306 THAT the Board of Education of School District No. 50 (Haida Gwaii) accept the Trustees and Senior Management reports.

MOTION CARRIED

7. STRATEGIC AND POLICY ISSUES

7.1 Truth and Reconciliation Commission: Call to Action

7.1.1 Beau Dick, North Coast Artist Video

This video will be played at the next regular board meeting in Old Masset on April 24, 2018. It is also available to view online.

7.2 May 01, 2018 Mileage Increase

R18040307 THAT the Board of Education of School District No. 50 (Haida Gwaii) approve mileage to increase to \$0.54 per kilometer effective May 01, 2018.

MOTION CARRIED

7.3 BC Ferries Correspondence –

The Superintendent of Schools was happy to report that the Minister of Transportation & Infrastructure responded to a letter sent regarding improving ferry service (Alliford bay to Skidegate). The letter from The Ministry stated that they are tackling the issue of affordability, but there are more talks to come. In order to look at a reduction of the cost of fares for students, Mayor Martin of the Village of Queen Charlotte has requested information regarding school field trips and other school events that require students having to sail to Prince Rupert.

7.4 Indigenous Language Learning Grant

Superintendent of Schools briefly discussed a grant from the Ministry of Education awarded to School Districts to support Indigenous Language revitalization initiatives.

7.5 Village of Masset Correspondence-

R18040308 THAT the Board of Education of School District No. 50 (Haida Gwaii) send a delegate to Masset Village Council meeting being held on April 09, 2018 to represent School District No. 50 and to speak on the Masset Schools amalgamation.

MOTION CARRIED

8. OPERATIONAL ISSUES

8.1 Finance Vouchers

R18040309 THAT the Board of Education of School District No. 50 (Haida Gwaii) approve the February 2018 Financial Vouchers.

MOTION CARRIED

8.2 Board of Education Election Appointments

Elections will be held in the 3rd week of October 2018.

R18040310 THAT the Board of Education of School District No. 50 (Haida Gwaii) appoint Duncan White and Shelley Sansome to run election in October 2018.

MOTION CARRIED

8.3 Student Transportation

The Superintendent of Schools was happy to report that School District No. 50 Haida Gwaii will soon be in charge of bussing its students with its own fleet. Bussing/transportation for students has been challenging and expensive but now the Ministry is providing 4 busses (three school busses and one 24 passenger) for School District 50's use (mileage limitations, used for field trips, tsunami evacuation etc). School District 50 will hire 4 drivers, as well as a dispatcher, who will receive CUPE wages. The implantation begins September 2018. It will be a growth year, however, transportation costs will go down significantly.

R18040311 THAT the Board of Education of School District No. 50 (Haida Gwaii) terminate contracts with Eagle Transit and First Bus July 01, 2018.

MOTION CARRIED

8.4 International Field Trip Application

R18040312 THAT the Board of Education of School District No. 50 (Haida Gwaii) approve Gudangaay Tlaats'gaa Naay Secondary School's international field trip application.

MOTION CARRIED

R18040313 THAT the Board of Education of School District No. 50 (Haida Gwaii) approve Sk'aadgaa Naay Elementary School's Mount Moersby field trip application –

MOTION CARRIED

8.5 Capital Bylaw

Every June capital plan is sent to the Ministry of Education (in pkg. pg 42),

R18040314 THAT the Board of Education of School District No. 50 (Haida Gwaii) adopt 1st reading.

MOTION CARRIED

R18040315 THAT the Board of Education of School District No. 50 (Haida Gwaii) approve 2nd reading.

MOTION CARRIED

R18040316 THAT the Board of Education of School District No. 50 (Haida Gwaii) to have 3rd reading.

MOTION CARRIED

R18040317 THAT the Board of Education of School District No. 50 (Haida Gwaii) approve 3rd reading.

MOTION CARRIED

R18040318 THAT the Board of Education of School District No. 50 (Haida Gwaii) final adoption of the 4th reading.

MOTION CARRIED

8.6 School Calendar Update

The Superintendent of Schools confirmed that the 2018/2019 School calendar was submitted to the Ministry by March 31, 2018. Possible changes to the school calendar may include changing one Professional Development day to allow staff participation for the Tom Swanky presentation, that September 4, 2018 will be the first day of school, June 27, 2019 will be the last day of classes and there will be a two week Spring Break in March 2019.

9. QUESTIONS AND ENQUIRIES RELATING TO THE BOARD MEETING

The Board of School District No.50 (Haida Gwaii) and members of the public held a question and answer period. The following agenda items were discussed:

- Adequate physical activity for students.
- Student and public use of the shop at Gidgalang Kuuays Naay.
- Vancouver Island Regional Library (VIRL) and School District 50's partnership, and community consultation in Sandspit.
- The finalization of Agnes L. Mathers gym and school grounds.
- School District 50's new bus routes and any possible effect on school programs.
- Truth and Reconciliation video.
- Sandspit representative on school board.
- Paid taxi service home for students who stay afterschool for extra-curricular activities.
- Sandspit community bus has been excellent.

10. ADJOURNMENT

THAT the Board of Education of School District No. 50 (Haida Gwaii) adjourns the Regular Board Meeting at 16:21 hours.

Secretary Treasurer

Chairperson

IT Update

March 1 to April 16

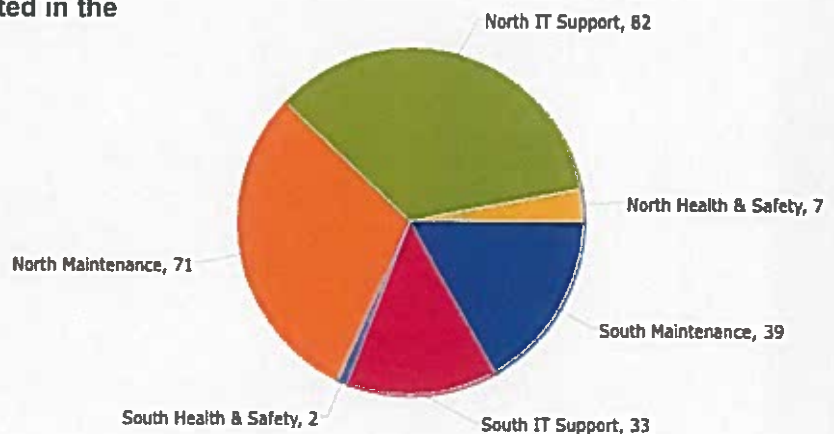


Steve Goffic
IT Manager

IT Update

- Ordered supplies for summer work.
- Worked on establishing off site connections to DDC.
- Continued develop training website (For future use)
- Began installation of new security camera system SNES
- Attended budget meeting
- Attended webinar for NGN (Next generation network)
- Attended new seismic program conference call
- Reviewed Microsoft volume licensing agreement
- Upgraded operating system on Cisco Layer 3 network switches
- Upgraded Palo Alto operating system on all firewalls
- Repaired GKNSS PA system
- Worked with principals on Xerox lease renewals

Below are the work orders completed in the time between Mar 1 and Apr 16



Department	COUNT(tickets.ticketmaskid)
North Health & Safety	7
North IT Support	82
North Maintenance	71
South Health & Safety	2
South IT Support	33
South Maintenance	39

TRUSTEE EXPENDITURE REPORT

AS OF March 31, 2018

		March	Year-To-Date	Amended Budget	Available	% Spent
4-40-19000	GOV HONORARIUM	4,524.43	40,641.41	54,136.00	13,494.59	75%
4-40-20000	GOV BENEFITS	89.85	790.84	1,250.00	459.16	63%
4-40-34000	GOV TRAVEL, MEALS, MILEAGE	1,234.73	27,920.10	35,014.00	7,093.90	80%
4-40-37000	GOV DUES & FEES		7,050.43	8,822.00	1,771.57	80%
4-40-39000	INSURANCE		1,135.00	1,135.00	-	100%
4-40-42000	OTHER CONTRACTS	6,005.82	6,005.82	-	(6,005.82)	0%
4-40-42005	ELECTIONS		0.00	-	-	0%
4-40-51000	GOV SUPPLIES	133.11	1,153.33	803.00	(350.33)	144%
4-40-59000	COMPUTER EQUIPMENT		1,878.77	4,109.00	2,230.23	46%

Total	FURNITURE & EQUIPMENT	11,987.94	86,575.70	105,269.00	18,693.30	82%
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SCHOOL DISTRICT NO. 50 HAIDA GWAI BOARD POLICY MANUAL

Policy B.16

Policy Subject: FINANCE AND AUDIT COMMITTEE

Date Recommended: February 2018

Policy: FINANCE AND AUDIT COMMITTEE

The Finance and Audit Committee is a standing committee of the Board of Education. The Board has a duty to govern the district in a fiscally responsible and cost effective manner, while carrying out the strategies required to achieve its goals. The purpose of the Finance and Audit Committee of the Board of Education is to help oversee the budget, monitor financial management and reporting, and provide a more focused and on-going discussion of District financial accountability, risk assessment and mitigation strategies, the budget process, controls, monitoring and reporting.

Composition

Voting Members

Two Trustees appointed by the full Board of Education, with one trustee appointed Committee Chairperson at the Board's December regular meeting, in addition to the Superintendent of Schools.

Non-Voting Members

The Secretary Treasurer in addition to one representative from each partner group for purposes of providing input. The Superintendent will work with secondary school principals to ensure there is student representation at budget planning meetings.

In terms of partner group representatives, it is recommended that they select a member with a financial background and/or experience where possible. Members appointed to the role will be selected for a period of one year, which will run from January 1st to December 31st.

Duties and Responsibilities

General Responsibilities:

- The Committee will meet at least four (4) times per year with additional meetings scheduled at the direction of the Chair of the Committee as circumstances require;
- Appoints a Secretary who shall record the proceedings of all meetings.

General Financial Oversight:

- Advises on financial policy issues;
- Makes financial recommendations to the Board of Education;



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- Complies with statutory requirements and any other relevant government regulations

Audit Committee:

At least twice annually, the Committee will convene as an Audit Committee with the following duties:

- Approve the auditor terms of engagement;
- Review the auditor's proposed audit scope and approach;
- Meet with the auditor, both prior to the commencement of the audit and post audit, to discuss any matters that the Audit Committee or the auditors believe should be discussed.
- Review annual financial statements and indicators of financial health considering whether they are complete, consistent with information known to committee members and reflect appropriate accounting principles.
- Report financial statements to the Board of Education.
- Review financial procedures and ensure compliance.
- Report annually to the Board of Education on the outcome of the financial audit.

Budgeting:

The Committee will carry out the following responsibilities:

- Preparation of the Preliminary Budget
 - Review plans for public consultation into the budget planning process;
 - Review enrolment and staffing projections;
 - Review preliminary budget documents;
 - Provide input to the Board of Education on the Board's preliminary annual budget.
- Budget monitoring
 - Review quarterly financial statements relative to the annual budget;
 - Review revisions to the preliminary annual budget prior to the preparation of the amended annual budget;
 - Provide input to the Board of Education on the amended annual budget.

Risk Assessment and Internal Controls

- Monitor key risks that could impact the achievement of District objectives.
- Considers the effectiveness of the District's internal financial controls including information technology security and control.
- Ensuring that the District keeps proper financial records of its fixed assets, equipment and property.



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Accountability

The Finance and Audit Committee will report its deliberations to the Board of Education at its next regular meeting.

The Finance and Audit Committee will review these Terms of Reference at its final meeting in each year and recommend changes to the Board of Education.

Operations of the Committee

In order to discharge its responsibilities, the Finance and Audit Committee shall each year establish a schedule of meetings. Additional meetings may be scheduled as required.

The Secretary-Treasurer shall be responsible for establishing the agendas for meetings of the Committee in consultation with the Chair. Trustees can also request agenda items which will be reviewed by the Chair. An agenda, together with materials relating to the subject matter of each meeting, shall be sent to members of the Committee prior to each meeting.

Minutes for all meetings of the Committee shall be prepared to document the Committee's discharge of its responsibilities. The minutes shall be circulated in draft form to all Committee members to ensure an accurate final record, shall be approved at a subsequent meeting of the Committee and shall be distributed to the Board of Education.



SCHOOL DISTRICT NO. 50 HAIDA GWAI BOARD POLICY MANUAL

Policy H.12

WORKPLACE DISCRIMINATION, BULLYING AND HARASSMENT

November 1999

Revised: January 2008

Recommended Revisions: February 2018

POLICY

The Board of Education is committed to ensuring a workplace where all employees are treated with respect and dignity. Discrimination, Bullying and Harassment is not acceptable and will not be tolerated in the workplace.

Application

This policy and procedure applies to all employees. Bargaining unit employees should also consult their collective agreement procedures.

DEFINITIONS

Bullying and Harassment

- (a) includes any inappropriate conduct or comment by a person towards a worker that the person knew or reasonably ought to have known would cause that worker to be humiliated or intimidated, but
- (b) excludes any reasonable action taken by an employer or supervisor relating to the management and direction of workers or the place of employment.

Examples of conduct or comments that might constitute bullying, harassment and discrimination include verbal aggression or insults, calling someone derogatory names, harmful hazing or initiation practices, vandalizing personal belongings, and spreading malicious rumours. This also includes conduct through electronic communication.

Discrimination

Discrimination in employment is defined by the B.C. Human Rights Code and is discrimination based on race, colour, ancestry, place of origin, religion, marital or family status, physical or mental disability, sex, sexual orientation, age (19 years and over), political belief, or a criminal conviction that is unrelated to the employment.

Complainant

A worker who believes he or she has been subjected to, or observed Discrimination or Bullying and Harassment in the workplace.

Person

A person includes anyone a worker comes into contact with in the workplace.

Respondent

A person in the workplace against whom a complaint of Discrimination and/or Bullying and Harassment has been made.

REPORTING DISCRIMINATION, BULLYING AND HARASSMENT***Informal Resolution Process***

A worker who believes he or she has experienced, or has observed, Discrimination or Bullying and Harassment contrary to this policy is encouraged to bring the matter directly to the attention of the person who is responsible for the conduct. The worker should inform the other person that the conduct is unwelcome and request that it cease. The worker may wish to document the unwelcome conduct and any informal resolution for future reference, but is not required to do so.

If the worker does not feel comfortable approaching the other person on their own, the worker may seek the assistance of his or her Principal/Supervisor in approaching the other person to resolve the matter informally.

If the conduct in question does not cease or if the worker does not wish to use the informal resolution process, the worker must file a formal complaint or witness report following the procedures below.

Formal Complaint/Witness Report

A formal complaint or witness report of Discrimination or Bullying and Harassment should be made in writing and should include: (i) a detailed description of the alleged Discrimination or Bullying and Harassment including dates, times, locations, exact comments, actions, behavior, and any relevant documents; (ii) the name of the Respondent; and (iii) the names of any witnesses.

Formal complaints or witness reports should be made as soon as possible after experiencing or witnessing an incident to allow the incident to be investigated and addressed promptly.

A worker making a formal complaint or witness report of Discrimination or Bullying and Harassment can present the complaint or report to his or her Principal/Supervisor. The Principal/Supervisor is responsible for forwarding the formal complaint or witness report to the Superintendent or designated School District Human Resources contact for investigation. If the worker feels it is inappropriate to present the complaint or report to his or her Principal/Supervisor (e.g. if the Principal/Supervisor is the Respondent) the worker can present the complaint or witness report directly to the Superintendent or designated School District Human Resources contact.

Upon receipt of a complaint or report alleging Discrimination or Bullying and Harassment, the Superintendent or designated School District Human Resources contact will initiate an investigation.

INVESTIGATION AND REMEDY

Investigation Procedure

If the subject matter of a complaint or report fits within the definitions of Discrimination or Bullying and Harassment it will be investigated. The investigation will be undertaken promptly and approached in an unbiased manner.

Investigations will be conducted by the Superintendent or designated School District Human Resources contact or by an external investigator appointed by the Superintendent or the designated School District Human Resources contact to conduct the investigation.

Both the Complainant and the Respondent are entitled to a fair hearing. The investigator will interview the Complainant, the Respondent, and any other witnesses the investigator believes may have information relevant to the complaint or report. The investigator will review any documents he/she considers relevant. The Respondent will be given the details of the complaint, and will be provided with a reasonable opportunity to respond.

All investigation proceedings will be documented and upon completion of the investigation, the assigned investigator will file a report of findings with recommendations for remedial actions.

The results of the investigation including findings and recommendations will be reported to the Superintendent or designated School District Human Resources contact, who will retain the investigation report in a manner that maintains the confidentiality of the report.

Remedy

The Superintendent or designated School District Human Resources contact is responsible for deciding what remedial actions, if any, are appropriate and for implementing such remedial actions, except in those cases where the remedial action may involve discipline, dismissal or other action for which the Board is responsible under the terms of a collective agreement or contract of employment. The Superintendent or designated School District Human Resources contact (or the Board, if applicable), will follow-up as appropriate with the Complainant and Respondent regarding the outcome of the investigation.

Remedial actions may include but are not limited to: (i) education and training; (ii) review and modification of policies, procedures and practices; (iii) disciplinary action up to and including dismissal; (iv) continuous monitoring and follow-up; or (v) any other strategy designed to eliminate and/or prevent Discrimination or Bullying and Harassment.

In appropriate circumstances employees may be referred to the Employee Assistance Program or be encouraged to seek medical advice.

The Investigation and implementation of the remedial actions will be carried out and concluded as expeditiously as possible.

Confidentiality

Complaints of Bullying and Harassment and/or Discrimination involve confidential and sensitive matters. All workers involved in a Bullying and Harassment and/or Discrimination complaint must maintain the confidentiality of any information they receive during the course of the complaint process.

Subject to disclosure which is required by law or is necessary to investigate or resolve a complaint, the School District will make every effort to keep confidential information pertaining to the complaint.

Retaliation

Retaliation against any individual who, in good faith, files a complaint or report of Bullying and Harassment and/or Discrimination is unacceptable, and may result in discipline, up to and including dismissal.

Frivolous complaints

Complaints or reports of Bullying and Harassment and/or Discrimination are serious matters. A worker who is found to have made a frivolous, vexatious or malicious complaint of Bullying and Harassment and/or Discrimination may be subject to discipline, up to and including dismissal.



SCHOOL DISTRICT NO. 50 HAIDA GWAI BOARD POLICY MANUAL

Policy B.13

Policy Subject: ACCUMULATED OPERATING SURPLUS CONTINGENCY RESERVE

Date Recommended: February 2018

Policy: ACCUMULATED OPERATING SURPLUS CONTINGENCY RESERVE

The Board of Education is responsible for ensuring the district is protected financially from extraordinary circumstances which would negatively impact school district operations and education of students. The Board will therefore establish a contingency reserve from available operating surplus which would be used to mitigate any negative impact such circumstances might cause.

Limitations and Constraints

- A contingency reserve of at least 2% of operating expenditures and not exceeding 4% of operating expenditures will be maintained.
- The contingency reserve may be used in the following circumstances:
 - the elimination of any deficit arising at the end of a fiscal year of operations;
 - the funding of new cost pressures in a fiscal year that were not known at the time of budget development;
 - the payment of severances (wages and benefits) upon termination of employment;
 - the settlement of any legal action that is not covered by insurance;
 - initial one-time cost outlays for new education programs;
 - coverage for disaster recover expenditures;
 - extraordinary unknown utilities cost pressures;
 - replacement of equipment essential to the continuation of educational programming in schools or district facilities; and,
 - to assist in balancing future year's budgets.
- Any remaining operating surplus will be transferred to the Local Capital Fund with board approved capital projects identified.



SCHOOL DISTRICT NO. 50 HAIDA GWAI BOARD POLICY MANUAL

Policy B.14

Policy Subject: FUND RAISING IN SCHOOLS

Date Recommended: February 2018

Policy: FUND RAISING IN SCHOOLS

Schools raise funds in order to add to the school's resources or to carry out established programs or initiatives that are not supported by the district budget. Fund raising activities are initiated most often by staff, students and/or parents and guardians. Businesses, community groups and individuals are sometimes requested to make donations of goods or services to support school activities.

1. For the purposes of this policy, fund raising is deemed to include activities designed to provide money, goods or services for use in the school through:
 - sales to members of the community including parents, staff and students
 - the solicitation or acceptance of donations from, or contracts with persons or businesses outside of the school.
2. Fund raising includes contracts for the purchase of goods and services entered into by a school only if they involve a rebate of money, or the provision of free goods and services to the school.

Policy Statement

The Board of Education recognizes that schools are involved in fund raising activities in order to provide additional goods and services to students, and that these activities are supported by the school communities in our district. The Board reserves its right to intervene if, in the opinion of the Board, the proposed fund raising activity is inappropriate. Principals, in consultation with their Parent Advisory Council and staff have the responsibility to ensure that all fund raising activities follow the guidelines established in this policy, and the administrative procedures that accompany it.

Guiding Principles

1. For the purposes of this policy, fund raising is deemed to include activities designed to provide money, goods or services for use in the school through:
 - a) sales to members of the community other than parents, staff and students either in the school or in the community.
 - b) the solicitation or acceptance of donations from, or contracts with persons or businesses outside of the school.
2. Fund raising includes contracts for the purchase of goods and services entered into by a school only if they involve a rebate of money, or the provision of free goods and services to the school.



SCHOOL DISTRICT NO. 50 HAIDA GWAI BOARD POLICY MANUAL

3. All fund raising activities conducted in the school or outside the school, using the name of the school in any way, must have the approval of the principal. Such approvals may be reviewed by the Board as deemed necessary.
4. In considering fund raising plans, prior to their approval, school administrators will consider factors including:
 - a) the safety of students, staff members and volunteers
 - b) the voluntary nature of the planned activities
 - c) plans that have a minimum effect on regular instructional time
 - d) the age of students and their potential vulnerability to any commercial values or messages associated with the fund raising endeavour
 - e) an opportunity for the school's Parent Advisory Council and the Staff Committee to be made aware of the fund raising proposal in its planning stages and to provide feedback to the administrator
 - f) how contributors will be made aware of the purposes for which funds are being raised
5. A fund raising activity must benefit the school and school community and be consistent with school policies and with the overall direction of the school as a positive learning community.
6. A fund raising activity may not interfere with the nature or delivery of the school's educational program.
7. Business relationships must not engage the school in what would appear to be a contentious political, moral, or social issue.
8. Any fund raising that involves donations or partnerships, including those that are connected in any way to businesses or corporations, must be in accordance with Policy B.15 (External funding through Donations or Partnerships).

Administrative Procedures

1. Schools are encouraged to communicate with each other regarding planned fund raising activities in order to avoid conflicts regarding timing, the type of fund raising or target groups.
2. Sponsors of fund raising activities will ensure that:
 - the parents/guardians of the students of the class or of the school are in support of the proposed activities and of the proposed dates for the venture
 - there is clear understanding in advance of any contract or agreement as to what form of recognition, if any, donors or contractors may receive; such recognition will be in accordance with the provisions of Policy B.15 (Guiding Principle 14).
 - the scope of the fund raising is proportional to the planned activity
 - plans are shared regarding the disbursement of any funds that are surplus to the cost of the activity.
3. A fund raising form (attached) must be utilized for all fund raising activities covered by this policy, signed by a principal and retained in the school office. A copy of each fund raising form will be provided to the Parents' Advisory Council.



SCHOOL DISTRICT NO. 50 HAIDA GWAI BOARD POLICY MANUAL

4. Sponsors of lotteries, raffles or games of chance must be sure to comply with the appropriate government licensing regulations. Casino-style or similar gambling events are not considered appropriate fund raising activities for schools.
5. Students involved in any "door to door" solicitation, whether on behalf of the school or any other agency should:
 - carry school identification,
 - solicit in pairs or groups, never alone,
 - present a school handout clearly articulating the purpose of the fund raising.
6. Any proposal for fund raising through a partnership with a business is to be considered within the provisions of Policy B.15 (External Funding through Donations or Partnerships).
7. Where a Parent Advisory Council wishes to raise funds for the school, using the school name, staff, or students in the process, it must follow the terms of this policy.



**SCHOOL DISTRICT NO. 50 HAIDA GWAI
BOARD POLICY MANUAL**

FUND RAISING FORM

School: _____ **Date:** _____

Nature of Activity: Sale of goods or services by the school (complete Section A)

Accepting donation of funds, goods or services (complete Section B)

Contracting with an outside agency (complete Section B and attach contract)

Section A:

Activity Schedule: Begins on _____ Ends on _____

Students involved in fund raising: Yes No

Product or services to be sold:

Section B:

Name of individual, corporation or agency providing funds, goods or services:

Recognition to be provided, if any:

In each case:

- Expected value of funds to be raised, or donated goods and services to be received
Approximately \$ _____

- Purposes for which funds, goods, or services are to be used:

- Plans for disbursement of any surplus funds:

copy: PAC President

THIS FORM WILL BE PRESENTED FOR REVIEW AT THE PAC MEETING OF _____(DATE)

I support this fund raising activity and certify that the planning abides by all policies.

Signature of Pincipal: _____ **Date:** _____

FINANCE VOUCHER

REGULAR BOARD MEETING

BOARD MEETING:

April 24, 2018

AGENDA ITEM:

Finance Voucher March 31, 2018

The list of accounts payable is attached for your information. The following is a summary of accounts.

A/P Cheques Computer Generated	March 31, 2018	\$83,276.75	
ePayments	March 31, 2018	\$342,771.18	
Quick Pays	March 31, 2018	\$359,344.16	
TOTAL Accounts Payable.....	March 31, 2018		\$785,392.09
Teachers	15-Mar	\$92,150.00	
AO/Exempt	15-Mar	\$32,400.00	
Teachers	31-Mar	\$108,296.97	
AO/Exempt	31-Mar	\$39,717.90	\$272,564.87
CUPE	3-Mar	\$57,420.40	
Casuals	3-Mar	\$8,868.77	
TOC's	3-Mar	\$10,396.51	
CUPE	17-Mar	\$57,777.06	
Casuals	17-Mar	\$12,407.28	
TOC's	17-Mar	\$18,411.96	
CUPE	31-Mar	\$28,826.43	
Casuals	31-Mar	\$2,867.87	
TOC's	31-Mar	\$0.00	
			\$196,976.28
TOTAL Payroll.....	March 31, 2018		\$469,541.15
TOTAL A/P and Payroll			<u>\$1,254,933.24</u>

RECOMMENDATION:

1. THAT the Board of School Trustees receive for information Accounts Payable and Payroll totaling **\$1,254,933.24** for the month of March

SCHOOL DISTRICT NO. 50
CHEQUE REGISTER AS OF MARCH 31, 2018

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
57732	3/1/2018	Canada Revenue Agency	\$ 799.83
57733	3/1/2018	Receiver General	\$ 2,056.49
57734	3/1/2018	Hugh Gloster	\$ 6,048.44
57735	3/1/2018	Great-West Life	\$ 791.38
57736	3/1/2018	Great West Life	\$ 1,313.97
57737	3/1/2018	London Life Insurance Company	\$ 857.73
57738	3/1/2018	Source Office Furnishings	\$ 2,665.60
57739	3/1/2018	SSQ INSURANCE COMPANY	\$ 48.00
57740	2/8/2018	Rick Grange	\$ 40.00
57741	2/8/2018	Greenbarn Potters Supply LTD.	\$ 64.02
57742	2/8/2018	Pitneyworks	\$ 382.47
57743	2/8/2018	Queen Charlotte Community Club	\$ 160.00
57744	2/8/2018	Staples Desjardins Card Servic	\$ 890.34
57745	2/8/2018	Westpoint Automotive	\$ 272.31
57746	3/8/2018	Artel Educational Resources LTD	\$ 109.73
57747	3/8/2018	Staples Desjardins Card Servic	\$ 234.76
57748	3/15/2018	Busy Bee Tools	\$ 10,058.72
57749	3/15/2018	City Centre Stores LTD.	\$ 886.46
57750	3/15/2018	Knotty Yew Services Kris Olsen	\$ 840.00
57751	3/15/2018	Minister Of Finance	\$ 8.95
57752	3/15/2018	Msdsonline	\$ 1,348.00
57753	3/15/2018	Pitney Bowes Leasing	\$ 59.57
57754	3/15/2018	Receiver General	\$ 7,080.34
57755	3/15/2018	Super Valu Store No. 43	\$ 2,296.66
57756	3/15/2018	Telus Commuications Company	\$ 48.31
57757	3/22/2018	BC Hydro & Power Authority	\$ 14,417.80
57758	3/22/2018	Butler Workplace Solutions	\$ 12,594.40
57759	3/22/2018	Elephant Cage Coffee Roasters	\$ 70.00
57760	3/22/2018	Fitter International Inc.	\$ 1,438.50
57761	3/22/2018	Kone Inc.	\$ 1,930.89
57762	3/22/2018	NHA - Corporate	\$ 4,700.00
57763	3/22/2018	James Sikora	\$ 47.70
57764	3/22/2018	Telus Commuications Company	\$ 48.31
57765	3/28/2018	Canada Revenue Agency	\$ 624.22
57766	3/28/2018	Receiver General	\$ 2,072.65
57767	3/28/2018	Echo Bay S & G Inc.	\$ 33.60
57768	3/28/2018	Great-West Life	\$ 791.38
57769	3/28/2018	Great West Life	\$ 1,319.01
57770	3/28/2018	London Life Insurance Company	\$ 843.52

SCHOOL DISTRICT NO. 50
CHEQUE REGISTER AS OF MARCH 31, 2018

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
57771	3/28/2018	Masset Services	\$ 189.00
57772	3/28/2018	Pearson Canada Assessment Inc.	\$ 2,195.69
57773	3/28/2018	SSQ INSURANCE COMPANY	\$ 48.00
57774	3/28/2018	Sarah Stevenson	\$ 550.00
TOTALS			\$ 83,276.75

SCHOOL DISTRICT NO. 50
eREGISTER AS OF MARCH 31, 2018

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
3/8/2018	Joanne Yovanovich	11386	\$ 64.99	7991
3/8/2018	Indigo Books & Music Inc.	11387	\$ 362.97	7993
3/8/2018	Insight Canada Inc.	11388	\$ 76.66	7993
3/8/2018	Morneau Shepell Ltd.	11389	\$ 1,340.40	7993
3/8/2018	Port Air Cargo	11390	\$ 168.00	7993
3/8/2018	Pebt, IN Trust	11391	\$ 8,499.64	7993
3/8/2018	Village Of Masset	11392	\$ 400.00	7993
3/8/2018	Dennis S. Baran	11393	\$ 470.82	7993
3/8/2018	Lao Peerless	11394	\$ 351.92	7993
3/15/2018	Aaron-Mark Services	11395	\$ 57.42	7998
3/15/2018	Apple Canada Inc. C3120	11396	\$ 341.48	7998
3/15/2018	Atwell Family Foods	11397	\$ 156.00	7998
3/15/2018	Bandstra Transportation	11398	\$ 191.82	7998
3/15/2018	Alicia Embree	11399	\$ 1,175.00	7998
3/15/2018	Esc Automation Inc.	11400	\$ 1,344.00	7998
3/15/2018	Fictorie Construction Management Ltd	11401	\$ 44,263.84	7998
3/15/2018	Family Services Of Greater Vancouver	11402	\$ 6,434.92	7998
3/15/2018	Graydon Security Systems	11403	\$ 314.48	7998
3/15/2018	Haida Gwaii Consumers Co-operative	11404	\$ 1,245.71	7998
3/15/2018	Kms Tools And Equipment	11405	\$ 120.96	7998
3/15/2018	Lwm Services Inc.	11406	\$ 22,583.48	7998
3/15/2018	North Coast Supply Co. LTD.	11407	\$ 8.38	7998
3/15/2018	Opus Framing & Art Supplies	11408	\$ 456.88	7998
3/15/2018	Qay'llnagaay Heritage Centre	11409	\$ 100.00	7998
3/15/2018	Tammy Ryland	11410	\$ 50.00	7998
3/15/2018	Sandspit Community Society	11411	\$ 210.00	7998
3/15/2018	Sportfactor Inc.	11412	\$ 115.82	7998
3/15/2018	Tlc Automotive Services LTD.	11413	\$ 73.71	7998
3/15/2018	Wintergreen Learning Materials	11414	\$ 69.49	7998
3/15/2018	Xerox Canada Ltd.	11415	\$ 1,397.83	7998
3/15/2018	Agnes L Mathers Principal's in Trust	11416	\$ 125.00	7998
3/15/2018	Colleen Bradley	11417	\$ 339.57	7998
3/15/2018	Tawni-Marie Davidson	11418	\$ 326.64	7998
3/15/2018	R. David McLean	11419	\$ 100.00	7998
3/15/2018	Joan Moody	11420	\$ 840.00	7998
3/15/2018	Emily O'Gorman	11421	\$ 227.79	7998
3/15/2018	GidGalang Kuuyas Naay PIT	11422	\$ 1,200.00	7998
3/15/2018	Peter Reynolds	11423	\$ 128.79	7998
3/15/2018	Derek J. Seifert	11424	\$ 286.20	7998
3/15/2018	Sk'aadgaa Naay Elementary School PIT	11425	\$ 75.00	7998
3/15/2018	Kyle Stonehouse	11426	\$ 323.75	7998
3/15/2018	Tahayghen Principal's IN Trust	11427	\$ 25.00	7998

SCHOOL DISTRICT NO. 50
eREGISTER AS OF MARCH 31, 2018

DATE	SUPPLIER	NUMBER	AMOUNT	Batch #
3/15/2018	Candace M Weir	11428	\$ 2,500.00	7998
3/15/2018	Joanne Yovanovich	11429	\$ 44.24	7998
3/22/2018	Bayview Market	11430	\$ 75.00	8002
3/22/2018	Black Press Ltd.	11431	\$ 448.16	8002
3/22/2018	Haida Gwaii Trader.com	11432	\$ 42.00	8002
3/22/2018	Scholastic Canada LTD	11433	\$ 322.02	8002
3/22/2018	Wintergreen Learning Materials	11434	\$ 1,326.46	8002
3/22/2018	Xerox Canada Ltd.	11435	\$ 300.18	8002
3/22/2018	Deavlan Bradley	11436	\$ 101.76	8002
3/22/2018	Steven Goffic	11437	\$ 6,914.92	8002
3/22/2018	Gudangaay Tlaats'gaa Naay IN Trust	11438	\$ 200.00	8002
3/22/2018	Vicki D. Ives	11439	\$ 738.72	8002
3/22/2018	Port Clements School Principal's in Trust	11440	\$ 689.99	8002
3/22/2018	Tahayghen Principal's IN Trust	11441	\$ 1,190.00	8002
3/22/2018	Robert Vogstad	11442	\$ 69.96	8002
3/23/2018	Ruby Moody	11352	\$ 500.00	7985
3/28/2018	BC Principals & Vice Principals' Association	11443	\$ 755.44	8005
3/28/2018	BC Teachers' Federation	11444	\$ 6,861.18	8005
3/28/2018	BC Teachers' Federation	11445	\$ 6,338.77	8005
3/28/2018	Canadian Freightways Limited	11446	\$ 264.40	8005
3/28/2018	Coastal Propane Inc.	11447	\$ 38,241.30	8005
3/28/2018	CUPE - Local 2020	11448	\$ 3,225.98	8005
3/28/2018	FirstCanada ULC	11449	\$ 52,229.71	8005
3/28/2018	Haida Gwaii Teachers' Association	11450	\$ 2,572.70	8005
3/28/2018	Haida Gwaii PVPA Association	11451	\$ 246.49	8005
3/28/2018	Lwm Services Inc.	11452	\$ 195.00	8005
3/28/2018	Morneau Shepell Ltd.	11453	\$ 1,340.40	8005
3/28/2018	North Coast Regional District	11454	\$ 163.00	8005
3/28/2018	Purolator Courier LTD.	11455	\$ 50.93	8005
3/28/2018	Rootham Services Group Incl	11456	\$ 3,950.09	8005
3/28/2018	Tlc Automotive Services LTD.	11457	\$ 167.08	8005
3/28/2018	Administrative Officers Pro D	11458	\$ 1,400.00	8005
3/28/2018	Noel J Bellis	11459	\$ 99.00	8005
3/28/2018	Joint Professional Development	11460	\$ 3,080.55	8005
3/28/2018	Shannon Wilson	11461	\$ 11.66	8005
3/30/2018	Judy Hadcock	11364	\$ 2,625.00	7991
3/30/2018	Ryan Brown	11378	\$ 2,371.03	7991
TOTALS			\$ 342,771.18	

SCHOOL DISTRICT NO. 50
QUICK PAY REGISTER AS OF MARCH 31, 2018

CHEQUE NUMBER	DATE	SUPPLIER	AMOUNT
252720	3/9/2018	Teachers' Pension Plan	\$ 1,857.60
252721	3/9/2018	Municipal Pension Plan	\$ 13,240.12
619419	3/9/2018	Canada Customs And Revenue	\$ 76,942.14
612079	3/9/2018	Canada Customs And Revenue	\$ 20,697.85
619673	3/9/2018	Canada Customs And Revenue	\$ 11,391.83
620310	3/13/2018	Pacific Blue Cross	\$ 3,800.34
620367	3/13/2018	Pacific Blue Cross	\$ 11,476.27
253172	3/14/2018	Teachers' Pension Plan	\$ 111,705.02
253173	3/14/2018	Municipal Pension Plan	\$ 5,828.73
619876	3/14/2018	Canada Customs And Revenue	\$ 390.64
612503	3/14/2018	Canada Customs And Revenue	\$ 3,863.70
632112	3/14/2018	Canada Customs And Revenue	\$ 3,890.37
616261	3/14/2018	MINISTER OF FINANCE	\$ 3,862.50
616507	3/14/2018	MINISTER OF FINANCE	\$ 2,175.00
617030	3/19/2018	Telus Communications (Bc)	\$ 1,818.22
254046	3/23/2018	Teachers' Pension Plan	\$ 1,520.96
254048	3/23/2018	Municipal Pension Plan	\$ 13,424.27
605714	3/23/2018	Canada Customs And Revenue	\$ 44,740.00
616334	3/23/2018	Canada Customs And Revenue	\$ 21,156.60
605966	3/23/2018	Canada Customs And Revenue	\$ 5,080.00
602050	3/29/2018	Yvette Marie Emerson	\$ 482.00
TOTALS			\$ 359,344.16

MEMORANDUM

SCHOOL
DISTRICT NO. 50
Haïda Gwaii

TO Shelley Sansome
Secretary-Treasurer

FROM Moira Dubasov
Assistant Secretary-Treasurer

SUBJECT: Teachers Payroll for..... March

DATE 18-Apr-18

Period Ending	Pay Period	Payroll Group	Net Amount
15-Mar	PP#1-3Adv	Teachers	\$ 92,150.00
15-Mar	PP#1-3Adv	AO/Exempt	\$ 32,400.00
31-Mar	PP#1-3	Teachers	\$ 108,296.97
31-Mar	PP#1-3	AO/Exempt	\$ 39,717.90
Total Net Pay			\$272,564.87

MEMORANDUM

SCHOOL
DISTRICT NO. 50
Haida Gwaii

TO Shelley Sansome
Secretary-Treasurer

FROM Molra Dubasov
Assistant Secretary-Treasurer

SUBJECT: Non-Teachers Payroll for... March

DATE 18-Apr-18

Period Ending	Pay Period	Payroll Group	Net Amount
3-Mar	PP #2-5	CUPE	\$ 57,420.40
3-Mar	PP #2-5	Casuals	\$ 8,868.77
3-Mar	PP #2-5	TOC's	\$ 10,396.51
17-Mar	PP #2-6	CUPE	\$ 57,777.06
17-Mar	PP #2-6	Casuals	\$ 12,407.28
17-Mar	PP #2-6	TOC's	\$ 18,411.96
31-Mar	PP #2-7	CUPE	\$ 28,826.43
31-Mar	PP #2-7	Casuals	\$ 2,867.87
31-Mar	PP #2-7	TOC's	\$ -
Total Net Pay			\$ 196,976.28

**THE BOARD OF EDUCATION FOR SCHOOL DISTRICT NO. 50
(HAIDA GWAI)**

ACTION SHEET

TO: Haida Gwaii Board of Education
DATE: April 24, 2018
SUBJECT: Audit Services
FROM: Shelley Sansome, Secretary Treasurer

DISCUSSION

Pursuant to Policy B.2 Purchasing, the District conducted a public tender to appoint an Auditor to audit the Financial Statements of the Haida Gwaii School District. The Auditor is to conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements.

The deadline to submit a proposal to the district was April 4, 2018. The Finance and Audit committee reviewed the one bid received by Carlyle Shepherd & Company, and determined it meets all criteria stipulated in the tender documents. The bid amount is \$40,500 inclusive of travel expenses. Our previous audit services contract was \$51,000 in addition to travel expenses for a three year period. If the Board approves the committee's recommendation the district will save approximately \$5,000 per annum.

FINANCE & AUDIT COMMITTEE RECOMMENDATION

THAT the Board of Education of School District No. 50 (Haida Gwaii) award the audit services contract to Carlyle Shepherd & Company effective July 1, 2018 to June 30, 2021.

Appendix C - Transmittal Form

The Proponent has read and agrees to all instructions, and provisions, contained in the Request for Proposals. Acceptance of the instructions and provisions, and agreement to be bound by the statements made in the Proposal, is confirmed.

Proponent's Full Legal Name:

Carlyle Shepherd & Co., CPAs

Signature of Person (s) Authorized to contract on behalf of the Proponent:



Name(s) and Title(s) of Authorized Person(s):

Ernie Dusdal, CPA, CMA

Partner

Name

Title

Name

Title

Date of Signing:

March 28, 2018

CARLYLE SHEPHERD & CO.**SCHOOL DISTRICT NO. 50 (HAIDA GWAI)****AUDIT PROPOSAL****MARCH 28, 2018****TENDER SUBMITTED BY:**

**CARLYLE SHEPHERD & CO.
 CHARTERED PROFESSIONAL ACCOUNTANTS
 730 SECOND AVENUE WEST
 PRINCE RUPERT, BC V8J 1H3
 250-627-1315**

CONTACTS:

**ERNIE DUSDAL, CPA, CMA ernie@cs-co.ca
 STEVE KIETZMANN, CPA, CA steve@cs-co.ca**

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CAPABILITY OF OUR FIRM AND AUDIT TEAM

Location and Size of our Firm

Carlyle Shepherd & Co., Chartered Professional Accountants, offers a wide range of accounting, auditing, taxation and consulting services. The firm has its roots in the Pacific Northwest, with offices in:

Terrace	Prince Rupert
Smithers	Coquitlam
Kitimat	

Carlyle Shepherd & Co. was established in 1965 with the Terrace office opening in 1971. Our northwestern BC offices employ more than twenty people, the majority of whom are designated accountants.

Our Terrace office manages all School District audits to maximize efficiencies. As such, we will be staffing the audit out of the Terrace office but will bill travel costs equivalent to the job being staffed out of Prince Rupert.

Experience in Auditing Similar Public Bodies

The firm and its partners have provided services from Victoria to Dease Lake to a number of public and/or government institutions including:

- School District No. 82 (Coast Mountains)
- School District No. 52 (Prince Rupert)
- School District No. 54 (Bulkley Valley)
- School District No. 87 (Stikine)
- School District No. 92 (Nisga'a)
- School District No. 49 (Central Coast)
- City of Terrace
- City of Prince Rupert
- District of Kitimat
- District of Stewart
- Village of Hazelton
- North Coast Regional District
- Regional District of Kitimat-Stikine
- North West Regional Hospital District
- Skeena-Queen Charlotte Regional Hospital District

Audit Team's Experience

We propose to staff the audit team principally through the following individuals:

Ernie Dusdal, CPA, CMA

Ernie Dusdal is a partner in our firm and has been involved with School District auditing since 1987 which gives him a variety of perspectives and experiences in dealing with technical issues.

Ernie's work experience includes accounting, tax and an extensive audit background with public sector and not-for-profit organizations. He will be the partner-in-charge of the job as he reviews all School District audit files.

Steven Kietzmann, B. Comm, CPA, CA

Steve is a partner in our firm and has been with us for nine years. He currently leads audit teams for a number of clients that report under PSAS, including four School District audits, two Cities, a Regional District and several First Nation entities. Steve trained at Deloitte and has audit experience in England and South Africa. Steve will be in on-site during the audit process and the main client contact.

Other Specialized Services

Assignments for our clients have covered a broad range of accounting, auditing and management services. Besides reports on examination of financial statements, we have performed specialized planning services and have been of professional assistance in areas including: accounting systems design, advice on more efficient office procedures resulting in improved internal control, implementation of budget systems, cost reduction analysis and recommendations, grant proposals and financial development consulting.

Availability of Resources

We allocate blocks of time to complete the fieldwork portion of the audit and have resources available to deliver the audit within the specified timeframe. Our firm currently audits five School Districts and we have always met our clients' reporting schedules.

Carlyle Shepherd & Co. is structured to allow clients ready access to the same partner and senior staff each year. This ensures continuity and avoids the time and cost of your staff having to orientate a completely new audit team each year.

We have several staff in our offices that have experience in working on School District audits. We will be utilizing senior staff from our Prince Rupert audit on this audit.

Contributions Made to Similar Public Bodies

We take pride in our ability to make not only relevant but meaningful suggestions on how clients might consider improving their control environment. We understand that the cost of implementing some controls might exceed the benefit and that specific circumstances require individually tailored solutions.

Historically, we have suggested new procedures that cover banking, cash controls, school Trust Account procedures, simplifying billing for LEA's, inventory controls, capital assets, accounts payable and payments, payroll and special purpose funds.

Quality Assurance

All files are subject to initial review by an experienced senior/partner and a final review by a senior partner. A sample of files are subjected to inter-office partner quality control review on an ad hoc basis.

PROPOSED AUDIT STRATEGY

Audit Strategy and Methodology

We propose to perform an examination of the financial statements for the 2018 to 2020 fiscal years. Our examination will be conducted in accordance with Canadian auditing standards prescribed by the Chartered Professional Accountants of Canada (CPAs).

We intend to perform the audit in two parts in one visit. One team member will primarily focus on testing systems and controls covering payroll, purchasing, cash controls and preliminary analytical review procedures.

The other team member will focus on auditing the statement of financial position, reviewing minutes, performing detailed testing and reviewing the audited financial statements. Typically we would schedule our three day visit for the latter part of July or early August. We prefer to start the work once the financial statements have been finalized as we have found this process more efficient.

In the first year of the audit, we will only be using senior staff to ensure a detailed review and documentation of the controls systems and to ensure potential audit issues are addressed effectively. For the testing of controls in the second or third year, we may utilize staff that are in training for their CPA designation that have been employed with the firm for at least two years.

Perceived Audit Needs and Key Issues

We understand that School Districts expect a timely and efficient audit service and our experience has helped develop a practical approach to achieving this. Accumulated knowledge, gained by auditing up to six School Districts a year, allows us to have meaningful input into internal control discussions.

Our provisional risk assessment process involves communications with management and the finance committee, preliminary analytical review procedures, review of minutes and documenting and testing key controls. If we perceive a material weakness, we will always discuss with management first.

We will not require any independent experts to conduct the audit nor do we believe the volume of the School District's transactions requires the use of computer assisted audit techniques.

We will be available to meet with the finance committee for audit planning discussions prior to the commencement of the audit and again in September for report presentation.

FEE

We have prepared our projections and calculations based on the audit of the School District's financial statements and meeting with the Board of Education. Our fees are based on the School District providing complete draft financial statements and working papers for all balance sheet accounts at the start of the audit process.

Our all inclusive fees for the three year period are \$13,500 per year plus GST. Estimated travel costs included in above figure are \$2,500.

If our actual hours are less than the estimated amount, we will bill the actual.

Our fees are computed on the assumption that we do not encounter extraordinary circumstances which would cause a material extension of required audit procedures. If this is the case, we will consult with you before performing such procedures.

Please also note that it is our firm's policy to not charge for miscellaneous calls during the year asking for advice; in fact we encourage it as it usually makes the audit process simpler. Please feel free to discuss with the references provided on our firm's billing practices within the context of audit services and additional work requested.

For work in addition to the regular financial audit, we will make available Ernie Dusdal and Steve Kietzmann, together with support staff, at our regular billing rates (\$50 - \$180/hr). We will discuss the most efficient manner in undertaking these services with School District staff and possible work that can be done by them to minimize costs.

REFERENCES

Three references as follows:

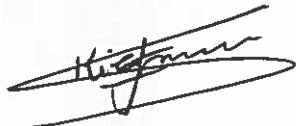
Alanna Cameron
Director of Finance
School District No. 82 (Coast Mountains)
250-638-4434

Ken Mackie
Secretary Treasurer
School District No. 87 (Stikine)
250-771-4440

Cam McIntyre
Secretary Treasurer
School District No. 52 (Prince Rupert)
250-627-0774

INDEPENDENCE DECLARATION

We hereby confirm that our firm and staff are independent of School District No. 50 (Haida Gwaii) and there are no conflicts of interest.



Steve Kietzmann, CPA, CA

Schedule I - Team Mix and Hours

	HOURS			
	Audit Planning	Audit Fieldwork	Review and Reporting	Total
Audit Partner	2		5	7
Review Partner				
Sector Specialists				
Audit Manager	9	22	10	41
Other Staff		22		22
Support Staff			3	3
Travel (at cost)		8		8
Totals	11	52	18	81

**SD 50: Future of Masset Schools Consultation Summary:
April 24, 2018**

At the January 23rd, 2018 Regular Board meeting the SD 50 Board of Education passed a motion to officially begin consultation with stakeholders regarding the future of Masset Schools. This package includes comments and general points of interest raised through the consultation process. In addition, copies of information presented to stakeholders are attached.

School District 50 Trustees and Senior Administrators have conducted multiple consultation sessions respecting the future configuration of Masset Schools. Consultation opportunities were available through public and school consultation meetings, via the district website and through discussion with students and staff at Tahayghen and Gudangaay Tlaats'gaa Naay schools.

There were a number of options brought forward with respect to the future of the school and sustainability including:

- Keeping both schools open
- Keeping part of Tahayghen – the gyms
- Amalgamate both schools- at Tahayghen or at Gudangaay Tlaats'gaa Naay
- Increase community use of Tahayghen – more offices; community businesses and agencies to keep it viable like the library
- Give more space to the College in Tahayghen
- Move grade 8's to Tahayghen to add students there
- Close Port Clements and bus students to Tahayghen
- Join Chief Mathews to create one elementary school for Masset
- Move the board office to Masset
- Keep trying to get money for a new school from the Ministry
- Seek funding from other groups or industries to keep school open

The consultation link on the district website has been in place since January 24, 2018 and remained open until April 3, 2018. Face to face consultation took place as follows:

Date (2018)	Location	Audience
Monday, February 5	Gudangaay Tlaats'gaa Naay	School Staff
Tuesday, February 6	Tahayghen	School Staff
Tuesday, February 6	Tahayghen	Parent Advisory Council
Wednesday, February 21	Gudangaay Tlaats'gaa Naay	Parent Advisory Council
Monday, March 5	Old Masset Community Hall	Public
Thursday, March 8	Masset Howard Phillips Hall	Public
Monday, April 9	Village of Old Masset Office	Village Council
Ongoing to April 3	SD 50 Website	
Week of April 2 nd	Tahayghen/ Gudangaay	Grade 5-12 students

	Tlaats'gaa Naay	
--	-----------------	--

The following information summarizes stakeholder feedback and comments during the consultations and is organized by themes.

Staff, Parents and Public Feedback:

Facilities:

- Facility Cost Index rating, cost analysis facility upgrades. When did SD50 learn of these costs? What is the schedule of necessary upgrades? Inspections and funding tied to capital projects, is there a copy of FCI report to share with the public?
- Closing a school should be last resort, alternative energy or other initiatives to make more efficient.
- TAH is kids second home and don't want to lose that home.
- Why are our kids not considered for a new school in north end? Both schools in Masset are very old, all others fairly new.
- Design an energy efficient school, recycle what we can from these structures.
- Tahayghen younger school that Gudangaay Tlaats'gaa Naay, why in worse shape than high school? Request record of historical capital funding on TAH.
- Newer schools in south, spending capital there.
- Is there a long-term capital plan?
- Gymnasiums at Tahayghen – would be great loss
- HG Rec relies on gyms
- Concern about loss of physical activity with only one gym
- Don't like college mixed with school
- Keep school running
- Get advice on everything
- We went to school at Tahayghen and have had children and grandchildren there
- Put elementary in the back of GTN not near the bar
- Can we go with a middle school model?

Safety:

- Concern with Northwest Community College located in school, unaware of adults' history that are present as a result in the school.
- Surrounding environment around high school an issue. There will be interaction and some will not be good.
- Concerned with surrounding environment and high school students
- Lucky to have school with intimate setting
- Drugs in the high school are concern
- Old kids mixed with young kids

Instruction:

- Small class size, intimate setting, lots of attention, students are at school for most of their lives.
- Future of Haida people and Haida language. Mentorship program with language in school system. Let's see reconciliation in our schools.
- Any new programs would be cut within five years if enrolment declines.
- Evaluation of teachers done by district principal, superintendent to do so now?
- Smaller class size is a blessing
- No Haida Language or culture- need more funding
- Better specialist teachers for all kids with one school

Unions/Staffing:

- What is the union perspective?
- Concerned with layoffs that may happen. Adamant about own people working in our own communities.
- Residential school abuses. Not enough Haida teachers in own schools.
- Might be layoffs
- Scheduling of classes could be challenge
- Will we have input on new design?

Funding/Budget:

- Request for Ministry to be present at meetings to lobby for additional capital funding to replace/renovate Tahayghen.
- Millions of dollars sitting at Gwaii Trust. Option there to access funding?
- District administration office costs, where do all those moneys come from? Move district to this end and make use of buildings we have.
- TAH great school with great teachers, nice gymnasiums and library. Figure out how to bring costs down and keep going.
- This should be about education and not money
- Make school sustainable
- Don't appreciate comment that "do you want to put money to buildings or to classroom and learning
- Send Ministry notes from this meeting
- Money is running out with less kids
- If the schools join there will be better things for kids – money to the classrooms
- Stop spending so much on busses instead of closing buildings

General:

- Why no reference to Chief Matthews, Haida language and culture, middle school model?
- Talk with Council of the Haida Nation. Title case, what will happen with SD when we win?
- Continue to have regular board meetings in Old Massett.
- What is next step? What are the options?
- All of you that live here on Haida Gwaii to stand up for environment.
- Closing should be a last resort
- Better connections between Chief Mathews and Tahayghen – meet with them
- People forgotten in the north
- Good to have trustees in our community – we feel important
- OMVC does a lot for our children
- Board doesn't see whole picture
- Can't just do one thing and problems will go away
- High school won't be the next chapter. It would just be the same.
- 17 years with no solutions – need current solutions
- We feel angry and frustrated at how we got into this situation
- Information presented appeared to be biased
- Schools need to connect to community plan
- Need to build trust
- Don't want to see another closed building in our community
- Ongoing consultation is frustrating – make a decision
- Consultation period too short
- Send Port Clements students to Tahayghen
- Enrolment numbers are understated – lots of people having children now
- The name of the school should not be forgotten - respect
- We can all work together to make this happen

Student Feedback:

Principals of both schools spoke with students (Grades 5 through 12) and sought more feedback through a questionnaire. Students were asked:

1. How would you feel about possibly combining Tahayghen Elementary and Gudangaay Tlaats'gaa Naay together?
2. How would this affect your learning?
3. Any other comments are welcome.

The list below represents student responses.

Facilities:

- Interested in using science lab.
- All the equipment from Tahayghen should go to the high school.
- I went to a K-12 school with my brothers. There was a cafeteria split into two zones. Everything was at the same time. Split the big gym with a curtain.
- We could eat in the classrooms.
- We could use the roller rink in addition to the gym.
- The high school doesn't have a playground
- We should get a new school.
- Why don't we just build a new school?
- Would they build another gym for younger kids?
- Does the high school have better colours on their walls?
- More money for teams that would travel off island.
- Would we have lockers too
- Will the little kids have somewhere to play?
- Would elementary have to hear the bells for the high school?
- Can we make a wall between the high school and elementary students?
- Is there a computer lab at the high school?
- Would the college take over more of Tahayghen?
- Would there be enough classrooms for everyone?
- What would happen to the Tahayghen building?
- Would there be enough water fountains?
- Swimming. Need a school with a pool.
- Would there be a new playground?
- What would they do with the playground equipment here?
- Would we have sinks in every classroom?
- If they built a new school, would it be built in time for us to go to it?
- Will they expand the high school if we amalgamate?
- Would the furniture from Tahayghen go to the new school?
- Will the walls be a better colour?
- How would the bathrooms work? Younger kids need smaller bathrooms.
- Would there be more lockers?
- Would there be portables?
- I think we should amalgamate.
- Yes, I think we should join schools.
- I'm into moving.
- If it helps get more for the school I'm all for it
- It is the right thing to do
- If it combines it would save on heating bills

Safety:

- Went to a grade 1-12 school in Ontario. High school students and primary were separated. Had staggered recesses.
- Been in the High School. Lots of conflict in the hallway. Difficult for little kids. Little kids might see more fights and bad language.

- More bullying because there would be a bigger age difference
- High school students can be rough with younger kids.
- Would some of the little kids run onto the road?
- Would elementary students be able to go off for lunch without a note?
- Would there be any bullying in the halls?
- Having a mentorship program would be a great idea for both the high school and elementary students. We could get credits looking after the little kids.
- Would the kindergartens be in the same hallways as the high school students?
- It will be intimidating being a kindergarten in a K-12 school.
- High school kids would do a good job taking care of the little kids and pay attention better. They could see us as role models

Staffing:

- Would our teachers go to the new school?
- Would we still have lunch monitors?
- Would we have different teachers?
- If the schools were separate, would there be two different principals?
- I would get more teachers to get help and guidance
- Would we ride on the same bus as the high school students?

Instruction/Special Programs:

- Will there be explosions in the science lab?
- High school has science lab and shop. Would the shop and science lab be shared with younger students?
- Will we be able to do the foods program? Greenhouse? Go hunting? Go fishing?
- Will there still be a hot lunch program?
- Will the split classes still be the same?
- Would we still have beach day? Winter activities? Sports day?
- Would the money saved be reinvested into the school and students?
- Would the foods program make food for the whole school?
- If one class went on a field trip, would more classes get to go?
- Would there still be a Strong Start room?
- More money for teams that would travel off island.
- Would younger students get to use the shop, art, kitchen?
- Wouldn't change my learning.
- I don't think my learning would change.
- If it helps the school financially, then it would help my learning in the long run.
- It would be good for programs.
- Would be cool to have more funding
- Could I have the same teacher again?
- Don't think it would affect my learning.

- Would high school lose electives (shop, textiles, cooking, art) to make space for elementary students?
- Would the high school still have COAST days? Would elementary join in? Would they still have winter activities?
- If there are too many grades in one class it wouldn't be good.
- If the schools were separated, it wouldn't affect my learning.
- This is a good idea because it would make the transition to high school easier
- Would elementary aged students join high school sports team?
- Don't separate the kids so we can all participate in cool things
- Young kids yell and scream and this would bother me
- I don't want my gym time to hurt if we have to share the gym
- I want to keep the library
- Personally, this won't change my learning

Scheduling:

- Would recess be at the same time as the high school students?
- What time would we have to catch the bus?
- Would we rotate classes the same way high school students do?
- Will there be different end times for the different aged students
- Would elementary kids get to participate in the COAST days?
- If there is a free period then what would we do?
- How many periods would elementary students have?
- Would there be a week off school while they are moving?
- I don't want less spares

General:

- Is there a microwave for students to use?
- Would there be detention?
- Do not want to be in the same school as my younger siblings.
- Would we be allowed to bring electronics?
- I like being the older student in the school. There are lots of things that older kids get to do.
- I don't want my younger siblings here
- Little kids would be distracting
- We would have more funding if we joined schools
- My learning would be better because we would have a bigger budget with one school
- Would there be enough space for enough
- Would we be able to have full 45-minute gym periods?
- Would there be a new playground?
- Would the elementary and high school run on the same schedule?
- Would the teachers from the elementary school move to the high school?
- Would there be two principals?
- Is it forever or a temporary thing?

- Would elementary students be able to go off for lunch?
- Would there be enough room for everyone to eat in the lunchroom?
- What would the bus situation be?
- Would there be space for Strong Start?
- Would the older kids distract the younger kids while they are on break?
- I would feel really positive about this combination of both schools together

Website Survey Feedback:

Some individuals specifically requested that their comments on the website not be shared. As such, their feedback is not included below, however there are common aspects between those comments and the comments presented here.

The following comments were also included on the website feedback link and are *slightly* altered to exclude specific names.

X taught at "Masset Elementary/Secondary School" and I do NOT recall her ever mentioning any of the problems which are being put forth by the various parents. I think the parents and others who are against the amalgamation of the two schools should be listened to and their concerns answered fully if at all possible. Not knowing the condition of the High School it's pretty difficult to agree or disagree with any decision to amalgamate. I may be wrong but I'm pretty sure that any monies saved by the District will no doubt be clawed back by the Education Ministry. There will be those who strongly oppose whatever decision is accepted by the School District and it is my hope that whichever way it goes it will be to the benefit of the students and Masset/Masset.

I am not for the joining of two schools; it is weighing more on the administrative than educational - Secondary students are in the midst of going through puberty; grades 9+ are too sophisticated for younger grades - causing some intimidation, making younger, 8th graders as an example, wanting to grow up faster. As eighth graders they are quick to put their childhood behind to adjust to the new environment. Elementary students should remain in a more socially aged accepted environment.

My X is in high school - but for [REDACTED] to be put into a mixed aged school, where she can't be in one with her own maturity level; will be putting her a step back in growing!
Leave schools as is; research new avenues of keeping Tahayghen open. Northwest Community College can definitely benefit of increasing training space; offering full year programs w/ an option for child care. Keep training local. We have many licensed ECE workers who can move into offering a day care. Move your administration of SD into the school?

How will this look for employment stats? Will there be expected layoffs?

I do not support, have never supported the idea of taking Tahayghen's students and putting them into the high school. Why do this? Has everything to do with money and nothing to do with supporting students. I can see it now -- throw some portables on GTN's front lawn and there it is done. I saw plans as to how the high school would be rearranged -- more stupidity. Where is the library -- why is the science room (which should be a lab) being reduced to just a classroom -- where is the storage that is needed for a science classroom, the plumbing for sinks, the piping for gas? Do you really think that GTN as it is now has a sufficient number of classrooms to handle a k-12 population? What happens if the number of students increases? I am incredibly disappointed with the direction this district is taking.

Keep our schools open. I have 2 young children that will be school aged in the next few years, education of our children is not a right but a required responsibility. Our tax money is supposed to pay for schools if this school closes I and many others may have to quit our jobs and careers to home school our children thus becoming a burden on the social security system. Think carefully and make a decision with some heart and soul for the health of our community and especially our children.

I would prefer if Tahayghen and Chief Mathews worked on a partnership to accommodate all children to go to Chief Mathews school to grade 7. The school district 50 could supplement unionized teachers into Chief Mathews and support more programming for TAs, music, drama, computer, and counselling programs starting at early age for prevention in many areas. Understanding that the relationship has not been built and is political plus chief Mathews only has accommodations to grade 5 this ideas is not feasible currently. However, I think it has potential and more relationships could be happening to support the transition period for grade 6 and 7 at Tahayghen.

Seeing as this is not going to happen overnight. In relation to the merge I do have concerns about bullying, exposure to older students, and younger students being susceptible to growing up faster than they need to. If merging the schools is the only option I think we need to do that and as parents, teachers, and the community be very aware of the challenges and what the dangers are. In the same breath if we create a culturally and open minded school that promotes values of diversity and safety then I am not too concerned. I think both principals have demonstrated supporting these values. I am up for merging schools as an option with more emphasis on appropriate age peace campaigns/ anti-bullying, extra-curricular activities (music/dance/art) healthy relationships, having organizations come here like call out and out in schools, sexual education, MHA programming, culturally responsive programs, and academic curriculum to prepare students for the career paths of their choice. Thanks for your time.

A lot of the concerns that I have about the possible closure of Tahayghen and the reasons why I am against it have already been voiced so I won't repeat them. But at the same time, I understand that both schools can't keep running the way that they are, in the shape that they are in, and with the current enrollment numbers. There needs to be change. I get that. But that change needs to benefit our community, and our children.

We all want the best possible future for our children, so they need to feel like they matter in all of this. We want them to have confidence and self-worth, so we need to show them they deserve it by putting some real effort into creating something that works. For everyone. NOT just the quickest and cheapest solution. We don't want to end up in this situation again.

We DO feel like we've been forgotten in the north end. That we always get the leftovers or have to fight twice as hard to get the same things as the other schools, and our children deserve better than that. We shouldn't have to feel like we are at the bottom of the list all the time.

You've already explained why the Ministry will never build us a new school, but it still feels [REDACTED] when there are brand new schools across the island, and a nice district office with a beautiful view and OUR only options are deciding whether or not to save a school that is 50 years old or move to another one that is even older than that. You can see why we would feel this way. Let's try and fix that by creating a solution that moves us forward. Something that is positive and makes us feel like we are actually gaining something, and not just losing everything.

If the decision is made to close Tahayghen and move the elementary kids to GTN, then there are concerns that need to be addressed first.

I am not comfortable with placing the elementary school on the Collison St. side. The busiest street in town. Right next to a busy bar and gas station. I have worked in the down town core for the past nine years and witness inappropriate behavior almost every day. Plus, we get a lot of people passing through our town. Strangers coming for work, fishing or just visiting. We have no idea who they are or what they are capable of. A couple of years ago I was walking through the main intersection with my son when we were approached by a man, a stranger, coming from the direction of the bar. He was not sober. He became aggressive and began threatening my son because he didn't approve of the hat my son was wearing. I was terrified, and so was my son. I had no idea what this man was capable of. I had to run out of there right to the RCMP. This was in the middle of the day. We don't know who is coming to our town or what their intentions are, so putting an elementary school right next to the two main stops is a bad idea.

It also concerns me that if we put the little kids on the Collison St. side, they will be sharing a driveway with the gas station. Sharing a driveway with big fuel trucks, commercial vehicles, and trailers with boats. Not everyone has the ability to drive their children to school every day. Even with parents walking their children...kids are unpredictable! No matter how many times you tell them to watch for cars they still have moments where they are not paying attention, or they run off. And we can't trust that the people at the gas station are paying attention every second either.

If the decision is made to move the elementary kids to GTN then I really think you should consider re-configuring it so that the entrance is on the field side, along with the playground, parking lot etc. This solves a lot of the concerns that have been brought up about safety. And it

also adds to the idea of having something "new" If we can't have a new school, then let's make it feel like we are at least getting an upgrade and not just a transfer.

Eventually there will be a new community library next door, and I really think it has the potential to create a sense of community. A hub for community events, or sports. Masset doesn't have that right now. Maybe this can be the start of something. But ONLY if it is done properly.

I am also concerned with the fate of Tahayghen (the building itself) if it is closed. I really hope it is not just boarded up and left to rot. Just because the District can't afford to keep it running as a school, it doesn't mean that it is garbage. Rent it out. Sell it if you have to. Do whatever you have to do to ensure that it doesn't go to waste. This community can't afford to lose any more usable indoor space. This community needs those gyms!!!!

I would like to see energy put into working with OMVC to bring the elementary school aged kids together in Masset and surrounding area. It is hard for everyone when they come together in grade 6 instead of younger.

If amalgamation of Tahayghen and GTN is the only possibility than I would support that decision as long as the decision-making process is open and transparent. I would also like to see time and effort put into making sure that the new school is an appropriate place for the elementary-aged children - both in the layout of the new space and the programming available. If done properly I see this as an exciting possibility for the teachers and students. Please take the time to do this properly - there is the potential for this "new" school to bring our community together.

Struggled to even leave a comment as this is not anonymous; our communities and organizations suffer from community bullying already and it makes people fearful to leave answers. Those that speak out get hammered down in our communities.

A comment I have heard from community members (at one of your meetings I believe) is the possibility of merging or transferring funding to Chief Mathews School in Old Masset to have them take over primary education. Another option I have heard about might be to close the school board office and move its offices to a school that is struggling with enrolment and/or funding. Similar to Tahayghen, it is a huge building that is under-utilized and has expensive utilities and maintenance costs. I also struggle with some of the attached reporting with this form as it appears contradictory. One example is the cost benefits of having less staff are brought up but in another section it says that very few staff would be laid off. The discussion of school culture and possibilities of improved services is helpful but it must be remembered it is the teachers that create school culture and that these changes are often in conflict with school districts wants and needs. Our own district has struggled with this repeatedly over the years and has caused it to be the focal point of a great deal of public dissatisfaction and criticism. It would be helpful to offer something to back up some of the justifications in the reporting to build community support. I appreciated the case studies of other schools doing the same thing

and the success they achieved. While this is useful information, you need to be specific about the benefits, how they will be achieved and monitored. Without community specific goal setting, planning and monitoring the schools will merge but it will be business as usual. We have an opportunity to do something great with the change at the North End but that has not been communicated by SD50. Instead people seem to feel that the board doesn't listen in a respectful way or that it divides rather than unites. You lost control of your message and as a result, others took control of it. This seems to happen relatively often with SD50 when it deals with change management and the result is a mutual anger towards the school district/board and towards the communities it serves. From a PR perspective, this could have been handled much much better.



The Future of Masset Schools: SD 50 Public Engagement Sessions

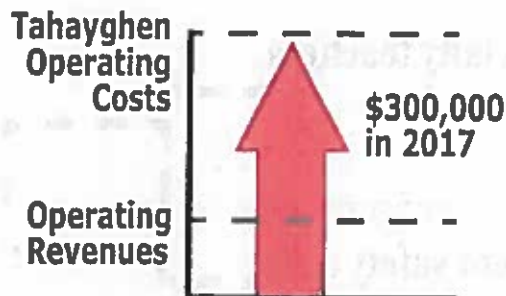
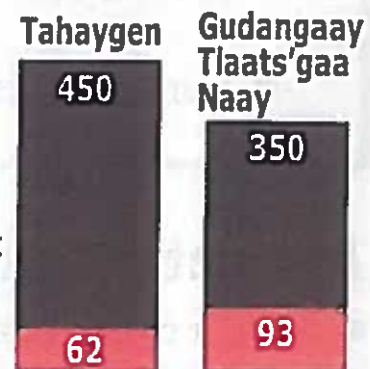
The Problem

We are currently in a position where the continued operation of Tahayghen limits our ability to support the best education programs possible. The issue of Tahayghen's future has been discussed for the past 17 years.

What is causing this problem?

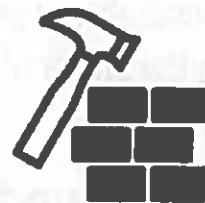
- Declining enrolment in both Tahayghen Elementary School and Gudangaay Tlaats'gaa Naay Secondary School

■ Capacity
■ 2017/18 Enrollment



- The operating cost of Tahayghen is higher than the operating revenues received from the district. Some money that could be used for educational programming has to be used to cover operating costs of Tahayghen.

- More than **\$4.9 million** required for materials for school systems upgrades which will be considered at the end of their life between 2018 and 2020. This does NOT include labour.



\$4.9 million



- Given the condition of the school, it is very **unlikely** that the district will receive funds for renovations to Tahayghen.

Concerns

- Student safety (both in and outside of the school);
- Potential reduction in staffing;
- What would happen to organizations who use Tahayghen?
- Potential lost history of Tahayghen;
- Future of Tahayghen site;
- Fear that a decision has already been made by the school board.



Alternatives Explored

- Greater connections between Tahayghen and Chief Matthews
- Reconfiguration of schools:
 - Money saved could be used towards hiring **specialty teachers**
 - GTN located on large property (greater opportunity for expansion)
 - **Less than \$2 million** to upgrade GTN for the reconfiguration
 - Discussions with the Village of Masset on **student safety** and location of high school near other businesses
- Discussed the possibility of other businesses and organizations moving into Tahayghen with the Mayor of Masset to **share operating costs**



How to get engaged?

- Visit *The Future of Masset Schools website*:
<https://sd50.bc.ca/future-of-masset-schools/>
- Call Dawna Day, SD 50 Superintendent:
250-559-8471 ext. 104



March 2018

STUDENT CAPACITY OF SCHOOLS

	Capacity	17/18 Enrolment
Tahagyhen Elementary	450	62
Gudangaay Tlaats'gaa naay Secondary	350	93
Port Clements Elementary	46	35
Sk'aadgaa Naay Elementary	251	141
Gidgalang Kuuyas Naay Secondary	250	141
Agnes L Mathers Elementary Jr. Secondary	44	34

**Ministry of Education
Cost Analysis for Tahayghen Facility Upgrades:**

**Note: These costs are only reflective of the Ministry's estimate
for hard costs - materials and supplies**

The costs below do not include any other costs such as labour

Numbers are based on Engineered Reviews.

Considered by the ministry as "beyond useful life"

Exterior Enclosure	\$959,578
Electrical System	\$1,047,004
Equipment and Furnishings	\$292,688
Interior Construction and Conveyance	\$1,711,797
Plumbing	\$607,835
HVAC	\$316,841
Other systems	\$41,122

<i>Total Materials and Supplies</i>	<i>\$4,976,865</i>
<i>(Ministry Requirement Costs)</i>	

School District 50 Funding Overview



A look at how BC schools and school districts are funded and how budgets are created

Funding Terminology

Enrolment:

Enrolment can be measured two different ways:

- Based on the actual number of students in the school
In this case, an enrolment of 511 students would mean that there are actually 511 individuals attending school
- Based on "Full-Time Equivalency" (FTE)
In this case, an enrollment of 511 could mean that there are actually 535 individuals attending school but some are only attending on a part-time basis

In most cases, the Ministry provides funding based on FTE and not the actual number of individuals attending school in the district.

Funding Terminology:

Revenues:

Monies coming into the district

Expenditures:

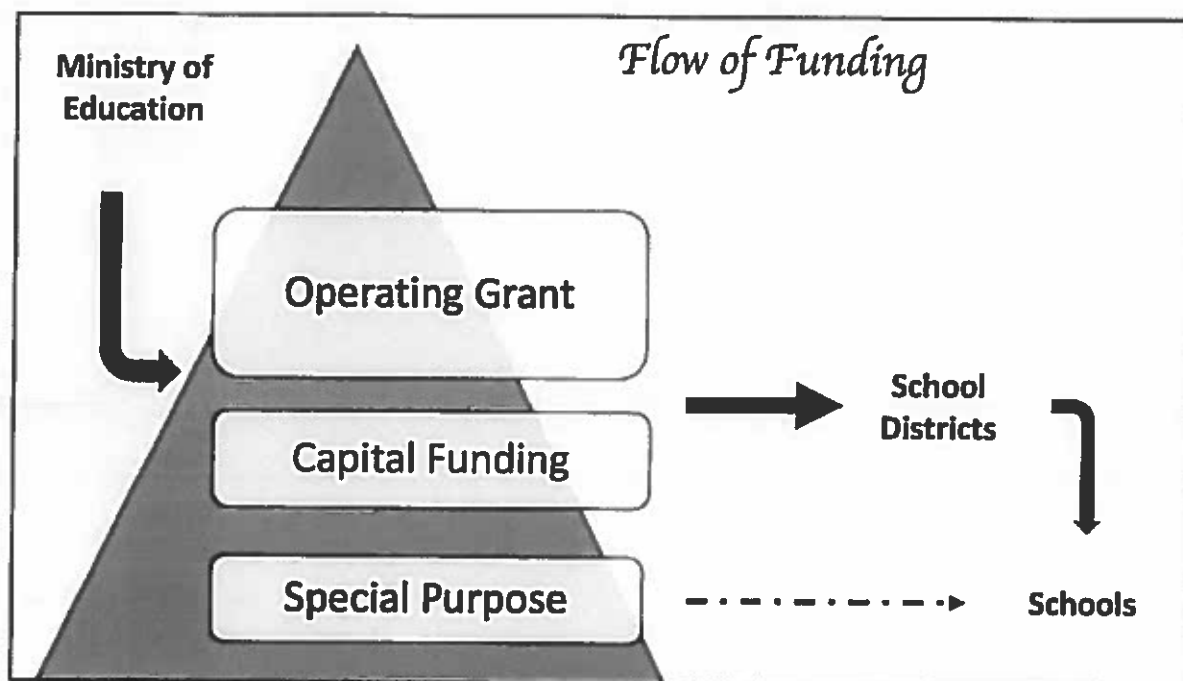
Monies spent by the district

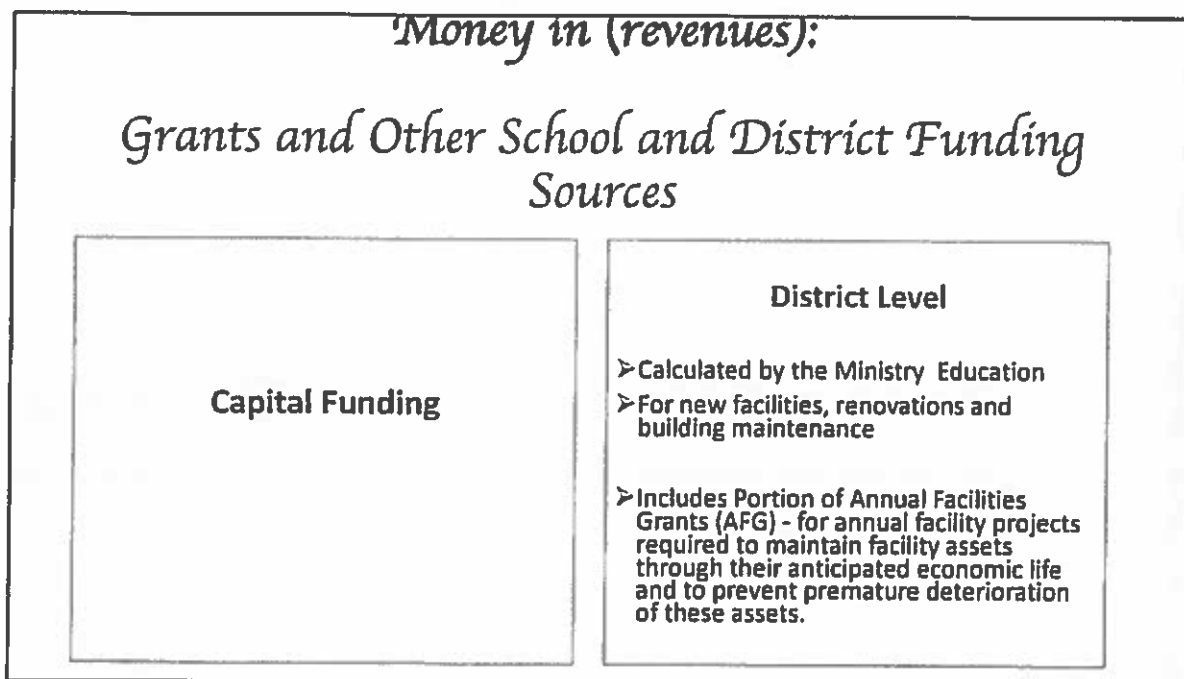
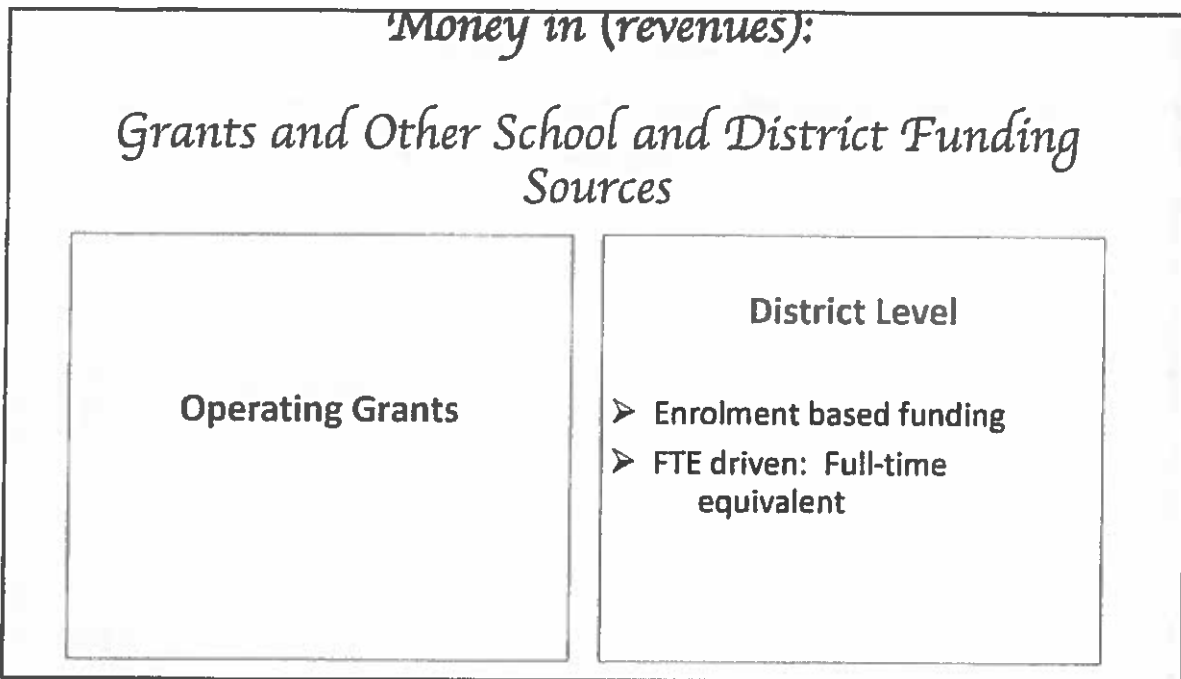
Funding envelope:

The type of funding provided to the district

For example:

- Operating grants,
- Capital Programs,
- School Enhancement Funds





Money in (revenues):

Grants and Other School and District Funding Sources

Special Purpose Grants

Specific to Specific Criteria and to Some Site Specific Programs

- CommunityLINKS
- Portion of the AFG
- Strong Start
- Learning Improvement Fund
- Ready Set Learn
- Other specific targeted grants

Operating Grants (2017-18)

Basic Funding

1. For each FTE student enrolled
 - \$7,301
2. For each FTE student enrolled in Distributed Learning
 - \$6,100

Supplement Funding

- Special Needs Students
- English Language Learners
- Aboriginal Education (Targeted Funding: Self Identification)
- Adult (non-graduated)
- Vulnerable Students
- Salary Differential
- Small Community Supplement
- Unique Geographic Factors
- Funding Protection
- Other very small supplements

Operating Grant: Money In (Revenues):

Per FTE Operations Grant/Other Revenues – for example – rental income

Agnes L. Mathers (41.5 FTE) - \$699,297

Port Clements (35.0 FTE) - \$ 573,885

Sk'aadga Naay (141.0 FTE)- \$1,516, 973

Tahayghen (62.0 FTE)- \$760,142

Gidgalang Kuuyas Naay (138.5 FTE) - \$1,878,269

Gudangaay Tlaats'gga Naay (93.13 FTE) - \$1,612,337

Operating Grant: Money out (expenditures):

*Operations Costs per school: **Staffing**, **Utilities**, **Xerox**, **Phone***

Agnes L. Mathers (41.5 FTE) - \$572,907 + \$38,408 + \$3,082 + \$3,758 = \$618,155

Port Clements (35.0 FTE)- \$539,036 + \$28,457 + \$3,521 + \$2585 = \$573,599

Sk'aadga Naay (141.0 FTE)- \$1,480,085 + \$72,494 + \$5,604 + \$3,877 = 1,562,060

Tahayghen (62.0 FTE)- \$919,318 + \$135,521 + \$4,614 + \$3,897 = \$1,063,350

Gidgalang Kuuyas Naay (138.5 FTE)- \$1,604,333 + \$85,497 + \$12,226 + \$5,735 = 1,707,791

Gudangaay Tlaats'gga Naay (93.13 FTE) – \$1,403,266 + \$142,556 + \$10,897 + \$3,833 = 1,560,522

***Operating Grant Balance = Revenue - Expenses :
by school***

Agnes L. Mathers (41.5 FTE) – \$81,142 (includes Operating budget for Distributed Learning Budget)

Port Clements (35.0 FTE) - \$286

Sk'aadga Naay (141.0 FTE) - (\$45087)

Tahayghen (62.0 FTE)- \$(303,208)

Gidgalang Kuuyas Naay (138.5 FTE)- \$51,784

Gudangaay Tloots'gga Naay (93.13 FTE) – \$162,337

Capital Funding:

A portion of the Annual Facilities Grant (AFG) comes from this funding envelope:

2017-18 – This portion was approximately \$408,000 of a total AFG of approximately \$520,000 – (lighting, classroom renovations, paint etc)

New Build - Sandspit

Special Purpose Grants (vary year to year):

Very little flexibility if any to move revenues outside specific purpose defined by the Ministry

- Remaining portion of Annual Facilities Grant (AFG) comes from this funding envelope – approx. \$110,000
- SEP School Enhancement Program – district applies for funding to support things we need to do to upkeep schools in addition to the AFG- \$300,000
- Learning Improvement Fund (LIF – CUPE) addition EA time \$38,567
- Classroom Enhancement Fund \$464,067 Class size and composition
- CommunityLINK \$107,188 – supporting vulnerable students
- Return of Admin Savings \$50,678
- Student Transportation \$149,851

School by school Discretionary budgets

Comes from Operating Grants – Covers Costs for Field trips/classroom supplies, IT, other Principal approved items

- Based on FTE of each school
- Each school gets a base of \$17,000
- Distributed Learning gets a base of \$5000 base

Remaining allocation to each school is driven by FTE

- - DL – \$515 per FTE
 - Elementary – \$215 per FTE
 - Secondary – \$455



REVENUES & EXPENSES PER SCHOOL

EXPENSES					REVENUE										
Sal & Ben + Cust Contr	Utilities	Xerox	Telephone	Total Expenses Per Site	Student FTE	Basic \$ \$ 7,301	Spec Ed	ELL \$ 1,395	Ab Ed \$ 1,210	DL \$ 6,100	Small Community	Rentals	OLEP (French)	Total Revenue	
\$ 1,537,883	\$ 9,899	\$ 15,145	\$ 4,043	\$ 1,566,970	511.13		Operating Grant not tied to enrolment or schools:								\$ 2,691,718
\$ 1,480,085	\$ 72,494	\$ 5,604	\$ 3,877	\$ 1,562,060	141.00	\$ 1,029,441	\$ 95,350	\$ 32,085	\$ 107,690	\$ -	\$ 127,966		\$ 29,091	\$ 1,516,973	
\$ 1,403,266	\$ 142,556	\$ 10,897	\$ 3,833	\$ 1,560,552	93.13	\$ 679,906	\$ 114,720	\$ -	\$ 95,590	\$ -	\$ 607,401			\$ 1,612,337	
\$ 539,036	\$ 28,457	\$ 3,521	\$ 2,585	\$ 573,599	35.00	\$ 255,535	\$ 57,510	\$ -	\$ 15,730	\$ -	\$ 187,600			\$ 573,885	
\$ 1,604,333	\$ 85,497	\$ 12,226	\$ 5,735	\$ 1,707,791	138.50	\$ 1,011,189	\$ 85,890	\$ -	\$ 98,010	\$ -	\$ 597,290			\$ 1,878,269	
\$ 919,318	\$ 135,521	\$ 4,614	\$ 3,897	\$ 1,063,350	62.00	\$ 452,662	\$ 38,140	\$ 19,530	\$ 39,930	\$ -	\$ 164,360	\$ 7,380		\$ 760,142	
\$ 572,907	\$ 38,408	\$ 3,082	\$ 3,758	\$ 618,155	41.50	\$ 302,992	\$ 47,750	\$ 9,765	\$ 19,360	\$ 76,344	\$ 187,600	\$ 7,736		\$ 699,297	

entative, but not all inclusive.

2017/2018 Operating Grant \$ 9,732,620

ons funded by special purpose grants not included, i.e. Food Coordinators.

ess and benefits

odial contracts at ALM & PCES
+ HG Rec at TAH, NHA at ALM

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+ RECONCILIATION

"We need to get to a place where Indigenous Peoples in Canada are in control of their own destiny, making their own decisions about their future."

— Prime Minister Justin Trudeau February 14, 2018

It is unacceptable that any person living in Canada should be unable to safely drink the water that comes out of their taps. No person should be forced to live in overcrowded and unsafe homes, and no young person should have to move far from home to get a good education. Yet, all over Canada, these are exactly the challenges faced by Indigenous Peoples.

Indigenous Peoples, non-Indigenous Canadians and the Government agree that this must change.

Together we are working hard to improve the quality of life for First Nations, Inuit and Métis peoples, as we forge a new relationship—one based on recognition of rights, respect, cooperation and partnership. Budgets 2016 and 2017 began this important work, with investments of more than \$11.8 billion to help address areas of critical need in Indigenous communities, such as housing, child and family services, education, health care and access to clean drinking water.

These budgets also included investments to lay the groundwork for a renewed relationship based on recognition and implementation of Indigenous rights. Specifically, Budget 2017 included support for:

- New permanent bilateral processes with First Nations, Inuit and the Metis Nation to identify each community's distinct priorities and how we will work together to develop solutions.
- The launch of a Working Group of Ministers to conduct a review of federal laws, policies and operational practices to ensure that Canada is meeting its constitutional obligations with respect to Aboriginal and treaty rights, adhering to international human rights standards, including the United Nations Declaration on the Rights of Indigenous Peoples, and supporting the implementation of the Truth and Reconciliation Commission of Canada's Calls to Action.

To achieve truly transformational change, however, further investments are needed—to support capacity-building in Indigenous communities, to advance self-determination and self-government, and to build a better future for Indigenous Peoples and for all Canadians.

Budget 2018 takes further steps to improve the quality of life of Indigenous Peoples in Canada and supports a new approach to recognizing and implementing Indigenous rights. The Government proposes to invest an additional \$5 billion over five years to ensure that Indigenous children and families have an equal chance to succeed in life, to build the capacity of Indigenous governments, and to accelerate self-determination and self-government agreements with Indigenous Peoples based on the recognition and implementation of rights.

Helping Indigenous Peoples succeed is not only the right thing to do, but a smart investment. The Centre for the Study of Living Standards estimates that if we close the education and labour market gaps for Indigenous Peoples in Canada by 2031, Canada's gross domestic product could gain \$36 billion that year.

Advancing Reconciliation

In 2017, the Government signalled its intention to dismantle old colonial structures, including replacing Indigenous and Northern Affairs Canada with two new departments to better serve Indigenous Peoples while the important work of advancing rights recognition and greater self-determination goes on.

It is the Government's intention, through Crown Indigenous Relations and Northern Affairs Canada, to:

- Accelerate progress on existing rights and recognition tables to identify priorities for individual Indigenous communities.
- Ensure we implement the spirit and intent of existing and future agreements with Indigenous Peoples.
- Work with Indigenous Peoples to support them in their efforts to rebuild and reconstitute their nations.
- Enable Indigenous Peoples to build capacity that supports implementation of their vision of self-determination.
- Increase the number of comprehensive modern treaties and new self-government agreements in a manner that reflects a recognition of rights approach and reconciliation.
- Lead the whole-of-government approach to the renewal of a nation-to-nation, Inuit-Crown and government-to-government relationship with Indigenous Peoples, including implementing the permanent bilateral processes, advancing distinctions-based, co-developed policy, and improving the Government's capacity to consider and respond to the unique realities of Indigenous Peoples in Canada.

Through Indigenous Services Canada, the Government will work with Indigenous partners to:

- Close the quality of life gap between Indigenous Peoples and non-Indigenous people.
- Improve the quality of distinctions-based services for First Nations, Inuit and the Metis Nation, including on issues of housing, education, health care and access to clean drinking water.
- Work with Crown-Indigenous Relations and Northern Affairs Canada in support of the ultimate goal of ensuring that the design, delivery and control of services are led by Indigenous Peoples for Indigenous Peoples.

Budget 2018 proposes investments to help improve the quality of life of Indigenous Peoples and close the gap between Indigenous and non-Indigenous communities in areas such as support for families, health care and job opportunities.

These investments will:

- Provide more funding to support the well-being of Indigenous children in foster care, enhance prevention resources such as support for single-mothers, and promote family reunification efforts, to reduce the number of children taken into care.
- Provide funding for existing health programs, as well as greater support for distinctions-based health care data collection and delivery, and for the expansion of Indigenous health systems that are increasingly delivered and controlled by and for Indigenous Peoples.
- Help address acute health issues—such as tuberculosis in Inuit communities and opioid addiction in First Nations communities.
- Address gaps in employment and economic opportunities by investing in skills development and training that will help Indigenous Peoples find lasting employment.

- Ensure access to clean drinking water on reserve to prevent future long-term drinking water advisories, and invest in First Nations' capacity to operate and maintain their water systems.
- Reduce overcrowding and housing in disrepair by investing in the repair and construction of housing units in First Nations, Inuit and Métis Nation communities.

The Government of Canada recognizes that a distinctions-based approach is needed to ensure that the unique rights, priorities and circumstances of First Nations, Inuit and the Métis Nation are acknowledged, affirmed and implemented.

To meet this need, Budget 2018 includes distinctions-based investments in priority areas identified by First Nations, Inuit and Métis Nation partners. The forthcoming Indigenous Early Learning and Child Care Framework, currently being co-developed with Indigenous partners, will also be supported by dedicated funding to meet the unique needs of First Nations, Inuit and Métis Nation children and families.

Chapter 3: Advancing Canada's Gender Equality Goals



Key Chapter 3 initiatives that advance objectives of Canada's new Gender Results Framework:

- Keeping Indigenous children and families together.
- Making progress to close gaps in Indigenous health outcomes.
- Promoting equal access to training and jobs for Indigenous women.

ACHIEVING BETTER RESULTS FOR INDIGENOUS PEOPLES

Indigenous Peoples in Canada are more likely than other Canadians to live in poverty and fall behind on measures of quality of life. The investments in Budget 2018 continue our focus on closing the gap between the living conditions of Indigenous and non-Indigenous people.

ENSURING THAT INDIGENOUS CHILDREN ARE SAFE AND SUPPORTED WITHIN THEIR COMMUNITIES

For all families and communities, there is no greater priority than ensuring the safety, security and well-being of their children. Indigenous children under the age of 14 make up 7.7 per cent of all children in Canada, but they represent more than half of all children in foster care. This means that Indigenous children have a much higher chance of being separated from their families, communities and cultures. This needs to change.

The Government is committed to fully implementing the orders of the Canadian Human Rights Tribunal. To address the funding pressures facing child and family service agencies, while also increasing prevention resources for communities so that children are safe and families can stay together, Budget 2018 proposes to provide more than \$1.4 billion in new funding over six years, starting in 2017–18, for First Nations Child and Family Services.

The Government will continue to work with First Nations, Inuit and the Metis Nation, as well as other partners, to advance the reforms to child and family services that are needed and develop Indigenous-led solutions that put the well-being of children first.

CLEAN AND SAFE DRINKING WATER ON RESERVE

The Government is firm on its commitment: all long-term drinking water advisories on public water systems on reserve will be lifted by March 2021.

Budget 2016 proposed a significant investment of \$1.8 billion over five years to support water and wastewater infrastructure in First Nations communities. With the help of these investments, 349 water-related projects in 275 communities have been supported so far. The work done in partnership between First Nations and the Government is delivering tangible results for communities. As of February 12, 2018, 52 long-term drinking water advisories on public water systems have been lifted. For example:

- The Pic Mobert First Nation in Ontario worked with Indigenous Services Canada to build a new water treatment plant that allowed the community to lift a long-term drinking water advisory affecting 295 residents.
- The Kahkewistahaw First Nation in Saskatchewan completed upgrades and repairs to its water treatment plant, allowing it to provide clean drinking water to its residents for the first time in more than two years.

Budget 2018 builds on prior investments and reaffirms the Government's commitment by proposing to provide an additional \$172.6 million over three years, beginning in 2018–19, to improve access to clean and safe drinking water on reserve.

This funding will support initiatives to accelerate the pace of construction and renovation of affected water systems, which will result in 25 additional projects being completed by 2020 rather than 2021.

New investments will also support repairs to high-risk water systems to prevent additional long-term drinking water advisories. In addition, these new investments will assist efforts to recruit, train and retain water operators, and establish innovative First Nations-led service delivery models.

INDIGENOUS SKILLS AND EMPLOYMENT TRAINING PROGRAM

Indigenous Peoples are less likely to be employed than non-Indigenous Canadians, and those who do work typically earn less. To help close the employment and earning gaps between Indigenous and non-Indigenous people, Budget 2018 proposes to invest \$2 billion over five years, and \$408.2 million per year ongoing, to support the creation of a new Indigenous Skills and Employment Training Program, which will replace the Aboriginal Skills and Employment Training Strategy. This includes incremental investments of \$447 million over five years, and \$99.4 million per year ongoing, and a stronger focus on training for higher-quality, better-paying jobs rather than rapid re-employment. This additional funding will assist approximately 15,000 more clients gain greater skills and find jobs that will support their long-term career success.

The Government has consulted with, and heard from, Indigenous partners on the importance of a distinctions-based approach that recognizes the unique needs of First Nations, Inuit and the Métis Nation. To that end, the new program will provide:

Promoting Equal Access to Training and Jobs for Indigenous Women

- Despite having a generally higher degree of educational attainment than Indigenous men, Indigenous women tend to have lower incomes and poorer job prospects.
- Services supported by the Indigenous Skills and Employment Training Program, such as child care, will ensure that Indigenous women have equal access to skills development and training opportunities and are able to contribute more fully to the economic success of their communities.

- \$1.1 billion over five years, and \$235.7 million per year ongoing, for a First Nations stream.
- \$325 million over five years, and \$67 million per year ongoing, for a Métis Nation stream.
- \$161.2 million over five years, and \$32.6 million per year ongoing, for an Inuit stream.
- \$213.4 million over five years, and \$45.2 million per year ongoing, for an urban/non-affiliated stream.

These investments will support Indigenous Peoples in developing employment skills and pursuing training for high-quality jobs.

SUPPORT FOR DISTINCTIONS-BASED HOUSING STRATEGIES

Safe, adequate and affordable housing gives people a sense of security and helps build strong communities. But for too many Indigenous Peoples, this remains out of reach. Nearly one in five Indigenous people live in housing that is in need of major repairs, and one in five also live in housing that is overcrowded. Access to adequate and affordable housing is a particular challenge for Indigenous women. In 2011, 27 per cent of Indigenous women lived in core housing need compared to 13 per cent of Indigenous men.^[1] Lack of adequate housing can compound barriers to security, employment and overall well-being, which tend to disproportionately affect Indigenous women.

Indigenous leaders have told the Government that when it comes to housing in First Nations, Inuit and Métis Nation communities, the best approach is one that respects the distinct needs of each Indigenous group. The Government agrees. As announced in Canada's first-ever National Housing Strategy, the Government and Indigenous partners are working together to improve housing conditions over the long term and to ensure that Indigenous Peoples have greater control over housing in their communities.

Through investments made in Budget 2017 and Budget 2018, the Government proposes dedicated funding to support the successful implementation of each of the distinctions-based housing strategies, including:

- An additional \$600 million over three years to support housing on reserve as part of a 10-year First Nations Housing Strategy that is being developed with First Nations.
- \$400 million over 10 years to support an Inuit-led housing plan in the Inuit regions of Nunavik, Nunatsiavut and Inuvialuit. This is in addition to the \$240 million over 10 years announced in Budget 2017 to support housing in Nunavut, where additional funding was provided for Inuit housing.
- \$500 million over 10 years to support the Métis Nation's housing strategy.

INDIGENOUS HEALTH: KEEPING FAMILIES HEALTHY IN THEIR COMMUNITIES

There are significant gaps in health outcomes between Indigenous and non-Indigenous people. Infant mortality rates of First Nations and Inuit children are up to three times higher, diabetes rates are up to four times higher, and suicide rates among First Nations youth are between five and seven times higher. This gap in health outcomes can be narrowed, and providing access to quality health care close to home is an essential part of that change.

To keep Indigenous families healthy, Budget 2018 proposes to invest \$1.5 billion over five years, starting in 2018–19, and \$149 million per year ongoing, as follows:

- \$498 million, with \$97.6 million per year ongoing, to sustain access to critical medical care and services, including 24/7 nursing services in 79 remote and isolated First Nations communities.
- \$200 million, with \$40 million per year ongoing, to enhance the delivery of culturally appropriate addictions treatment and prevention services in First Nations communities with high needs.
- \$235 million to work with First Nations partners to transform First Nations health systems by expanding successful models of self-determination so that health programs and services are developed, delivered and controlled by and for First Nations. This investment will also support access to quality and First Nations-controlled health care in remote and isolated James Bay communities as part of the Weeneebayko Area Health Integration Framework Agreement.
- \$490 million over two years to preserve access to medically necessary health benefits and services through the Non-Insured Health Benefits Program.
- \$109 million over 10 years, with \$6 million per year ongoing, to respond to high rates of tuberculosis in Inuit communities, and develop a better understanding of the unique health needs of Inuit peoples through the co-creation of a distinct Inuit Health Survey.
- \$6 million over five years to support the Métis Nation in gathering health data and developing a health strategy.

Making Progress Toward First Nations Health Service Delivery

Meaningful improvements in Indigenous health outcomes will only be achieved if there are fundamental changes in the design, delivery and control of health services. Simply put, health systems have to be more responsive to community needs. Through Budget 2018, the Government will provide a contribution to the Province of Ontario to build a new hospital and ambulatory care facility to serve the health needs of remote and isolated James Bay communities, such as Attawapiskat, Fort Albany and Kashechewan. This contribution is part of Canada's commitment under the Weeneebayko Area Health Integration Framework Agreement to continue the process of devolving health service delivery to the Nishawbe Aski Nation. The creation of new health care infrastructure in this area will give people in these communities better access to quality public health, mental health and long-term care closer to home—and under First Nations control.

Table 3.1
Budget 2018 Indigenous Health Investments
(millions of dollars)

	Five-Year Total
Access to critical medical care and services	498
Addictions treatment and prevention	200
Capacity-building in First Nations communities	235
Non-Insured Health Benefits Program	490
Supporting Inuit health priorities	68
Métis health data and health strategy	6
Total	1,497

SUPPORTING INUIT PRIORITIES

The Government of Canada is committed to a renewed Inuit-Crown relationship. The Inuit-Crown Partnership Committee is an important vehicle where the Government of Canada and Inuit Tapiriit Kanatami are working together to advance shared priorities. Through Budget 2018, the Government is providing \$509.5 million over 10 years to make progress in the areas identified through the Inuit-Crown Partnership Committee such as health and wellness, skills and training, and housing, including:

- \$27.5 million over five years to eliminate tuberculosis in Inuit Nunangat. Among Inuit, the reported rate of active tuberculosis in 2015 was over 270 times higher than the rate among the Canadian-born, non-Indigenous population. Through Budget 2018, the Government will support Inuit Tapiriit Kanatami's Inuit-specific approach to tuberculosis elimination, which includes enhanced community-wide prevention, detection, screening, treatment, communications and awareness, and addressing social determinants of health.
- \$82 million over 10 years, with \$6 million per year ongoing, for the co-creation of a permanent Inuit Health Survey. Funding will build capacity in Inuit communities to develop and collect survey information and support Inuit self-determination in setting the research agenda in their regions and communities.
- \$400 million over 10 years for housing in the Inuit regions of Nunavik, Nunatsiavut and Inuvialuit to help address significant overcrowding and repair needs in Inuit communities.

Budget 2018 proposes to invest \$161.2 million over five years in the Inuit stream of the Indigenous Skills and Employment Training Program, which supports employment services, skills development and job training.

In addition, the Government proposes to amend the *Nunavut Act* to resolve the legal gap for the Government of Nunavut to manage wildlife pertaining to Indigenous harvesting for game food.

SUPPORTING MÉTIS NATION PRIORITIES

The Government of Canada is deeply committed to renewing the relationship with the Métis Nation based on recognition of rights, respect, cooperation and partnership. Reflecting commitments in the Canada–Métis Nation Accord—which outlines ways in which Canada and the Métis National Council will work together to set priorities and develop policy in areas of shared interest—Budget 2018 proposes to invest \$516 million over 10 years, including \$500 million over 10 years to support a Métis Nation housing strategy, \$10 million in 2018–19 to support Métis Nation post-secondary education, and \$6 million over five years to support the Métis Nation in gathering health data and developing a health strategy. Furthermore, as announced elsewhere in this chapter, Budget 2018 also proposes to invest \$325 million in the Métis Nation stream of the Indigenous Skills and Employment Training Program, which supports employment services, skills development and job training.

These investments in Métis Nation priorities reflect the Government's commitment to apply a greater distinctions-based lens to Indigenous funding decisions and support the Métis Nation's vision of self-determination.

INCREASED HEALTH SUPPORTS FOR SURVIVORS OF INDIAN RESIDENTIAL SCHOOLS AND THEIR FAMILIES

The Indian Residential School Settlement was intended to redress harm caused to students of residential schools and their families. Implementation began in September 2007 and is expected to wind down over the next few years.

For many survivors of residential schools and their families, the healing process has been long and very difficult. In light of this, the Settlement Agreement committed to providing survivors and their families with mental health and emotional support services to help them as they heal. Through Budget 2018, the Government proposes to provide \$248.6 million over three years, starting in 2018–19, for services, including mental health and emotional supports to survivors and their families for the duration of the Indian Residential School Settlement.

SUPPORTING THE GORD DOWNIE & CHANIE WENJACK FUND

The Gord Downie & Chanie Wenjack Fund is part of Gord Downie's legacy and embodies his commitment, and that of his family, to improving the lives of Indigenous Peoples. Developed in collaboration with the Wenjack family, the goal of the Fund is to continue the conversation that began with Chanie Wenjack's residential school story. In particular, the Fund supports activities to promote reconciliation, build awareness, and educate Canadians about residential schools and the legacy that this experience still has for many Indigenous Peoples today.

The Fund supports tangible projects that encourage cross-cultural dialogue and awareness among Indigenous and non-Indigenous communities and that create places and spaces dedicated to reconciliation. The Fund also partners with educators and Indigenous communities to develop curricula for Canadian schools that accurately describe Indigenous history.

To support these reconciliation initiatives across Canada, Budget 2018 proposes to provide \$5 million in 2018–19 to support the Gord Downie & Chanie Wenjack Fund.

CREATING A MORE RESPONSIVE INCOME ASSISTANCE PROGRAM THAT ADDRESSES THE NEEDS OF FIRST NATIONS COMMUNITIES

Since its inception in 1964, the on-reserve Income Assistance program has remained largely unchanged. The Government proposes to invest \$8.5 million over two years to work with First Nations to understand how to make the program more responsive to the needs of individuals and families on reserve and to identify the supports required to help individuals better transition from income assistance to employment and education.

While this work is being done, the Government proposes to provide \$78.4 million over two years for case management services to help individuals transition from income assistance to employment and education.

SUPPORTING INDIGENOUS HISTORY AND HERITAGE

The Government has committed to implementing the 94 Calls to Action of the Truth and Reconciliation Commission of Canada. Call to Action 79 calls for historical commemoration activities, and recognition and acknowledgement of the contributions that Indigenous Peoples have made to Canada's history. In response to this call, Budget 2018 proposes to provide \$23.9 million over five years, starting in 2018–19, to Parks Canada to integrate Indigenous views, history and heritage into the national parks, marine conservation areas and historic sites managed by that agency.

INDIGENOUS SPORT

Indigenous youth are far more likely than their non-Indigenous peers to be in care, not to complete high school, to be unemployed and to suffer from poor health.

Community-led sport can be a powerful tool to support Indigenous youth. It promotes social inclusion, builds self-esteem, strengthens Indigenous identity, instills a sense of pride and reduces the risks of suicide. Indigenous boys are more likely than Indigenous girls to participate in sport, with adolescence being a pivotal time for predicting whether or not girls will participate in sports as they grow older. Girls who play sports at a young age are more likely to be physically active as adults. Through Budget 2018, the Government proposes to invest \$47.5 million over five years, and \$9.5 million per year ongoing, to expand the use of sport for social development in more than 300 Indigenous communities. This initiative will help to scale up a highly successful model developed by Right To Play that has led nearly 90 per cent of participants to have a more positive attitude toward school and a greater sense of identity. As this initiative is implemented, the Government will look for opportunities to profile excellence among Indigenous youth in sport.

SUPPORTING THE EXPANSION OF THE *FIRST NATIONS LAND MANAGEMENT ACT* AND THE SUCCESSFUL PARTICIPATION OF FIRST NATIONS UNDER THE ACT

The *First Nations Land Management Act* and associated Land Management Regime empower First Nations to exercise their jurisdiction by opting out of antiquated *Indian Act* provisions related to land management and replacing them with their own laws. This way, communities can manage their reserve land, resources and environment according to their cultural values and priorities. They also allow communities to process lands transactions more quickly and present a more attractive climate for investors, which helps create jobs and spur economic development.

Expanding the First Nations Land Management Act and renewing the Matrimonial Real Property Implementation Support Program will:

- Allow First Nations to exercise their inherent right to self-determination by creating their own laws related to land management.
- Support the capacity of First Nations to develop their own matrimonial real property laws.
- Create economic opportunities for First Nations through self-management of reserve lands, environmental protection and natural resources.
- Provide legal protection from family violence to women and children living on reserve.
- Close gaps in the administration of justice by providing targeted training to law enforcement officers, members of the judiciary, court workers, and social and family services officers.

To support the expansion of the First Nations Land Management Act and the successful participation of First Nations under the Act, Budget 2018 proposes to invest \$143.5 million over five years, beginning in 2018–19, and \$19 million per year ongoing. This funding will allow an additional 50 First Nations to enter into the Land Management Regime, while providing pre readiness support and capacity development to ensure their successful participation.

RENEWING THE MATRIMONIAL REAL PROPERTY IMPLEMENTATION SUPPORT PROGRAM

The *Family Homes on Reserves and Matrimonial Interests or Rights Act* was established in 2013 to provide protection for individuals living on reserve in cases where a relationship ends and property division is required. The law also includes special powers to deal with cases of family violence, such as granting emergency protection orders prohibiting a spouse or common-law partner from accessing the family home.

To support implementation of the law, the Matrimonial Real Property Implementation Support Program was created. The Program supports First Nations in developing their own community-specific matrimonial real property laws, and provides targeted training and awareness activities to law enforcement officers and members of the judiciary.

Through Budget 2018, the Government proposes to provide \$5.5 million over two years to continue the activities of the Matrimonial Real Property Implementation Support Program. In addition, this funding will support new and more targeted training and awareness activities, such as the development of alternative dispute resolution mechanisms, to respond to gaps in the administration of justice.

RIGHTS AND SELF-DETERMINATION

The Government of Canada is committed to building a renewed relationship with Indigenous Peoples based on the recognition of rights, respect, cooperation and partnership. To that end, the Government launched a major review and reform of its laws, policies and operational practices to help ensure that the Crown is:

- Meeting its constitutional obligations with respect to Aboriginal and treaty rights.
- Adhering to international human rights standards, including the United Nations Declaration on the Rights of Indigenous Peoples.
- Supporting the implementation of the Truth and Reconciliation Commission of Canada's Calls to Action.

To further this commitment, the Prime Minister recently announced a national engagement process to create a Recognition and Implementation of Rights Framework. It is the Government's intention that, with this Framework, Indigenous rights will be recognized from the outset, and the focus of the Government's work with First Nations, Inuit and the Métis Nation will be on how those rights are implemented and exercised moving forward.

SUPPORTING THE RECOGNITION AND IMPLEMENTATION OF RIGHTS AND SELF-DETERMINATION

While Canada has advanced a number of modern treaties and agreements since the 1970s, the pace of progress in many cases has been slow and uneven. Negotiations can take a decade or more, and Indigenous communities are forced to take on debt in order to participate.

Budget 2018 outlines new steps the Government will take to increase the number of modern treaties and self-determination agreements in a manner that reflects a recognition of rights approach. These changes, along with the new approach brought forward through the Recognition of Indigenous Rights and Self-Determination negotiation process, will shorten the time it takes to reach new treaties and agreements, at a lower cost to all parties.

As part of this new approach, the Government of Canada will be moving away from the use of loans to fund Indigenous participation in the negotiation of modern treaties. Starting in 2018–19, Indigenous participation in modern treaty negotiations will be funded through non-repayable contributions.

The Government will engage with affected Indigenous groups on how best to address past and present negotiation loans, including forgiveness of loans.

Through Budget 2018, the Government also proposes to invest \$51.4 million over the next two years to continue its support for federal and Indigenous participation in the Recognition of Indigenous Rights and Self-Determination discussion tables.

HELPING INDIGENOUS NATIONS RECONSTITUTE

The Government has committed to a forward-looking and transformative agenda to renew relationships with Indigenous Peoples. Indigenous groups are seeking to rebuild their nations in a manner that responds to their priorities and the unique needs of their communities—a message they have shared with the Working Group of Ministers on the Review of Laws and Policies related to Indigenous Peoples. This was also a key recommendation of the Royal Commission on Aboriginal Peoples, and is an objective outlined in the United Nations Declaration on the Rights of Indigenous Peoples. As stated by the Prime Minister at the United Nations General Assembly, the Government supports this vital work.

Through Budget 2018, the Government proposes to provide \$101.5 million over five years, starting in 2018–19, to support capacity development for Indigenous Peoples. Funding would be made available to Indigenous groups to support activities that would facilitate their own path to reconstituting their nations.

PERMANENT BILATERAL MECHANISMS

Protecting First Nations Women and Children

The *Family Homes on Reserves and Matrimonial Interests or Rights Act* helps ensure that individuals on reserve, particularly women and children, have the same rights and protections as other Canadians. For example, Theresa lived in a common-law relationship in her First Nation community for 15 years when she separated from her partner. She contributed to building the home and made payments on the housing loan, but her name was not on the Certificate of Possession. Upon separation, she and her children were asked to leave the home she helped build for 15 years. Under the regime now in force, she would be entitled to half of the value of the interest in the family home, which would help ensure the safety and stability of her family following her separation.

In December 2016, the Prime Minister announced that the Government would establish Permanent Bilateral Mechanisms with First Nations, Inuit and the Métis Nation to identify each community's distinct priorities and help the Government and Indigenous Peoples work together to develop solutions. While Budget 2017 provided interim funding to support these Permanent Bilateral Mechanisms, Budget 2018 proposes to invest \$74.9 million over five years, with \$15.5 million per year ongoing, to provide ongoing support to these policy co-development forums.

NEW FISCAL RELATIONSHIP: STRENGTHENING FIRST NATIONS INSTITUTIONS AND COMMUNITY CAPACITY

The Government recognizes that in order to advance reconciliation with Indigenous Peoples and facilitate greater self-determination—including self-government—a new fiscal relationship is needed.

The Government and the Assembly of First Nations have worked together to articulate a vision for a new fiscal relationship for First Nations communities. To better support First Nations communities, to support strong Indigenous institutions and to advance the new fiscal relationship with First Nations, Budget 2018 proposes to invest \$188.6 million over five years, starting in 2018–19, in the following ways:

- \$127.4 million over two years to directly support First Nations communities in building internal fiscal and administrative capacity. This includes \$87.7 million over two years to ensure that communities under default management are able to move forward on projects that form part of their management action plans, and to support pilot projects in order to strengthen governance and community planning capacity in First Nations.
- \$50 million over five years, and \$11 million per year ongoing, to strengthen the First Nations Financial Management Board, the First Nations Finance Authority and the First Nations Tax Commission.
- \$2.5 million over three years to support the First Nations Information Governance Centre's design of a national data governance strategy and coordination of efforts to establish regional data governance centres.
- \$8.7 million over two years to continue and broaden work with First Nations leadership, technical experts, researchers and community representatives on the new fiscal relationship.

The Government, with First Nations partners, will also undertake a comprehensive and collaborative review of current federal government programs and funding that support First Nations governance. The purpose of the review will be to ensure that these programs provide communities with sufficient resources to hire and retain the appropriate financial and administrative staff to support good governance, plan for the future and advance their vision of self-determination.

NEW FISCAL RELATIONSHIP: COLLABORATING WITH SELF-GOVERNING INDIGENOUS GOVERNMENTS

Through Budget 2018, the Government proposes to provide \$189.2 million in 2018–19 to begin the implementation of new fiscal policy reforms that have been co-developed with self-governing Indigenous Peoples in Canada. This funding will support key priorities, including the closing of socio-economic gaps, infrastructure, data collection and governance.

Tax Agreements With Indigenous Governments

Since Budget 1997, the Government of Canada has facilitated the implementation of sales tax and personal income tax systems for interested Indigenous governments. Under these negotiated arrangements, more than 50 such tax laws have been put into effect. Recognizing the important role that tax revenues play in supporting self-sufficiency and self-determination for Indigenous governments, the Government of Canada is committed to continuing to negotiate direct taxation arrangements with Indigenous governments.

Following engagements in 2017 with Indigenous self-governments and Indigenous groups in the process of negotiating self-government to seek their views on tax matters, the Government of Canada is considering the perspectives heard, and assessing the proposals advanced, to ensure that negotiation mandates and tax arrangements with Indigenous governments are consistent with the principles underlying reconciliation and a renewed nation-to-nation fiscal relationship.

The Government of Canada also supports and encourages direct taxation arrangements between interested provinces or territories and Indigenous governments, and will continue to facilitate such arrangements.

STRENGTHENING INDIGENOUS DATA AND RESEARCH CAPABILITY

Strong governance and good decision-making rely on timely access to high-quality, relevant data. The importance of Indigenous-led statistical capacity to serve this need is underscored by the First Nations principles of Ownership, Control, Access and Possession (OCAP®). To continue to support the development and management of Indigenous data, and to further develop data governance and information management capacity among Indigenous governments, communities and organizations, Budget 2018 proposes to provide \$3.8 million over five years, starting in 2018–19, and \$0.4 million per year ongoing, to Statistics Canada to create the Indigenous Statistical Capacity Development Initiative.

This initiative will enable the Government to undertake engagement and outreach with Indigenous Peoples and organizations to better understand their statistical, data governance and information management needs, and to provide technical support services such as statistical training, courses and tools grounded in the needs of First Nations, Inuit and Métis peoples. It will help Indigenous leadership, communities and governments build their own data and research capacities, and provide greater support to Indigenous institutions and organizations.

In addition, Budget 2018 proposes to provide the Social Sciences and Humanities Research Council with \$3.8 million in 2018–19 to develop a strategic plan that identifies new ways of doing research with Indigenous communities, including strategies to grow the capacity of Indigenous communities to conduct research and partner with the broader research community.

What Will Success Look Like?

- ✓ All long-term drinking water advisories on reserve are lifted, and all Indigenous communities have access to clean drinking water.
- ✓ Indigenous children and families are safe and together, at home in their communities.
- ✓ Housing for First Nations, Inuit and Métis Nation communities is safe, adequate and affordable.
- ✓ Indigenous Peoples receive the skills training they need to participate in the economy and contribute to the success of their communities.
- ✓ The Government and Indigenous Peoples work together to accelerate the pace and number of self-determination and self-government agreements.
- ✓ Indigenous Peoples and communities are rebuilding and reconstituting their nations in a manner that respects their unique priorities and needs. Public services are delivered to Indigenous Peoples by strong Indigenous institutions.
- ✓ Indigenous Peoples have access to quality health care in their own communities.

Chapter 3 - Reconciliation

millions of dollars

	2017– 2018	2018– 2019	2019– 2020	2020– 2021	2021– 2022	2022– 2023	Total
3.1 Achieving Better Results for Indigenous Peoples							
Ensuring That Indigenous Children Are Safe and Supported Within Their Communities	70	295	270	265	270	278	1,449
Clean and Safe Drinking Water on Reserve	0	102	50	21	0	0	173
Indigenous Skills and Employment Training Program	0	66	93	93	96	99	447
<i>Less: Projected Revenues</i>	0	-10	-28	-29	-30	-31	-127

Support for Distinctions-Based Housing Strategies	0	285	285	291	91	91	1,044
<i>Less: Funds existing in the Fiscal Framework</i>	0	-260	-260	-260	-60	-60	-900
Indigenous Health: Keeping Families Healthy in Their Communities	0	410	480	240	212	155	1,497
Supporting Métis Nation Priorities	0	10	0	0	0	0	10
Increased Health Support for Survivors of Indian Residential Schools and Their Families	0	78	83	88	0	0	249
Supporting the Gord Downie & Chanie Wenjack Fund	0	5	0	0	0	0	5
Creating a More Responsive Income Assistance Program That Addresses the Needs of First Nations Communities	0	43	44	0	0	0	87
Supporting Indigenous History and Heritage	0	3	5	7	5	5	24
<i>Less: Funds Sourced from Existing Departmental Resources</i>	0	-2	-2	-2	-2	-2	-9
Indigenous Sport	0	10	10	10	10	10	48
Supporting the Expansion of the <i>First Nations Land Management Act</i> and the Successful Participation of First Nations Under the Act	0	15	21	29	37	41	143
Renewing the Matrimonial Real Property Implementation Support Program	0	3	3	0	0	0	6
3.1 Achieving Better Results for Indigenous Peoples Total	70	1,053	1,053	752	629	587	4,144
3.2 Rights and Self-Determination							
Supporting the Recognition of Rights and Self-Determination	0	22	30	0	0	0	51
Helping Indigenous Nations Reconstitute	0	20	20	20	20	20	102
Permanent Bilateral Mechanisms	0	13	16	16	16	16	75
New Fiscal Relationship—Strengthening First Nations Institutions and Community Capacity	0	71	81	13	12	11	189
New Fiscal Relationship: Collaboration With Self-Governing Indigenous Governments	0	189	0	0	0	0	189
Strengthening Indigenous Data and Research Capability	0	4	1	1	1	1	8
3.2 Rights and Self-Determination Total	0	320	148	49	49	48	613
Chapter 3—Net Fiscal Impact	70	1,373	1,200	802	678	634	4,757

¹A household is in core housing need if its housing is in need of major repairs, is overcrowded or if shelter costs exceed 30 per cent of the household's pre-tax income.

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