



# FNSA



FIRST  
NATIONS  
SCHOOLS  
ASSOCIATION

ANNUAL REPORT 2008/2009



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Greg Louie,  
FNSA President

## LETTER FROM THE PRESIDENT

As President of the First Nations Schools Association (FNSA), I am very pleased to highlight some of the FNSA's achievements of the past year in this annual report. While the activities and programs described within this report are wide-ranging, they all reflect the FNSA's goal of ensuring that quality and culturally appropriate educational opportunities are available for First Nations students.

Through the support of our schools, the FNSA has continued to grow, but the Association still remains faithful to its original principles of cooperation and sharing. I believe that our schools are much stronger because of our willingness to share our resources and commit to a collective vision of success for all First Nations students in BC.

The past year has proven to be another very exciting one for the FNSA. For example, we have seen the continued implementation of our school assessment process, as well as continued pilot projects meant to enhance our own teacher certification process.

In the coming year, the FNSA Board will continue to take leadership toward helping schools coordinate their collective work. We will continue to bring your needs forward, describe your challenges, and spread a greater understanding of how we, in First Nations schools, are already exercising control of education in positive, productive ways.

Please remember that the FNSA welcomes suggestions and feedback about our efforts at any time, and we very much look forward to working with First Nations schools and all of our education partners in the coming year.

With respect,

Greg Louie, FNSA President

## ABOUT THE FNSA

### First Nations Schools and the FNSA's Structure

Today, there are approximately 130 on-reserve First Nations schools in BC serving 6000 students, with over 100 of these schools providing elementary and/or secondary instruction. First Nations schools reflect a wide range of languages, cultures, values and perspectives, they range in size from less than ten to nearly 300 students, and they have between one and dozens of staff members. Some First Nations schools are located in or near urban centers, while others are extremely remote.

All First Nations schools in BC are committed to providing quality instruction as well as nurturing, caring environments for their students. They also have a mandate to emphasize and promote conventional academics as well as First Nations cultures and languages, and they strive to reflect the values and traditions of the communities they serve.

First Nations schools created the FNSA back in 1996 to serve as a collective voice on education matters, and as a vehicle for working together, sharing information and supporting one another. FNSA member schools pay an annual membership fee and have voting privileges at the Annual General Meeting held each April. A 10-member executive committee of regional representatives meets four times each year. The FNSA is based in West Vancouver, where it contracts administrative services from the First Nations Education Steering Committee (FNESC).

FNSA services have expanded over the years, and they currently include research, information sharing, collective professional development opportunities, school assessment support, as well as the administration of numerous programs aimed at strengthening the capacity of First Nations schools and communities. The FNSA Board continues to develop strategies to ensure that First Nations schools have a strong, positive voice in First Nations communities and the broader provincial-setting.



## FNSA Board of Directors 2008/2009

The FNSA Board of Directors is elected at each Annual General Meeting and each Director represents member schools from a region of the province.

**Greg Louie**, President

Nuu-chah-nulth/Coast Salish

**Ernie Hill**, Vice-President

Haida/Tsimshian/Haisla/Nisga'a

**Victor Jim**, Secretary

Gitksan/Wet'suwet'en

**Karen Smith**, Treasurer

Kootenay/Okanagan

**Robert Matthew**, Regional Representative

Secwepemc/St'at'imc/Nlaka'pamux

**Karen Aoki**, Regional Representative

Kwakwaka'wakw/Heiltsuk/Nuxalk/Oweekeno

**Jacquie Ledoux**, Regional Representative

Secwepemc/St'at'imc/Nlaka'pamux

**Louise Lacerte**, Regional Representative

Tsìhłqot'in/Carrier/Sekani

**Len Merriman**, Regional Representative

Nuu-chah-nulth/Coast Salish

**Andreas Rohrbach**, Regional Representative

Kaska/Dene/Tahltan/Tagish/Inland Tlingit

## Community Dialogue and Information Sharing

The FNSA is committed to reporting back to the communities and schools that it serves and to using their feedback to inform its ongoing work. Annual events that bring FNSA membership and other education stakeholders together for dialogue include the FNSA's Conference and Annual General Meeting.

The FNSA Conference and Annual General Meeting, last held in April of 2008, drew 300 participants and topics of discussion included the FNSA school measures and data collection project, the school assessment process, First Nations school pensions, and special education services. The FNSA also recognized the achievements and long-term contributions of outgoing FNEC Executive Director Christa Williams with an honorary membership in the Association.



## Partners in Education

The FNSA has contributed to a number of partnerships, which have helped the FNSA facilitate communication and information sharing, and provide new opportunities to First Nations schools.

The FNSA's longest partnership is with the First Nations Education Steering Committee (FNESC). In addition to the administrative services that the FNSA contracts from FNESC, the FNSA and FNESC have a cooperative relationship and work together to administer many programs and to support each other's efforts in the education field.

Another important and long-term partner has been the BC Aboriginal Education Partners Group. This body includes some of the most significant stakeholders in the BC education system, including FNESC, the FNSA, INAC, the Ministry of Education, the BC Teachers' Federation, the BC College of Teachers, the BC School Trustees Association, the BC Superintendents Association, the BC Confederation of Parents Advisory Council, the BC Principals' and Vice-Principals' Association of BC, United Native Nations, and the BC Métis Nation.

The cooperative efforts of the Education Partners have resulted in effective information sharing and several important initiatives to enhance the success of First Nations learners in the areas of Aboriginal teacher retention and recruitment, employment equity, and anti-racism.

## Partnership Highlights and New Partners

- In November of 2008, the BC Ministry of Education announced that it would provide reciprocal tuition funding for non-status and off-reserve students attending First Nations schools. This commitment represents a major achievement for First Nations schools and communities in BC.
- FNSA and the Industry Training Authority (a crown agency) signed a Letter of Understanding to formalize their intent to work together to create new apprenticeship preparation opportunities for First Nations youth.
- The FNSA and BC College of Teachers (BCCT) signed a Memorandum of Understanding on information sharing that aims to make it much easier for employers to track and verify the employment history of staff working in First Nations schools. It will also provide First Nations schools and teachers increased recognition in the wider BC education context.

## FNSA PROGRAMS, SERVICES, AND RESEARCH

### First Nations Schools Assessment and Certification Project

For the past 10 years, the First Nations Schools Assessment Project has been one of the central activities of the FNSA and it is founded upon a model for school review that reflects the unique needs of First Nations schools in BC. The assessment process includes a consideration of all areas of school programming in order to support the creation of a school growth plan. The goal of the assessments is to assist schools to build upon their existing strengths and address critical challenges.

Since its establishment, INAC has provided funding for schools undertaking assessments and it has supported the FNSA to coordinate training, information sharing workshops, mentoring and external assessment. Each year, the FNSA prepares a collective summary of the projects undertaken.

In 2008/2009, 19 schools completed the FNSA School Assessment project and 4 schools were certified through the FNSA School Certification process, bringing the current total of FNSA certified schools to 45.

### FNSA Teacher Certification Process

The First Nations Schools Teacher Certification process is an FNSA initiative designed to support the professional development and growth of teachers and principals in First Nations schools. The FNSA Teacher Certification model began in 2006 with a set of First Nations Schools Teaching Standards and Competencies identified by First Nations school representatives.

In the FNSA Teacher Certification process, principals, teacher certification principals (FNSA staff who support the process), and teachers collaboratively explore the teacher's implementation of the Standards, Competencies, and Performance Indicators through thoughtful classroom observations by the principal and teacher certification principal, as well as self-reflection by the teacher. The goal of those efforts is to help teachers recognize their teaching strengths while also identifying areas for further improvement. The creation and implementation of individualized growth plans are a key part of the process.



At the 2008 FNSA Annual General Meeting, the FNSA membership supported implementation of the First Nations Schools Teacher Certification Project through 13 pilot projects in the 2008/2009 school year. Those pilot projects were very well received and they will be the basis for continued work in the coming year.

### School Measures and Data Collection Project

First Nations schools have worked closely with the FNSA to build a strong and effective system for measuring the effectiveness of the important work being done in First Nations schools. This proactive approach to information gathering has helped the schools and the FNSA effectively respond to requests for data and report back effectively to the communities and families they serve. The data also addresses the federal government's increasing interest in accessing information to ensure that First Nations students are being provided quality educational opportunities.

From 2004 to 2009, the FNSA membership implemented an annual data collection project. In 2008/2009, a total of 55 First Nations schools participated in the data collection, representing a growing response rate. Also, for a second year, the FNSA ensured that schools with adult students were included in the data collection in order to help the FNSA and its partner, the Indigenous Adult and Higher Learning Association, better support those schools in the future.

## New Paths for Education and Parent and Community Engagement Programs

FNESC and the FNSA jointly administer the federal New Paths for Education (NPE) Program in the BC Region. This program supports community and school initiatives related to three themes: capacity building, improving school effectiveness, and school to work transitions.

In 2008/2009, the NPE Program supported locally-developed school and community projects, such as teacher retention programs, language and culture, attendance improvement, teaching materials and resources, tutoring programs, literacy, Board and Education Authority training, communication and information technology, and the development of culturally appropriate curricula. These types of school and community interventions resulted in greater education capacity, efficient service delivery, service integration, and higher attendance, retention and graduation rates.

This year, FNESC and the FNSA also added a fourth funding theme to accommodate a new program —the New Relationship Trust (NRT). This approach was taken in order to reduce reporting requirements for First Nations communities. The NRT funding was available for community-based projects focused on language arts, English, math and science achievements.

FNESC and the FNSA also coordinate the Parental and Community Engagement (PCE) strategy, which supports activities that encourage parental and community involvement in education programming. Once again in 2008/2009, this program funding was distributed with the NPE program grants.

The majority of Parental and Community Engagement strategy funding is distributed directly to First Nations schools and communities for local activities. Examples of those activities include parent meetings for information sharing and learning new parenting skills, home visits from parental involvement facilitators, activities that promote the integration of traditional knowledge in the school and home learning environments, and activities that highlight the importance of identifying special needs and health checkups.

In addition to the grants provided to First Nations schools and communities, FNESC and the FNSA also used a portion of the NPE and PCE Program funding to sponsor a number of provincial-level activities, including professional

development workshops for First Nations school principals and administrators. Each year, those collective activities are decided upon through consultation with First Nations representatives at the FNESC and FNSA Annual General Meetings and Regional Sessions.

## Teacher Recruitment and Retention: Professional Development Program

In 2008/2009, the FNSA and FNESC jointly administered INAC funding for the Teacher Recruitment and Retention: Professional Development program for BC First Nations schools.

The primary objective of this initiative is to assist First Nations schools in the recruitment and retention of qualified teachers and educators by funding professional development opportunities.

Key activities of the program included supporting teacher training at accredited post-secondary institutions and their affiliates, including online training, the delivery of workshops and courses organized by First Nations and delivered by specialists in the field, promotion of education as a career, and recognition of excellence in First Nations schools.

## Seventh Generation Club

One of the ways that the FNSA reaches out to First Nations children and youth across the province is through the Seventh Generation Club. The Club, established in 1997, is designed to support students to stay in school, be proud of their First Nations heritage, and make healthy choices for their futures. It offers students a regular newsletter and a school daytimer that showcases student art and study tips, and it also awards prizes to recognize excellent school attendance and club participation, such as t-shirts, water bottles, and even tickets to Canucks hockey games.

With the ongoing assistance and support of teachers and support staff, the club has seen its membership climb over the years, which in 2008/2009 included 7500 students in 148 schools. The club appreciates the ongoing support of the Vancouver Canucks and the First Nations Health Council, as well as BC Hydro and the Club's new partner, the Westin Bayshore Vancouver.

## Special Education Program

The FNSA is strongly committed to ensuring that the needs of all First Nations students are met, including students with special education needs. Through ongoing consultation with its membership, the FNSA works with FNEESC to deliver the Special Education Program (SEP) for the BC region using an intervention-based methodology approved by First Nations schools and communities.

Schools used their annual SEP funding to hire staff for the provision of special education services and to deliver a wide range of special education services and programs for individual and small groups of students, as well as for professional development for staff.

A portion of the SEP funding is also used for provincially coordinated activities that include assessments, speech language pathology services, and professional development. This includes the services of FNSA and FNEESC staff people who provide direct and indirect support to students, staff, parents, and community members.

Significant activities of 2008/2009 include the following.

- 96 students were assessed within the Coordinated Student Assessment process
- FNEESC/FNSA Special Education resource people made 47 school visits, completed 54 assessment reports, assisted in the development of 54 individualized education plans, and led workshops on IEPs and other special education topics
- Speech Language Pathologists visited staff and parents in 37 schools and assessed 324 children
- The Speech and Language Resource Line provided support to 1175 individuals, and the Special Education Toll-Free Resource Line provided support to 805 individuals
- FRIENDS for Life training was provided to 73 participants from 26 schools
- Supporting Diverse Learners/Learning Facilitators Certificate courses were offered and students completed the program in the summer of 2008
- First Nations Speech-Language Assistant Certificate courses were offered in Vancouver and Terrace
- Move'in and Zone'in program training was provided to 150 school staff and parents in 5 locations across BC
- 27 students received assistive technology through SET-BC to enable them to better access the curriculum and participate in school activities



In the past year, SEP staff assisted student support teams in individualized programming, provided regional and community-based professional development to school staffs, and traveled extensively to First Nations schools throughout BC in order to respond to requests for service.

## First Nations SchoolNet Program

The federal government's First Nations SchoolNet Program, which is administered by FNEESC and the FNSA in BC, promotes the connection of First Nations schools to the Internet and the enhancement of information communication technologies and technological skills in First Nations schools and communities in BC. In 2008/2009, SchoolNet continued to provide connectivity funding, in-service workshops for schools, e-learning software and resources, and BC electronic Information Services (BCeSIS) support and training.

### *Youth Information Technology Program*

FNEESC and the FNSA also administered the Youth Information Technology (Y-IT) Program, which was a branch of the First Nations SchoolNet Program designed to give First Nations youth and young adults the opportunity to learn computing skills while earning money in their community through paid work experience. An important component of the program was the 20-week online computer fundamentals course called IC3, through which 25 youth achieved their Level 1 IC3 certification.

In addition, 20 students visited the Gulf Island Film and Television School to participate in an Aboriginal Youth Media Intensive program, where they learned all aspects of creating short films so that they could gain media skills to further their work as youth advocates.



## First Nations and Inuit Youth Employment Strategy Programs

FNESC and the FNSA continued to jointly administer four Youth Employment Strategy Programs that are funded annually by INAC.

- The Student Summer Employment Opportunities Program supported career-related work experience and training for First Nations students in 167 First Nations communities.
- The Science and Technology Program promoted science and technology as a career choice and provided First Nations youth with first-hand experience in science and technology disciplines. 47 proposals were funded.
- 22 Youth Work Experience Programs provided supervised work experience for out-of-school, unemployed, or under-employed youth.
- The Career Promotion and Awareness Program provided cooperative education opportunities to First Nations youth in 11 First Nations schools.

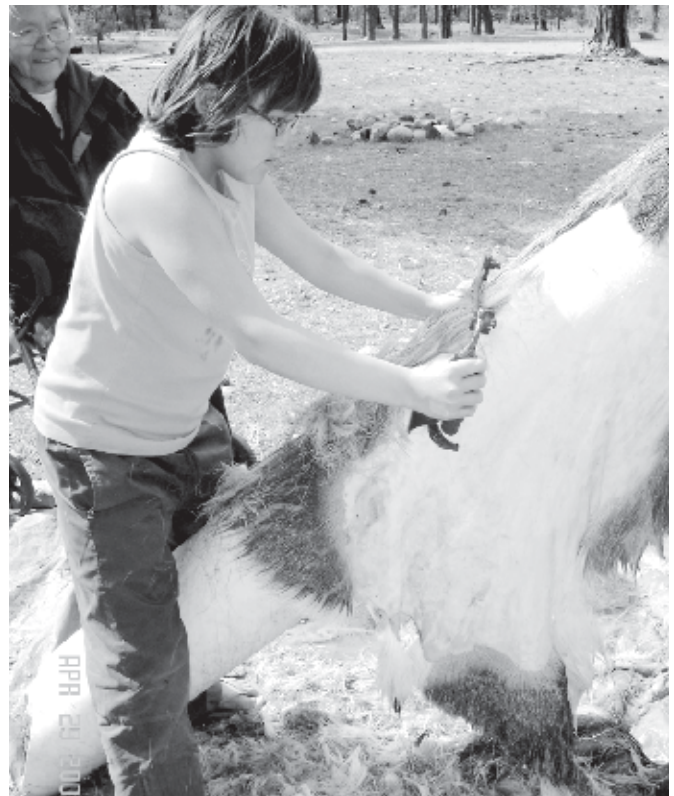
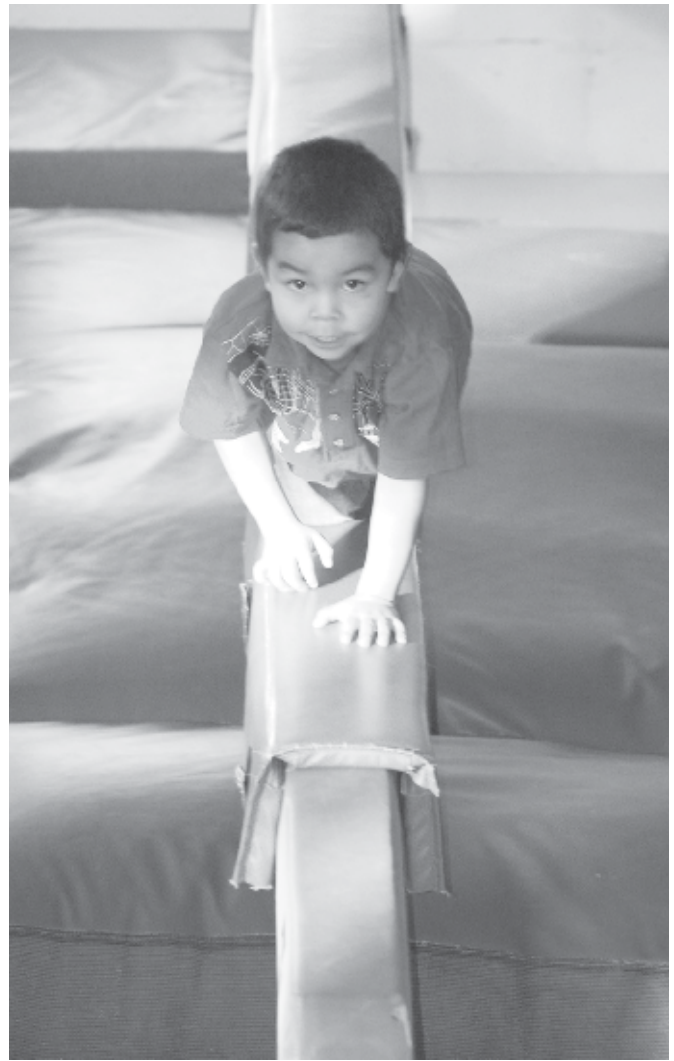
## Artstarts

Since 2003, FNESC and the FNSA have had a strong partnership with ArtStarts in Schools, which has provided First Nations schools with opportunities to bring artists into the schools to work with students. With matching funding from the FNSA, a total of \$35,000 was available through the Artists in Education Program, which was distributed to 24 randomly selected First Nations schools on a regional basis.

## Language

Language and culture continue to be priority areas for First Nations schools, as reflected in many areas of the FNSA's work. One of the major activities that the FNSA achieved this year was the coordination of a language research project that surveyed teachers and volunteers in 25 communities. The research identified that many teachers feel isolated in their quest to keep First Nations languages alive, that they have concerns around fluency, and that they see a need for more integration between the work of language teachers and culture teachers.

Those language survey results will be used by the FNSA to plan further work to promote language education in First Nations schools and to contribute to strategic work around language revitalization and language education at the provincial level.



# First Nations Schools Association

AUDITED FINANCIAL STATEMENTS

MARCH 31, 2009

## FIRST NATIONS SCHOOLS ASSOCIATION

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March 31, 2009

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# FNSA



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 Toll Free 1-877-422-3672

## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING For The Year Ended March 31, 2009

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The accompanying financial statements of the First Nations Schools Association and all the information in this annual report are the responsibility of management and have been approved by the Board of Directors.

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. Financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Society maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Society's assets are appropriately accounted for and adequately safeguarded.

The Board is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The Directors review the Society's financial statements and recommends their approval. The Board meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the financial statements and the external auditors' report. The Board takes this information into consideration when approving the financial statements for issuance to the Society. The Board also considers the engagement of the external auditors.

The financial statements have been audited by Reid Hurst Nagy Inc. Certified General Accountants in accordance with Canadian generally accepted auditing standards on behalf of the members. Reid Hurst Nagy Inc. Certified General Accountants have full access to the First Nations Schools Association.

Greg Louie, President, Board Of Directors

Len Merriman, Treasurer, Board Of Directors



## AUDITORS' REPORT

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### FIRST NATIONS SCHOOLS ASSOCIATION

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We have audited the statement of financial position of First Nations Schools Association as at March 31, 2009 and the statements of revenue and expenditures, operations and changes in fund balances, and cash flows for the year then ended. These financial statements are the responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management of the Society, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2009, the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

As required by the Society Act of British Columbia, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

*Reid Hurst Nagy Inc.*  
REID HURST NAGY INC.  
CERTIFIED GENERAL ACCOUNTANTS

JULY 30, 2009  
RICHMOND, B.C.

# FIRST NATIONS SCHOOLS ASSOCIATION

## SUMMARY STATEMENT OF REVENUE AND EXPENDITURES For the Year Ended March 31, 2009

Statement 1

	Budget \$	2009 Actual \$	2008 Actual \$
<b>REVENUE</b>			
First Nations Education Steering Committee Society Funding, Operations	192,129	192,129	192,129
Health Canada	65,000	70,000	147,277
Membership fees	18,551	20,196	17,801
Interest income	-	23,618	28,784
ArtStarts contributions and miscellaneous	17,500	18,050	17,500
Seventh Generation Gala income	42,900	31,837	-
Annual general meeting vendors' table income	1,600	1,690	3,890
Conference registration	17,000	17,674	11,777
	354,680	375,194	419,158
<b>EXPENDITURES</b>			
Administration	7,975	3,000	7,200
Artists in education program*	35,000	34,075	29,725
Audio visual equipment	12,350	6,825	313
Annual report	3,000	3,256	2,876
Board members	12,000	11,009	6,790
Catering	88,500	68,695	37,536
Communications support	8,000	9,265	5,611
Directors' meetings	106,000	87,306	37,002
Gala events	2,000	1,900	-
Facilities	11,700	21,814	10,906
Insurance	3,500	4,177	3,340
Newsletter	-	-	3,855
Office and miscellaneous	39,500	28,630	13,207
Professional fees	5,500	8,866	4,287
Rent	7,800	7,800	7,800
Research	20,000	10,495	42,535
Seventh Generation Club expenses	-	20,000	-
School grants	31,186	18,900	12,504
Silent auction items	6,000	8,763	(20)
Speakers	20,000	14,701	28,207
Supplies	6,300	6,746	16,450
Wages and benefits	46,529	46,529	46,529
Website development costs	-	713	-
Workshop - arrangements	15,000	-	-
Workshop - travel	35,000	69,005	82,995
Workshop - venue	-	-	10,217
	522,840	492,470	409,865
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>(168,160)</b>	<b>(117,276)</b>	<b>9,293</b>
<b>FUND BALANCE, BEGINNING OF THE YEAR</b>	<b>453,839</b>	<b>453,839</b>	<b>444,544</b>
<b>FUND BALANCE, END OF THE YEAR</b>	<b>285,679</b>	<b>336,563</b>	<b>453,837</b>

\*The remaining balance is committed subject to reports submitted by schools.

# FIRST NATIONS SCHOOLS ASSOCIATION

## SUMMARY STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES For the Year Ended March 31, 2009

Statement 2

	Schedule #	FNESC Funding \$	Membership Fees \$	Other Revenue \$	Total Revenue \$	Total Expenditures \$	Excess For the Year \$	Beginning Fund Balance \$	Transfers For the Year \$	Surplus Repaid \$	Ending Fund Balance \$
Core Operation	1	192,129	20,196	41,668	253,993	264,111	(10,118)	314,501	(99,522)	-	204,861
Seventh Generation Gala	2	-	-	31,837	31,837	40,834	(8,997)	60,136	-	-	51,139
Annual General Meeting and Conference	3	-	-	19,364	19,364	99,620	(80,256)	37,663	100,000	-	57,407
National Youth Suicide Prevention Strategy	4	-	-	70,000	70,000	87,905	(17,905)	41,061	-	-	23,156
Fetal Alcohol Spectrum Disorder	5	-	-	-	-	-	-	478	(478)	-	-
		192,129	20,196	162,869	375,194	492,470	(117,276)	453,839	-	-	336,563

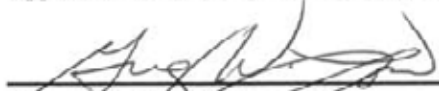
# FIRST NATIONS SCHOOLS ASSOCIATION


## STATEMENT OF FINANCIAL POSITION March 31, 2009

Statement 3

	2009 \$	2008 \$
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	410,364	790,072
Prepaid expenses	6,126	1,012
	<b>416,490</b>	<b>791,084</b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accruals	3,730	2,602
Deferred revenue (Note 4)	11,050	-
Due to First Nations Education Steering Committee Society (Note 5)	65,147	334,645
	<b>79,927</b>	<b>337,247</b>
<b>FUND BALANCE</b>		
Unrestricted	336,563	458,837
	<b>416,490</b>	<b>796,084</b>

Approved On Behalf of First Nations Schools Association:

  
 \_\_\_\_\_  
 Greg Louie, President

  
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 Len Merriman, Treasurer

# FIRST NATIONS SCHOOLS ASSOCIATION

## STATEMENT OF CASH FLOWS For the Year Ended March 31, 2009

Statement 4

	2009 \$	2008 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
(Deficiency) excess of revenue over expenditures	(117,276)	9,293
	(117,276)	9,293
<b>CHANGES IN NON-CASH WORKING CAPITAL ACCOUNTS</b>		
Prepaid expenses	(5,114)	768
Accounts payable and accruals	1,130	(3,523)
Deferred revenue	11,050	-
	(110,210)	6,538
<b>CASH FLOWS FROM FINANCING AND INVESTING ACTIVITIES</b>		
Due from First Nations Education Steering Committee Society	(269,498)	217,318
<b>NET (DECREASE) INCREASE IN CASH</b>	<b>(379,708)</b>	<b>223,856</b>
<b>CASH - BEGINNING OF THE YEAR</b>	<b>790,072</b>	<b>566,216</b>
<b>CASH - END OF THE YEAR</b>	<b>410,364</b>	<b>790,072</b>

## FIRST NATIONS SCHOOLS ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS

March 31, 2009

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#### NOTE 1: SOCIETY, AIMS AND OBJECTIVES

First Nations Schools Association was incorporated under the Society Act of British Columbia on December 18, 1996. The Society obtained its Registered Charity status effective April 1, 1998.

The First Nations Schools Association serves First Nations schools to promote quality education and to maximize the available resources in order to improve the quality of education for First Nations students. The First Nations Schools Association will direct its energies to supporting the work of First Nations schools in developing and implementing culturally appropriate, meaningful and quality educational programs. The First Nations Schools Association will work to provide a forum for networking, communication and liaison among First Nations schools, other educational institutes, and federal, provincial and other governments.

#### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies used in the preparation of the financial statements:

##### a) Fund accounting

The First Nations Schools Association follows the restricted fund method of accounting for contributions.

The Operating Fund accounts for the Society's program delivery and administrative activities. This fund reports restricted and unrestricted resources and is further divided into the following funds:

- Core Operation Fund;
- Seventh Generation Gala;
- Annual General Meeting and Conference;
- National Youth Suicide Prevention Strategy; and
- Fetal Alcohol Spectrum Disorder.

The Capital Fund reports the assets, liabilities, revenues and expenses related to the Society's capital assets. As at the year end date, the capital assets have been fully depreciated.

##### b) Revenue recognition

Restricted contributions related to general operations are recognized as revenue of the Core Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the appropriate fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

##### c) Budget figures

All budget figures were prepared by management and are unaudited.

## FIRST NATIONS SCHOOLS ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS

March 31, 2009

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**NOTE 3: FINANCIAL INSTRUMENTS**

The Society's financial instruments consist of cash, accounts payable and accruals, and amounts due to a related party. Unless otherwise noted, it is management's opinion that the Society is not exposed to significant interest, currency or credit risks arising from these financial instruments.

**NOTE 4: DEFERRED REVENUE**

Deferred revenue represents funds collected for Annual General Meeting registration. The Annual General Meeting is being held subsequent to the year end date.

**NOTE 5: RELATED PARTY TRANSACTIONS**

The Society is related to First Nations Education Steering Committee (FNESC) by virtue of common directors.

**NOTE 6: ECONOMIC DEPENDENCE**

First Nations Schools Association is economically dependent on funding from First Nations Education Steering Committee Society (51.2% in 2009 and 45.8% in 2008) and Health Canada (18.7% in 2009 and 35% in 2008).

# FIRST NATIONS SCHOOLS ASSOCIATION

## SCHEDULE OF CORE OPERATIONS For the Year Ended March 31, 2009

Schedule 1

	Budget \$	2009 Actual \$	2008 Actual \$
<b>REVENUE</b>			
First Nations Education Steering Committee Society Funding, Core Operation	192,129	192,129	192,129
Membership fees	18,551	20,196	17,801
Interest income	-	23,618	28,784
ArtStarts contributions	17,500	18,050	17,500
	228,180	253,993	256,214
<b>EXPENDITURES</b>			
Administration	3,000	3,000	3,000
Artists in education program*	35,000	34,075	29,725
Annual report	3,000	3,256	2,876
Communications support	8,000	9,265	5,611
Directors meetings			
- December meeting	10,000	8,861	10,236
- June meeting	16,000	12,807	9,022
- September meeting	10,000	10,352	9,471
- February meeting	10,000	8,014	5,594
- General meeting	10,000	13,327	1,408
- Travel	50,000	33,942	1,270
Insurance	3,500	4,177	3,340
Office and miscellaneous	39,500	28,632	7,011
Professional fees	5,500	8,866	4,287
Office rent	7,800	7,800	7,800
Research	20,000	10,495	42,535
Seventh Generation Club expenses	-	20,000	-
Wages and benefits	46,529	46,529	46,529
Website development costs	-	713	-
	277,829	264,111	189,715
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>(49,649)</b>	<b>(10,118)</b>	<b>66,499</b>
<b>FUND BALANCE, BEGINNING OF THE YEAR</b>	<b>314,501</b>	<b>314,501</b>	<b>298,001</b>
<b>INTER-FUND TRANSFER</b>	<b>(119,522)</b>	<b>(99,522)</b>	<b>(50,000)</b>
<b>FUND BALANCE, END OF THE YEAR</b>	<b>145,330</b>	<b>204,861</b>	<b>314,500</b>

\*The remaining balance is committed subject to reports submitted by schools.

# FIRST NATIONS SCHOOLS ASSOCIATION

## SCHEDULE OF SEVENTH GENERATION GALA For the Year Ended March 31, 2009

Schedule 2

	Budget \$	2009 Actual \$	2008 Actual \$
<b>REVENUE</b>			
Sale of tables	28,900	14,562	-
Silent auction	14,000	17,275	-
	42,900	31,837	-
<b>EXPENDITURES</b>			
Administration	100	-	-
Audio visual equipment	4,650	(413)	-
Catering	28,500	15,887	-
Gala events	2,000	1,900	-
Facilitators	2,200	12,397	-
Silent auction items	6,000	8,763	(20)
Supplies	2,500	2,300	-
	45,950	40,834	(20)
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>(3,050)</b>	<b>(8,997)</b>	<b>20</b>
<b>FUND BALANCE, BEGINNING OF THE YEAR</b>	<b>60,136</b>	<b>60,136</b>	<b>60,117</b>
<b>FUND BALANCE, END OF THE YEAR</b>	<b>57,086</b>	<b>51,139</b>	<b>60,137</b>

# FIRST NATIONS SCHOOLS ASSOCIATION

## SCHEDULE OF ANNUAL GENERAL MEETING AND CONFERENCE For the Year Ended March 31, 2009

Schedule 3

	Budget \$	2009 Actual \$	2008 Actual \$
<b>REVENUE</b>			
Conference registration	17,000	17,674	11,777
Vendors' tables	1,600	1,690	3,890
	18,600	19,364	15,667
<b>EXPENDITURES</b>			
Audio visual equipment	7,700	7,239	313
Board members	12,000	11,009	6,790
Catering	60,000	52,808	33,312
Facilities	9,500	9,417	-
Office expenses	3,800	4,446	16,450
Speakers	20,000	14,701	28,207
	113,000	99,620	85,072
<b>DEFICIENCY OF REVENUE OVER EXPENDITURES</b>	(94,400)	(80,256)	(69,405)
<b>FUND BALANCE, BEGINNING OF THE YEAR</b>	37,663	37,663	57,066
<b>INTER-FUND TRANSFER</b>	100,000	100,000	50,000
<b>FUND BALANCE, END OF THE YEAR</b>	43,263	57,407	37,661

# FIRST NATIONS SCHOOLS ASSOCIATION

## SCHEDULE OF NATIONAL YOUTH SUICIDE PREVENTION STRATEGY For the Year Ended March 31, 2009

Schedule 4

	Budget \$	2009 Actual \$	2008 Actual \$
<b>REVENUE</b>			
Health Canada	65,000	70,000	70,000
<b>EXPENDITURES</b>			
Administration	4,875	-	4,200
Catering	-	-	4,224
Newsletter	-	-	3,855
School grants	31,186	18,900	12,504
Workshop - travel	35,000	69,005	24,408
Workshop arrangement	15,000	-	-
	86,061	87,905	49,191
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURES</b>	(21,061)	(17,905)	20,809
<b>FUND BALANCE, BEGINNING OF THE YEAR</b>	41,061	41,061	20,252
<b>FUND BALANCE, END OF THE YEAR</b>	20,000	23,156	41,061

# FIRST NATIONS SCHOOLS ASSOCIATION

## SCHEDULE OF FETAL ALCOHOL SPECTRUM DISORDER For the Year Ended March 31, 2009

Schedule 5

	Budget \$	2009 Actual \$	2008 Actual \$
<b>REVENUE</b>			
Health Canada	-	-	77,277
<b>EXPENDITURES</b>			
Facilitator	-	-	10,906
Office expenses	-	-	6,198
Workshop travel	-	-	58,586
Workshop venue	-	-	10,217
	-	-	85,907
<b>DEFICIENCY OF REVENUE OVER EXPENDITURES</b>	-	-	(8,630)
<b>FUND BALANCE, BEGINNING OF THE YEAR</b>	478	478	9,108
<b>INTER-FUND TRANSFER</b>	(478)	(478)	-
<b>FUND BALANCE, END OF THE YEAR</b>	-	-	478

This Fund was created during the 2006/07 fiscal year.



# FNSA



FIRST NATIONS  
SCHOOLS ASSOCIATION

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