



**NISGA'A SCHOOL DISTRICT NO. 92  
BOARD OF EDUCATION  
REGULAR MEETING  
VIRTUAL – MICROSOFT TEAMS  
SCHOOL BOARD OFFICE  
GITLAXT'AAMIKS, BC**

**TUESDAY, FEBRUARY 13, 2024 – 6:30 pm**

**A G E N D A**

1. <b>PROTOCOL</b>			
2. <b>CALL TO ORDER</b>			
3. <b>DECLARATION OF QUORUM</b>			
4. <b>APPROVAL OF AGENDA FOR FEBRUARY 13, 2024</b>	Motion		
5. <b>ADOPTION OF MINUTES OF PRIOR MEETING:</b>			
5.1 Regular Meeting – January 16, 2024	Motion	Attachment	Page 1-4
6. <b>BUSINESS ARISING FROM THE MINUTES:</b>			
6.1			
7. <b>PRESENTATION:</b>			
7.1			
8. <b>EDUCATION:</b>			
SUPERINTENDENT			
8.1 Superintendent Report			
8.2 Nisga'a Language & Culture Report – T. Azak	Information	Attachment	Page 5-8
8.3	Information	Verbal	
9. <b>BUSINESS:</b>			
SECRETARY-TREASURER			
9.1 2023-2024 Amended Budget			
9.2 Director of Operations Report	Motion	Attachment	Page 9-25
9.3	Information	Verbal	
9.4			
10. <b>POLICY DEVELOPMENT:</b>			
10.1			
11. <b>TRUSTEE REPORTS:</b>			
11.1			
11.2			
12. <b>CORRESPONDENCE RECEIVED:</b>			
13. <b>PUBLIC QUESTION PERIOD:</b>			
14. <b>ADJOURNMENT:</b>			

**Next Board Meeting – March 12, 2024 – Virtual**



## NISGA'A SCHOOL DISTRICT NO. 92

### MEETING AGENDA ITEM 5.1

<b>Action:</b>	X	<b>Information:</b>	
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	February 13, 2024
<b>Topic:</b>	Minutes of the Regular Meeting of the Board – January 16, 2024		

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

Minutes as attached.

#### **Recommended Action:**

THAT the Minutes of the Regular Meeting of the Board held on January 16, 2024 be approved.

Presented by: Board Chair

**NISGA'A SCHOOL DISTRICT NO. 92  
BOARD OF EDUCATION  
REGULAR BOARD MEETING  
MICROSOFT TEAMS  
GITLAXT'AAMIKS, BC**

**TUESDAY, JANUARY 16, 2024 – 6:30 PM**

<b>In attendance:</b>	Winnie Morven-Hansen	Gitlaxt'aamiks Trustee
	George Nelson, Chair	Gingolx Trustee
	Danica Moore	Laxgalts'ap Trustee
	Edward Desson	Nass Camp Area Trustee
	Carl Azak	Gitwinksihlkw Trustee

<b>Also in attendance:</b>	Matthew Monkman	Superintendent of Schools
	Paul Mercer	Secretary-Treasurer

**Absent:**

**1. PROTOCOL:**

**2. CALL TO ORDER:**

The meeting was called to order at 6:31 pm.

**3. DECLARATION OF QUORUM:**

There is a declaration of quorum.

**4. APPROVAL OF AGENDA:**

**R02-1568**

That the Board of Education approve the January 16, 2024 Agenda as presented.

Trustee Nelson/Trustee Azak

Carried

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

5.1 Minutes of December 12, 2023, Regular Meeting Minutes

**R02-1569**

That the Minutes of the Regular Meeting of the Board held on December 12, 2023, be approved as presented.

Trustee Azak/Trustee Desson

Carried

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

No business arising from the December 12, 2023 minutes.

7. **PRESENTATION:**

7.1 Provincial Outreach: Working in Partnership with Nisga'a School District & Community – Vince White/Olga Jorda

- Acknowledgement of the work that both Olga and Vince had shared.
- Positive comments about the plan for next steps that laid out a path to engage learners.

8. **EDUCATION:**

Superintendent

8.1 Superintendent's Report

Superintendent's Report dated 16 K'aliyee (January) 2024 for Board's review:

- Staffing Updates
- Trades Opportunities
- Library Learning Commons
- Verbal Report

8.2 Nisga'a Language & Culture Report – T. Azak

Nisga'a Language & Culture Report dated K'aliyee 2024 for Boards review:

- Vision Statement
- Language and Culture Curriculum Update
- We continue to.....
- Where are we at for the 2024 Language Instruction

9. **BUSINESS:**

Secretary-Treasurer

No report.

10. **POLICY DEVELOPMENT:**

No Policy Development.

11. **TRUSTEE REPORTS:**

No Trustee Reports.

12. **CORRESPONDENCE RECEIVED:**

No correspondence received.

13. **PUBLIC QUESTION PERIOD:** 7:33 p.m.

Public fielded three questions, generating three responses.

14. **ADJOURNMENT:**

The meeting adjourned at 7:45 pm

Trustee Nelson/Trustee Desson

Carried

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Certified correct,  
Winnie Morven-Hansen,  
Board Chair

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Certified correct,  
Paul Mercer,  
Secretary Treasurer



## NISGA'A SCHOOL DISTRICT NO. 92

### MEETING AGENDA ITEM 8.1

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	February 13, 2024
<b>Topic:</b>	Superintendent's Report to the Board		

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

Superintendent's Report to the Board dated 13 Buxwla<sub>ks</sub> (February) 2023.

#### **Recommended Action:**

For information only

Presented by: Superintendent



## Nisga'a School District No. 92

Respect § Compassion § Integrity § Patience § Teamwork § Curiosity § Creativity § Sayt K'ilim Goot

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### MEMO

**To: Board of Education**

**From: Superintendent of Schools**

**Date: 13 Buxwlaaks (February) 2024**

**Re: Superintendent Report to Board of Education**

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### UBC Field Experience Students

On February 1<sup>st</sup> and 2<sup>nd</sup> I met via Zoom with a group of eight UBC students who will be completing their three week field experience commitment in SD92 during May and June of this year. The group are just finishing their teacher education programs and are very interested in the opportunity to experience the schools and communities here in the Nass valley. We are planning activities and professional engagements for the group such that they have a great sense of what it is like to live and work here. They were very happy to hear that the school district has available accommodations for them during their stay (this is not the norm for field experience placements where participants usually have to find their accommodations or accept a home stay). In 2023, three of the UBC CFE students took teaching positions in the district.

### Foundation Carpentry from Coast Mountain College

The foundation carpentry program got underway on February 5<sup>th</sup> with both highschool students and adults in attendance. This opportunity will run for the duration of the semester and is a tremendous opportunity for our students to receive industry certification while receiving graduation credit.

### Basketball

School basketball season is wrapping up in the next two weeks with zones being played starting February 9<sup>th</sup>. The young athletes are excited to represent NESS in the Northwest Zone.

### Engage Sport North

Rob Stiles from Engage Sport North (Prince George) will be in the district later in February to present at schools on Physical Literacy. Rob is often remembered for the occasions when he brings his wheelchair basketball equipment to have students experience rolling around a gym on wheels.

### Land Based Learning

Land based learning/outdoor education educator, **Kyle Peruniak, and Lori Hryniuk will be in Nisga'a from Feb 12-29** to work directly with interested educators and students who are curious about land based learning.

(Land Based Learning) The Intentions:

To work with each school, interested staff/students to begin to develop relationships and explore/model the idea of a **land based learning approach to meet BC learning standards** with these essential questions of:

**What does it mean to be Nisga'a? What does it mean to live on these lands?**

Co-design multidisciplinary learning that meet the core competencies and (eventually) curricular competencies of the BC curriculum

### **NESS Cleansing and Acknowledgement of Leadership Change**

The following statement was an invitation from Ms Charity Peal, Principal of Nisga'a Elementary Secondary School: On February 1<sup>st</sup> "Our Elders & Knowledge Keepers and our Staff will be engaged in a cleansing of our school and ceremony acknowledging the change in staffing and leadership at our school with the passing of the k'aat'im siwilye'enskw."



The ceremony was a beautiful reset for the school with cedar boughs displayed around the doors and on the gymnasium floor, windows opened and smudging done to drive out bad spirits along with drumming and students banging on desks. At the gym ceremony, elders explained the significance of passing responsibility for education to the school and district leadership – this concluded with the new Principal, Ms Peal, Vice Principal, Mr. Liu and Superintendent, Monkman, being blanketed by their wilksilaks - their paternal relatives - those who were responsible to guide, teach and care for from birth to death.



## AAMES Submission

The following are two examples of learning submitted from AAMES for February.

*Artist in Residence* – Alister Doolan – Form Line K-7 leading into the Salmon Art Project  
Grades 4-7



*Landbased* – Grade 6/7's x-country skiing trip February 6, 2024



Respectfully submitted,

Matthew Monkman,  
Superintendent for School District 92, Nisgaa



## NISGA'A SCHOOL DISTRICT NO. 92

### MEETING AGENDA ITEM 9.1

<b>Action:</b>	X	<b>Information:</b>	
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	February 13, 2024
<b>Topic:</b>	2023/2024 Amended Annual Budget – Version: 3097-2351-9369		

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

The 2023/2024 Amended Annual Budget Version: 3097-2351-9369 requires Board approval and submission to the Ministry by February 29, 2024.

Requesting approval to do three readings in one sitting.

#### **Recommended Action:**

That the Board of Education agrees to have three readings in one sitting for the Amended Annual Budget for the fiscal year 2023/2024.

That the Board of Education of School District No. 92 (Nisga'a) adopt the Amended Annual Budget Version: 3097-2351-9369 for the fiscal year 2023/2024 pursuant to section 113 of the School Act.

Presented by: Secretary Treasurer

Amended Annual Budget

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

June 30, 2024

# School District No. 92 (Nisga'a)

June 30, 2024

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\*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 92 (NISGA'A)  
(called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2023/2024 pursuant  
to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 92 (Nisga'a) Amended Annual Budget Bylaw for fiscal year 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$17,128,221 for the 2023/2024 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2023/2024.

READ A FIRST TIME THE 13th DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 13th DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF FEBRUARY, 2024;

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Chairperson of the Board

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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 92 (Nisga'a)  
Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 13th DAY OF FEBRUARY, 2024.

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Secretary Treasurer

**School District No. 92 (Nisga'a)**  
 Amended Annual Budget - Revenue and Expense  
 Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	357,000	415,500
Adult	1,375	4,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>358,375</b>	<b>419,500</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	342,956	411,820
Other Revenue	12,265,211	11,089,516
Rentals and Leases	140,000	140,000
Investment Income	256,196	50,000
Amortization of Deferred Capital Revenue	613,605	538,834
<b>Total Revenue</b>	<b>13,617,968</b>	<b>12,230,170</b>
<b>Expenses</b>		
Instruction	8,561,063	8,359,647
District Administration	1,730,838	1,474,978
Operations and Maintenance	2,914,737	2,860,734
Transportation and Housing	1,357,583	1,628,446
<b>Total Expense</b>	<b>14,564,221</b>	<b>14,323,805</b>
<b>Net Revenue (Expense)</b>	<b>(946,253)</b>	<b>(2,093,635)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>3,210,853</b>	<b>2,909,050</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>2,264,600</b>	<b>815,415</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	2,264,600	815,415
<b>Budgeted Surplus (Deficit), for the year</b>	<b>2,264,600</b>	<b>815,415</b>

**School District No. 92 (Nisga'a)**  
Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2024

Statement 2

	2024 Amended Annual Budget	2023 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	10,457,160	11,071,954
Operating - Tangible Capital Assets Purchased	2,564,000	1,000,000
Special Purpose Funds - Total Expense	3,194,056	2,528,432
Capital Fund - Total Expense	913,005	723,419
<b>Total Budget Bylaw Amount</b>	<b>17,128,221</b>	<b>15,323,805</b>

**Approved by the Board**

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

\_\_\_\_\_  
Signature of the Superintendent Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer Date Signed

**School District No. 92 (Nisga'a)**  
Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(946,253)	(2,093,635)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,564,000)	(1,000,000)
Total Acquisition of Tangible Capital Assets	(2,564,000)	(1,000,000)
Amortization of Tangible Capital Assets	913,005	723,419
Total Effect of change in Tangible Capital Assets	(1,650,995)	(276,581)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,597,248)	(2,370,216)



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

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,072,254		5,677,099	9,749,353
Changes for the year				
Net Revenue (Expense) for the year	(646,853)		(299,400)	(946,253)
Interfund Transfers				
Tangible Capital Assets Purchased	(2,564,000)		2,564,000	-
Net Changes for the year	(3,210,853)	-	2,264,600	(946,253)
Budgeted Accumulated Surplus (Deficit), end of year	861,401	-	7,941,699	8,803,100

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

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	37,539	277,548
Other Revenue	9,432,768	8,695,356
Rentals and Leases	140,000	140,000
Investment Income	200,000	50,000
<b>Total Revenue</b>	<b>9,810,307</b>	<b>9,162,904</b>
<b>Expenses</b>		
Instruction	5,421,322	5,885,531
District Administration	1,730,838	1,474,978
Operations and Maintenance	2,059,350	2,187,900
Transportation and Housing	1,245,650	1,523,545
<b>Total Expense</b>	<b>10,457,160</b>	<b>11,071,954</b>
<b>Net Revenue (Expense)</b>	<b>(646,853)</b>	<b>(1,909,050)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>3,210,853</b>	<b>2,909,050</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(2,564,000)	(1,000,000)
<b>Total Net Transfers</b>	<b>(2,564,000)</b>	<b>(1,000,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	9,046,500	8,586,712
ISC/LEA Recovery	(9,011,129)	(8,409,724)
Other Ministry of Education and Child Care Grants		
Pay Equity	653	2,649
Student Transportation Fund	727	2,948
Support Staff Benefits Grant	2	6
FSA Scorer Grant	23	2,093
Early Learning Framework (ELF) Implementation		54
Labour Settlement Funding	763	
Anti-Racism		6,429
Equity Scan		86,381
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>37,539</b>	<b>277,548</b>
<b>Other Revenues</b>		
Funding from First Nations	9,396,768	8,653,356
Miscellaneous		
Miscellaneous	30,000	36,000
Art Starts Grant	6,000	6,000
<b>Total Other Revenue</b>	<b>9,432,768</b>	<b>8,695,356</b>
<b>Rentals and Leases</b>	<b>140,000</b>	<b>140,000</b>
<b>Investment Income</b>	<b>200,000</b>	<b>50,000</b>
<b>Total Operating Revenue</b>	<b>9,810,307</b>	<b>9,162,904</b>

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

Amended Annual Budget - Schedule of Operating Expense by Object  
 Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,307,500	2,758,000
Principals and Vice Principals	1,100,000	1,123,000
Educational Assistants	345,000	222,000
Support Staff	1,343,000	1,151,500
Other Professionals	1,169,200	960,500
Substitutes	255,000	180,000
<b>Total Salaries</b>	<b>6,519,700</b>	<b>6,395,000</b>
<b>Employee Benefits</b>	<b>1,453,763</b>	<b>1,524,437</b>
<b>Total Salaries and Benefits</b>	<b>7,973,463</b>	<b>7,919,437</b>
<b>Services and Supplies</b>		
Services	649,100	587,520
Student Transportation	40,000	197,000
Professional Development and Travel	287,097	271,097
Rentals and Leases		18,500
Dues and Fees	36,500	47,100
Insurance	26,000	15,000
Supplies	1,231,500	1,606,300
Utilities	213,500	410,000
<b>Total Services and Supplies</b>	<b>2,483,697</b>	<b>3,152,517</b>
<b>Total Operating Expense</b>	<b>10,457,160</b>	<b>11,071,954</b>

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

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	2,000,000	460,000				185,000	2,645,000
1.03 Career Programs							-
1.07 Library Services	85,000						85,000
1.08 Counselling	95,000						245,000
1.10 Special Education	97,000	90,000	100,000		50,000	50,000	482,000
1.31 Indigenous Education			245,000				715,000
1.41 School Administration		550,000		165,000			30,500
1.60 Summer School	30,500						
<b>Total Function 1</b>	<b>2,307,500</b>	<b>1,100,000</b>	<b>345,000</b>	<b>165,000</b>	<b>50,000</b>	<b>235,000</b>	<b>4,202,500</b>
<b>4 District Administration</b>							
4.11 Educational Administration				35,000	460,000		495,000
4.40 School District Governance				60,000	58,000		58,000
4.41 Business Administration					359,000		419,000
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,000</b>	<b>877,000</b>	<b>-</b>	<b>972,000</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				810,000	55,000		55,000
5.50 Maintenance Operations					76,200	20,000	906,200
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>810,000</b>	<b>131,200</b>	<b>20,000</b>	<b>961,200</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration							24,000
7.70 Student Transportation				205,000			205,000
7.73 Housing				68,000	87,000		155,000
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>273,000</b>	<b>111,000</b>	<b>-</b>	<b>384,000</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>2,307,500</b>	<b>1,100,000</b>	<b>345,000</b>	<b>1,343,000</b>	<b>1,169,200</b>	<b>255,000</b>	<b>6,519,700</b>

# School District No. 92 (Nisga'a)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,645,000	626,630	3,271,630	153,597	3,425,227	3,680,111
1.03 Career Programs	-	-	-	-	-	66,250
1.07 Library Services	-	-	-	5,000	5,000	15,000
1.08 Counselling	85,000	21,250	106,250	6,000	112,250	92,500
1.10 Special Education	245,000	50,250	295,250	-	295,250	323,500
1.31 Indigenous Education	482,000	105,820	587,820	28,500	616,320	599,395
1.41 School Administration	715,000	155,650	870,650	58,500	929,150	1,065,025
1.60 Summer School	30,500	7,625	38,125	-	38,125	43,750
Total Function 1	4,202,500	967,225	5,169,725	251,597	5,421,322	5,885,531
4 District Administration						
4.11 Educational Administration	495,000	122,000	617,000	169,500	786,500	540,844
4.40 School District Governance	58,000	2,088	60,088	95,000	155,088	171,098
4.41 Business Administration	419,000	101,750	520,750	268,500	789,250	763,036
Total Function 4	972,000	225,838	1,197,838	533,000	1,730,838	1,474,978
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	55,000	13,750	68,750	9,300	78,050	73,950
5.50 Maintenance Operations	906,200	164,600	1,070,800	616,500	1,687,300	1,620,950
5.52 Maintenance of Grounds	-	-	-	70,000	70,000	75,000
5.56 Utilities	-	-	-	224,000	224,000	418,000
Total Function 5	961,200	178,350	1,139,550	919,800	2,059,350	2,187,900
7 Transportation and Housing						
7.41 Transportation and Housing Administration	24,000	6,000	30,000	-	30,000	51,320
7.70 Student Transportation	205,000	41,000	246,000	145,000	391,000	379,400
7.73 Housing	155,000	35,350	190,350	634,300	824,650	1,092,825
Total Function 7	384,000	82,350	466,350	779,300	1,245,650	1,523,545
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,519,700	1,453,763	7,973,463	2,483,697	10,457,160	11,071,954

# School District No. 92 (Nisga'a)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2023 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	305,417	134,272
Other Revenue	2,832,443	2,394,160
Investment Income	56,196	
<b>Total Revenue</b>	<b>3,194,056</b>	<b>2,528,432</b>
<b>Expenses</b>		
Instruction	3,139,741	2,474,116
Operations and Maintenance	54,315	54,316
<b>Total Expense</b>	<b>3,194,056</b>	<b>2,528,432</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 92 (Nisga'a)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2024

23

Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care									
Other									
Investment Income									
Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community/Link Fund - Enhancement	Classroom Overhead Fund - Enhancement	Classroom Staffing	
\$	\$	\$	\$	\$	\$	\$	\$	\$	
54,315	34,676	12,000	32,000	9,800	154,173	121,103	805,727		
54,011	34,482	1,000			153,311	120,426	801,222		
108,326	69,158	13,000	32,000	9,800	307,484	241,529	1,606,949		
54,315	34,676	15,000	49,522	35,615	172,997	205,398	1,119,331		
54,011	34,482				153,311	120,426	801,222		
-	-	26,611	-	-	-	-	-	-	-
Less: Allocated to Revenue Recovered									
Deferred Revenue, end of year									
Revenues									
Provincial Grants - Ministry of Education and Child Care									
Other Revenue									
Investment Income									
304	194	14,000	49,522	35,615	862	677	4,505		
54,011	34,482	1,000			172,135	204,721	1,114,826		
54,315	34,676	15,000	49,522	35,615	172,997	205,398	1,119,331		
Expenses									
Salaries									
Teachers									
Educational Assistants									
Support Staff									
Other Professionals									
41,410	28,897		34,452	16,780	130,582	34,452	958,186		
41,410						29,044			
41,410	28,897	-	34,452	16,780	130,582	63,496	958,186		
8,282	5,779		6,890	4,195	26,116	12,699	161,145		
4,623		15,000	8,180	14,640	16,299	129,203			
54,315	34,676	15,000	49,522	35,615	172,997	205,398	1,119,331		
-	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)									



# School District No. 92 (Nisga'a)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2024

24

Deferred Revenue, beginning of year	\$	4,108	\$	175,257	\$	33,044	\$	26,704	\$	3,951	\$	928,656	\$	1,660,391
Add: Restricted Grants														
Provincial Grants - Ministry of Education and Child Care														
Other		57,000				87,500				350,000				1,706,294
Investment Income		56,681		8,763				8,745		348,043			691,566	2,280,487
												46,433	56,196	
		113,681		8,763		87,500		8,745		698,043			737,999	4,042,977
Less: Allocated to Revenue Recovered				100,000		120,544		8,745		350,000				3,194,056
Deferred Revenue, end of year		56,681								348,043			1,568,176	1,568,176
		61,108		84,020		-		-		-			769,397	941,136
Revenues														
Provincial Grants - Ministry of Education and Child Care				91,237		120,544				1,957				305,417
Other Revenue								8,745		348,043			850,825	2,832,443
Investment Income				8,763								46,433	56,196	
						120,544		8,745		350,000			897,258	3,194,056
Expenses				100,000										
Salaries														
Teachers						84,816							47,726	1,090,728
Educational Assistants													198,000	426,383
Support Staff													70,454	70,454
Other Professionals										69,770			86,550	
						84,816		-		69,770			245,726	1,674,115
Employee Benefits						21,204		8,745		17,443			51,532	315,285
Services and Supplies				100,000		14,524		26,704		262,787			600,000	1,204,656
				100,000		120,544		8,745		350,000			897,258	3,194,056
Net Revenue (Expense)														

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

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	613,605		613,605	538,834
<b>Total Revenue</b>	<b>613,605</b>	<b>-</b>	<b>613,605</b>	<b>538,834</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	801,072		801,072	618,518
Transportation and Housing	111,933		111,933	104,901
<b>Total Expense</b>	<b>913,005</b>	<b>-</b>	<b>913,005</b>	<b>723,419</b>
<b>Net Revenue (Expense)</b>	<b>(299,400)</b>	<b>-</b>	<b>(299,400)</b>	<b>(184,585)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	2,564,000		2,564,000	1,000,000
<b>Total Net Transfers</b>	<b>2,564,000</b>	<b>-</b>	<b>2,564,000</b>	<b>1,000,000</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>2,264,600</b>	<b>-</b>	<b>2,264,600</b>	<b>815,415</b>